## HOUSE BILL No. 2438

AN ACT concerning the 911 coordinating council, certain audits; amending K.S.A. 2017 Supp. 12-5377, as amended by section 1 of 2018 House Bill No. 2435, and repealing the existing section; also repealing K.S.A. 2017 Supp. 12-5377, as amended by section 40 of 2018 Senate Bill No. 260.

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

- Section 1. On and after July 1, 2018, K.S.A. 2017 Supp. 12-5377, as amended by section 1 of 2018 House Bill No. 2435, is hereby amended to read as follows: 12-5377. (a) The receipts and disbursements of the LCPA shall be audited yearly by a licensed municipal accountant or certified public accountant.
- (b) The LCPA may require an audit of any provider's books and records concerning the collection and remittance of fees pursuant to this act. The cost of any such audit shall be paid from the 911 state grant fund.
- (c) (1) On or before December 31, 2018, and at least once every five years thereafter, the division of post audit shall conduct an audit of the 911 system to determine: (1)(A) Whether the moneys received by PSAPs pursuant to this act are being used appropriately; (2)(B) whether the amount of moneys collected pursuant to this act is adequate; and (3)(C) the status of 911 service implementation. The auditor to conduct such audit shall be specified in accordance with K.S.A. 46-1122, and amendments thereto.
- (2) The post auditor shall compute the reasonably anticipated cost of providing audits pursuant to this subsection, subject to review and approval by the contract audit committee established by K.S.A. 46-1120, and amendments thereto. Upon such approval, the 911 state grant fund shall reimburse the division of post audit shall be reimbursed from the 911 state grant fund for the amount approved by the contract audit committee. The audit report shall be submitted to the 911 coordinating council, the LCPA, the house of representatives committee on energy, utilities and telecommunications and the senate committee on utilities.
- (d) On or before December 31, 2018, the division of post audit shall conduct an audit of the budget and expenditures of the 911 coordinating council. In conducting such audit, the division shall examine: (A) The annual expenses and financial needs, including personnel, of the council; (B) the total annual operating expenses of the council that are included in the 2.5% cap on expenditures pursuant to K.S.A. 2017 Supp.12-5364(i), and amendments thereto; (C) the current and projected contractual expenses of the council; (D) the expenditures and distribution of moneys from the 911 state grant fund by the council; and (E) whether the moneys expended by the council are being used pursuant to this act. The auditor, to conduct such audit, shall be specified in accordance with K.S.A. 46-1122, and amendments thereto.
- (2) The post auditor shall compute the reasonably anticipated cost of providing the audit pursuant to this subsection, subject to review and approval by the contract audit committee established by K.S.A. 46-1120, and amendments thereto. Upon such approval, the division of post audit shall be reimbursed from the 911 state grant fund for the amount approved by the contract audit committee. The audit report shall be submitted to the 911 coordinating council, the house of representatives committee on energy, utilities and telecommunications and the senate committee on utilities.
- (e) The legislature shall review this act at the regular 2014 legislative session and at the regular legislative session every five years thereafter.
- Sec. 2. K.S.A. 2017 Supp. 12-5377, as amended by section 40 of 2018 Senate Bill No. 260, is hereby repealed.
- Sec. 3. On and after July 1, 2018, K.S.A. 2017 Supp. 12-5377, as amended by section 1 of 2018 House Bill No. 2435, is hereby repealed.

## HOUSE BILL No. 2438—page 2

Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

I hereby certify that the above BILL originated in the

HOUSE, and was adopted by that body

HOUSE adopted
Conference Committee Report

Speaker of the House.

Chief Clerk of the House.

Passed the Senate
as amended

Senate adopted
Conference Committee Report

President of the Senate.

Secretary of the Senate.

Approved

Governor.