

# LEGISLATIVE DIVISION OF POST AUDIT

## FY 2023 – FY 2025 BUDGET ANALYSIS

FIGURE 1  
**BUDGET OVERVIEW, FY 2023 – FY 2025**

	Actual FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
<b>Operating Expenditures:</b>					
State General Fund	\$ 3,098,163	\$ 3,543,167	\$ 3,543,167	\$ 3,478,835	\$ 3,478,835
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
<i>Subtotal</i>	<u>\$ 3,098,163</u>	<u>\$ 3,543,167</u>	<u>\$ 3,543,167</u>	<u>\$ 3,478,835</u>	<u>\$ 3,478,835</u>
<b>Capital Improvements:</b>					
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
<i>Subtotal</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL</b>	<b><u>\$ 3,098,163</u></b>	<b><u>\$ 3,543,167</u></b>	<b><u>\$ 3,543,167</u></b>	<b><u>\$ 3,478,835</u></b>	<b><u>\$ 3,478,835</u></b>
<b>Percentage Change:</b>					
State General Fund	0.2 %	14.4 %	14.4 %	(1.8) %	(1.8) %
All Funds	0.2 %	14.4 %	14.4 %	(1.8) %	(1.8) %
FTE Positions	26.0	26.0	26.0	26.0	26.0

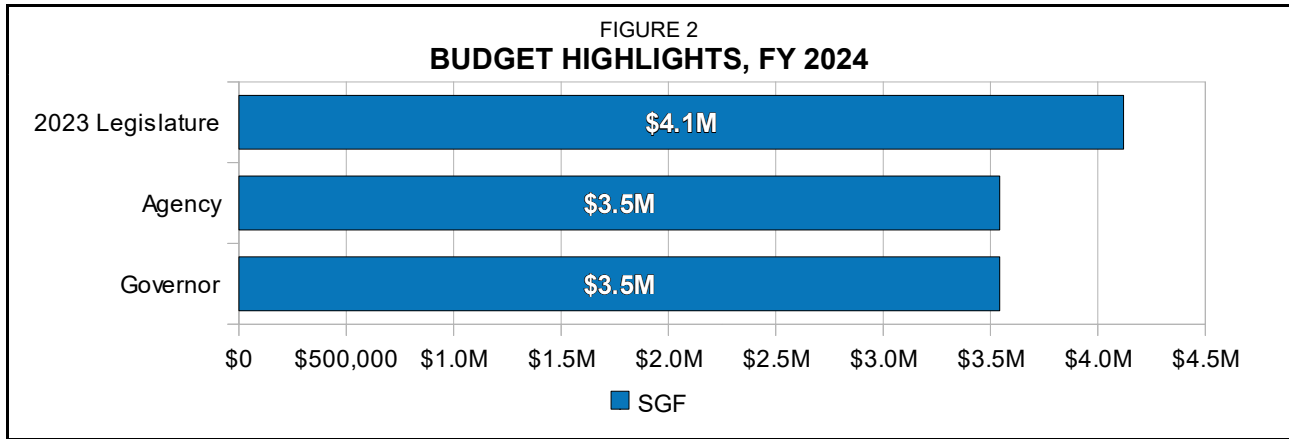
The Legislative Division of Post Audit is the audit arm of the Kansas Legislature. The Division is responsible for the performance audits of state agencies and programs, information technology (IT) security audits, and evaluations of the State's economic development incentives. The Division's audit work is conducted in accordance with generally accepted governmental auditing standards as set forth by the U.S. Government Accountability Office. The agency operates under the supervision of the ten-member Legislative Post Audit Committee.

**STATUTORY BASIS:** • KSA 46-1101 *et seq.*

- PROGRAM GOALS:**
- Conduct and issue audits that are responsive to the needs and mandates of the Legislature.
  - Conduct audits that promote improved efficiency, effectiveness, and financial management practices in Kansas government.
  - The agency will conduct audits in accordance with all applicable government auditing standards.

