

As Amended by Senate Committee

{As Amended by House Committee of the Whole}

As Amended by House Committee

Session of 2015

HOUSE BILL No. 2010

By Legislative Post Audit Committee

12-30

1 AN ACT concerning ~~the legislative post audit act~~ **information**
2 **technology; relating to the office of information technology services;**
3 providing for information technology audits; amending K.S.A. 46-1128
4 and repealing the existing section.
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 New Section 1. (a) The legislative division of post audit shall conduct
8 information technology audits as directed by the legislative post audit
9 committee. Audit work performed under this section may include:

10 (1) Assessment of security practices of information technology
11 systems maintained or administered by ~~an~~ **any state agency or any** entity
12 subject to audit under the provisions of K.S.A. 46-1114(c), and
13 amendments thereto; **{and}**

14 (2) ~~data mining of electronic records maintained by an~~ **any state**
15 **agency or any** entity subject to audit under the provisions of K.S.A. 46-
16 1114(c), and amendments thereto, in order to examine such records for
17 indications of waste, fraud, abuse or noncompliance with laws or contract
18 provisions;

19 (3) **{(2)}** continuous audits of ongoing information technology
20 projects by ~~an~~ **any state agency or any** entity subject to audit under the
21 provisions of K.S.A. 46-1114(c), and amendments thereto, including
22 systems development and implementation; ~~and~~

23 (4) ~~any other information technology issues as directed by the~~
24 ~~legislative post audit committee.~~

25 (b) Written reports on the results of such auditing shall be furnished
26 to the governor, the entity which is being audited, the chief information
27 technology officers of the executive, legislative and judicial branches, the
28 legislative post audit committee, the joint committee on information
29 technology and such other persons or agencies as may be required by law
30 or by the specifications of the audit or as otherwise directed by the
31 legislative post audit committee.

32 (c) The provisions of K.S.A. 46-1106(g), and amendments thereto,

1 shall apply to any audit or audit work conducted pursuant to this section.

2 (d) This section shall be part of and supplemental to the legislative
3 post audit act.

4 ***New Sec. 2. For the purpose of preparation of the governor's***
5 ***budget report and related legislative measure or measures for***
6 ***submission to the legislature, the office of information technology***
7 ***services, established in K.S.A. 75-4701, and amendments thereto, shall***
8 ***be considered a separate state agency and shall be titled for such***
9 ***purpose as the "office of information technology services." The budget***
10 ***estimates and requests of such office shall be presented as from a state***
11 ***agency separate from the department of administration, and such***
12 ***separation shall be maintained in the budget documents and reports***
13 ***prepared by the director of the budget and the governor, or either of***
14 ***them, including all related legislative reports and measures submitted to***
15 ***the legislature.***

16 ~~Sec. 2.~~ **3.** K.S.A. 46-1128 is hereby amended to read as follows: 46-
17 1128. (a) Except as provided by subsections (b) ~~and~~, (c) *and* (d) of this
18 section and by ~~subsections (d), (e) and (g) of K.S.A. 46-1106(d), (e) and~~
19 ~~(g)~~, and amendments thereto, each audit report prepared by the division of
20 post audit or by a firm under the legislative post audit act, and each
21 finding, conclusion, opinion or recommendation contained in the audit
22 report, shall be confidential and shall not be disclosed pursuant to the
23 provisions of the open records act or under any other law until: (1) The
24 time of the next scheduled meeting of the legislative post audit committee
25 held after distribution of the report to members of such committee; or (2)
26 the time of the next scheduled meeting of another legislative committee
27 held after distribution of the report to the members of such committee as
28 authorized by the legislative post audit committee.

29 (b) The legislative post audit committee may authorize a specific
30 confidential distribution of any audit report, prior to any such presentation
31 of the audit report, by motion adopted by the legislative post audit
32 committee or by rule adopted by the committee, in accordance with such
33 motion or rule. Each person who receives an audit report pursuant to any
34 such motion or rule authorizing a specific confidential distribution of the
35 audit report shall keep the audit report and each finding, conclusion,
36 opinion or recommendation contained in the audit report confidential until
37 the audit report is presented to the legislative post audit committee or
38 another legislative committee at an open meeting of the committee.

39 (c) The post auditor, or the post auditor's designee may make a
40 limited distribution of preliminary audit findings, conclusions or
41 recommendations to any person affected by the audit as part of the process
42 of conducting the audit. Such preliminary audit findings, conclusions,
43 opinions or recommendations shall be confidential and shall not be subject

1 to disclosure pursuant to the provisions of the open records act or any
2 other law, except as provided in ~~subsections (d), (e) and (g)~~ of K.S.A. 46-
3 1106(d), (e) and (g), and amendments thereto.

4 (d) *The legislative post auditor may report in writing outside of a*
5 *regularly scheduled meeting to the legislative post audit committee, the*
6 *joint committee on information technology, and the chief information*
7 *technology officers of the executive, legislative and judicial branches,*
8 *when, in the opinion of the post auditor, it appears that an information*
9 *technology project being audited under section 1, and amendments*
10 *thereto, is at risk due to a failure to meet key milestones, or failure to*
11 *receive sufficient deliverables after a contract payment, significant cost*
12 *overruns, or when the post auditor finds the project is not being efficiently*
13 *and effectively implemented in accordance with its original stated purpose*
14 *and goals.*

15 (e) As used in this section, "audit report" means the written report of
16 any financial-compliance audit, performance audit, or any other audit or
17 audit work conducted under the legislative post audit act by the division of
18 post audit or by a firm under the legislative post audit act; and any other
19 words and phrases used in this section shall have the meanings
20 respectively ascribed thereto by K.S.A. 46-1112, and amendments thereto.

21 ~~(e)~~ (f) This section shall be ~~constructed~~ as part of *and supplemental to*
22 the legislative post audit act.

23 Sec. ~~3~~ 4. K.S.A. 46-1128 is hereby repealed.

24 Sec. ~~4~~ 5. This act shall take effect and be in force from and after its
25 publication in the statute book.