



KANSAS LEGISLATIVE
DIVISION *of*
POST AUDIT

A Performance Audit Report Presented to the Legislative Post Audit Committee

Economic Development Initiatives Fund: Evaluating the State's Accountability Over the Use of EDIF Funding

October 2019

Report Number: R-19-010

Introduction

Senator Julia Lynn and Representative Jim Gartner requested this audit. The Legislative Post Audit Committee authorized our division to conduct the audit at its April 30, 2019 meeting.

Objectives, Scope, & Methodology

This report answers two questions:

1. Does the state's process to administer the Economic Development Initiatives Fund (EDIF) follow best practices?
2. Are the programs that receive EDIF funding consistent with the intended use of the fund?

We compared economic development best practices to how the state administers EDIF. We also reviewed state law and fiscal year 2014-2018 EDIF appropriations to determine whether programs that receive EDIF funds aligned with legislative intent. We did not evaluate spending within those programs. That work was beyond the scope of this audit. The report includes more details about our work as needed.

Kristen Rottinghaus managed the audit. Andy Brienzo supervised the audit. The audit team included Josh Luthi, Gabrielle Hull, and Will Pope.

Important Disclosures

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Overall, we believe the evidence obtained provides a reasonable basis for our findings and conclusions based on those audit objectives.

Audit standards require us to report limitations to our audit. In this audit, we could not determine why the Legislature administers and distributes the EDIF as it does. That is because we cannot objectively evaluate the causes of legislative decisions as legislative staff.

Audit standards also require us to describe any internal controls we reviewed. We reviewed controls for ensuring EDIF funding matches legislative intent. We also reviewed whether the EDIF's administration follows best practices and state law.

Kansas does not administer the Economic Development Initiatives Fund (EDIF) according to best practices for economic development.

The Legislature created EDIF to aid economic development in Kansas.

- The Legislature created EDIF in 1986 to help improve the Kansas economy. K.S.A. 79-4804 funds EDIF using part of the state's annual lottery and gaming revenues.
- State law requires that EDIF be used for economic development. Specifically, it should be spent to support and enhance new and existing Kansas businesses and to foster new industry growth.
- State law also requires all EDIF funds to flow through three accounts. Those accounts require EDIF funds be spent specifically to support:
 1. innovative Kansas companies or products
 2. research and development
 3. community infrastructure development
- The Legislature distributes EDIF funds through the state's annual budget request process. This means it gives out EDIF funds the same way it does state general funds. Agencies request EDIF funds based on information from the Division of the Budget about how much funding is available. The Legislature gives EDIF funds to specific agency programs through its appropriations bills.

In fiscal year 2018, the state spent about \$42.3 million of EDIF funds.

- We reviewed accounting data to see how much EDIF funds agencies spent in fiscal year 2018. We also looked at appropriations bills to see how much money the Legislature transferred to other funds. We focused on fiscal year 2018 because it was the most recent data available.
- As **Figure 1** shows, five agencies spent about \$20.2 million on 17 programs during fiscal year 2018. The figure also shows the Legislature transferred \$22.1 million to other funds in fiscal year 2018.
- EDIF spending was similar in fiscal years 2014 through 2017. The same agencies generally spent similar amounts of EDIF funds. The Legislature made generally similar transfers as well.

Figure 1
In fiscal year 2018, the state used about
\$42.3 million in EDIF funding.

| | EDIF programs | Total EDIF spending (millions) |
|---|--------------------------|---|
| Kansas State University | 1 | \$0.3 |
| Department of Agriculture | 1 | \$1.1 |
| Kansas Board of Regents | 4 | \$4.3 |
| Department of Wildlife, Parks and Tourism | 3 | \$5.0 |
| Department of Commerce | 8 | \$9.5 |
| Total agency spending | 17 | \$20.2 |
| State Housing Trust Fund | | \$2.0 |
| State General Fund | | \$20.1 |
| Total transfers to other funds | | \$22.1 |
| Total for fiscal year 2018 | | \$42.3 |

Source: LPA review of accounting data (audited), appropriations bills, and agency interviews.

The state does not design and award EDIF funds according to best practices.

