

## **LEGISLATIVE POST AUDIT COMMITTEE RULES**

Adopted September 28, 2018

### **Article 1. Categories of Audits and Reports**

**LPAC Rule 1-1. FINANCIAL-COMPLIANCE AUDITS.** (a) A financial-compliance audit of the general purpose financial statements prepared by the Division of Accounts and Reports shall be conducted each year pursuant to K.S.A. 46-1106 and amendments thereto. Financial-compliance audits of state agencies also shall be conducted as prescribed by Kansas statutes other than the Legislative Post Audit Act, including K.S.A. 74-4921 and 74-8707 and amendments thereto.

(b) Financial-compliance audit work shall be conducted at each state agency at least once every three years as directed by the Legislative Post Audit Committee. Financial-compliance audit work described in subsection (a) may be counted in satisfying this requirement, as may any other financial-compliance audit work proposed by the Division of Post Audit and approved by the Committee. A proposed triennial audit schedule shall be prepared by the Legislative Post Auditor for the audit work required by this subsection and shall be presented to the Legislative Post Audit Committee for approval or modification and approval at a meeting held prior to the beginning of the triennium.

**LPAC Rule 1-2. PERFORMANCE AUDITS.** Performance audits are audits conducted to determine the efficiency, effectiveness, economy or results of governmental agencies or programs, or to provide specific information about such agencies or programs. Performance audits are performed pursuant to K.S.A. 46-1108, 46-1114 or 74-4921 and amendments thereto, the Kansas Governmental Operations Accountability Law or any other Kansas statutes requiring such audits.

**LPAC Rule 1-3. LIMITED-SCOPE PERFORMANCE AUDITS.** (a) Limited-scope audits are audit projects anticipated to require not more than 100 staff hours to complete. All requests for limited-scope audits shall be made to the chairperson of the Legislative Post Audit Committee who shall either preliminarily approve or preliminarily deny the request.

(b) (1) A limited-scope audit request which has been preliminarily approved by the chairperson shall appear as an agenda item at the next scheduled meeting of the Legislative Post Audit Committee. So long as a quorum of the committee is present, the chairperson or the chairperson's designee shall announce the limited-scope audits that have been approved by the chairperson. Any limited-scope audit approved by the chairperson shall be placed on the committee consent calendar pursuant to LPAC Rule 4-7. Unless an objection is made by a member of the Legislative Post Audit Committee, such limited-scope audit shall be deemed approved upon approval of the committee consent calendar.

(2) A member of the Legislative Post Audit Committee who has objection to a limited-scope audit which has been approved by the chairperson and placed on the committee consent calendar shall state such objection in the form of a motion to remove the limited-scope audit from the list of such approved audits and to treat it as a regular performance audit subject to LPAC Rule 1-5.

(c) A limited-scope audit request which has been preliminarily denied by the chairperson may appear at the next scheduled meeting of the Legislative Post Audit Committee as a regular performance audit subject to LPAC Rule 1-5 at the request of the legislator who requested the limited-scope audit.

(d) The Legislative Post Auditor may commit up to 100 hours of staff time to complete a limited-scope audit request which has been approved by the Legislative Post Audit Committee pursuant to subsection (b)(1) of this section. If the Legislative Post Auditor determines that 100 hours are not sufficient to complete the limited-scope audit, the Legislative Post Auditor may commit up to 100 additional hours of staff time in order to complete the request. The Legislative Post Auditor shall notify the Legislative Post Audit Committee that additional time was needed in such case where the initial 100 hours was not sufficient. If, after 200 hours of staff time, the Legislative Post Auditor determines that more time is needed to complete the audit, such additional staff hours shall only be committed to finishing the audit after explicit authorization by the Legislative Post Audit Committee.

**LPAC Rule 1-4. PERFORMANCE AUDITS REQUIRED BY OTHER KANSAS STATUTES.** (a) For any performance audit required to be conducted by any Kansas statute other than the Legislative Post Audit Act, the Division of Post Audit shall review such materials and shall contact interested legislators, committees, agency officials, or other parties as the Legislative Post Auditor deems necessary and appropriate to help determine the tentative scope of each such performance audit. The Division of Post Audit shall prepare one or more audit proposals for each such performance audit in accordance with the statute requiring the performance audit and such other requirements as may be prescribed by the Legislative Post Audit Committee.

