

Substitute for HOUSE BILL No. 2427

By Committee on Appropriations

2-26

1 AN ACT establishing the positions of the senate fiscal integrity auditor
2 appointed by the president of the senate and the house of
3 representatives fiscal integrity auditor appointed by the speaker of the
4 house of representatives; providing for the duties of such fiscal
5 integrity auditors, including access to the state fiscal technology
6 systems and software; requiring certain reports and recommendations
7 to be submitted to certain legislative committees.
8

9 *Be it enacted by the Legislature of the State of Kansas:*

10 Section 1. (a) There is hereby established the positions of the senate
11 fiscal integrity auditor appointed and subject to removal by the president
12 of the senate and the house of representatives fiscal integrity auditor
13 appointed and subject to removal by the speaker of the house of
14 representatives. The senate fiscal integrity auditor shall report to the
15 president of the senate and the house of representatives fiscal integrity
16 auditor shall report to the speaker of the house of representatives for the
17 purpose of providing effective budgetary support, improved oversight,
18 rigorous analysis and assessment and guidance concerning governmental
19 fiscal procedures and auditing. Such fiscal integrity auditors shall receive
20 such compensation as is determined by the legislative coordinating
21 council. Such fiscal integrity auditors shall receive expenses and
22 allowances for in-state and out-of-state travel as approved by the
23 legislative coordinating council and provided by law for members of the
24 legislature. Such fiscal integrity auditors shall be in the unclassified
25 service. Such fiscal integrity auditors shall have extensive experience and
26 recognized qualification in the field of governmental fiscal procedures,
27 auditing and analysis.

28 (b) (1) Such fiscal integrity auditors shall have unlimited access to all
29 state of Kansas technology systems and software used for accounting,
30 budgeting and expenditures from the state treasury by the legislative
31 research department, division of accounts and reports and division of the
32 budget. Such access includes unlimited access to the statewide payroll
33 accounting system, known as SHARP, the statewide management,
34 accounting and reporting tool, known as SMART, and any successor
35 accounting and budget technology.

36 (2) In the discharge of the duties imposed under this section, such

1 fiscal integrity auditors shall have access to all books, accounts, records,
2 files, documents and correspondence concerning fiscal matters,
3 confidential or otherwise, of any state agency. Such fiscal integrity
4 auditors shall be subject to the same duty of confidentiality imposed by
5 law on any state agency with regard to any such books, accounts, records,
6 files, documents and correspondence concerning fiscal matters, and any
7 information contained therein, and shall be subject to any civil or criminal
8 penalties imposed by law for violations of such duty of confidentiality.

9 (c) In addition to any duties established by the president of the senate
10 for the senate fiscal integrity auditor and by the speaker of the house of
11 representatives for the house of representatives fiscal integrity auditor,
12 such fiscal integrity auditors shall have the following duties:

13 (1) Examine budget expenditures with a focus on the identification of
14 waste, fraud, mismanagement and abuse;

15 (2) verify that expenditures align with legislative intent and ensure
16 that agencies expend funds only as the legislature intended;

17 (3) recommend termination, consolidation or reappropriation of
18 expenditures that are inconsistent with legislative intent;

19 (4) identify expenditures, practices or programs that may be
20 eliminated as to provide proper use of taxpayer money;

21 (5) identify duplicative and redundant services or unused funds;

22 (6) identify off-budget spending, funds shifted or redirected between
23 accounts and agencies and possible unauthorized expenditures;

24 (7) collaborate with the office of inspector general, established in
25 K.S.A. 75-7427, and amendments thereto, to eliminate waste, fraud,
26 mismanagement and abuse;

27 (8) serve as an additional resource to the chairpersons of the senate
28 committee on ways and means by the senate fiscal integrity auditor and the
29 house of representatives committee on appropriations by the house of
30 representatives fiscal integrity auditor throughout the year;

31 (9) improve state agency expenditure transparency; and

32 (10) provide clear, easy-to-understand findings to members of each
33 auditors' legislative chamber and assistance whenever requested by such
34 members of each auditors' legislative chamber.

35 (d) The senate fiscal integrity auditor shall provide to the president of
36 the senate and the house of representatives fiscal integrity auditor shall
37 provide to the speaker of the house of representatives annual summaries
38 analyzing the following:

39 (1) Expenditures warranting further review or action, as reviewed
40 pursuant to the duties in subsection (c), by the state agency or the
41 legislature;

42 (2) government expenditures that occur outside the proper, authorized
43 and transparent budgeting and accounting systems, including funds

1 expended through redirecting or shifting funds inconsistent with legislative
2 intent;

3 (3) budget recommendations that improve government transparency
4 and demonstrate to the public the effective use of taxpayer money; and

5 (4) recommending possible budget savings related to termination,
6 consolidation, modernization, procurement, bid processes or
7 administrative imbalance.

8 (e) Such fiscal integrity auditors shall provide an annual audit report
9 and recommendations to the legislative budget committee, the senate
10 committee on ways and means, the house of representatives committee on
11 appropriations and each of the house of representatives' budget
12 committees.

13 Sec. 2. This act shall take effect and be in force from and after its
14 publication in the statute book.