- We identified best practices for economic development fund oversight from the National State Auditors Association and the Government Finance Officers Association.
- To understand how EDIF works, we looked at state law and appropriations bills. We also interviewed agency officials to learn how they request and use EDIF funds. We interviewed officials from the Kansas Legislative Research Department, the Office of the Revisor, and the Division of the Budget. Finally, we compared the best practices we identified to how the state distributes EDIF funds.
- **Figure 2** shows key best practices relevant to economic development programs like EDIF. Best practices emphasize designing programs and awarding funding based on recipient performance. For example, programs should have clear and measurable objectives. There also should be an application process to establish clear expectations and to help select recipients. This sets up the process for checking how well funding recipients are performing.

Figure 2

There are two groups of best practices for economic development programs.

| Best Practice Category | Category Description |
|---|--|
| Designing & Awarding Funding | Economic development programs should have: <ul style="list-style-type: none">• clear and measurable objectives.• policies and procedures that define how the program will run.• policies and procedures for making agreements with recipients.• an application process to pick recipients. The process should say what recipients must do and what may happen if they do not meet expectations. |
| Performance Monitoring & Management Reporting | Program management should: <ul style="list-style-type: none">• make sure recipients meet expectations and submit required information timely.• analyze all parts of a program and report on its status. This includes checking whether recipients follow policies and procedures and collect accurate information.• decide and report on whether the program is achieving its goals.• management may also suggest changing laws or policies to improve the program. |

Source: LPA summary of National State Auditors Association and Government Finance Officers Association best practices.

- The EDIF statute lacks criteria to help pick the agencies that should receive EDIF funds. The statute does not specify how to judge potential recipients. The state also does not have a documented economic development plan to help the Legislature set objectives for EDIF spending.
- As a result, the state distributes EDIF funds like state general funds. Officials at three of the five agencies we visited said they view and manage EDIF funds like state general funds. This may allow EDIF funds to go to things that do not align with legislative intent.

Additionally, the state does not track EDIF recipients' performance or evaluate whether EDIF is effective.

- **Figure 2** also shows key best practices for monitoring economic development programs. Someone should be responsible for making sure recipients submit required information. This information should show things like whether recipients are meeting their performance targets and whether programs are having the intended effects. This helps program management see if recipients meet expectations and if programs are effective.

- The EDIF statute does not specify who should oversee EDIF to ensure funds are used properly and effectively.
- Neither the EDIF statute nor appropriations bills include processes for monitoring funding recipients. They also do not include processes for checking whether EDIF is effective in supporting economic development.
- Agency officials told us they track information about their EDIF programs. Officials said this information is not required to get EDIF funds. For example, Commerce officials said they track the number of applications received for the Rural Opportunities Zones program. They also track how much this program contributes to recipients' student loan payments. Wildlife, Parks and Tourism officials said they track the effects of tourism advertising on Kansas. However, no oversight body reviews that program data to decide if it is an effective use of EDIF spending. This may allow EDIF funds to go to things that do not help Kansas grow.

The Children's Initiatives Fund statute follows best practices more closely than the EDIF statute.

- We looked for other Kansas funds that are like the EDIF. We identified the Children's Initiatives Fund (CIF), which also is an appropriated fund. Its statutes (K.S.A. 38-2102 et seq.) provide guidance on how to use funds.
- CIF is not an economic development program. It funds programs beneficial to the health and welfare of Kansas children. The Legislature appropriated about \$41.7 million from this fund in fiscal year 2018. The way this fund operates aligns better with the best practices we identified:
 - The Children's Initiative Fund statute more clearly defines how the fund should work. It focuses on the importance of using data to decide how to distribute funds. It directs the Legislature to strongly consider funding data-driven, outcomes-based programs.
 - The statute requires programs to show they have a performance assessment process. The assessment must be able to show how well a program is doing. It should also show when a program should not receive funds because of poor outcomes. This assessment must exist before a program gets funding.
 - The statute requires an oversight board (called the Children's Cabinet) to review the state's use of Children's Initiative funds. The statute also gives the Children's Cabinet the authority to request an audit from our office. The Children's Cabinet uses this information

to advise the Governor and the Legislature on how to use funds. However, they do not have to follow this advice.

Only about \$7.8 million (18%) of fiscal year 2018 EDIF funds went to programs consistent with specific legislative intent.

Only about \$7.8 million (18%) of EDIF funds in fiscal year 2018 went to programs meeting specific requirements in state law.