(b) Audit proposals for each such performance audit shall be presented at a meeting of the Legislative Post Audit Committee and shall be approved or modified and approved by the Legislative Post Audit Committee.

(c) Any request for an audit submitted by a legislator or legislative committee under LPAC Rule 1-5 that addresses all or part of the scope of any audit required by a statute, may be approved or

modified and approved by the Legislative Post Audit Committee to satisfy all or part of the requirements of the statutorily required audit.

**LPAC Rule 1-5. AUDIT REQUESTS BY LEGISLATORS AND COMMITTEES.** (a)

Any legislator or legislative committee desiring to request an audit shall contact the Division of Post Audit for assistance in preparing an audit proposal for presentation of the request to the Legislative Post Audit Committee. Upon being contacted, the Division of Post Audit shall assist the requesting legislator or committee in developing and preparing an audit proposal for each such request. The audit proposal shall include appropriate background information on the subject of the requested audit, the specific questions to be addressed by the audit, the proposed audit methods and the estimated time required to complete the audit. The audit proposal shall be submitted by the Division of Post Audit to the requesting legislator or committee for review and shall be held confidential by the Division of Post Audit until approved by the requesting legislator or committee for presentation at a meeting of the Legislative Post Audit Committee.

(b)(1) Any request to the Legislative Post Audit Committee for approval of a performance audit under LPAC Rule 1-5(a) which is made in the time period between the committee's first regularly scheduled meeting held after the first adjournment of the legislature ("the Spring Meeting") and the committee's final regularly scheduled meeting of the calendar year ("the December Meeting") shall be presented for the first time at the next meeting of the Legislative Post Audit Committee, regardless of whether performance audit requests are scheduled to be presented at that meeting. Any such request made after the December Meeting and before the Spring Meeting shall be considered by the Legislative Post Audit Committee at the next Spring Meeting. A performance audit request may be approved or modified and approved by the Legislative Post Audit Committee.

(2) Each request to the Legislative Post Audit Committee for approval of a performance audit under LPAC Rule 1-5(a) must be submitted by 12:00 p.m. seven calendar days prior to a scheduled meeting of the full committee to be eligible for presentation at that meeting. Any requests submitted after this deadline shall be presented at the next subsequently scheduled meeting.

(3) Any performance audit request which is not approved or modified and approved by the Legislative Post Audit Committee meeting at or before the committee's meeting held after the first adjournment of the legislature in order to consider such requests, shall not be included on any further agendas of the Legislative Post Audit Committee unless the requestor resubmits the audit request. Resubmissions of audit requests shall be considered under this rule 1-5 in the same manner as new audit requests. Any pending audit request from a legislator who subsequently leaves the Legislature will not be included on any further agendas of

the Legislative Post Audit Committee unless otherwise directed by the Legislative Post Audit Committee or specifically requested by another legislator or committee.

(c) The Legislative Post Auditor shall prepare a separate list of audit proposals focused on efficiency or cost savings issues for the Legislative Post Audit Committee's review at a meeting. In developing this list, the Division of Post Audit shall review such materials and shall contact interested legislators, committees, agency officials, current or former state employees, members of the public or other parties as the Legislative Post Auditor deems necessary and appropriate. The list presented to the Committee shall include those audit proposals that the Legislative Post Auditor thinks have the most potential at the time for identifying efficiencies or cost savings.

(d) At any meeting in which the Legislative Post Audit Committee considers audit topic for possible approval, the Legislative Post Audit Committee may direct that an audit be conducted on an audit topic for which an audit proposal has not yet been developed. After any such audit topic is so approved, the Division of Post Audit shall prepare an audit proposal that shall be distributed to all members of the Legislative Post Audit Committee in a manner directed by the Chairperson for their final review and comment.