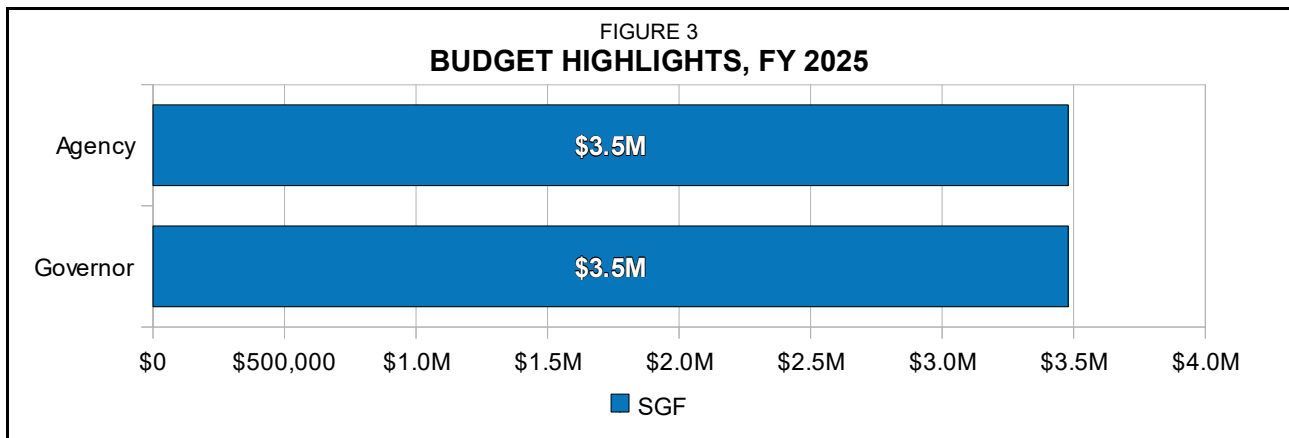
### EXECUTIVE SUMMARY

The 2023 Legislature approved a budget of \$3.6 million, all from the State General Fund (SGF), for the Legislative Division of Post Audit for FY 2024. An adjustment has been made subsequently to that amount, which changes the current year approved amount without any legislative action required. The agency reappropriated \$487,891 SGF from FY 2023 to FY 2024.



The **agency's** revised estimate includes \$3.5 million SGF, a decrease of \$576,297, or 14.0 percent, below the FY 2024 approved budget. The revised estimate includes an increase of \$23,591 SGF to implement the Legislative Pay Plan. The increase is offset by a decrease of \$599,888 SGF for excess funding in FY 2024. The excess funding is primarily composed of the \$487,891 in reappropriated funds that are included in the approved amount, as well as reduced estimates for travel and other professional fees. The revised estimate includes 26.0 FTE positions, which is the same as the approved number.

The **Governor** concurs with the agency's revised estimate in FY 2024.



The **agency** requests \$3.5 million SGF for FY 2025, a decrease of \$64,332, or 1.8 percent, below the FY 2024 revised estimate. The agency's request does not include any enhancements. The decrease is attributable to not budgeting \$50,000 for outside auditors and consultants and a reduction of \$14,332 in fringe benefits. The fringe benefit reduction is primarily related to employer contributions for Kansas Public Employees Retirement System (KPERs) (\$24,299), partially offset by an increase for group health insurance. The request includes 26.0 FTE positions, which is the same as FY 2024.

The **Governor** concurs with the agency's request for FY 2025.