- State law requires that EDIF be generally used on economic development. The EDIF statute also requires all EDIF funding to go through three accounts. Each account has a specific purpose.
 1. The capital formation account should help finance innovative Kansas companies or products. This might include helping companies get private financing. It might also include giving state funding to higher risk companies.
 2. The research and development account aims to support research and development. This includes collaboration between private industry and Kansas universities. This might include university research that helps Kansas businesses succeed. It might also include companies and universities doing joint research to create more competitive products.
 3. The economic development endowment account can be used for any economic development activity. However, it requires at least some money to be used for community infrastructure development. This might include helping local communities pay for things like roads, sewers, and industrial parks. These are important for economic development.
- We used these accounts to define legislative intent. That is because they provide the most detailed view of how the Legislature wants EDIF money to be used. They are also state law.
- We reviewed each EDIF program's purpose to determine whether it met the requirements in state law. We reviewed agency documents and talked to agency officials to learn about their EDIF programs. We then used our judgment to determine if these programs aligned with the specific economic development purposes of the three EDIF accounts. We did not evaluate spending within these programs. For example, we did not look at whether the salaries or supplies covered by a given program's EDIF funds met legislative intent.

- **Figure 3** shows eight disbursements to programs or funds that aligned with legislative intent in fiscal year 2018. This accounts for about \$7.8 million (18%) in EDIF funds.

Figure 3

Only about \$7.8 million (18%) of fiscal year 2018 EDIF funds aligned with specific legislative intent.

| Program | Purpose | Total EDIF spending (millions) | Legislative intent (a) | |
|---|--|--------------------------------|----------------------------------|---|
| | | | Funding for innovative companies | Research and Infrastructure development |
| Total aligned with legislative intent | | \$7.8 | | |
| 1 Agriculture Marketing Program (Agriculture) | <ul style="list-style-type: none"> • Helps farmers, ranchers, and agricultural businesses interact with investors • Supports agricultural research at universities in Kansas | \$1.1 | ✓ | ✓ |
| 2 Governor's Council of Economic Advisors (Commerce) | <ul style="list-style-type: none"> • Looks at local, national, and global economic trends relevant to Kansas • Supports research at universities in Kansas | \$0.1 | | ✓ |
| 3 Community College Competitive Grants (KBOR) | | | | |
| 4 Experimental Program to Stimulate Competitive Research (KBOR) | <ul style="list-style-type: none"> • Support research and development at Kansas companies • Help educate and train students to take part in research when they graduate | \$4.3 | | ✓ |
| 5 Technology Innovation and Internship (KBOR) | <ul style="list-style-type: none"> • Support research at Kansas universities | | | |
| 6 Vocational Education Capital Outlay (KBOR) | | | | |
| 7 Extension Systems and Agricultural Research Programs (KSU) | <ul style="list-style-type: none"> • Supports research at Kansas State University • Focuses on science and technology in the agricultural sector | \$0.3 | | ✓ |
| 8 State Housing Trust Fund (Legislative Transfer) | <ul style="list-style-type: none"> • Helps Kansas residents rent or buy homes | \$2.0 | | ✓ |

(a) We used our professional judgment to make these determinations. We reviewed agency documents and talked to agency officials to learn about the EDIF programs. However, we did not review their accounting data to determine what items agencies purchased with EDIF funds.

Source: LPA determinations based on agency documents and interviews.

- For example, the Department of Agriculture’s Agriculture Marketing Program spent about \$1.1 million in EDIF funding. This program supports farmers, ranchers, and agricultural businesses. This support may include providing investment-related mentoring and connections. It is also involved in agricultural research at Kansas universities. For example, this program supports wheat, dairy, and sorghum research at Kansas State University. We think this aligns with the intent for funding innovative companies and research and development.
- The Kansas State University Extension Systems and Agricultural Research Programs spent about \$300,000 in EDIF funding. This program researches agricultural science and technology. It includes research centers and experimental fields across Kansas. Five colleges at Kansas State University take part in this research. We think this aligns with the intent for research and development.

About \$14.4 million (34%) of EDIF spending in fiscal year 2018 related to economic development but not to the accounts’ specific purposes.

- As **Figure 4** shows, 10 disbursements to programs or funds supported economic development but did not align with legislative intent in fiscal year 2018. This accounts for about \$14.4 million (34%) in EDIF funds.
- For example, the Department of Commerce spent about \$200,000 in EDIF funding on the Older Kansans Employment Program. This program provides training and job-matching services to Kansans age 55 or older.
- Additionally, the Department of Wildlife, Parks and Tourism spent about \$1.7 million in fiscal year 2018 on travel tourism. This program promotes tourism destinations in Kansas. It also advertises activities in Kansas through the publication of ‘Kansas!’ magazine.

