

**SENATE BILL No. 411**

By Senator Olson

1-29

1 AN ACT concerning state audits; abolishing the division of legislative post  
2 audit and the legislative post audit committee; creating the office of  
3 state auditor and providing for the powers and duties thereof; providing  
4 for the election of the state auditor and term of office; enacting the state  
5 audit act; amending K.S.A. 25-101, 25-101a, 25-213a and 25-4001 and  
6 K.S.A. 2023 Supp. 25-213 and 75-3101a and repealing the existing  
7 sections; also repealing K.S.A. 46-1101, 46-1102, 46-1103, 46-1104,  
8 46-1106, 46-1108, 46-1109, 46-1112, 46-1113, 46-1114, 46-1115, 46-  
9 1116, 46-1117, 46-1118, 46-1119, 46-1120, 46-1120a, 46-1122, 46-  
10 1123, 46-1125, 46-1126, 46-1127, 46-1128, 46-1129, 46-1135, 46-1136  
11 and 46-1137.

12

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

14 New Section 1. (a) There is established the office of the state auditor.  
15 Except as otherwise provided in K.S.A. 75-3101a, and amendments  
16 thereto, the state auditor shall receive a salary at a biweekly pay rate of  
17 \$3,307.81. The state auditor shall be charged with the administration of all  
18 laws relating to the conduct of audits authorized under the state audit act,  
19 section 13 et seq., and amendments thereto, or other state or federal law  
20 and such other duties as may be required by law.

21 (b) The state auditor shall:

22 (1) Establish appropriate systems of accounting for all public officials  
23 of the state;

24 (2) audit the accounts of state agencies as required by law;

25 (3) audit the state treasury at least once each fiscal year;

26 (4) conduct such other audits and investigations as required by law;

27 (5) prepare and submit an annual report to the governor and the  
28 legislature on the audits conducted by the office of the state auditor in the  
29 immediately preceding calendar year; and

30 (6) establish appropriate systems of accounting for the political  
31 subdivisions of the state, supervise the budgeting systems of such political  
32 subdivisions and audit the accounts thereof as provided by law.

33 New Sec. 2. The state auditor shall adopt rules and regulations the  
34 state auditor deems necessary to implement the duties of the office of the  
35 state auditor and to conduct any audit required or otherwise authorized to  
36 be conducted by state or federal law.

1 New Sec. 3. At the general election held in 2026 and every four years  
2 thereafter, there shall be elected a state auditor for the state of Kansas,  
3 whose term of office shall be four years beginning on the second Monday  
4 in January next succeeding such state auditor's election. In case of a  
5 vacancy in such office, the governor shall appoint a qualified person to  
6 serve for the unexpired term and until a successor is elected and qualified.

7 New Sec. 4. Before entering upon the duties of office, the state  
8 auditor shall take the proper official oath and such oath shall be filed and  
9 recorded in the office of the secretary of state.

10 New Sec. 5. The state auditor shall be an elector of this state, and  
11 shall have experience in the practice of conducting financial and  
12 performance audits and matters relating thereto. The state auditor shall  
13 give their personal presence and attention to the duties of the office.

14 New Sec. 6. The state auditor may appoint an assistant state auditor  
15 and deputy assistant state auditors. The assistant and each deputy assistant  
16 shall take the oath of office required of public officers. Except as  
17 otherwise provided, in the absence of the state auditor, such assistant and  
18 deputy assistants shall have charge of the office, and each may perform the  
19 duties devolved by law upon the state auditor, and shall act in the name of  
20 the state auditor. The state auditor may appoint such other unclassified  
21 employees as may be necessary to discharge the duties of office and as are  
22 authorized by law.

23 New Sec. 7. The state auditor shall procure and keep an official seal,  
24 having such appropriate design as the state auditor shall designate but  
25 surrounded by the words, "Office of the State Auditor of Kansas." Such  
26 seal shall be used to authenticate all official certifications the state auditor  
27 is required by law to make.

28 New Sec. 8. (a) The legislative post audit committee established by  
29 K.S.A. 46-1101, and amendments thereto, the office of post auditor  
30 established by K.S.A. 46-1102, and amendments thereto, and the division  
31 of post audit established by K.S.A. 46-1103, and amendments thereto, are  
32 hereby abolished.

33 (b) Except as otherwise provided, all of the powers, duties and  
34 functions of the legislative post audit committee, the division of post audit  
35 and the post auditor are hereby transferred to and conferred and imposed  
36 upon, the office of the state auditor established by section 1, and  
37 amendments thereto.

38 (c) Except as otherwise provided, the office of the state auditor shall  
39 be the successor in every way to the powers, duties and functions of the  
40 legislative post audit committee, the division of post audit and the post  
41 auditor in which the same were vested prior to the effective date of this  
42 section. Every act performed in the exercise of such powers, duties and  
43 functions by or under the authority of the office of the state auditor act

1 shall be deemed to have the same force and effect as if performed by the  
2 legislative post audit committee, the division of post audit or the post  
3 auditor, respectively, in which such powers, duties and functions were  
4 vested prior to January 11, 2027.

5 (d) Except as otherwise provided, whenever the legislative post audit  
6 committee, the division of post audit or the post auditor, or words of like  
7 effect, are referred to or designated by a statute, contract or other  
8 document, such reference or designation shall be deemed to apply to the  
9 office of the state auditor established by section 1, and amendments  
10 thereto.

11 (e) All orders and directives of the legislative post audit committee or  
12 the post auditor in existence on January 11, 2027, shall continue to be  
13 effective and shall be deemed to be orders and directives of the state  
14 auditor until revised, amended or nullified pursuant to law.

15 (f) On January 11, 2027, the state auditor shall succeed to whatever  
16 right, title or interest the division of legislative post audit has acquired in  
17 any real property in this state and the state auditor shall hold the same for  
18 and in the name of the state of Kansas. On and after January 11, 2027,  
19 whenever any statute, contract, deed or other document concerns the  
20 power or authority of the legislative post audit committee, the division of  
21 post audit or the post auditor to acquire, hold or dispose of real property or  
22 any interest therein, the state auditor shall succeed to such power or  
23 authority.

