

SESSION OF 2013

SUPPLEMENTAL NOTE ON SENATE BILL NO. 2

As Recommended by Senate Committee on
Ways and Means

Brief*

SB 2 would amend the Legislative Post Audit Act to provide for a new type of information technology (IT) audit at the direction of the Legislative Post Audit Committee (LPAC). The audits outlined in the bill would include assessments of IT security practices; data mining of electronic records in pursuit of fraud, waste, abuse, or noncompliance with laws or contracts; continuous audits of ongoing IT projects; and any other IT issues as directed by the LPAC. The bill would direct the Post Auditor to submit audit reports to the Governor, chief information technology officers (CITOs) of each branch of state government, LPAC, and the Joint Committee on Information Technology (JCIT).

IT audit reports would be confidential until presented to the LPAC or other legislative committee authorized by LPAC. The Post Auditor would be authorized to report findings outside of a regularly scheduled meeting of the LPAC, JCIT, or CITOs when the Post Auditor determines that a project being audited pursuant to the bill is at risk due to a failure to meet key milestones, a failure to receive sufficient deliverables following a contract payment, significant cost overruns, or evidence a project is not being efficiently and effectively implemented in accordance with the stated goals and purposes of the project.

Background

The bill was introduced by the Legislative Post Audit Committee. The Post Auditor testified in support of the bill.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

No others offered testimony.

The Division of the Budget's fiscal note for the bill indicates that enactment of the bill would require two full-time auditors to perform eight to ten IT audits at a time. However, the agency would meet the demands of the bill within existing staffing levels and resources.