(e) Pursuant to K.S.A. 74-7287, at least four of the performance audit topics approved by the Legislative Post Audit Committee in any given year will be focused on efficiency or cost savings issues and may be deemed as meeting the requirements of the Kansas Governmental Operations Accountability Law. The Legislative Post Audit Committee may select an audit proposal from the economy and efficiency list prepared pursuant to LPAC Rule 1-5(c) or any other topic the Legislative Post Audit Committee deems appropriate. In selecting such audit topics for approval, the Legislative Post Audit Committee may choose from audit requests submitted pursuant to LPAC Rules 1-3, 1-4 or 1-5. The Legislative Post Audit Committee will specify which of the audit topics it approves that have a focus on efficiency or cost savings issues, and will designate which of those audit topics will count as meeting the audit requirements under the Kansas Government Operations Accountability Law. The committee shall designate audit topics that meet the audit requirements under the Kansas Government Operations Accountability Law by committee consent calendar pursuant to LPAC Rule 4-7. The Legislative Post Auditor shall periodically prepare a report for the Legislative Post Audit Committee showing how many of the audit topics approved to date in any given year have a focus on efficiency or cost savings issues. After each such audit has been accepted by the Legislative Post Audit Committee, a copy of such audit report shall be sent to the senate committee on ways and means, the house of representatives committee on appropriations and the committee on legislative budget for consideration pursuant to K.S.A. 74-7287. The post auditor may also send a letter to the chairperson

of each such committee informing such chairperson that the audit was conducted as part of the Kansas Governmental Operations Accountability Law.

(f) If any approved audit request has not been started by the Division of Post Audit by the date of the Spring Meeting of each year, rescission of such audit request shall be placed on the committee consent calendar pursuant to LPAC Rule 4-7. Unless an objection is made by a member of the Legislative Post Audit Committee, such audit request shall be rescinded upon approval of the committee consent calendar. Rescinded audit requests shall be included on the list of audit requests considered by the Legislative Post Audit Committee at the Spring Meeting.

## **Article 2. Procedures for Release and Distribution of Audit Reports**

**LPAC Rule 2-1. RELEASE AND DISTRIBUTION OF AUDIT REPORTS.** (a) The Legislative Post Auditor shall make a specific confidential distribution of each audit report containing the findings, conclusions, opinions and recommendations of the Division of Post Audit and the responses of the audited agencies to the members of the Legislative Post Audit Committee, the chief executive officer of each audited agency, and the head of any audited agency's governing body who received a copy of the preliminary findings, conclusions, opinions and recommendations pursuant to LPAC Rule 2-3(a), the chief executive officer of each affected federal agency, if any, other staff of the Legislative Post Audit Committee, each legislator who requested the audit or the Chair of the legislative committee that requested the audit and any member of the legislature who requests a copy of the audit report. Each such distribution of an audit report shall be made no more than seven calendar days before the audit report is scheduled to be presented by the staff of the Legislative Division of Post Audit at a meeting of the Legislative Post Audit Committee or another committee of the legislature as authorized by the Legislative Post Audit Committee. Each person who receives an audit report pursuant to any such specific confidential distribution shall keep the audit report and each finding, conclusion, opinion or recommendation contained in the audit report confidential until the audit report is presented to the Legislative Post Audit Committee or another legislative committee at an open meeting of the committee, in accordance with this rule.

(b) Pursuant to K.S.A. 46-1128 and amendments thereto, except as provided in that statute and in LPAC Rule 2-3, 2-4 or 2-5, audit reports distributed to persons pursuant to subsection (a) are confidential and shall not be disclosed pursuant to the provisions of the Open Records Act or any other law until the time of the next scheduled meeting of the Legislative Post Audit Committee held after the report's distribution to the members of the committee or of the next scheduled meeting of another legislative committee as authorized by the Legislative Post Audit Committee held after the report's distribution to the members of such committee. Once the Chairperson or Vice-Chairperson has called a meeting of the Legislative Post Audit Committee to order, each audit report scheduled to be presented at that meeting shall be disclosed and made available to the public and the media as described in this section. If a scheduled meeting is canceled prior to the meeting time, each report scheduled to be presented at the canceled meeting shall remain confidential until the time of the next scheduled meeting of the Legislative Post Audit Committee. If a meeting of the Legislative Post Audit Committee is not called to order and there is no meeting because there is no quorum, each audit report scheduled to be presented at that meeting shall remain confidential until the time of the next scheduled meeting of the Legislative Post Audit Committee. Except as

provided in LPAC Rule 2-4 or 2-5, no member of the Legislative Division of Post Audit and other staff of the Legislative Post Audit Committee shall publicly comment on or release the contents of any audit report until the report has been made available to the public and the media.

