

**MINUTES**  
**Legislative Post Audit Committee**  
**March 2, 2022**

**Call to Order**

**Welcome** – The meeting was called to order by Chairman Rob Olson at 12:04 p.m. in Room 546-S of the Statehouse. Committee members present:

Sen. Rob Olson, Chairman	Rep. John Toplikar, Vice Chair
Sen. Ethan Corson	Rep. John Barker
Sen. Mike Thompson	Rep. Tom Burroughs
Sen. Caryn Tyson	Rep. Jason Probst
	Rep. Kristey Williams

**Performance Audits and Evaluations**

**Remedial Education (Limited Scope)** – Heidi Zimmerman, Principal Auditor, presented the findings from the audit and answered questions from the committee.

**Industrial Revenue Bond Property Tax Exemption (IRBX) Evaluation** – Kristen Rottinghaus, Deputy Post Auditor, presented the findings from the evaluation and answered questions from the committee.

Both audits will be distributed to all legislators.

**LPA Operations**

**Commerce Limited-Scope Audit Request** – Chris Clarke, Post Auditor, reviewed a limited-scope audit of the Department of Commerce that was approved by the committee in November 2020, but that LPA has not yet completed. Chris explained that committee rules and LPA policy allow the committee to reconsider delayed audits. Representative Barker made a motion to rescind the audit. Senator Corson seconded the motion; motion carried. Senator Thompson and Senator Tyson opposed the motion and requested to have their votes recorded.

**Virtual School Statutory Audit Requirement** – Chris Clarke, Post Auditor, outlined K.S.A. 72-5173, which requires LPA to complete an audit of virtual school programs by January 2023. She explained that we created an audit proposal to satisfy that statutory requirement with two objectives. She explained we needed the committee to approve, or modify and approve,

the proposal. Representative Williams made a motion to approve the audit with both objectives. Representative Barker seconded the motion; motion carried.

### **Consent Calendar**

Kristen Rottinghaus, Deputy Post Auditor, reviewed the consent calendar. The consent calendar included acceptance of the completed performance audit and economic development incentive evaluation presented at today's meeting, and consideration of two limited-scope audit proposals. There were no objections, so the items were approved.

The consent calendar also included approval of the February 16, 2022 meeting minutes. Senator Tyson requested a revision to the minutes. There were no objections to the suggested revision, so the item was approved as amended.

### **Additional Business**

**Date of next meeting** – Chris Clarke, Post Auditor, outlined the reports LPA will be ready to release during the session. She told the committee we will have two additional meetings this session—March 30 and April 22.

### **Adjournment**

The meeting adjourned at 1:06 p.m.



3/2/2022

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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.*