

**46-1121. Notice to post auditor of awards of federal financial assistance to state agencies; computation and reimbursement of federal audit service and other audit service costs to division; disposition of moneys received; expenditures from audit services fund.** (a) Each state agency awarded a federal grant or other federal financial assistance which is subject to a financial-compliance audit as a condition of such grant or assistance shall notify the post auditor immediately of the award of such grant or assistance. Based on the amount and nature of federal money received by the state agency, the post auditor shall compute annually the amount of federal money reasonably anticipated to be required to provide audit coverage in accordance with federal requirements. The amounts determined for such audits shall be reviewed and approved by the contract audit committee. Upon such approval, the state agency, in accordance with K.S.A. 46-1118, and amendments thereto, shall reimburse the division of post audit for the amount approved by the contract audit committee.

(b) The post auditor shall compute the amount of money reasonably anticipated to be required to provide a financial-compliance audit as required pursuant to any statute. The amounts determined for such audits shall be reviewed and approved by the contract audit committee. Upon such approval, the state agency, in accordance with K.S.A. 46-1118, and amendments thereto, shall reimburse the division of post audit for the amount approved by the contract audit committee.

(c) The post auditor shall remit all moneys received under this section 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.

(d) In addition to expenditures which may be made from the audit services fund under K.S.A. 46-1118, and amendments thereto, expenditures shall be made from such fund, and from other available appropriations, to pay for the cost of financial-compliance audits performed to comply with federal government audit requirements.

**History:** L. 1980, ch. 153, § 2; L. 1984, ch. 191, § 9; L. 1987, ch. 200, § 2; L. 1988, ch. 184, § 6; L. 2001, ch. 5, § 157; L. 2012, ch. 74, § 2; July 1.