24 (g) The office of the state auditor established by section 1, and  
25 amendments thereto, shall be a continuation of the legislative post audit  
26 committee, the division of post audit and the office of post auditor.

27 (h) The provisions of this section shall be effective on and after  
28 January 11, 2027.

29 New Sec. 9. (a) Except as otherwise provided, on January 11, 2027,  
30 officers and employees who, immediately prior to such date, were engaged  
31 in the performance of powers, duties or functions of the division of post  
32 audit, and who, in the opinion of the state auditor, are necessary to perform  
33 the powers, duties and functions of the office of the state auditor, shall be  
34 transferred to and shall become officers and employees of the office of the  
35 state auditor. Any such officer or employee shall retain all retirement  
36 benefits and all rights of civil service that had accrued to or vested in such  
37 officer or employee prior to the effective date of this section. The service  
38 of each such officer and employee so transferred shall be deemed to have  
39 been continuous. All transfers and any abolition of personnel positions in  
40 the classified service under the Kansas civil service act shall be in  
41 accordance with civil service laws and any rules and regulations adopted  
42 thereunder.

43 (b) The provisions of this section shall be effective on and after

1 January 11, 2027.

2 New Sec. 10. (a) When any conflict arises as to the disposition of any  
3 power, function or duty or the unexpended balance of any appropriation as  
4 a result of any abolition, transfer, attachment or change made by or under  
5 authority of section 8 or 9, and amendments thereto, such conflict shall be  
6 resolved by the governor, whose decision shall be final.

7 (b) The state auditor shall succeed to all property and records that  
8 were used for or pertain to the performance of the powers, duties and  
9 functions transferred to the office of the state auditor by or under the  
10 authority of section 8, and amendments thereto. Any conflict as to the  
11 proper disposition of property or records arising under this section shall be  
12 determined by the governor, whose decision shall be final.

13 (c) The provisions of this section shall be effective on and after  
14 January 11, 2027.

15 New Sec. 11. (a) The office of the state auditor shall have the legal  
16 custody of all records, memoranda, writings, entries, prints,  
17 representations or combinations thereof of any act, transaction, occurrence  
18 or event of the legislative post audit committee, the division of post audit  
19 and the post auditor.

20 (b) No suit, action or other proceeding, judicial or administrative,  
21 lawfully commenced, or that could have been commenced, by or against  
22 the division of post audit, or by or against the post auditor in the post  
23 auditor's official capacity or in relation to the discharge of the post  
24 auditor's official duties, shall abate by reason of the governmental  
25 reorganization effected under sections 8 through 10, and amendments  
26 thereto. The court may allow any such suit, action or other proceeding to  
27 be maintained by or against the office of the state auditor.

28 (c) No criminal action commenced or that could have been  
29 commenced by the state shall abate by the taking effect of sections 8  
30 through 10, and amendments thereto.

31 (d) The provisions of this section shall be effective on and after  
32 January 11, 2027.

33 New Sec. 12. (a) On the effective date of this section, the balance of  
34 all funds appropriated and reappropriated to the division of post audit are  
35 hereby transferred to the office of the state auditor and shall be used only  
36 for the purpose for which such appropriation was originally made.

37 (b) On the effective date of this section, the liability for all accrued  
38 compensation or salaries of officers and employees who, immediately  
39 prior to such date, were engaged in the performance of powers, duties or  
40 functions of the division of post audit shall be assumed and paid by the  
41 office of the state auditor.

42 (c) The provisions of this section shall be effective on and after  
43 January 11, 2027.

1 New Sec. 13. (a) Sections 13 through 25, and amendments thereto,  
2 shall be known and may be cited as the state audit act.

3 (b) The provisions of this section shall be effective on and after  
4 January 11, 2027.

5 New Sec. 14. (a) As used in the state audit act:

6 (1) "Audit" means any financial-compliance audit, performance audit  
7 or any other audit or audit work conducted by the office of the state auditor  
8 or by a firm pursuant to the state audit act.

9 (2) "Audit report" means the written report of any performance audit  
10 or any other audit or audit work conducted under the state audit act by the  
11 office of the state auditor or by a firm pursuant to the state audit act.

12 (3) "Firm" means any individual, firm, partnership, corporation,  
13 association or other legal entity permitted by law to engage in practice as a  
14 certified public accountant.

15 (4) "Person" means an individual, proprietorship, partnership, limited  
16 partnership, association, trust, estate, business trust, group or corporation,  
17 whether or not operated for profit, or a governmental agency, unit or  
18 subdivision.

19 (5) "State agency" means any state office, officer, department, board,  
20 commission, institution, bureau, agency or authority or any division or unit  
21 thereof.

22 (6) "Survey" means any questionnaire or other survey instrument  
23 administered by the office of the state auditor or by a firm pursuant to the  
24 state audit act for the purposes and in the course of an audit, regardless of  
25 form or characteristics.

26 (b) The provisions of this section shall be effective on and after  
27 January 11, 2027.

28 New Sec. 15. (a) Audit work shall be conducted at each state agency  
29 at least once every three years as directed by the state auditor. Written  
30 reports on the results of such auditing shall be furnished to the governor,  
31 legislature, director of accounts and reports, director of the budget, the  
32 state agency that is audited and such other persons or agencies as may be  
33 required by law or by the specifications of the audit.

34 (b) The state auditor shall report immediately in writing to the  
35 governor and the attorney general whenever it appears in the opinion of  
36 the state auditor that there may have occurred any violation of criminal  
37 statutes or any instances of misfeasance, malfeasance or nonfeasance by a  
38 public officer or employee disclosed by any audit or audit work conducted  
39 under the state audit act or any audit conducted pursuant to K.S.A. 74-  
40 49,136, 74-8774, 75-37,152 or 75-37,153, and amendments thereto. The  
41 state auditor shall furnish the attorney general all information in the  
42 possession of the state auditor relative to any report referred to the attorney  
43 general. The attorney general shall institute and prosecute civil

1 proceedings against any such delinquent officer or employee, or upon such  
2 officer or employee's official bond, or both, as may be needed to recover  
3 for the state any funds or other assets misappropriated. The attorney  
4 general shall also prosecute such ouster and criminal proceedings as the  
5 evidence in the case warrants. Any person receiving tax information under  
6 the provisions of this subsection shall be subject to the same duty of  
7 confidentiality imposed by law upon the personnel of the department of  
8 revenue and shall be subject to any civil or criminal penalties imposed by  
9 law for violations of such duty of confidentiality.