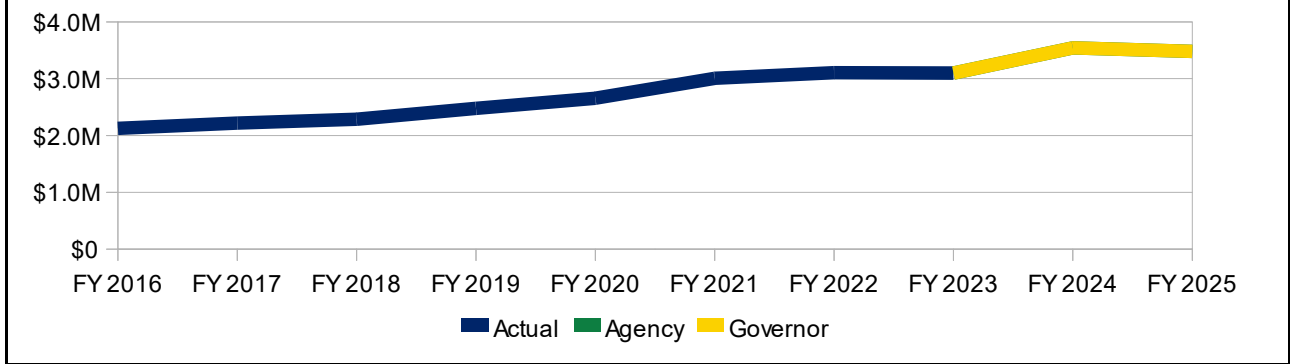
## EXPENDITURES AND FINANCING

FIGURE 4  
**BUDGET SUMMARY BY CATEGORY OF EXPENDITURE, FY 2023 – FY 2025**

	Actual FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
<b>Category of Expenditure:</b>					
Salaries and Wages	\$ 2,862,529	\$ 3,176,917	\$ 3,176,917	\$ 3,162,585	\$ 3,162,585
Contractual Services	228,445	346,250	346,250	296,250	296,250
Commodities	5,195	10,000	10,000	10,000	10,000
Capital Outlay	1,994	10,000	10,000	10,000	10,000
Debt Service Interest	-	-	-	-	-
<i>Subtotal</i>	<u>\$ 3,098,163</u>	<u>\$ 3,543,167</u>	<u>\$ 3,543,167</u>	<u>\$ 3,478,835</u>	<u>\$ 3,478,835</u>
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
<i>Subtotal—Operating</i>	<u>\$ 3,098,163</u>	<u>\$ 3,543,167</u>	<u>\$ 3,543,167</u>	<u>\$ 3,478,835</u>	<u>\$ 3,478,835</u>
Capital Improvements	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>TOTAL</b>	<u><b>\$ 3,098,163</b></u>	<u><b>\$ 3,543,167</b></u>	<u><b>\$ 3,543,167</b></u>	<u><b>\$ 3,478,835</b></u>	<u><b>\$ 3,478,835</b></u>
<b>Financing:</b>					
State General Fund	\$ 3,098,163	\$ 3,543,167	\$ 3,543,167	\$ 3,478,835	\$ 3,478,835
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
<b>TOTAL</b>	<u><b>\$ 3,098,163</b></u>	<u><b>\$ 3,543,167</b></u>	<u><b>\$ 3,543,167</b></u>	<u><b>\$ 3,478,835</b></u>	<u><b>\$ 3,478,835</b></u>
FTE Positions	26.0	26.0	26.0	26.0	26.0

### STATE GENERAL FUND

FIGURE 5  
**STATE GENERAL FUND EXPENDITURES, FY 2016 – FY 2025**



For the Legislative Division of Post Audit, the SGF is the only funding source.

## FY 2024 ANALYSIS

FIGURE 6

### SUMMARY OF BUDGET REQUEST, FY 2024

	SGF	All Funds	FTE
<b>Legislative Approved:</b>			
Amount Approved by 2023 Legislature	\$ 3,631,573	\$ 3,631,573	26.0
1. SGF Reappropriation	487,891	487,891	--
<i>Subtotal—Legislative Approved</i>	\$ 4,119,464	\$ 4,119,464	26.0
<b>Agency Revised Estimate:</b>			
Supplemental Requests:			
2. Pay Plan Shortfall	\$ 23,591	\$ 23,591	--
<i>Subtotal—Supplemental Requests Only</i>	\$ 23,591	\$ 23,591	--
3. SGF Lapse	\$ (599,888)	\$ (599,888)	--
<i>Subtotal—Agency Revised Estimate</i>	\$ 3,543,167	\$ 3,543,167	26.0
<b>Governor’s Recommendation:</b>			
4. None	\$ -	\$ -	--
<b>TOTAL</b>	\$ 3,543,167	\$ 3,543,167	26.0

### LEGISLATIVE APPROVED

Subsequent to the 2023 Session, an adjustment was made to the \$3.6 million appropriated to the Legislative Division of Post Audit for FY 2024. This adjustment changes the current year approved amount without any legislative action required and includes the following:

1. **SGF REAPPROPRIATION.** The agency received \$487,891 SGF in reappropriated funds from FY 2023.