\$20.1 million (48%) of EDIF spending in fiscal year 2018 did not appear to relate to economic development.

- The Legislature’s broad intent is for EDIF funding to support and grow economic development in Kansas.
- However, the \$20.1 million the Legislature transferred to the State General Fund is likely not related to economic development. Because state general funds are further disbursed to fund many different state purposes, we could not determine whether the \$20.1 million transfer ended up being used for economic development purposes. Giving EDIF funds to specific programs is the only way to make sure they go toward economic development.

Figure 4
About \$14.4 million (34%) of EDIF spending in fiscal year 2018 related to economic development but not the accounts' specific purposes.

| | Program | Purpose | Total EDIF spending (millions) | Related to economic development |
|--|--|---|---------------------------------------|--|
| Total related to economic development | | | \$14.4 | |
| 1 | Kansas Creative Art Industries Commission (Commerce) | · Promotes the creative industries in Kansas | \$0.2 | ✓ |
| 2 | Operating Grant (Commerce)(a) | · Provides funding for the entire agency | \$7.3 | ✓ |
| 3 | Older Kansans Employment (Commerce) | · Training and job-matching for Kansans age 55 and older | \$0.2 | ✓ |
| 4 | Public Broadcasting Grant (Commerce) | · Attempts to provide all Kansans access to public broadcasting · Finances four TV stations and five radio stations | \$0.6 | ✓ |
| 5 | Rural Opportunity Zones (Commerce) | · Tax relief and student loan repayment aid to individuals living in rural areas | \$1.0 | ✓ |
| 6 | Senior Community Service Employment (Commerce) | · Provides state match for U.S. Department of Labor program · Community service and job skills training for seniors | \$0.01 | ✓ |
| 7 | Strong Military Bases (Commerce) | · Supports the Governor's Military Council · Tries to prevent closure or downsizing of the state's military bases | \$0.2 | ✓ |
| 8 | Administration (Wildlife, Parks & Tourism)(b) | · Provides funding for the entire agency · Includes free hunting and fishing licenses for National Guard members and disabled veterans | \$1.8 | ✓ |
| 9 | Parks Program (Wildlife, Parks & Tourism) | · Manages and promotes Kansas state parks | \$1.5 | ✓ |
| 10 | Tourism Division (Wildlife, Parks & Tourism) | · Promotes Kansas as a tourism destination · Funds travel information centers and the publication of a promotional magazine | \$1.7 | ✓ |
| Total unrelated to economic development | | | \$20.1 | |
| 1 | State General Fund (Legislative Transfer) | · Sweeps EDIF funding to the State General Fund | \$20.1 | |

(a) Commerce officials told us some of this spending was for research and development. The agency uses most of its operating grant to fund its daily operations, though. We counted the entire amount as not aligning because the example programs Commerce officials told us about were very small (less than \$100,000).

(b) This includes KDWP's free hunting license and park pass programs. As with Commerce's operating grant, it is possible some administrative spending was for one of the three purposes shown here.

Source: LPA determinations based on agency documents and interviews.

We could not determine if EDIF funds are disbursed across Kansas as required by law.

- The EDIF statute also has a geographic distribution rule. The rule says the state should distribute at least half of EDIF funding equally across the state's four congressional districts.
- State law does not currently require anyone to track or report on whether this rule is being met.
- No state agency or legislative staff agency we talked to currently tracks whether this rule is being followed. Additionally, no single EDIF recipient could track this by itself. This is because funding recipients get only part of annual EDIF appropriations. Each agency would have to track what all the others are doing.
- Because no one tracks this information, we could not determine whether EDIF funding is distributed equally across the state's congressional districts.

The Legislature has not used the three EDIF accounts specified in state law in recent years.

- The EDIF statute says all funding must go into one of three EDIF accounts. There is no mechanism in place to make sure this happens automatically.
- It is up to the Legislature to appropriate money to these three specific accounts. The Legislature must also decide which agencies can spend the money in these accounts.
- The Legislature has not distributed EDIF funding to these three accounts in recent years. Instead, it made direct appropriations to individual agency budgets.
- Agency, Kansas Legislative Research Department, and Division of the Budget officials we spoke with were unaware of what statute says about these accounts.
- We could not determine why the Legislature distributes EDIF funding as it does. That is because we cannot objectively evaluate the causes of legislative decisions as legislative staff.