(c) Each audit report shall be made available to the public and the media at the beginning of the meeting of the Legislative Post Audit Committee, or the meeting of another committee of the legislature as authorized by the Legislative Post Audit Committee, at which the report is scheduled to be presented. Following such presentation, if the audited agency, or the agency about which the report was prepared, reports to an oversight board or commission, a copy of the audit report shall be sent to each member of the oversight board or commission.

(d) As used in this rule, "audit report" means the written report of any financial-compliance audit, performance audit, or any other audit or audit work prepared by the Division of Post Audit or by any firm pursuant to the Legislative Post Audit Act or any other Kansas statute requiring such audits or reports.

**LPAC Rule 2-2. AUDIT REPORTS, PROCEDURES FOR ADDITIONAL AUDIT WORK.** (a) Each performance audit report scheduled to be presented at a meeting of the Legislative Post Audit Committee, shall be placed on the committee consent calendar and approved pursuant to LPAC Rule 4-7. Unless there is objection, approval of the committee consent calendar, including acceptance of such performance audit, shall constitute the completion of audit procedures regarding the presented audit. The Legislative Post Audit Committee is not required to take any action on audit reports prepared as a result of financial-compliance audit work conducted at state agencies.

(b) If the Legislative Post Audit Committee determines that additional audit work shall be conducted on any performance audit after the report has been presented to the Legislative Post Audit Committee, the Legislative Post Audit Committee shall determine, in consultation with the Legislative Post Auditor, the form in which the additional audit work shall be reported, and may authorize that work as additional audit work within the scope of the presented performance audit or as a new performance audit to be conducted pursuant to the Legislative Post Audit Act.

(c) In accordance with the Legislative Post Audit Act, all audit reports prepared by the Division of Post Audit or by a firm under contract with the Division of Post Audit are staff reports. Such audit reports are not subject to change by the Legislative Post Audit Committee, except that the Legislative Post Audit Committee may request that additional information which was gathered as part of the audit but which was not

presented in the written report may be added to subsequent copies of the report, or may be distributed separately.

**LPAC Rule 2-3. PRELIMINARY FINDINGS, CONCLUSIONS, OPINIONS AND RECOMMENDATIONS.**

(a) Preliminary findings, conclusions, opinions and recommendations of all audits may be distributed to the affected agencies for their comments and corrections and, as deemed necessary by the Legislative Post Auditor, may be distributed for comments and corrections to the head of the affected agencies' governing bodies, if any. Preliminary findings, conclusions, opinions and recommendations of financial-compliance audits conducted under federal requirements may be distributed to the appropriate federal agencies for comments and corrections. Preliminary findings, conclusions, opinions and recommendations are confidential and shall not be made available, pursuant to the provisions of the Open Records Act or any other law, to the public or the media or to officers or employees of agencies other than the agencies to which such preliminary findings, conclusions, opinions and recommendations were distributed.

(b) No members of the Legislative Division of Post Audit shall publicly comment on or release any preliminary findings, conclusions, opinions and recommendations. In accordance with provisions of the Open Records Act, K.S.A. 46-1128 and amendments thereto, and the rules of the Legislative Post Audit Committee, officials receiving preliminary findings, conclusions, opinions and recommendations are prohibited from publicly commenting on or releasing such preliminary findings, conclusions, opinions and recommendations.

(c) Members of the Legislative Post Audit Committee and other staff of the Legislative Post Audit Committee shall not receive copies of preliminary findings, conclusions, opinions and recommendations.

**LPAC Rule 2-4. OTHER MATTERS.** (a) In accordance with statute, the Legislative Post Auditor shall report immediately in writing to the Legislative Post Audit Committee, Governor and Attorney General whenever it shall appear in the opinion of the Legislative Post Auditor that there may have occurred any violation of penal statutes or any instances of misfeasance, malfeasance or nonfeasance by a public officer or employee disclosed by any audit conducted under the Legislative Post Audit Act. The Legislative Post Auditor shall furnish the Attorney General all information in the possession of the Legislative Post Auditor relative to any such report referred to the Attorney General. In addition, upon written request from the chief executive officer of the audited agency, the Legislative Post Auditor shall make available to such agency the working papers relevant to a matter reported under



this subsection, subject to any applicable privileges, rights, or requirements of confidentiality.

