

## LIMITED-SCOPE AUDIT PROPOSAL

### Reviewing the African American Affairs Commission's Statutory Compliance and Expenditures

#### SOURCE

This audit proposal was requested by Representative Patrick Penn.

#### BACKGROUND

The Kansas African American Affairs Commission is housed in the Governor's Office. The commission assists individual constituents and helps develop state programs to serve the African American community. It also should regularly collect and disseminate information, provide public education, and hold public meetings. For example, the commission held a townhall event in Wichita in 2022 to collect constituents' feedback and answer their questions. The commission makeup is required to be bipartisan, and it should present nonpartisan solutions for Kansas taxpayers. It includes 7 members who are appointed by the Governor and legislative leaders. It is staffed by a single executive director. In fiscal year 2023, the Governor's Office budgeted about \$115,000 in expenses for staff compensation, rent, and travel.

The Governor's Office also houses the Kansas Hispanic and Latino American Affairs Commission and the Kansas Native American Affairs Office. They provide similar services to their respective communities and are staffed by a single executive director. For fiscal year 2024, the Governor's Office is recommending additional funding and an administrative assistant position for all 3 liaison offices. Additionally, legislation has been introduced to create a commission for Asian-American Pacific Islander Affairs. If passed, it would resemble the other liaison offices' duties and structures.

Legislators have expressed interest in understanding how and whether liaison offices are properly staffed, budgeted, and operated from the example of the Kansas African American Affairs Commission. They also are concerned the commission may not comply with multiple state legal requirements based on multiple constituent complaints and previous interactions with office staff. Finally, legislators want to know how much funding the commission receives and whether it's made appropriate expenditures.

#### 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: Did the Kansas African American Affairs Commission comply with key legal requirements and make appropriate expenditures last year?** Our tentative methodology would include the following:

- Work with the executive director and review state law and other documents such as commission bylaws, policies, or best practices to identify and understand key

requirements. This would include requirements about the composition of the commission, duties of the commissioners and executive director, practices for holding public meetings, and frequency of communication with the Governor's Office.

- Interview the executive director and review available documentation to understand what the commission did to meet the key requirements last year. This could include a review of meeting agendas and minutes, annual reports, educational materials, major program documents, and commission membership and qualifications.
- Interview commissioners to get their opinions about the responsiveness, effectiveness, and quality of services provided by the executive director.
- Collect and analyze personnel and accounting information for the commission to determine its budget, staffing, and expenditures for the most recent year. Compare its expenditures to key legal requirements and financial best practices to evaluate whether those expenditures followed required approval processes and appeared to align with the requirements and duties of the office.
- Talk to the executive director about potential causes for any identified problems with statutory compliance or inappropriate expenditures.

#### **ESTIMATED RESOURCES**

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