

**SENATE BILL No. 330**

By Legislative Post Audit Committee

1-2

1 AN ACT concerning audits; relating to the legislative division of post  
2 audit; eliminating the requirement for such division to conduct a  
3 recurring 911 implementation audit, a recurring Kansas public  
4 employees retirement system audit and certain economic development  
5 incentive audits; amending K.S.A. 12-5377 and repealing the existing  
6 section; also repealing K.S.A. 46-1136 and 46-1137.

7  
8 *Be it enacted by the Legislature of the State of Kansas:*

9 Section 1. K.S.A. 12-5377 is hereby amended to read as follows: 12-  
10 5377. (a) The receipts and disbursements of the LCPA shall be audited  
11 yearly by a licensed municipal accountant or certified public accountant.

12 (b) The LCPA may require an audit of any provider's books and  
13 records concerning the collection and remittance of fees pursuant to this  
14 act. The cost of any such audit shall be paid from the 911 operations fund.

15 (c) ~~(1) On or before December 31, 2018, and at least once every five~~  
16 ~~years thereafter, the division of post audit shall conduct an audit of the 911~~  
17 ~~system to determine: (A) Whether the moneys received by PSAPs pursuant~~  
18 ~~to this act are being used appropriately; (B) whether the amount of moneys~~  
19 ~~collected pursuant to this act is adequate; and (C) the status of 911 service~~  
20 ~~implementation. The auditor to conduct such audit shall be specified in~~  
21 ~~accordance with K.S.A. 46-1122, and amendments thereto.~~

22 ~~(2) The post auditor shall compute the reasonably anticipated cost of~~  
23 ~~providing audits pursuant to this subsection, subject to review and~~  
24 ~~approval by the contract audit committee established by K.S.A. 46-1120,~~  
25 ~~and amendments thereto. Upon such approval, the division of post audit~~  
26 ~~shall be reimbursed from the 911 operations fund for the amount approved~~  
27 ~~by the contract audit committee. The audit report shall be submitted to the~~  
28 ~~911 coordinating council, the LCPA, the house of representatives~~  
29 ~~committee on energy, utilities and telecommunications and the senate~~  
30 ~~committee on utilities.~~

31 ~~(d) (1) On or before December 31, 2018, the division of post audit~~  
32 ~~shall conduct an audit of the budget and expenditures of the 911~~  
33 ~~coordinating council. In conducting such audit, the division shall examine:~~  
34 ~~(A) The annual expenses and financial needs, including personnel, of the~~  
35 ~~council; (B) the total annual operating expenses of the council that are~~  
36 ~~included in the 2.5% cap on expenditures pursuant to K.S.A. 12-5364(i);~~

1 and amendments thereto; (C) the current and projected contractual  
2 expenses of the council; (D) the expenditures and distribution of moneys  
3 from the 911 state grant fund by the council; and (E) whether the moneys  
4 expended by the council are being used pursuant to this act. The auditor, to  
5 conduct such audit, shall be specified in accordance with K.S.A. 46-1122,  
6 and amendments thereto.

7 (2) The post auditor shall compute the reasonably anticipated cost of  
8 providing the audit pursuant to this subsection, subject to review and  
9 approval by the contract audit committee established by K.S.A. 46-1120,  
10 and amendments thereto. Upon such approval, the division of post audit  
11 shall be reimbursed from the 911 operations fund for the amount approved  
12 by the contract audit committee. The audit report shall be submitted to the  
13 911 coordinating council, the house of representatives committee on  
14 energy, utilities and telecommunications and the senate committee on  
15 utilities.

16 (e) The legislature shall review ~~this~~ *the Kansas 911* act at the regular  
17 2019 legislative session and at the regular legislative session every five  
18 years thereafter.

19 Sec. 2. K.S.A. 12-5377, 46-1136 and 46-1137 are hereby repealed.

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