

2021 Kansas Statutes

46-1112. Definitions. As used in the legislative post audit act, unless the context otherwise requires:

- (a) "Person" means an individual, proprietorship, partnership, limited partnership, association, trust, estate, business trust, group, or corporation, whether or not operated for profit, or a governmental agency, unit, or subdivision.
- (b) "State agency" means any state office, officer, department, board, commission, institution, bureau, agency, or authority or any division or unit thereof.
- (c) "Firm" means any individual, firm, partnership, corporation, association or other legal entity permitted by law to engage in practice as a certified public accountant.

History: L. 1974, ch. 215, § 1; L. 1977, ch. 186, § 3; L. 1980, ch. 153, § 11; L. 2018, ch. 89, § 23; July 1, 2019.