

## 2023 Kansas Statutes

**75-1124. Filing of certain audit reports; fund payment condition.** (a) A copy of each audit report with recommendations, if any, rendered by any licensed municipal public accountant or certified public accountant upon the completion of any audits provided for by K.S.A. 10-1208, 12-866, 13-1243 or 75-1122, and amendments thereto, shall be filed with the secretary. The municipality's circular A-133 audit report, if required under the provisions of the federal single audit act amendments of 1996, 31 U.S.C. §§ 7501-7507, along with any other audit related documents deemed necessary by the secretary, shall also be filed with the secretary.

(b) On and after January 1, 2015, the audits and related documents required under subsection (a) shall be filed electronically with the secretary in a manner directed by the secretary.

(c) The audits required under subsection (a) are due within one year after the end of the audit period of the audit unless an extension of time is granted by the secretary. If federal law, state law or municipal contract provisions requires the audit reports and related documents to be filed in a period of less than one year, the municipality audit reports and related documents shall be filed in accordance with such laws or contract provisions.

(d) Final payment to any accountant performing any audit required under subsection (a) shall not be made until a copy of the audit reports and related documents have been so filed with the secretary, and is evidenced by a document from the secretary acknowledging receipt of the audit reports and related documents.

(e) Notwithstanding any provision of law to the contrary, upon the filing of the audit reports and related documents as required under subsection (a), the municipality is not required to submit any audit reports or related documents to any other state agency, office or official.

(f) A copy of each report resulting from a review of municipal accounts using procedures as required by K.S.A. 75-1122, and amendments thereto, shall be filed electronically with the secretary within one year of the end of the municipality fiscal year for which the examination is performed unless an extension of time is granted by the secretary. Upon submission of the report, the municipality is not required to submit such report to any other state agency, office or official. Final payment to any accountant performing such an examination using agreed-upon procedures shall not be made until a copy of such report has been filed as shown by a statement of the secretary.

(g) For the purposes of this section, "secretary" means the secretary of administration or the secretary's designee.

**History:** L. 1935, ch. 275, § 14; L. 1953, ch. 375, § 90; L. 1974, ch. 364, § 20; L. 1980, ch. 64, § 6; L. 2014, ch. 10, § 1; L. 2016, ch. 3, § 5; July 1.