

## Legislative Post Audit

### Consequences of Not Funding this Program

The Kansas Legislature would no longer have an office to audit state and local government if this program is not funded. Moreover, state law includes several specific audit requirements our office is required to perform. Those include a requirement that audit work be performed at each state agency at least every three years (K.S.A. 46-1106), that audits be performed at the request of the Governor or any member or committee of the Legislature (K.S.A. 46-1109), that information technology audits be done at the direction of the Post Audit Committee (K.S.A. 46-1135), that a performance audit of KPERS be done at least once every three years (K.S.A. 46-1136), and that a systematic and comprehensive evaluation of all economic development incentive programs be done every three years (K.S.A. 46-1137).

Statutory Basis	Mandatory vs. Mandatory	MOE/Match Rgt.	Priority Level
Specific K.S.A. 46-1101 et. seq.	Mandatory	No	1

### Program Goals

- A. To conduct and issue audits that are responsive to the needs and mandates of the Legislature.
- B. To conduct audits that promote improved efficiency, effectiveness, and financial management practices in Kansas government.
- C. The agency will conduct audits in accordance with all applicable government auditing standards.

### Program History

The Legislative Post Audit Committee and the Legislative Division of Post Audit were established in 1971.

### Performance Measures

<i>Outcome Measures</i>	<i>Goal</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>Previous Est.</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3- yr. Avg.</i>
1. Percent of recommendations implemented by auditees (standard audits)	B	92.3%	90.9%	100.0%	90.0%	75%	80%	80%	88.6%
2. Percent of unique state agencies audited annually (standard, limited-scope, and IT security audits & IT monitoring)	A/B	25.5%	30.5%	20.4%	25.5%	30%	25%	25%	27.0%
3. Average cost per audit (standard and IT security audits)	A/C	\$ 177,029	\$ 147,530	\$ 143,190	\$ 150,000	\$ 207,012	\$ 200,000	\$ 200,000	\$ 165,911

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**Funding**

<i>Funding Source</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Approved</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3-yr. Avg.</i>
State General Fund	\$ 2,478,401	\$ 2,655,532	\$ 3,019,921	\$ 3,356,162	\$ 3,105,174	\$ 4,006,691	\$ 3,534,391	\$ 2,926,876
Non-SGF State Funds	-	-	-	-	-	-	-	-
Federal Funds	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 2,478,401	\$ 2,655,532	\$ 3,019,921	\$ 3,356,162	\$ 3,105,174	\$ 4,006,691	\$ -	\$ 2,926,876
<b>FTE</b>	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0