

46-1108. Performance audits; additional fiscal audits; purposes of audits. Audits, in addition to financial-compliance audits or other financial-compliance audit work conducted pursuant to K.S.A. 46-1106 and amendments thereto, shall be performed by the post auditor only on the direction of the legislative post audit committee. The legislative post audit committee may direct the post auditor to perform additional audits or audit work described in K.S.A. 46-1106 and amendments thereto of any state agencies, or may direct that any additional audit of a state agency shall be performed to accomplish other objectives than those specified pursuant to K.S.A. 46-1106 and amendments thereto. The legislative post audit committee may direct that any such additional audits shall be conducted to determine:

- (a) Whether any state agency is carrying out only those activities or programs authorized by the legislature; or
- (b) whether the programs and activities of a state agency, or a particular program or activity, is being efficiently and effectively operated; or
- (c) whether any new activity or program is being efficiently and effectively implemented in accordance with the intent of the legislature; or
- (d) whether there is a need for change in any authorized activity or program of a state agency; or
- (e) whether any reorganization of a state agency, or group of state agencies, is needed or justified to accomplish the results of programs or activities authorized by the legislature; or
- (f) any combination of the purposes specified in this or any other section of the legislative post audit act.

History: L. 1971, ch. 185, § 8; L. 1976, ch. 232, § 4; L. 1988, ch. 184, § 2; July 1.