

AGENCY PROGRAM DESCRIPTIONS

Administration: Administration

Subprogram History

The Legislative Post Audit Committee and the Legislative Division of Post Audit were established in 1971.

Consequences of Not Funding This Subprogram

The Kansas Legislature would no longer have an office to audit state and local government if this program is not funded. Moreover, state law includes several specific audit requirements our office is required to perform. Those include a requirement that audit work be performed at each state agency at least every three years (K.S.A. 46-1106), that audits be performed at the request of the Governor or any member or committee of the Legislature (K.S.A. 46-1109), that information technology audits be done at the direction of the Post Audit Committee (K.S.A. 46-1135), that a performance audit of KPERS be done at least once every three years (K.S.A. 46-1136), and that a systematic and comprehensive evaluation of all economic development incentive programs be done every three years (K.S.A. 46-1137).

Statutory Basis

KSA 46-1101 et. seq.

| Mandatory/Discretionary | MOE/Match Requirement | Program Priority | Subprogram Priority |
|-------------------------|-----------------------|------------------|---------------------|
| Mandatory | No | 1 | 1 |

Subprograms Without Narrative Data

AGENCY PERFORMANCE MEASURES

| | | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2026 Estimate |
|---|---------|---|-----------------|-----------------|-----------------|------------------|
| Administration: Administration | | | | | | |
| Goal | Type | Measure | | | | |
| To conduct and issue audits that are responsive to the needs and mandates of the Legislature. | Outcome | Average cost per audit (standard and IT security audits) | \$207,012.00 | \$281,642.00 | \$210,734.00 | \$220,000.00 |
| | | Percent of unique state agencies audited annually (standard, limited-scope, and IT security audits and IT monitoring) | 30.00% | 18.00% | 44.00% | 25.00% |
| To conduct audits that promote improved efficiency, effectiveness, and financial management practices in Kansas government. | Outcome | Average cost per audit (standard and IT security audits) | \$207,012.00 | \$281,642.00 | \$210,734.00 | \$220,000.00 |
| | | Percent of recommendations implemented by auditees (standard audits) | 75.00% | 88.00% | 100.00% | 80.00% |
| | | Percent of unique state agencies audited annually (standard, limited-scope, and IT security audits and IT monitoring) | 30.00% | 18.00% | 44.00% | 25.00% |

Footnotes