10 (c) The state auditor shall immediately report to the committee on  
11 surety bonds and insurance when any audit or audit work conducted under  
12 the state audit act or any audit conducted pursuant to K.S.A. 74-49,136,  
13 74-8774, 75-37,152 or 75-37,153, and amendments thereto, discloses a  
14 shortage in the accounts of any state agency, officer or employee.

15 (d) In the discharge of the duties imposed under the state audit act,  
16 the state auditor may require state agencies to preserve and make available  
17 their accounts, records, documents, vouchers, requisitions, payrolls,  
18 canceled checks or vouchers and coupons and other evidence of financial  
19 transactions.

20 (e) In the discharge of the duties imposed under the state audit act, the  
21 state auditor or firm conducting any audit or audit work under the state  
22 audit act shall have access to all books, accounts, records, files, documents  
23 and correspondence, confidential or otherwise, of any person or state  
24 agency subject to the state audit act or in the custody of any such person or  
25 state agency. Except as otherwise provided in this subsection, the state  
26 auditor or firm conducting any audit or audit work under the state audit act  
27 and all employees and former employees of the office of the state auditor  
28 or firm performing any audit or audit work shall be subject to the same  
29 duty of confidentiality imposed by law on any such person or state agency  
30 with regard to any such books, accounts, records, files, documents and  
31 correspondence, and any information contained therein, and shall be  
32 subject to any civil or criminal penalties imposed by law for violations of  
33 such duty of confidentiality. The duty of confidentiality imposed on the  
34 state auditor and on firms conducting any audit or audit work under the  
35 state audit act and all employees of the office of the state auditor and all  
36 employees of such firms shall be subject to the provisions of subsection  
37 (b), and the state auditor may furnish all such books, accounts, records,  
38 files, documents and correspondence, and any information contained  
39 therein to the attorney general pursuant to subsection (b). Upon receipt  
40 thereof, the attorney general and all assistant attorneys general and all  
41 other employees and former employees of the office of the attorney  
42 general shall be subject to the same duty of confidentiality with the  
43 exceptions that any such information contained therein may be disclosed

1 in civil proceedings, ouster proceedings and criminal proceedings that may  
2 be instituted and prosecuted by the attorney general in accordance with  
3 subsection (b). Any such books, accounts, records, files, documents and  
4 correspondence furnished to the attorney general in accordance with  
5 subsection (b) may be entered into evidence in any such proceedings.  
6 Nothing in this subsection shall be construed to supersede any requirement  
7 of federal law.

8 (f) Any firm or firms that develop information in the course of  
9 conducting any audit or audit work under the state audit act that the state  
10 auditor is required to report under subsection (b) or (c) shall immediately  
11 report such information to the state auditor. The state auditor shall then  
12 make the report required in subsection (b) or (c).

13 (g) The provisions of this section shall be effective on and after  
14 January 11, 2027.

15 New Sec. 16. (a) Except as provided otherwise provided by law, all  
16 audits conducted under the state audit act shall be made at the discretion of  
17 the state auditor. In addition to the audits required under section 15, and  
18 amendments thereto, the state auditor may conduct additional audits or  
19 audit work of any state agencies, or may direct that any additional audit of  
20 a state agency be conducted to accomplish other objectives than those  
21 specified pursuant to section 15, and amendments thereto. Such additional  
22 audits may be conducted to determine:

23 (1) Whether any state agency is carrying out only those activities or  
24 programs authorized by the legislature;

25 (2) whether the programs and activities of a state agency, or a  
26 particular program or activity, is being efficiently and effectively operated;

27 (3) whether any new activity or program is being efficiently and  
28 effectively implemented in accordance with the intent of the legislature;

29 (4) whether there is a need for change in any authorized activity or  
30 program of a state agency;

31 (5) whether any reorganization of a state agency, or group of state  
32 agencies, is needed or justified to accomplish the results of programs or  
33 activities authorized by the legislature; or

34 (6) any combination of the purposes specified in this or any other  
35 section of the state audit act.

36 (b) In addition to any other audits conducted by the state auditor, the  
37 state auditor may direct the audit of any state agency or agencies when so  
38 requested in writing by the governor or any member or committee of the  
39 legislature. Any such written request shall specify the desired object of the  
40 audit requested and the reasons therefor. The state auditor may modify the  
41 object and direct the details of the audit to be performed.

42 (c) The provisions of this section shall be effective on and after  
43 January 11, 2027.

1 New Sec. 17. (a) The state auditor may conduct an audit of any type  
2 described in sections 15 or 16, and amendments thereto, of any records or  
3 matters of any person specified in this section, and may direct the object  
4 and the details of any such audit.

5 (b) The state auditor shall have access to all books, accounts, records,  
6 files, documents and correspondence, confidential or otherwise, to the  
7 same extent permitted under section 15, and amendments thereto, except  
8 that such access shall be subject to the limitations established under  
9 subsection (d).

10 (c) Audits authorized by this section are the following:

11 (1) Audit of any local subdivision of government or agency or  
12 instrumentality thereof that receives any distribution of moneys directly  
13 from or through the state by an act of appropriation or from a state agency;

14 (2) audit of any person who receives any grant or gift from or through  
15 the state;

16 (3) audit of the contract relationships and the fiscal records related  
17 thereto of any person who contracts with the state;

18 (4) audit of any person who is regulated or licensed by any state  
19 agency or who operates or functions for the benefit of any state institution,  
20 except that any audit of any person regulated by the state corporation  
21 commission shall address only compliance with laws or regulations,  
22 collection or remittance of taxes or fees, or other matters related directly to  
23 state governmental programs or functions. Any such audit authorized  
24 under this paragraph shall not address corporate governance or financial  
25 issues except as they may relate directly to state governmental programs or  
26 functions. This paragraph shall not apply to public utilities as described in  
27 K.S.A. 66-1,187(1), and amendments thereto.

