

MINUTES
Legislative Post Audit Executive Committee
August 28, 2019

Call to Order

The meeting was called to order by Chair Barker at 10:05 a.m. in LPA Conference Room #1. Committee members present:

Representative Barker, Chair
Representative Burroughs

Senator Lynn, Vice-Chair

Consideration of Legislative Post Audit's FY 2020-2021 Budget Request

Justin Stowe, Legislative Post Auditor, explained the division's budget request. K.S.A. 46-1103 requires the Legislative Post Auditor to prepare the division's annual budget request and revisions. The budget is first reviewed by the executive committee. Then the budget is reviewed by the full committee at its October meeting. After approval by the committee, the budget request is submitted to the Legislative Coordinating Council (LCC) for its consideration.

Mr. Stowe presented a budget memo that summarized the division's budget revisions for FY 2020-2021.

The fiscal year 2020 revised estimate of \$2.83 million is within the amount appropriated by the Legislature. It is enough to fully staff the agency.

Fiscal year 2021 budget request has two options to consider. The options depend on whether LPAC decides to add staff positions to evaluate economic development tax incentives:

- Option A does not add staff and is \$2.70 million
- Option B adds 2 staff positions and is \$2.86 million

After discussion, Representative Burroughs moved approval of the 2020 budget request as submitted. Senator Lynn seconded the motion; motion carried. Senator Lynn moved approval of Option B of the 2021 budget request. Representative Burroughs seconded the motion; motion carried. The Legislative Post Audit Committee will review the budget at the

October meeting.

Consideration of Proposed Legislation

Mr. Stowe briefed the subcommittee on four requirements in state law that require reports be sent to us or to the committee (LPAC) that do not appear to provide much value.

By consensus, members directed staff to draft legislation to redirect or eliminate LPA/LPAC from any of the four requirements. The issue will be put before the Legislative Post Audit Committee at the October meeting.

Consideration of Potential Rules Changes

Mr. Stowe requested that the executive committee consider the following potential changes to the LPAC rules:

- Remove rule language related to financial audit work (Modify Rules 1-1, 2-1(d), 2-2(a), 2-3(a))
- Remove reporting requirement on # of audits focused on efficiency or cost savings. (Modify Rule 1-5(e))
- Add a rule on how staff should handle written testimony from audited agencies (New Rule)

By consensus, members directed staff to draft rules changes including communicating on how we share our reports with relevant committee chairs each session. The draft changes will be put before the Legislative Post Audit Committee at the October meeting.

Post Auditor Evaluation Kickoff

Per committee rule 5-1, the Legislative Post Audit Committee is supposed to conduct an annual performance evaluation of the Post Auditor between August and December in a closed, executive meeting.

By consensus, members gave approval for the division to work with Tom Day, Director of Legislative Administrative Services to send out the evaluation form to members. The evaluation results will be ready for review by the full committee at the upcoming October meeting.

Adjournment

The meeting adjourned at 10:45 a.m.



9/19/2019

Nicole Blanchett, Secretary
Legislative Post Audit Committee

date

All handouts and other documents referred to in these minutes are on file with Legislative Post Audit. Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim and have not been submitted to the individuals appearing before the committee for editing or corrections.