Conclusion

The Legislature created the EDIF to provide dedicated funding for economic development in Kansas. It has been more than 30 years since its creation, but there is still very little guidance or oversight of the fund. The Legislature currently transfers a significant portion of EDIF funds to the State General Fund, which is not reserved for special economic development activities. As a result of missing oversight or controls, the state may be missing out on opportunities to use the fund more effectively for its intended purpose.

Recommendations

1. The Legislature should consider creating an oversight body to ensure the state uses EDIF funds according to legislative intent and best practices.
 2. The Legislature should consider using the three EDIF accounts in state law. Or, it should consider amending state law to reflect its current intent for EDIF.
-

Agency Response

On August 30, 2019 we provided the draft audit report to the Department of Agriculture, Department of Commerce, Department of Wildlife, Parks and Tourism, Kansas Board of Regents, and Kansas State University. Each agency except Wildlife, Parks and Tourism submitted a formal response. These responses begin on the next page.

Agency officials generally agreed with our findings and conclusions. Department of Agriculture officials also submitted an attachment providing additional information about the Agriculture Marketing Program. This attachment is available from LPA upon request.

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Mike Beam, Secretary

Laura Kelly, Governor

September 13, 2019

Justin Stowe
Legislative Post Auditor
Kansas Legislative Division of Post Audit
800 Southwest Jackson, #1200
Topeka, KS 66612

Justin:

On behalf of the Kansas Department of Agriculture and the agency's Division of Agriculture Marketing (Division), I am pleased to read and respond to the *Economic Development Initiatives Fund: Evaluating the State's Accountability Over the Use of EDIF Funding R-19-010* performance audit report.

The Division is statutorily charged in K.S.A. 74-50,156 with creating more advantageous marketing of Kansas agricultural products. To accomplish this objective, the Division is authorized to undertake activities that include investigating the marketing of farm products; promoting the sales, distribution, and merchandising of such products; researching and recommending the most efficient and economical agricultural marketing methods; providing information on agricultural markets to the public and performing public outreach to develop new markets; rendering assistance to Kansas agricultural producers; and entering into agreements with other state or federal entities to promote the development of markets for Kansas agricultural products.

We are very pleased with the audit committee's findings that the Division's activities align with legislative intent regarding funding for innovative companies and research and development. Furthermore, the Division's statutory charge requires the Division to present oral and written reports to the House and Senate Agriculture Committees on or before February 1 of each year concerning the performance indicators, performance outcomes, activities and functions of the Division for the previous year. I have attached the most recent report, which was filed on January 31, 2019, and highlights Division achievements.

We take our responsibility to the state of Kansas very seriously and are committed to ensuring that funds provided to the Kansas Department of Agriculture are administered in accordance to statute. We believe the Division's goals and objectives directly support our agency's mission to provide an environment that enhances and encourages economic growth of the Kansas agriculture industry and the state's economy.

Sincerely,

Michael M. Beam
Kansas Secretary of Agriculture

Department of Commerce
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David C. Toland, Secretary

Laura Kelly, Governor

September 13, 2019

Legislative Post Auditor
Mr. Justin Stowe
800 SW Jackson, Suite 1200
Topeka, KS 66612

Dear Mr. Stowe,

The Department of Commerce has received and reviewed the Performance Audit Report for the Economic Development Initiatives Fund: Evaluating the State's Accountability over the use of EDIF Funding. We greatly appreciate the work of your staff as always and would like to highlight a couple of items with respect to this report.

On page 5, LPA asserts that only \$7.8 Million of FY 18 EDIF Fund dollars match the current language of legislative intent. That equals approximately 18% of the total EDIF dollars spent for that year. This conclusion is the result of language from 1986 in the EDIF statute that moneys credited to the various accounts within EDIF should match one of the three specific accounts that can be found on page 5. When reviewing the account language, it is very clear the economic development needs of 2019, do not match the same needs as when this statute was written. As a result of this outdated language, our funding, which is used to administer statutorily mandated programs and operating costs, goes beyond the directive of these specific accounts. All dollars spent by Commerce are directed toward growing the Kansas economy. Further evidence of the account language being obsolete is that the legislature has not even funded these specific three accounts for many years. We strongly encourage the legislature to review this component of EDIF and eliminate the current account language which does not address the needs of economic development today.

