

SESSION OF 2026

**SUPPLEMENTAL NOTE ON SUBSTITUTE FOR
HOUSE BILL NO. 2427**

As Recommended by House Committee on
Appropriations

Brief*

Sub. for HB 2427 would establish two fiscal integrity auditor (auditor) positions. One auditor would be appointed by the President of the Senate (President) and the other auditor would be appointed by the Speaker of the House (Speaker), both subject to removal by the same. The auditors would be responsible for providing effective budgetary support, improved oversight, rigorous analysis and assessment, and guidance concerning governmental fiscal procedures and auditing.

The bill would allow for the auditors to receive compensation and expenses and allowances for in-state and out-of-state travel, as approved by the Legislative Coordinating Council. The auditors would have unlimited access to all State of Kansas technology and software systems used for budgeting and personnel management. The auditors would also have access to all books, accounts, records, files, documents, and correspondence concerning fiscal matters—confidential or otherwise—of any state agency. The auditors would be subject to the same duty of confidentiality as any other State of Kansas employee with access to such systems and materials.

In addition to other duties as assigned by the President and Speaker, the auditors would have the following responsibilities:

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

- Examine budget expenditures with a focus on the identification of waste, fraud, mismanagement, and abuse;
- Verify that expenditures align with legislative intent and ensure that agencies expend funds only as the Legislature intended;
- Recommend termination, consolidation, or reappropriation of expenditures that are inconsistent with legislative intent;
- Identify expenditures, practices, or programs that could be eliminated;
- Identify duplicative and redundant services or unused funds;
- Identify off-budget spending, funds shifted or redirected between accounts and agencies, and possible unauthorized expenditures;
- Collaborate with the Office of the Inspector General, within the Office of the Attorney General, to eliminate waste, fraud, mismanagement, and abuse;
- Serve as an additional resource to the chairpersons of the House Committee on Appropriations and the Senate Committee on Ways and Means;
- Improve state agency expenditure transparency; and
- Provide clear, easy-to-understand findings to members of the Legislature and assistance whenever requested by any members of the Legislature.

The bill would require the auditors to provide annual summaries to the President and Speaker that would analyze:

- Expenditures warranting further review or action;
- Expenditures that occur outside proper, authorized, and transparent budgeting and accounting systems, including funds expended through redirecting or shifting funds outside of legislative intent;
- Budget recommendations that improve government transparency and demonstrate the effective use of taxpayer money to the public; and
- Recommend possible budget savings related to termination, consolidation, modernization, procurement, bid processes, or administrative imbalance.

The auditors would provide an annual audit report and recommendations to the Legislative Budget Committee, the House Committee on Appropriations, the Senate Committee on Ways and Means, and each of the budget committees of the House of Representatives.

Background

The bill was introduced by Representative K. Williams and Representative Troy Waymaster.

House Committee on Appropriations

In the House Committee hearing, Representative K. Williams provided **proponent** testimony, stating the auditors would strengthen legislative oversight of funds and reduce waste, fraud, and abuse.

No other testimony was provided.

The House Committee amended the bill to:

- Increase the number of auditors from one to two; and
- Require one auditor report to the President and one auditor report to the Speaker and be managed by the same.

The House Committee recommended a substitute bill be passed.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, Legislative Administrative Services indicates enactment of the bill would increase expenditures by approximately \$227,500 from the State General Fund (SGF) in FY 2027, including a salary of \$202,500 with benefits and \$25,000 in other operating expenditures.

The Department of Administration indicates the agency would provide training on budgeting and various state computers systems and this could be done within existing resources.

Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2027 Governor's Budget Report*.

[*Note:* 2026 House Sub. for HB 2434 includes \$250,000 SGF and 2.0 FTE positions to fund Sub. for HB 2427, as recommended by the House Committee on Appropriations.]

Auditor; efficiency; budget; Legislature