28 (d) (1) Access to all books, accounts, records, files, documents and  
29 correspondence, confidential or otherwise, as authorized under subsection  
30 (b) of any nongovernmental person audited under authority of subsection  
31 (c)(2) shall be limited to those books, accounts, records, files, documents  
32 and correspondence, confidential or otherwise, of such person to which the  
33 state governmental agency that administers the grant or gift and provides  
34 for the disbursement thereof is authorized under law to have access.

35 (2) Access to all books, accounts, records, files, documents and  
36 correspondence, confidential or otherwise, as authorized under subsection  
37 (b) of any nongovernmental person audited under authority of subsection  
38 (c)(3) shall be limited to those books, accounts, records, files, documents  
39 and correspondence, confidential or otherwise, of such person to which the  
40 state governmental agency that contracts with such person is authorized  
41 under law to have access.

42 (3) Access to all books, accounts, records, files, documents and  
43 correspondence, confidential or otherwise, as authorized under subsection

1 (b) of any nongovernmental person audited under authority of subsection  
2 (c)(4) shall be limited to those books, accounts, records, files, documents  
3 and correspondence, confidential or otherwise, of such person to which the  
4 state governmental agency that regulates or licenses such person or the  
5 state institution on whose behalf such person operates or functions is  
6 authorized under law to have access.

7 (e) Notwithstanding any other provision of law, no public agency that  
8 is the subject of an audit pursuant to this section or any other law shall  
9 charge a fee for copies of or access to the records described in subsection  
10 (b).

11 (f) The state auditor may direct an audit as authorized by this section  
12 when so requested by concurrent resolution of the legislature or in writing  
13 by the governor or any member or committee of the legislature. Any such  
14 request shall specify the desired object of the audit requested and the  
15 reasons therefor. The state auditor may modify the object and direct the  
16 details of the audit to be performed.

17 (g) The provisions of this section shall be effective on and after  
18 January 11, 2027.

19 New Sec. 18. (a) The state auditor may, in the state auditor's  
20 discretion or at the written request of the governor or a member or  
21 committee of the legislature, conduct information technology audits. Such  
22 audit work may include:

23 (1) Assessment of security practices of information technology  
24 systems maintained or administered by any state agency or any entity  
25 subject to audit under section 17, and amendments thereto; and

26 (2) continuous audits of ongoing information technology projects by  
27 any state agency or any entity subject to audit under section 17, and  
28 amendments thereto, including systems development and implementation.

29 (b) Written reports on the results of such auditing shall be furnished  
30 to:

31 (1) The entity that is being audited;

32 (2) the chief information technology officer of the branch of  
33 government that the entity being audited is a part of;

34 (3) (A) the governor, if the entity being audited is an executive branch  
35 entity;

36 (B) the legislative coordinating council, if the entity being audited is a  
37 legislative entity; or

38 (C) the chief justice of the supreme court, if the entity being audited  
39 is a judicial entity;

40 (4) the joint committee on information technology; and

41 (5) such other persons or agencies as may be required by law or by  
42 the specifications of the audit.

43 (c) The provisions of section 15(e), and amendments thereto, shall

1 apply to any audit or audit work conducted pursuant to this section.

2 (d) The provisions of this section shall be effective on and after  
3 January 11, 2027.

4 New Sec. 19. (a) At least once every three years, the state auditor  
5 shall conduct a performance audit of the Kansas public employees  
6 retirement system. In considering performance audit subjects, the state  
7 auditor shall consider recommendations and requests for performance  
8 audits relating to the system or the management thereof by the joint  
9 committee on pensions, investments and benefits or by any other  
10 committee or individual member of the legislature.

11 (b) The provisions of this section shall be effective on and after  
12 January 11, 2027.

13 New Sec. 20. (a) Subject to appropriations therefor, the state auditor  
14 shall conduct a systematic and comprehensive review, analysis and  
15 evaluation of those economic development incentive programs, as defined  
16 in K.S.A. 2023 Supp. 74-50,226, and amendments thereto, selected by the  
17 state auditor. The evaluation procedure established by this section is  
18 intended to enhance and facilitate the ability of the legislature to fulfill its  
19 responsibility to evaluate and oversee economic development incentive  
20 programs. The oversight of economic development incentive programs is  
21 intended to remain with the legislature, independent of the office of the  
22 state auditor.

23 (b) The evaluations shall be considered within the meaning of the  
24 term audit for purposes of the state audit act and shall be conducted by the  
25 state auditor pursuant to a schedule developed by the state auditor, such  
26 that all economic development incentive programs shall be reviewed every  
27 three years, and new economic development incentive programs shall be  
28 reviewed the year after the program commences, and then every three  
29 years thereafter. The timing and extent of the evaluations may be subject to  
30 adjustment by the state auditor in a manner consistent with the  
31 requirements of this section as necessary to conform with resources  
32 available to the state auditor in consideration of the demands of other  
33 duties under the state audit act.

34 (c) In conducting such evaluations, the state auditor shall have access  
35 to all books, accounts, records, files, documents and correspondence,  
36 confidential or otherwise, to the same extent permitted under section 15,  
37 and amendments thereto, and shall be subject to the same duty of  
38 confidentiality as provided by section 15(e), and amendments thereto.