(b) In accordance with statute, the Legislative Post Auditor shall report immediately in writing to the Committee on Surety Bonds and Insurance when any audit of a state agency discloses a shortage in the accounts of any official or employee of such state agency. Upon written request from the Committee on Surety Bonds and Insurance or from the chief executive officer of the audited agency, the Legislative Post Auditor shall make available to such committee or agency the working papers relevant to a matter reported under this subsection (b), subject to any applicable privileges, rights, or requirements of confidentiality.

(c) At any time during an audit conducted under federal requirements, if the Legislative Post Auditor becomes aware of irregularities in the audited agency which are required to be reported under federal law or regulations, the Legislative Post Auditor shall report immediately such information to the appropriate federal agency and to the audited agency as required by federal law or regulations. Upon written request from the appropriate federal agency or from the chief executive officer of the audited agency, the Legislative Post Auditor shall make available to agency the working papers relevant to a matter reported under this subsection, subject to any applicable privileges, rights, or requirements of confidentiality.

**LPAC Rule 2-5. AUDIT DOCUMENTATION.** (a) Except as otherwise provided by law or by Legislative Post Audit Committee Rules, the Legislative Division of Post Audit shall not release any audit documentation until the audit report is made available to the public and the media pursuant to LPAC Rule 2-1.

(b) Except as otherwise provided by law, the Legislative Division of Post Audit shall not release confidential or privileged information contained in working papers.

(c) At any time after preliminary findings, conclusions, opinions and recommendations are distributed to an affected agency under LPAC Rule 2-3; the Legislative Division of Post Audit shall make the relevant audit documentation available to the affected agency upon written request by the chief executive officer of such agency, subject to any applicable privileges, rights, or requirements of confidentiality.

(d) Pursuant to any subpoena, subpoena duces tecum, or court order, the Legislative Division of Post Audit shall make the relevant audit documentation available as ordered, subject to any applicable privileges, rights, or requirements of confidentiality.

(e) In addition to audit documentation released under LPAC Rule 2-4, at any time during an audit conducted under federal audit requirements, audit

documentation may be released to federal auditors for the purpose of avoiding overlap in their planning of the scope of subsequent federal audit coverage of the same program, subject to any applicable privileges, rights, or requirements of confidentiality. If requested prior to the audit report being made available to the public and the media pursuant to LPAC Rule 2-1, such audit documentation may be released only after the Legislative Post Auditor receives written approval from the state agency being audited.

### **Article 3. Processing Unresolved Post Audit Recommendations**

**LPAC Rule 3-1.** The Legislative Post Auditor shall afford to every state agency or other audited entity an opportunity to review with the Legislative Post Audit staff any recommendation resulting from any audit applicable to such state agency or other audited entity.

**LPAC Rule 3-2.** Each state agency or other audited entity to which a recommendation under LPAC Rule 3-1 is applicable shall be requested to respond to each identified recommendation of the audit.

**LPAC Rule 3-3.** Whenever the Legislative Post Auditor has made a recommendation in a Legislative Post Audit report and the recommendation is applicable to a particular state agency or other audited entity, and the response of that state agency or other audited entity to such recommendation of the Legislative Post Auditor is, in the opinion of the Legislative Post Auditor:

- a) Rejection of the recommendation, or
- b) failure or refusal of response, or
- c) a response so indefinite or difficult of interpretation as to be unresponsive

then the Legislative Post Auditor shall so inform the Legislative Post Audit Committee. If the Legislative Post Audit Committee concludes that the response of the state agency or other audited entity to such recommendation of the Legislative Post Auditor is insufficient, the Committee may introduce such legislation or take such other action as it deems necessary.

**LPAC Rule 3-4.** Twice each calendar year, the Legislative Post Auditor shall ascertain and report to the Legislative Post Audit Committee whether each state agency or other audited entity subject to an audit recommendation has complied, is complying or has failed or refused to comply therewith. This requirement shall apply only to those audits issued by the Legislative Post Auditor which do not have another mechanism in place for reviewing compliance with the audit recommendations. Each year, the Legislative Post Auditor shall identify a list of previous audit recommendations for which follow-up audit work is necessary to independently ascertain whether such agency or other entity has implemented the audit recommendations, and shall prepare and present a proposal for such follow-up audit work to the Legislative Post Audit Committee. The Legislative Post Audit Committee shall consider whether to authorize such follow-up audit work under the Legislative Post Audit Act.

