

## 2021 Kansas Statutes

**46-1135. Information technology audits.** (a) The legislative division of post audit shall conduct information technology audits as directed by the legislative post audit committee. Audit work performed under this section may include:

- (1) Assessment of security practices of information technology systems maintained or administered by any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto; and
  - (2) continuous audits of ongoing information technology projects by any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto, including systems development and implementation.
- (b) Written reports on the results of such auditing shall be furnished to:
- (1) The entity which is being audited;
  - (2) the chief information technology officer of the branch of government that the entity being audited is part of;
  - (3) (A) the governor, if the entity being audited is an executive branch entity;  
(B) the legislative coordinating council, if the entity being audited is a legislative entity; or  
(C) the chief justice of the Kansas supreme court, if the entity being audited is a judicial entity;
  - (4) the legislative post audit committee;
  - (5) the joint committee on information technology; and
  - (6) such other persons or agencies as may be required by law or by the specifications of the audit or as otherwise directed by the legislative post audit committee.
- (c) The provisions of K.S.A. 46-1106(e), and amendments thereto, shall apply to any audit or audit work conducted pursuant to this section.
- (d) This section shall be part of and supplemental to the legislative post audit act.

**History:** L. 2015, ch. 101, § 1; L. 2016, ch. 18, § 1; L. 2018, ch. 89, § 34; July 1, 2019.