39 (d) Evaluations shall be conducted with the goal of enabling  
40 evidence-based policy determinations by the legislature with respect to  
41 economic development incentive programs. To the extent reasonably  
42 possible, evaluations shall utilize direct and documented evidence and  
43 primary-source instead of secondary source data. An evaluation shall

1 include:

- 2 (1) A description of the economic development incentive program, its  
3 history and goals;
- 4 (2) a literature review of the effectiveness of this type of incentive  
5 program, including an inventory of similar incentive programs in other  
6 states;
- 7 (3) an estimate of the economic and fiscal impact of the incentive  
8 program. This estimate may take into account the following considerations  
9 in addition to other relevant factors:
- 10 (A) The extent to which the incentive program changes business  
11 behavior;
- 12 (B) the results of the incentive program for the economy of Kansas as  
13 a whole, including both positive direct and indirect impacts and any  
14 negative effects on other Kansas businesses;
- 15 (C) a comparison with the results of other incentive programs or other  
16 economic development strategies with similar goals;
- 17 (D) an assessment of whether protections are in place to ensure that  
18 the fiscal impact of the incentive program does not substantially increase  
19 beyond the state's means or expectations in future years;
- 20 (E) an assessment of the incentive program's design and whether the  
21 incentive program is being effectively administered in accordance with the  
22 program's enacting statute or statutes;
- 23 (F) an assessment of whether the incentive program is achieving its  
24 goals;
- 25 (G) recommendations for any changes to state policy, rules and  
26 regulations or statutes that would allow the incentive program to be more  
27 easily or conclusively evaluated in the future. Such recommendations may  
28 include changes to collection, reporting and sharing of data, and revisions  
29 or clarifications to the goals of the incentive program;
- 30 (H) a return on investment calculation for the economic development  
31 incentive program. For purposes of this paragraph, "return on investment  
32 calculation" means analyzing the cost to the state or political subdivision  
33 for providing the economic development incentive program and analyzing  
34 the benefits realized by the state or political subdivision from providing  
35 the economic development incentive program;
- 36 (I) the methodology and assumptions used in carrying out the  
37 reviews, analyses and evaluations required under this section, including an  
38 analysis of multiplier effects and a critique of the multiplier effect  
39 determination methodologies utilized in the evaluation report, including  
40 any determinations made using standard industry software models and any  
41 respective limitations or potential effects of such methods on outcomes;  
42 and
- 43 (J) an analysis of significant opportunity costs of the incentive

1 program at the state and local level;

2 (4) any other information that the state auditor deems necessary to  
3 assess the effectiveness of the incentive program and whether it is  
4 achieving the goals of the incentive program; and

5 (5) all information, after redaction, as necessary, by the state auditor  
6 to remove information confidential under state or federal law, required for  
7 publication pursuant to K.S.A. 2023 Supp. 74-50,227, and amendments  
8 thereto, with respect to the economic development incentive program  
9 being evaluated.

10 (e) The state auditor shall prepare and submit a written report with  
11 respect to each evaluation to the secretary of commerce and, in addition,  
12 shall prepare and provide any redacted information with respect to the  
13 economic incentive program evaluated required for publication by the  
14 secretary of commerce pursuant to K.S.A. 2023 Supp. 74-50,227, and  
15 amendments thereto, to the secretary of commerce if such information is  
16 not otherwise available to the secretary of commerce.

17 (f) The provisions of this section shall be effective on and after  
18 January 11, 2027.

19 New Sec. 21. (a) Whenever any person fails to make any books,  
20 accounts, contracts or records, files, documents and correspondence,  
21 confidential or otherwise, related to any of the foregoing available to the  
22 state auditor or to a firm performing any audit or audit work under the  
23 state audit act or to any officer or employee of the office of the state  
24 auditor or of such firm within 30 days after a request therefor by the state  
25 auditor or firm or any such officer or employee of the state auditor or of  
26 such firm, and such person is entitled under any other statute to receive  
27 any state funds, such funds shall be withheld until such person has fully  
28 complied with such request. Whenever state funds are to be withheld under  
29 this section, the state auditor shall give written notice thereof to the  
30 director of accounts and reports, and such director shall not issue a warrant  
31 for payment of state funds to such person until the state auditor has given  
32 such director written notice that such person has acceded to the request of  
33 the state auditor.

34 (b) The provisions of this section shall not affect any contract entered  
35 into prior to January 11, 2027, to the extent that any impairment of such  
36 contract occurs.

37 (c) The provisions of this section shall be effective on and after  
38 January 11, 2027.

39 New Sec. 22. (a) Failure to make records available for the office of  
40 the state auditor is the intentional failure to make any books, accounts,  
41 contracts or records, files, documents and correspondence, confidential or  
42 otherwise, related to any of the foregoing available to the state auditor or  
43 to a firm performing any audit or audit work under the state audit act or

1 any officer or employee of the office of the state auditor or of such firm  
2 upon request of the state auditor or firm or any such officer or employee  
3 under authority of the state audit act or as otherwise directed pursuant to  
4 law.

5 (b) Failure to make records available to the office of the state auditor  
6 is a class A misdemeanor.

7 (c) Venue of actions for violations of this section shall be in Shawnee  
8 county, Kansas.

9 (d) The provisions of this section shall be effective on and after  
10 January 11, 2027.

11 New Sec. 23. (a) (1) Except as otherwise provided by statute,  
12 whenever the state auditor performs any additional audit work for any state  
13 agency to satisfy federal government requirements, and incurs costs in  
14 addition to those attributable to the operations of the office of the state  
15 auditor in performance of other duties and responsibilities, the state auditor  
16 shall make charges for such additional costs.

17 (2) The state auditor may perform additional audit work at the request  
18 of a state agency and make charges for costs incurred for the performance  
19 of such audit work.

20 (3) The furnishing of any audit services under this section by the  
21 office of the state auditor shall be a transaction between the state auditor  
22 and the state agency receiving such services and such transaction shall be  
23 settled in accordance with the provisions of K.S.A. 75-5516, and  
24 amendments thereto.

25 (b) All moneys received for reimbursement to the office of the state  
26 auditor under this section shall be remitted to the state treasurer in  
27 accordance with the provisions of K.S.A. 75-4215, and amendments  
28 thereto. Upon receipt of each such remittance, the state treasurer shall  
29 deposit the entire amount in the state treasury to the credit of the audit  
30 services fund, which fund is hereby created in the state treasury. All  
31 expenditures from the audit services fund shall be made in accordance  
32 with appropriation acts upon warrants of the director of accounts and  
33 reports issued pursuant to vouchers approved by the state auditor or a  
34 person or persons designated by the state auditor.

35 (c) The provisions of this section shall be effective on and after  
36 January 11, 2027.

