

LIMITED-SCOPE AUDIT PROPOSAL

Reviewing Agencies' Implementation of Selected Performance Audit Recommendations

SOURCE

This audit proposal was requested by Representative Kristey Williams.

BACKGROUND

The Legislative Post Audit Committee's rules includes a process to check on prior audit recommendations. That process, included in LPAC Rule 3-4, has two primary components. First, we follow up with each agency twice a year to update their progress on past recommendations. Second, we prepare this audit proposal each year. It aims to confirm agency's self-reported actions on past audit recommendations.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.

Objective 1: Have the Department of Corrections and Office of Judicial Administration implemented selected audit recommendations related to our audit on SB 367 Reforms? Our tentative methodology would include the following:

- Attachment A lists the audit recommendations we are proposing for follow-up work.
- Review materials provided by agency officials as part of the follow-up process to determine the reported status of each recommendation.
- Interview agency officials and staff, review agency documents, and conduct other work as needed to verify the actual status of each recommendation.
- For any recommendations that do not appear to have been implemented as reported, follow-up with agency officials to determine why not.

ESTIMATED RESOURCES

We estimate this audit would require **100 staff hours** to complete.

ATTACHMENT A

Proposed Recommendations for Follow-Up Audit Work

Juvenile Justice Reforms: Evaluating the Effects of Senate Bill 367 (January 2020)

1. The Kansas Department of Corrections (KDOC) and the Office of Judicial Administration (OJA) should both develop complete datasets of juvenile offenders under their supervision or custody. (In Progress)
2. Once both datasets are in place, KDOC and OJA need to cooperate to reach an agreement on how to share, stage, and analyze their agencies' data so the state can have a comprehensive dataset of its juvenile offenders. (In Progress)
3. The Kansas Department of Corrections should develop a process to ensure judicial districts are using reinvestment grant funds on appropriate programs. (Implemented)