

## 2021 Kansas Statutes

75-37,157. **Same; contracts for audit work; requirements; responsibilities of selected firm.** (a) Each contract for an audit required by K.S.A. 75-37,152 and 75-37,153, and amendments thereto, entered into under K.S.A. 75-37,155 and 75-37,156, and amendments thereto, shall be entered into between the secretary of administration and the firm selected to perform the audit. Each such contract shall require the firm selected to submit evidence that is satisfactory to the department of administration audit contract committee that the firm has general professional liability insurance or specific liability insurance that is adequate for such audit.

(b) In addition to the requirements in subsection (a), each such contract for audit services shall specify the responsibilities undertaken by the firm selected to perform such audit and that such firm shall be responsible for all material errors and omissions in the performance of such contract.

(c) Such contracts shall not be subject to the provisions of K.S.A. 75-37,39 or 75-37,102 or K.S.A. 75-37,130 through 75-37,135, and amendments thereto.

**History:** L. 2018, ch. 89, § 16; May 24.