

SESSION OF 2018

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2435**

As Recommended by House Committee on  
Appropriations

**Brief\***

HB 2435 would amend the Kansas 911 Act (Act). The bill would change the frequency that LPA is required to conduct an audit of the state 911 system from every three years to every five years. The next audit would be due on or before December 31, 2018. The change in timing would synchronize the legislative review requirement and the performance auditing requirement.

**Background**

The bill was recommended by the Joint Committee on Legislative Post Audit. In the House Committee on Appropriations hearing, the Interim Post Auditor presented proponent testimony stating KSA 2017 Supp. 12-5377(c) requires LPA to conduct a performance audit every three years. The Interim Post Auditor further stated KSA 2017 Supp. 12-5377(d) requires the Legislature to review the Kansas 911 Act every five years and this change would ensure that both audits would be released to the Legislature for review every five years.

No neutral or opponent testimony was presented.

According to the fiscal note prepared by the Division of the Budget on the bill, the bill would have no fiscal effect. However, the bill would decrease expenditures from the 911 State Grant Fund over time because audits would be

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\*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 <http://www.kslegislature.org>

conducted less frequently, thereby reducing the number of reimbursements paid to LPA for the cost of the audit. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2019 Governor's Budget Report*.