

46-1118. Reimbursement of costs incurred for federal audit services and other audit services; transaction; disposition of proceeds; audit services fund. (a) (1) Except as otherwise provided by statute, whenever the post auditor performs any additional audit work for any state agency to satisfy federal government requirements, and incurs costs in addition to those attributable to the operations of the division of post audit in performance of other duties and responsibilities, the post auditor shall make charges for such additional costs.

(2) Except as otherwise provided by statute, whenever the post auditor performs any audit work for any state agency to satisfy financial-compliance audit requirements prescribed by or pursuant to subsection (a)(1) of K.S.A. 46-1106, and amendments thereto, and incurs costs in addition to those attributable to the operations of the division of post audit in performance of other duties and responsibilities, the post auditor shall make charges for such additional costs.

(3) The legislative post audit committee may authorize the post auditor to perform additional financial-related audit work at the request of a state agency. Upon the authorization and in accordance with the direction of the legislative post audit committee, the post auditor may make charges for costs incurred for the performance of such financial-related audit work.

(4) The post auditor shall compute the reasonably anticipated cost of providing audits pursuant to K.S.A. 2014 Supp. 46-1134, and amendments thereto, subject to review and approval by the contract audit committee. Upon such approval, the state agency that is receiving the audit services shall reimburse the division of post audit for the amount approved by the contract audit committee.

(5) The furnishing of any such audit services by the division of post audit shall be a transaction between the post auditor and the state agency receiving such services and such transaction shall be settled in accordance with the provisions of K.S.A. 75-5516, and amendments thereto.

(b) All moneys received for reimbursement of the division of post audit under this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the audit services fund, which fund is hereby created in the state treasury. All expenditures from the audit services fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the post auditor or a person or persons designated by the post auditor.

History: L. 1976, ch. 232, § 1; L. 1977, ch. 186, § 5; L. 1980, ch. 153, § 12; L. 1987, ch. 200, § 1; L. 1988, ch. 184, § 4; L. 1992, ch. 218, § 10; L. 1993, ch. 9, § 1; L. 2001, ch. 5, § 156; L. 2012, ch. 74, § 1; L. 2014, ch. 54, § 3; July 1.