**LPAC Rule 3-5.** Following receipt of the second semiannual report required by LPAC Rule 3-4, and prior to the commencement of the next regular session of the legislature, the Legislative Post Audit Committee shall transmit an annual follow-up

report containing information concerning compliance with all audit recommendations, including the information provided under LPAC Rule 3-4, and such other matters as it deems appropriate to the House of Representatives, the Senate, the Governor and the Attorney General.

## **Article 4. Committee Organization and Procedures**

**LPAC Rule 4-1.** Within 15 calendar days after the commencement of each regular session of the legislature, the Legislative Post Audit Committee shall organize by electing, as provided in this rule, a chairperson and a vice-chairperson who are not members of the same house of the legislature. In odd-numbered years the Chairperson of the Legislative Post Audit Committee shall be a member of the House of Representatives. In even-numbered years the Chairperson of the Legislative Post Audit Committee shall be a member of the Senate.

**LPAC Rule 4-2.** At the first meeting of the Legislative Post Audit Committee held after the commencement of the first regular session of the legislature in odd-numbered years, the Committee shall adopt the Legislative Post Audit Committee Rules which shall be in effect during the biennium.

**LPAC Rule 4-3.** (a) During each biennium the Legislative Post Audit Committee may establish subcommittees and authorize the meetings thereof. The Legislative Post Audit Committee may delegate the authority to authorize subcommittee meetings to the Chairperson of the Legislative Post Audit Committee.

b) The members of each subcommittee shall be appointed by the Chairperson in accordance with the establishment of the subcommittee by the Committee. Each subcommittee shall be composed of two or more members of the Committee and shall be composed of at least one member of each house of the legislature. To the extent practicable, each political party having members on the Legislative Post Audit Committee shall be represented by members on each subcommittee in proportion to the number of members of such political party who are members of the Legislative Post Audit Committee.

(c) Members of subcommittees of the Legislative Post Audit Committee shall receive compensation and travel expenses and subsistence expenses or allowances as provided in K.S.A. 75-3212, and amendments thereto, when attending meetings of such subcommittees authorized by the Legislative Post Audit Committee in accordance with this rule.

**LPAC Rule 4-4. COMMITTEE MINUTES.** The Chairperson shall cause minutes to be prepared for each meeting of the Legislative Post Audit Committee, subject to approval by the committee at a later meeting. Approval of committee minutes shall be placed on the committee consent calendar pursuant to LPAC Rule 4-7 and unless objection is made, such committee minutes shall be deemed approved upon approval of the committee consent calendar. A member of the committee may abstain from being recorded on the vote to approve any minutes included on the

committee consent calendar if such member was not present at any committee meeting that are the subject of such committee minutes.

**LPAC Rule 4-5. OUTSIDE TESTIMONY.** Other than members of the Legislative Post Audit Committee, Legislative Post Audit staff, the Office of Revisor of Statutes staff, or representatives of a contracted auditing company, no person may appear before the Legislative Post Audit Committee to present testimony except: (1) A current legislator testifying on an audit request or audit proposal; (2) one or more representatives of an audited agency testifying in response to such agency's audit; and (3) a person authorized by the executive subcommittee of the Legislative Post Audit Committee in advance of the meeting.

**LPAC Rule 4-6. EXECUTIVE SUBCOMMITTEE.** (a) At the first meeting of the Legislative Post Audit Committee held after commencement of the first regular session of the legislature in odd-numbered years, the Committee shall establish the executive subcommittee of the Legislative Post Audit Committee. The executive subcommittee shall consist of the following members: (1) The chairperson of the legislative post audit committee or a person designated by the chairperson from among the members of the legislative post audit committee; (2) the vice-chairperson of the legislative post audit committee or a person designated by the vice-chairperson from among the members of the legislative post audit committee; and (3) a member of the legislative post audit committee designated by majority vote of the legislative post audit committee. The chairperson of the legislative post audit committee, or the person designated by the chairperson to serve as a member of the executive subcommittee, shall be the chairperson of the executive subcommittee. No more than two legislators who are members of the executive subcommittee shall be members of the same political party. Members selected to serve on the executive subcommittee shall also serve on the contract audit committee under the provisions of KSA 46-1120, and amendments thereto.

(b) The executive subcommittee shall meet in August each year to conduct committee business including, but not limited to, reviewing the division of post audit's budget request. The executive subcommittee may meet at other times on the call of the chairperson, as necessary. A vote of two members of the executive subcommittee shall be required for any action of the executive subcommittee.

