

## 2012 Kansas Statutes

**46-1114. Additional financial-compliance or performance audits authorized at direction of post audit committee; persons subject to audit; access to records, limitations.** (a) The legislative post audit committee is hereby authorized to direct the post auditor and the division of post audit to make an audit of any type described in K.S.A. 46-1106 or 46-1108, and amendments to these sections, of any records or matters of any person specified in this section, and may direct the object in detail of any such audit.

(b) Upon receiving any such direction, the post auditor with the division of post audit, shall make such audit and shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, to the same extent permitted under subsection (g) of K.S.A. 46-1106, and amendments thereto, except that such access shall be subject to the limitations established under subsection (d) of this section.

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

(1) Audit of any local subdivision of government or agency or instrumentality thereof which receives any distribution of moneys from or through the state.

(2) Audit of any person who receives any grant or gift from or through the state.

(3) Audit of the contract relationships and the fiscal records related thereto of any person who contracts with the state.

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

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

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

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

**History:** L. 1974, ch. 215, § 3; L. 1977, ch. 186, § 4; L. 1984, ch. 192, § 2; L. 1988, ch. 184, § 3; L. 2004, ch. 136, § 1; July 1.