

## 2018 Kansas Statutes

**19-632. Same; duties.** It shall be the duty of the county auditor: (a) To develop, maintain and to update an internal audit program covering all offices and departments of the county at least once each year. Such audit program shall include a review of each offices' or departments' responsibility and functions. The county auditor is hereby authorized to audit any area where county moneys are spent either directly or indirectly including any grants, gifts or bequests received by the county.

(b) To prepare formal reports at least once each year and submit the same to the board of county commissioners, district judges and such other officers as said county auditor may deem necessary. Copies of such reports shall be filed and maintained as a public record in the office of the county auditor. Such reports shall include, but shall not be limited to:

(1) Comments on the financial operation of the county or any department or agency thereof;  
(2) reports concerning compliance with statutory requirements;  
(3) an analysis of the economy and efficiency of operations of the county or any department or agency thereof;

(4) an audit of social values including community or area needs which county departments or agencies fill; and

(5) recommendations regarding staffing and organization of departments necessary to maintain or improve economy and efficiency of operation.

(c) To discuss drafts of reports with all operating officers and supervisors who will be affected by findings and recommendations contained therein.

(d) To secure, insofar as may be possible, an agreement on recommendations from operating administrative officers and present the same as joint recommendations.

(e) To submit copies, or excerpts thereof, of final reports to all officers and department heads affected thereby.

(f) To report immediately any serious statutory or other violations to the appropriate authority.

(g) To make recommendations to the controller concerning the design, update and implementation of fiscal and accounting system procedures not otherwise required by law.

(h) To review the adequacy of the design, update and implementation of any proposed accounting system.

(i) To be available for consultation and assistance to department heads and elected officials.

(j) To be available to make any special audits or investigations requested by the board of county commissioners or district judges.

**History:** L. 1973, ch. 107, § 3; L. 1976, ch. 145, § 56; Jan. 10, 1977.