On page 8 the audit references two recommendations. The first recommendation states that the legislature should create an oversight body to ensure these funds do meet the intent of stimulating economic development in Kansas. While we can't speak for all EDIF recipients, the Department of Commerce goes through annual reviews by each chamber. Each year we report to four committees on our programs (Both Commerce committees, Appropriations, Ways and Means). Additionally, we appear before special committees and interim committees. During those hearings, we review and report on each one of our programs. Commerce also addresses all follow up questions and requests for more information from individual legislators. We also actively participate in budget subcommittee hearings annually to review our budget and how those dollars are being spent. Additionally, this year, the legislature passed HB 2223 which goes even deeper into the program review process, a change we fully embrace and look forward to

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Laura Kelly, Governor

leading. We feel strongly about the mechanisms currently in place for review and are actively working with leadership in both houses on improving our annual reporting.

The Department appreciates LPA's review and its professionalism. We thank them for all their work into this process and we look forward to working with them on future audit reviews.

Sincerely,

A handwritten signature in black ink that reads "David C. Toland". The signature is written in a cursive style with a large initial "D".

David Toland
Secretary



KANSAS BOARD OF REGENTS

September 6, 2019

Justin Stowe, Legislative Post Auditor
Kansas Legislative Post Audit
800 SW Jackson, Suite 1200
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Dear Mr. Stowe:

Thank you for the opportunity to review the Legislative Post Audit's report entitled Economic Development Initiatives Fund: Evaluating the State's Accountability Over the Use of EDIF Funding, completed in August 2019. Although your audit does not make recommendations for the Kansas Board of Regents, we are pleased to present the following official response.

For several years, the Kansas Board of Regents has received Economic Development Initiatives Fund appropriations (EDIF). Our office has not specifically requested EDIF for any particular initiative; instead, the Kansas Legislature has chosen to appropriate EDIF to certain programs over the years. All EDIF funding within the Board of Regents Office is expended as flow-through grant funds to higher education institutions. These funds are vital to the benefit of programs, which support research and development at public universities, community colleges and technical colleges.

We appreciate the work the auditors undertook to review and analyze the use of Economic Development Initiatives Fund by our office and the State of Kansas. Please let us know if we can provide further assistance.

Sincerely,

Blake Flanders, Ph.D.
President and CEO

★ LEADING HIGHER EDUCATION ★

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September 12, 2019

Mr. Justin Stowe
Legislative Post Auditor
Kansas Legislative Division of Post Audit
800 SW Jackson Street
Topeka, KS 66612

Dear Mr. Stowe:

Thank you for the opportunity to provide comments on "Economic Development Initiatives Fund: Evaluating the State's Accountability Over the Use of EDIF Funding." We concur with the Audit Findings beginning on page 5 and continuing onto page 6.

The Kansas State University Extension Systems and Agricultural Research Programs spent about \$300,000 in EDIF funding. This program researches agricultural science and technology and includes research centers and experimental fields across Kansas. Five colleges at Kansas State University take part in this research. We think this aligns with the intent for research and development.

Mr. Stowe, thank you, again, for the opportunity to respond to the Audit Findings. Please let us know if we can provide further information to you or the members of the Legislative Post Audit Committee.

Sincerely,



Richard B. Myers
President

dh

cc: Dr. Blake Flanders, President and CEO, Kansas Board of Regents
Dr. Ernie Minton, Dean/Director, College of Engineering/K-State Research & Extension
Mr. Ethan Erickson, CFO and Director of Budget Planning
Dr. Susan Peterson, Chief Government Relations Officer

Appendix A – Cited References

This appendix lists the major publications we relied on for this report.

1. Administering Economic Development Agreements (September, 2018). *Government Finance Officers Association.*
2. Best Practices in Carrying Out State Economic Development Efforts (2004). *National State Auditors Association.*
3. Establishing an Economic Development Incentive Policy (September, 2017). *Government Finance Officers Association.*
4. Evaluating and Selecting Economic Development Projects (September, 2017). *Government Finance Officers Association.*
5. Monitoring Economic Development Performance (September, 2015). *Government Finance Officers Association.*
6. Negotiating Economic Development Agreements (September, 2017). *Government Finance Officers Association.*