### AGENCY ESTIMATE

The **agency’s** revised estimate includes \$3.5 million SGF, a decrease of \$576,297, or 14.0 percent, below the FY 2024 approved budget. The revised estimate includes \$23,591 SGF to implement the Legislative Pay Plan. The increase is offset by a decrease of \$599,888 SGF for excess funding. The excess funding is primarily composed of funds reappropriated from FY 2023 to FY 2024 and reduced estimates for travel and other professional fees. The revised estimate includes 26.0 FTE positions, which is the same as the approved number.

The revised estimate includes \$23,591 for the following supplemental request:

2. **PAY PLAN SHORTFALL.** The revised estimate includes \$23,591 SGF in FY 2024 to account for a shortfall in appropriations for the Legislative Pay Plan in 2023 SB 25. The 2023 Legislature appropriated \$120.0 million, including \$46.0 million SGF, across all state agencies to provide salary adjustments for FY 2024 based on the Department of Administration Market Survey. This total amount was short by approximately \$11.8 million, including \$11.4 million SGF, statewide in FY 2024. To account for this, the State Finance Council prorated agency distribution of the available appropriations by approximately 20.0 percent. For the Legislative Division of Post Audit, a supplemental appropriation of \$23,591 SGF in FY 2024 is required to achieve the intended effect of the Legislative Pay Plan in 2023 SB 25.

Absent the supplemental request, the revised estimate includes a decrease of \$599,888 in base budget expenditures. Significant adjustments are as follows:

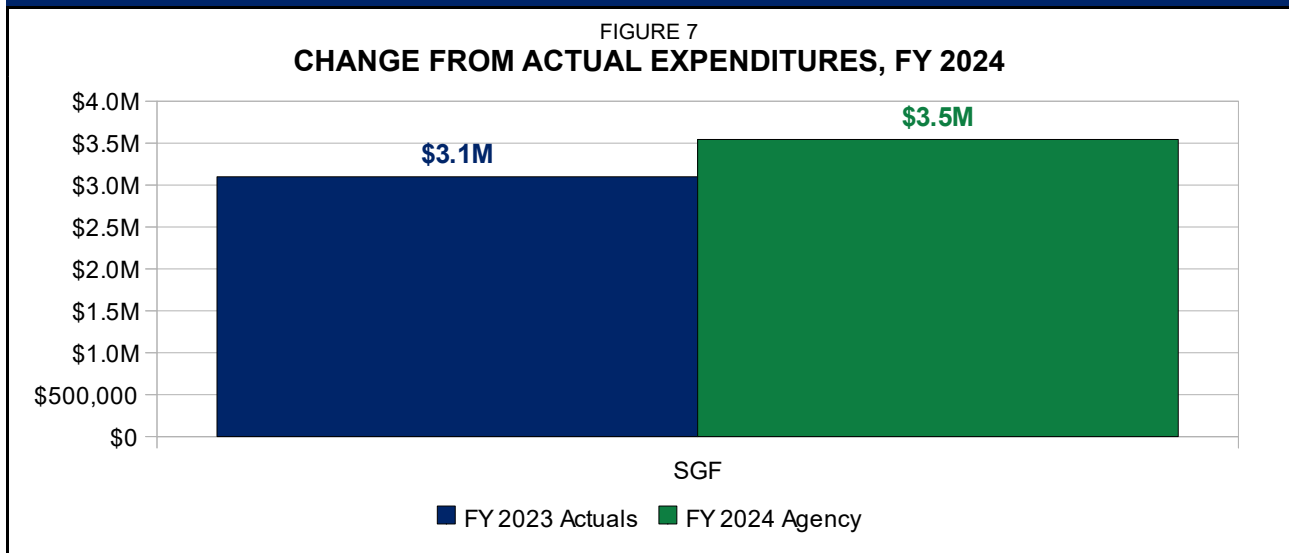
3. **SGF LAPSE.** Delete \$599,888 in excess SGF appropriated to FY 2024.

