

2012 Kansas Statutes

74-7285. Performance audit, review and evaluation of agencies and programs; selection, time, objectives and scope; review, acceptance and availability of audit reports. (a) Each state agency or program shall be subject to audit, review and evaluation under the Kansas governmental operations accountability law as determined by the legislative post audit committee. The legislative post audit committee shall direct the post auditor to conduct not fewer than four performance audits each year under the Kansas governmental operations accountability law. The agencies or programs to be audited each year and the scope of such audits shall be selected from a listing provided to the committee by the legislative post auditor. The legislative post auditor shall solicit ideas for performance audit topics from a broad range of interested parties, including the general public. Each performance audit conducted pursuant to the requirements of this subsection shall be completed on or before December 1 for review by the legislature during the next regular session of the legislature.

(b) Any performance audit directed to be conducted by the post auditor and the division of post audit under the provisions of subsection (a) may include a determination of the following factors, as applied to the state agency or program being evaluated:

(1) Whether the primary function of the agency or program is needed. If applicable to the scope of the audit selected for the agency or program being reviewed, this determination may include, but not be limited to, an assessment of one or more of the following:

- (A) Whether the purpose, problem or need that the agency or program was established to address still exists.
- (B) Whether the agency or program provides a significant public benefit or essential public service.
- (C) Whether abolishing the agency or program significantly harms the public's health or welfare.
- (D) Whether there would be possible savings from abolishing the agency or program.
- (E) Whether federal funding would be jeopardized if the agency or program were abolished.

(2) Whether another federal, state, local or private entity exists that could effectively perform the functions of the agency or program. If applicable to the scope of the audit selected for the agency or program being reviewed, this determination may include, but not be limited to, an assessment of one or more of the following:

- (A) Whether the function is needed, and if so, whether it is addressed in other states.
- (B) Whether other organizational structures would work better in Kansas.
- (C) Whether efficiencies and potential cost savings might be achieved from transferring or consolidating the function.

(3) Whether the agency or program could be operated more efficiently and still fulfill its intended purpose. If applicable to the scope of the audit selected for the agency or program being reviewed, this determination may include, but not be limited to, an assessment of one or more of the following:

- (A) Whether the agency or program is doing more than is necessary or authorized.
- (B) Whether the agency's or program's statutory authority, rules and regulations, mission and technology, reflect the current environment in which the agency or program is operating.
- (C) Whether the agency or program is responsive to the public's needs.
- (D) Whether efficiencies and potential savings might be achieved by making changes to the way the agency or program operates.
- (E) Whether the agency's or program's functions or operations could be less burdensome or restrictive and still adequately protect and serve the public.

(F) Whether the agency or program has sufficient authority related to fees, inspections, enforcement and penalties.

(G) Whether the agency or program promptly and effectively address complaints and take appropriate enforcement actions.

- (H) Whether any fees are set at a level that fully supports agency or program costs.

(4) Whether there are any other factors, as determined by the legislative post auditor or directed by the legislative post audit committee, that would need to be determined for the audit.

(c) The scope of the audits conducted under this section may address all operations of the state agency, or may be restricted to a particular operation of the state agency, as directed by the legislative post audit committee, with the advice of the legislative post auditor.

(d) Upon completion of the performance audit, the legislative post audit committee shall review and accept the audit report. A copy of the audit report shall be made available to each member of the legislature in accordance with the provisions of K.S.A. 46-1212c, and amendments thereto.

History: L. 1992, ch. 116, § 3; L. 1994, ch. 142, § 3; L. 2000, ch. 144, § 2; L. 2008, ch. 112, § 3; May 1.