**LPAC Rule 4-7. COMMITTEE CONSENT CALENDAR.** (a) A committee consent calendar shall be a standing agenda item at all meetings of the Legislative Post Audit Committee. The committee consent calendar shall include the following items: (1) Approval of limited-scope audits pursuant to LPAC Rule 1-3(b)(1); (2) designation of audits conducted as part of the Kansas Governmental Operations Accountability Law pursuant to LPAC Rule 1-5(e); (3) acceptance of performance

audits pursuant to LPAC Rule 2-2(a); (4) approval of Legislative Post Audit Committee minutes pursuant to LPAC Rule 4-4; and (5) rescission of audits that have been approved by the Legislative Post Audit Committee, but have not yet been started by the Division of Post Audit by the date of the Spring Meeting pursuant to LPAC Rule 1-5(f).

(b)(1) So long as a quorum of the Legislative Post Audit Committee is present, the chairperson or the chairperson's designee shall announce all items on the committee consent calendar and, unless there is objection from a member of the committee, such items shall be considered approved by the Legislative Post Audit Committee without objection and shall be recorded in the minutes of the meeting as such. If no quorum is present, the chairperson or the chairperson's designee shall hold the approval of the committee consent calendar items over until there is a quorum of the committee present.

(2) If a member of the committee objects to a committee consent calendar item, such item shall be removed from the list of committee consent calendar items and shall be voted on as a separate item.

(3) A member of the committee may abstain from being recorded on the vote to approve any minutes of a meeting where such member was not present pursuant to LPAC Rule 4-4.

## **Article 5. Annual Evaluation of Legislative Post Auditor**

**LPAC Rule 5-1.** The Legislative Post Audit Committee will conduct an annual performance evaluation of the Post Auditor between August and December of each year. This evaluation shall be carried out in a closed, executive meeting.



## **Article 6. Information Technology Audits**

**LPAC Rule 6-1. INFORMATION TECHNOLOGY AUDITS.** The Division of Post Audit shall conduct Information technology audits at the direction of the Legislative Post Audit Committee. Information technology audits include: (1) Assessment of security practices of IT systems maintained or administered by any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto; and (2) continuous audits of ongoing IT projects by any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto, including systems development and implementation.

**LPAC Rule 6-2. SELECTION OF IT AUDITS.** (a)(1) The Legislative Post Auditor shall conduct a statewide risk assessment of IT security practices at all state agencies at least once every three years. The results of such statewide risk assessment shall be used by the Legislative Post Auditor to create an audit plan which shall then be presented to the legislative post audit committee prior to the beginning of each regular session of the legislature.

(a)(2) The Legislative Post Auditor shall conduct an annual risk assessment of all IT projects being tracked by the Kansas Information Technology Office. The results of such annual risk assessment shall be used by the Legislative Post Auditor to create an annual project monitoring plan which shall then be presented to the legislative post audit committee prior to the beginning of each regular session of the legislature.

**LPAC Rule 6-3. REPORTS OF IT AUDIT FINDINGS.** (a) Agency-specific IT security reports conducted pursuant to K.S.A. 2015 Supp. 46-1135, and amendments thereto, and LPAC rule 6-1, shall be presented to the Legislative Post Audit Committee at a regularly scheduled meeting in a closed, executive session, in order to protect the security of such agency being audited. Upon request, such report may be presented to other legislative committees so long as such presentation is made in accordance with this rule.

(b) (1) The Post Auditor shall report to the committee on an annual basis the status of all ongoing IT projects being monitored by the Division of Post Audit. Upon completion of the IT project or at any time the Division otherwise discontinues its monitoring of an ongoing IT project, the Division shall prepare a close-out report for the Legislative Post Audit Committee.

(2) If at any time the Post Auditor determines that a project is at risk of failure, then the Post Auditor shall have the authority to report such concerns as necessary outside of a regularly scheduled meeting of the Legislative Post Audit Committee. This report may be made to officials of the agency administering the IT project, the chief information technology officers of the executive, legislative and judicial

branches, the Joint Committee on Information Technology or the Legislative Post Audit Committee. The Legislative Post Auditor shall include the Legislative Post Audit Committee on any communication made pursuant to this subsection which is not otherwise directed to the agency administering the IT project.