#### **GOVERNOR'S RECOMMENDATION**

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4. **NO CHANGES.** The **Governor** concurs with the agency's revised estimate in FY 2024.

## FY 2024 CHANGE FROM ACTUAL EXPENDITURES



The **agency** estimates revised expenditures of \$3.5 million SGF in FY 2024. This is an increase of \$445,004, or 14.4 percent, above the FY 2023 actual expenditures. The increase is primarily attributable to salaries and wages (\$314,388) to fully fund approved positions. In addition to salaries, contractual services includes an increase of \$117,805 SGF, primarily attributable to funding for outside auditors and other consulting services in FY 2024.

## FY 2025 ANALYSIS

FIGURE 8

### SUMMARY OF BUDGET REQUEST, FY 2025

	SGF	All Funds	FTE
<b>Agency Request:</b>			
Request without Major Changes	\$ 3,543,167	\$ 3,543,167	26.0
Enhancement Requests:			
1. None	\$ -	\$ -	--
<i>Subtotal—Enhancement Requests Only</i>	\$ -	\$ -	--
2. Outside Consultants	\$ (50,000)	\$ (50,000)	--
3. Salary Fringe Benefits	(14,332)	(14,332)	--
<i>Subtotal—Agency Request</i>	\$ 3,478,835	\$ 3,478,835	26.0
<b>Governor’s Recommendation:</b>			
4. No Changes	\$ -	\$ -	--
<b>TOTAL</b>	\$ 3,478,835	\$ 3,478,835	26.0

### AGENCY REQUEST

The **agency** requests \$3.5 million SGF for FY 2025, a decrease of \$64,332, or 1.8 percent, below the FY 2024 revised estimate. The agency’s request does not include any enhancements. The decrease is attributable to not budgeting \$50,000 for outside auditors and consultants and a reduction of \$14,332 in fringe benefits. The fringe benefit reduction is primarily related to employer contributions for KPERS (\$24,299), partially offset by an increase for group health insurance. The request includes 26.0 FTE positions, which is the same as FY 2024.

The request does not include any enhancement requests:

1. **NONE.** The agency did not request any enhancements in FY 2025.

Significant adjustments are as follows:

2. **OUTSIDE CONSULTANTS.** Delete \$50,000 SGF for outside auditors and consultants.
3. **SALARY FRINGE BENEFITS.** Delete \$14,332 SGF in fringe benefits. The fringe benefit reduction is primarily related to employer contributions for KPERS (\$24,299), partially offset by an increase for group health insurance.

### GOVERNOR’S RECOMMENDATION

4. **NO CHANGES.** The Governor concurs with the agency’s request for FY 2025.

## SUPPLEMENTAL REQUESTS

FIGURE 9  
**SUPPLEMENTAL REQUESTS, FY 2024 – FY 2025**

Request	SGF	Agency All Funds	FTE	SGF	Governor All Funds	FTE
<b>FY 2024 Supplementals:</b>						
1. Pay Plan Shortfall	\$ 23,591	\$ 23,591	-	\$ 23,591	\$ 23,591	-

1. **PAY PLAN SHORTFALL.** The revised estimate includes \$23,591 SGF in FY 2024 to account for a shortfall in appropriations for the Legislative Pay Plan in 2023 SB 25. The 2023 Legislature appropriated \$120.0 million, including \$46.0 million SGF, across all state agencies to provide salary adjustments for FY 2024 based on the Department of Administration Market Survey. This total amount was short by approximately \$11.8 million, including \$11.4 million SGF, statewide in FY 2024. To account for this, the State Finance Council prorated agency distribution of the available appropriations by approximately 20.0 percent. For the Legislative Division of Post Audit, a supplemental appropriation of \$23,591 SGF in FY 2024 is required to achieve the intended effect of the Legislative Pay Plan in 2023 SB 25.

**The Governor recommends adoption of this request.**