37 New Sec. 24. (a) If the state auditor directs that a firm or firms is to  
38 perform an audit or audit work, such firm or firms shall perform such audit  
39 or audit work as provided in this section. If the audit or audit work is  
40 performed to comply with federal government audit requirements, then  
41 such audit or audit work shall be performed in accordance with  
42 specifications established by the state auditor.

43 (b) In the procurement of a firm or firms to perform an audit or audit

1 work, the state auditor shall encourage firms engaged in the lawful  
2 practice of their profession to place their names on the list maintained by  
3 the state auditor of bidders to receive invitations for bid on post audit  
4 contracts.

5 (c) The state auditor shall establish specifications, with the advice of  
6 the head of each state agency to be audited, for the conduct of audits by a  
7 firm or firms. The specifications shall be used in preparing invitations for  
8 bid and evaluating the bids received.

9 (d) For audits to be performed by a firm or firms, the state auditor  
10 shall issue an invitation for bid to all firms who have requested to be on  
11 the bidders' list and others who request a copy after notice in the Kansas  
12 register. The invitation shall request information on the firm's  
13 qualifications, the qualifications of staff to be assigned to the job, the  
14 firm's technical approach to the audit and the fee. The state auditor shall  
15 evaluate the bids received in response to the invitations and select the bid  
16 the state auditor determines is in the best interest of the state considering  
17 the qualifications, costs and any other factors the state auditor deems  
18 relevant in evaluating the bids. If no bids are selected, the state auditor  
19 may cancel the invitation for bids and reissue such invitation with such  
20 modifications as the state auditor deems necessary to secure a qualified  
21 bid.

22 (e) Two or more separate audits may be combined by the state auditor  
23 for the purpose of procuring audit services for all such audits from a single  
24 firm, and in each such case such combined audits shall be construed to be  
25 a single audit for all purposes under this section.

26 (f) (1) Each contract for an audit of a state agency shall be entered  
27 into between the state auditor and the firm selected to perform the audit.  
28 Each such contract shall require the firm selected to perform the audit to  
29 submit evidence that is satisfactory to the state auditor that the firm has  
30 general professional liability insurance or specific professional liability  
31 insurance that is adequate for such audit.

32 (2) Each such contract for audit services shall also specify the  
33 responsibilities undertaken by the firm selected to perform such audit and  
34 that such firm shall be responsible for all material errors and omissions in  
35 the performance of such contract.

36 (3) Such contracts shall not be subject to the provisions of K.S.A. 75-  
37 3739, and amendments thereto.

38 (g) The state auditor shall monitor the performance of the firm or  
39 firms conducting an audit to ensure that such audit is performed in  
40 accordance with the specifications developed for the conduct of such audit.  
41 The firm or firms selected to perform such audit shall submit a written  
42 audit report at the conclusion of the audit to the state auditor who shall  
43 distribute the complete audit report to the governor, the director of

1 accounts and reports, the director of the budget, the secretary of  
2 administration, any state agency that is audited and other persons or  
3 agencies as may be required by the specifications.

4 (h) In the performance of any such audit, the officers and employees  
5 of the firm or firms performing the audit shall be subject to the same duty  
6 of confidentiality applicable to the state auditor and officers and  
7 employees of the office of the state auditor under state audit act and shall  
8 have access to all books, accounts, records, files, documents and  
9 correspondence, confidential or otherwise, of any person or state agency  
10 subject to the audit.

11 (i) The provisions of this section shall be effective on and after  
12 January 11, 2027.

13 New Sec. 25. (a) Except as otherwise provided in this section and  
14 section 15, and amendments thereto, each audit report prepared by the the  
15 office of the state auditor or by a firm or firms pursuant to section 24, and  
16 amendments thereto, and each finding, conclusion, opinion or  
17 recommendation contained in such audit report, shall be confidential and  
18 shall not be disclosed pursuant to the provisions of the open records act or  
19 under any other law until such audit report is distributed by the state  
20 auditor pursuant to the state audit act.

21 (b) The state auditor may authorize a specific confidential distribution  
22 of any audit report prior to any public distribution of such report. Each  
23 person who receives an audit report pursuant to any such confidential  
24 distribution shall keep the audit report and each finding, conclusion,  
25 opinion or recommendation contained in the audit report confidential until  
26 the audit report is publicly distributed by the state auditor.

27 (c) The state auditor may make a limited distribution of preliminary  
28 audit findings, conclusions or recommendations to any person affected by  
29 the audit as part of the process of conducting the audit. Such preliminary  
30 audit findings, conclusions, opinions or recommendations shall be  
31 confidential and shall not be subject to disclosure pursuant to the  
32 provisions of the open records act or any other law, except as provided in  
33 section 15, and amendments thereto.

34 (d) The state auditor may report in writing to the joint committee on  
35 information technology and the chief information technology officers of  
36 the executive, legislative and judicial branches when, in the opinion of the  
37 state auditor, it appears that an information technology project being  
38 audited under section 18, and amendments thereto, is at risk due to:

- 39 (1) A failure to meet key milestones;  
40 (2) a failure to receive sufficient deliverables after a contract  
41 payment;  
42 (3) significant cost overruns; or  
43 (4) the project not being efficiently and effectively implemented in

1 accordance with its original stated purpose and goals.

2 (e) A response to any survey administered for the purposes and in the  
3 course of an audit conducted by the office of the state auditor or a firm  
4 pursuant to the state audit act shall be confidential and shall not be  
5 disclosed pursuant to the provisions of the open records act or under any  
6 other law, except as provided in section 15, and amendments thereto.  
7 Nothing in this subsection shall limit the use of any information contained  
8 in responses to any survey by the office of the state auditor or any firm for  
9 the purposes of any audit or for any other purpose authorized or required  
10 under the state audit act.

11 (f) The provisions of this section shall be effective on and after  
12 January 11, 2027.

