

## Substitute for HOUSE BILL No. 2049

By Committee on Judiciary

2-1

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1 AN ACT concerning the legislative division of post audit; relating to  
2 audits; prohibiting a public agency from charging a fee for records  
3 requested therefor; amending K.S.A. 2020 Supp. 46-1114 and repealing  
4 the existing section.  
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6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2020 Supp. 46-1114 is hereby amended to read as  
8 follows: 46-1114. (a) The legislative post audit committee is hereby  
9 authorized to direct the post auditor and the division of post audit to make  
10 an audit of any type described in K.S.A. 46-1106 or 46-1108, and  
11 amendments thereto, of any records or matters of any person specified in  
12 this section, and may direct the object in detail of any such audit.

13 (b) Upon receiving any such direction, the post auditor with the  
14 division of post audit, shall make such audit and shall have access to all  
15 books, accounts, records, files, documents and correspondence,  
16 confidential or otherwise, to the same extent permitted under K.S.A. 46-  
17 1106(e), and amendments thereto, except that such access shall be subject  
18 to the limitations established under subsection (d).

19 (c) Audits authorized by this section are the following:

20 (1) Audit of any local subdivision of government or agency or  
21 instrumentality thereof which receives any distribution of moneys from or  
22 through the state.

23 (2) Audit of any person who receives any grant or gift from or  
24 through the state.

25 (3) Audit of the contract relationships and the fiscal records related  
26 thereto of any person who contracts with the state.

27 (4) Audit of any person who is regulated or licensed by any state  
28 agency or who operates or functions for the benefit of any state institution  
29 except that any audit of any person regulated by the state corporation  
30 commission shall address only compliance with laws or regulations,  
31 collection or remittance of taxes or fees, or other matters related directly to  
32 state government programs or functions. Any such audit authorized under  
33 this subsection shall not address corporate governance or financial issues  
34 except as they may relate directly to state government programs or  
35 functions. This subsection shall not apply to public utilities as described in  
36 K.S.A. 66-1,187(l), and amendments thereto.

1 (d) (1) Access to all books, accounts, records, files, documents and  
2 correspondence, confidential or otherwise, as authorized under subsection  
3 (b) of any nongovernmental person audited under authority of subsection  
4 (c)(2) shall be limited to those books, accounts, records, files, documents  
5 and correspondence, confidential or otherwise, of such person to which the  
6 state governmental agency that administers the grant or gift and provides  
7 for the disbursement thereof is authorized under law to have access.

8 (2) Access to all books, accounts, records, files, documents and  
9 correspondence, confidential or otherwise, as authorized under subsection  
10 (b) of any nongovernmental person audited under authority of subsection  
11 (c)(3) shall be limited to those books, accounts, records, files, documents  
12 and correspondence, confidential or otherwise, of such person to which the  
13 state governmental agency that contracts with such person is authorized  
14 under law to have access.

15 (3) Access to all books, accounts, records, files, documents and  
16 correspondence, confidential or otherwise, as authorized under subsection  
17 (b) of any nongovernmental person audited under authority of subsection  
18 (c)(4) shall be limited to those books, accounts, records, files, documents  
19 and correspondence, confidential or otherwise, of such person to which the  
20 state governmental agency that regulates or licenses such person or the  
21 state institution on whose behalf such person operates or functions is  
22 authorized under law to have access.

23 *(e) Notwithstanding any other provision of law, no public agency that*  
24 *is the subject of an audit pursuant to this section or any other law shall*  
25 *charge a fee for copies of or access to the records described in subsection*  
26 *(b).*

27 Sec. 2. K.S.A. 2020 Supp. 46-1114 is hereby repealed.

28 Sec. 3. This act shall take effect and be in force from and after its  
29 publication in the statute book.