

One-time Audit of the 911 Coordinating Council; HB 2438

HB 2438 creates a one-time audit of the budget and expenditures of the 911 Coordinating Council (Council) to be conducted by the Legislative Division of Post Audit (LPA) on or before December 31, 2018. [Note: The audit provisions of this bill are identical to those of SB 260 except for the effective date of publication in the *Kansas Register*.]

LPA is required to examine the following:

- Annual expenses and financial needs, including personnel;
- Total annual operating expenses included in the 2.5 percent cap on expenditures;
- Current and projected contractual expenses;
- Expenditures and distribution of moneys from the 911 State Grant Fund; and
- Whether the moneys expended by the Council are being used pursuant to the Kansas 911 Act.

The Post Auditor conducting the audit is required to compute the anticipated costs of the audit, subject to review and approval by the Contract Audit Committee. Once approved, LPA is reimbursed from the 911 State Grant Fund.

The bill requires the audit report to be submitted to the Council; the House Committee on Energy, Utilities and Telecommunications; and the Senate Committee on Utilities.

Repealer. The bill repeals KSA 12-5377 (the statute whose provisions are amended as described above), as amended by SB 260.