13 Sec. 26. K.S.A. 25-101 is hereby amended to read as follows: 25-101.

14 (a) On the Tuesday succeeding the first Monday in November of each  
15 even-numbered year, there shall be held a general election to elect officers  
16 as follows:

17 (1) At each alternate election, prior to the year in which the term of  
18 office of the president and vice-president of the United States will expire,  
19 there shall be elected the electors of president and vice-president of the  
20 United States to which the state may be entitled at the time of such  
21 election;

22 (2) at each such election, when the term of a United States senator for  
23 this state shall expire during the next year, there shall be elected a United  
24 States senator;

25 (3) at each such election there shall be elected the representatives in  
26 congress to which the state may be entitled at the time of such election;

27 (4) at each alternate election, prior to the year in which their regular  
28 terms of office will expire, there shall be elected a governor, lieutenant  
29 governor, secretary of state, attorney general, state treasurer~~and~~, state  
30 commissioner of insurance *and state auditor*;

31 (5) at each such election there shall be elected such members of the  
32 state board of education as provided by law;

33 (6) at each such election, when, in a judicial district in which judges  
34 of the district court are elected, the term of any district judge expires  
35 during the next year, or a vacancy in a district judgeship has been filled by  
36 appointment more than 30 days prior to the election, there shall be elected  
37 a district judge of such judicial district;

38 (7) at each such election, when, in a judicial district in which judges  
39 of the district court are elected, the term of any district magistrate judge  
40 expires during the next year, or a vacancy in a district magistrate judgeship  
41 has been filled by appointment more than 30 days prior to the election,  
42 there shall be elected a district magistrate judge of such judicial district;

43 (8) at each alternate election, prior to the year in which the regular

1 term of office of state senators shall expire, there shall be elected a state  
2 senator in each state senatorial district;

3 (9) at each election there shall be elected a representative from each  
4 state representative district;

5 (10) at each alternate election there shall be elected, in each county, a  
6 county clerk, county treasurer, register of deeds, county or district attorney,  
7 sheriff and such other officers as provided by law; and

8 (11) at each election, when the term of county commissioner in any  
9 district in any county shall expire during the next year, there shall be  
10 elected from such district a county commissioner.

11 (b) This section shall apply to the filling of vacancies only so far as is  
12 consistent with the provisions of law relating thereto.

13 Sec. 27. K.S.A. 25-101a is hereby amended to read as follows: 25-  
14 101a. (a) On the Tuesday succeeding the first Monday in November in  
15 1978, and each four years thereafter, there shall be elected a governor and  
16 lieutenant governor running together, a secretary of state, an attorney  
17 general, a state treasurer~~and~~, a state commissioner of insurance *and a*  
18 *state auditor*.

19 (b) Every candidate for the office of secretary of state, attorney  
20 general, state treasurer~~or~~, state commissioner of insurance *or state auditor*  
21 shall be a qualified elector of the state of Kansas by the deadline for filing  
22 for such office as provided in K.S.A. 25-205, and amendments thereto.

23 (c) Every candidate for the office of governor and lieutenant governor  
24 shall be a qualified elector and shall be 25 years of age or older by the  
25 deadline for filing for such office as provided in K.S.A. 25-205, and  
26 amendments thereto.

27 (d) Every candidate for the office of attorney general must be  
28 licensed to practice law within the state of Kansas.

29 Sec. 28. K.S.A. 2023 Supp. 25-213 is hereby amended to read as  
30 follows: 25-213. (a) At all national and state primary elections, the national  
31 and state offices as specified for each in this section shall be printed upon  
32 the official primary election ballot for national and state offices and the  
33 county and township offices as specified for each in this section shall be  
34 printed upon the official primary election ballot for county and township  
35 offices.

36 (b) The official primary election ballots shall have the following  
37 heading:

38 OFFICIAL PRIMARY ELECTION BALLOT

39 \_\_\_\_\_ Party

40 To vote for a person whose name is printed on the ballot make a cross  
41 or check mark in the square at the left of the person's name. To vote for a  
42 person whose name is not printed on the ballot, write the person's name in  
43 the blank space, if any is provided, and make a cross or check mark in the

1 square to the left.

2 The words national and state or the words county and township shall  
3 appear on the line preceding the part of the form shown above.

4 The form shown shall be followed by the names of the persons for  
5 whom nomination petitions or declarations have been filed according to  
6 law for political parties having primary elections, and for the national and  
7 state offices in the following order: United States senator, United States  
8 representative from \_\_\_\_\_ district, governor and lieutenant governor,  
9 secretary of state, attorney general, state treasurer, commissioner of  
10 insurance, *state auditor*; senator \_\_\_\_\_ district, representative \_\_\_\_\_  
11 district, district judge \_\_\_\_\_ district, district magistrate judge \_\_\_\_\_ district,  
12 district attorney \_\_\_\_\_ judicial district, and member state board of  
13 education \_\_\_\_\_ district. For county and township offices the form shall be  
14 followed by the names of persons for whom nomination petitions or  
15 declarations have been filed according to law for political parties having  
16 primary elections in the following order: Commissioner \_\_\_\_\_ district,  
17 county clerk, treasurer, register of deeds, county attorney, sheriff, township  
18 trustee, township treasurer, township clerk. When any office is not to be  
19 elected, it shall be omitted from the ballot. Other offices to be elected but  
20 not listed shall be inserted in the proper places. For each office there shall  
21 be a statement of the number to vote for.

22 To the left of each name there shall be printed a square. Official  
23 primary election ballots may be printed in one or more columns. The  
24 names certified by the secretary of state or county election officer shall be  
25 printed on official primary election ballots and no others. In case there are  
26 no nomination petitions or declarations on file for any particular office, the  
27 title to the office shall be printed on the ballot followed by a blank line  
28 with a square, and such title, followed by a blank line, may be printed in  
29 the list of candidates published in the official paper. No blank line shall be  
30 printed following any office where there are nomination petitions or  
31 declarations on file for the office except following the offices of precinct  
32 committeeman and precinct committeewoman.

