

## 2023 Kansas Statutes

**46-1106. Audits of state agencies; audit determinations and reports, disposition; prosecution of violations; access to records of state agencies and certain persons; duty of confidentiality.** (a)

Audit work shall be conducted at each state agency at least once every three years as directed by the legislative post audit committee. Written reports on the results of such auditing shall be furnished to the governor, director of accounts and reports, director of the budget, the state agency that is audited, the legislative post audit committee and such other persons or agencies as may be required by law or by the specifications of the audit.

(b) The post auditor shall report immediately in writing to the legislative post audit committee, governor and attorney general whenever it appears in the opinion of the post auditor that there may have occurred any violation of penal statutes or any instances of misfeasance, malfeasance or nonfeasance by a public officer or employee disclosed by any audit or audit work conducted under the legislative post audit act or any audit conducted pursuant to K.S.A. 74-8774, 74-49,136, 75-37,152 or 75-37,153, and amendments thereto. The post auditor shall furnish the attorney general all information in the possession of the post auditor relative to any report referred to the attorney general. The attorney general shall institute and prosecute civil proceedings against any such delinquent officer or employee, or upon such officer or employee's official bond, or both, as may be needed to recover for the state any funds or other assets misappropriated. The attorney general shall also prosecute such ouster and criminal proceedings as the evidence in the case warrants. Any person receiving tax information under the provisions of this subsection shall be subject to the same duty of confidentiality imposed by law upon the personnel of the department of revenue and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality.

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

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

(e) In the discharge of the duties imposed under the legislative post audit act, the post auditor or firm conducting any audit or audit work under the legislative post audit act shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, of any person or state agency subject to the legislative post audit act or in the custody of any such person or state agency. Except as otherwise provided in this subsection, the post auditor or firm conducting any audit or audit work under the legislative post audit act and all employees and former employees of the division of post audit or firm performing any audit or audit work shall be subject to the same duty of confidentiality imposed by law on any such person or state agency with regard to any such books, accounts, records, files, documents and correspondence, and any information contained therein, and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality. The duty of confidentiality imposed on the post auditor and on firms conducting any audit or audit work under the legislative post audit act and all employees of the division of post audit and all employees of such firms shall be subject to the provisions of subsection (b), and the post auditor may furnish all such books, accounts, records, files, documents and correspondence, and any information contained therein to the attorney general pursuant to subsection (b). Upon receipt thereof, the attorney general and all assistant attorneys general and all other employees and former employees of the office of attorney general shall be subject to the same duty of confidentiality with the exceptions that any such information contained therein may be disclosed in civil proceedings, ouster proceedings and criminal proceedings which may be instituted and prosecuted by the attorney general

in accordance with subsection (b), and any such books, accounts, records, files, documents and correspondence furnished to the attorney general in accordance with subsection (b) may be entered into evidence in any such proceedings. Nothing in this subsection shall be construed to supersede any requirement of federal law.

(f) Any firm or firms which develop information in the course of conducting any audit or audit work under the legislative post audit act which the post auditor is required to report under subsection (b) or (c) shall immediately report such information to the post auditor. The post auditor shall then make the report required in subsection (b) or (c).

**History:** L. 1971, ch. 185, § 6; L. 1974, ch. 220, § 3; L. 1974, ch. 364, § 5; L. 1976, ch. 232, § 2; L. 1977, ch. 186, § 2; L. 1979, ch. 63, § 2; L. 1980, ch. 153, § 9; L. 1981, ch. 210, § 1; L. 1984, ch. 191, § 4; L. 1984, ch. 192, § 1; L. 1988, ch. 184, § 1; L. 1998, ch. 161, § 2; L. 2003, ch. 4, § 1; L. 2005, ch. 68, § 2; L. 2013, ch. 75, § 1; L. 2014, ch. 54, § 2; L. 2018, ch. 89, § 21; July 1, 2019.