

## 2021 Kansas Statutes

75-37,158. **Same; performance of firm; written audit reports; duty of confidentiality.** (a) The department of administration audit contract committee shall monitor the performance of the firm conducting an audit pursuant to a contract entered into under K.S.A. 75-37,157, and amendments thereto, to ensure that such audit is performed in accordance with the specifications developed for the conduct of such audit.

(b) Written reports from audits required by K.S.A. 75-37,152 and 75-37,153, and amendments thereto, shall be issued according to the following deadlines:

(1) For an audit of the state financial statements required by K.S.A. 75-37,152(a), and amendments thereto, a final written report shall be issued to the secretary of administration and to the legislative post audit committee by December 1 following the audited fiscal year;

(2) for a biennial audit of the state treasurer's office and the pooled money investment board required by K.S.A. 75-37,152(b), and amendments thereto, a final written report shall be issued to the state treasurer or the pooled money investment board, as appropriate, and to the secretary of administration and the legislative post audit committee by December 1 following the audited fiscal year; and

(3) for a federal compliance audit required by K.S.A. 75-37,153, and amendments thereto, a final written report shall be issued to the secretary of administration and the legislative post audit committee not less than 15 calendar days before the federal deadline for such report.

(c) In the performance of an audit pursuant to K.S.A. 75-37,152 and 75-37,153, and amendments thereto, the officers and employees of the firm performing the audit shall be subject to the same duty of confidentiality applicable to the post auditor and officers and employees of the division of post audit under the legislative post audit act, and shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, of any person or state agency subject to the audit.

**History:** L. 2018, ch. 89, § 17; May 24.