33 (c) Except as otherwise provided in this section, no person's name  
34 shall be printed more than once on either the official primary election  
35 ballot for national and state offices or the official primary election ballot  
36 for county and township offices. No name that is printed on the official  
37 primary election ballot as a candidate of a political party shall be printed or  
38 written in as a candidate for any office on the official primary election  
39 ballot of any other political party. If a person is a candidate for the  
40 unexpired term for an office, the person's name may be printed on the  
41 same ballot as a candidate for the next regular term for such office. The  
42 name of any candidate on the ballot may be printed on the same ballot as  
43 such candidate and also as a candidate for precinct committeeman or

1 committeewoman. No name that is printed on the official primary election  
 2 ballot for national and state offices shall be printed or written in elsewhere  
 3 on the ballot or on the official primary election ballot for county and  
 4 township offices except for precinct committeeman or committeewoman.  
 5 No name that is printed on the official primary election ballot for county  
 6 and township offices shall be printed or written in on the official primary  
 7 election ballot for national and state offices or elsewhere on the county and  
 8 township ballot except for precinct committeeman or committeewoman.

9 (d) No person shall be elected to the office of precinct committeeman  
 10 or precinct committeewoman where no nomination petitions or  
 11 declarations have been filed, unless the person receives at least five write-  
 12 in votes, resides in such precinct, is a qualified elector and is a member of  
 13 such party as shown by the party affiliation list maintained in the county  
 14 election office. As a result of a primary election, no person shall receive  
 15 the nomination and no person's name shall be printed on the official  
 16 general election ballot when no nomination petitions or declarations were  
 17 filed, unless the person receives votes equal in number to not less than 5%  
 18 of the total of the current voter registration designated in the state, county  
 19 or district in which the office is sought, as compiled by the office of the  
 20 secretary of state, except that a candidate for township office may receive  
 21 the nomination and have such person's name printed on the ballot where  
 22 no nomination petitions or declarations have been filed if such candidate  
 23 receives three or more write-in votes. No such person shall be required to  
 24 obtain more than 5,000 votes.

25 (e) The secretary of state by rules and regulations shall develop the  
 26 official ballot for municipal elections in odd-numbered year elections.

27 (f) A person who won the primary election as a result of the person's  
 28 name being written in on the primary ballot shall have such person's name  
 29 printed on the official general election ballot for national, state, county,  
 30 township or municipal office, unless the person notifies, in writing, the  
 31 secretary of state for national or state office or the county election office  
 32 for all other offices within 10 days following the canvass of the primary  
 33 election that the person does not want such person's name on the official  
 34 general election ballot.

35 Sec. 29. K.S.A. 25-213a is hereby amended to read as follows: 25-  
 36 213a. Notwithstanding any provision of K.S.A. 25-213, and amendments  
 37 thereto, there shall be printed upon the official primary election ballots the  
 38 following heading (in lieu of the heading otherwise provided by law) when  
 39 the governor and lieutenant governor are to be nominated:

40 OFFICIAL PRIMARY ELECTION BALLOT \_\_\_\_\_ Party

41 "To vote for persons for governor and lieutenant governor whose names  
 42 are printed on the ballot make a cross or check mark in the square to the  
 43 left of the names of the persons running together for such offices.

1 "To vote for a person (except governor and lieutenant governor) whose  
2 name is printed on the ballot make a cross or check mark in the square to  
3 the left of the name of the person for whom you desire to vote. To vote for  
4 a person whose name is not printed on the ballot, write such person's name  
5 in the blank space provided for the purpose and make a cross or check  
6 mark in the square to the left."

7 After the names of each office, there shall be a statement of the number  
8 of candidates to vote for, for the particular office, and for one pair of  
9 governor and lieutenant governor candidates running together. When the  
10 governor, lieutenant governor, secretary of state, attorney general, state  
11 treasurer ~~and~~, commissioner of insurance *and state auditor* are not to be  
12 nominated, no reference to those offices shall appear on the ballot.

13 To the left of governor and lieutenant governor running together, one  
14 square shall be printed to the left of the names of each pair running  
15 together. No blank lines shall be printed following the offices of governor  
16 and lieutenant governor.

17 Sec. 30. K.S.A. 25-4001 is hereby amended to read as follows: 25-  
18 4001. The governor, lieutenant governor, secretary of state, attorney  
19 general, state treasurer ~~and~~, commissioner of insurance *and state auditor*  
20 shall be elected for terms of four ~~(4)~~ years, to begin on the second Monday  
21 of January next after their election, and until their successors are elected  
22 and qualified.

23 Sec. 31. On and after January 11, 2027, K.S.A. 2023 Supp. 75-3101a  
24 is hereby amended to read as follows: 75-3101a. (a) Subject to  
25 appropriations and except as provided further, on January 1, 2025, and  
26 each January 1 thereafter:

27 (1) The governor shall receive for services an annual salary equal to  
28 the amount of annual rate of pay for a member of congress of the United  
29 States, not in a leadership role, on such date;

30 (2) the attorney general shall receive for services an annual salary  
31 equal to the amount of annual rate of pay for a member of congress of the  
32 United States, not in a leadership role, on such date, minus 2.5% of such  
33 congressional annual rate of pay; and

34 (3) the secretary of state, state treasurer ~~and~~, commissioner of  
35 insurance *and state auditor* shall receive for services an annual salary  
36 equal to the amount of annual rate of pay for a member of congress of the  
37 United States, not in a leadership role, on such date, minus 7.5% of such  
38 congressional annual rate of pay.

39 (b) If, for any reason, such congressional salary is decreased, the  
40 salaries established in this section shall remain the same for the next  
41 ensuing fiscal year unless diminished by general law applicable to all  
42 salaried officers of the state.

43 Sec. 32. K.S.A. 25-101, 25-101a, 25-213a and 25-4001 and K.S.A.

1 2023 Supp. 25-213 are hereby repealed.

2 Sec. 33. On and after January 11, 2027, K.S.A. 46-1101, 46-1102, 46-  
3 1103, 46-1104, 46-1106, 46-1108, 46-1109, 46-1112, 46-1113, 46-1114,  
4 46-1115, 46-1116, 46-1117, 46-1118, 46-1119, 46-1120, 46-1120a, 46-  
5 1122, 46-1123, 46-1125, 46-1126, 46-1127, 46-1128, 46-1129, 46-1135,  
6 46-1136 and 46-1137 and K.S.A. 2023 Supp. 75-3101a are hereby  
7 repealed.

8 Sec. 34. This act shall take effect and be in force from and after  
9 January 1, 2026, and its publication in the statute book.