MINUTES
Legislative Post Audit Committee
December 12, 2022

Call to Order and Minutes

Welcome – The meeting was called to order by Chairman Rob Olson at 9:06 a.m. in Room 546-S of the Statehouse. Committee members present:

Sen. Rob Olson, Chairman	Rep. John Barker, Vice Chair
Sen. Ethan Corson	Rep. Tom Burroughs
Sen. Mike Thompson	Rep. Jason Probst*
Sen. Caryn Tyson	Rep. Sean Tarwater
Sen. Mary Ware	Rep. Kristey Williams*

*Participated via Webex

Consent Calendar – Kristen Rottinghaus, Deputy Post Auditor, reviewed the consent calendar. The consent calendar included approval of the September 14 meeting minutes and designation of audits that satisfy the K-GOAL law. Those audits included:

- A Comparison of Virtual School Expenditures and Outcomes in Kansas and Other States
- Availability, Cost, and Quality of Centralized IT Security Services
- Division of the Budget: Evaluating the Accuracy of Certain Economic Impact Statements
- Reviewing Foster Care Services for the Health and Safety of Children

There were no objections, so the items were approved.

Audits and Evaluations

3-Year IT Security Summary – Alex Gard, Principal IT Auditor, presented findings from the report and answered questions from the committee. The 3-year IT security summary will be distributed to all legislators.

Economic Development Evaluation of Newly Created Incentives – Kristen Rottinghaus, Deputy Post Auditor, presented the findings from the memo and answered questions from the committee. The evaluation will be made available on Legislative Post Audit's website.

LPA Operations

K-12 Education Statutory Proposals – Kristen Rottinghaus, Deputy Post Auditor, presented the committee with two proposals to meet the statutory requirements in K.S.A. 72-5173. Representative Barker made a motion to approve the at-risk audit in K.S.A. 72-5173(h). Representative Burroughs seconded the motion; motion carried. Representative Barker made a motion to approve the cost estimate audit in K.S.A. 72-5173(f). Senator Corson seconded the motion; motion carried.

3-Year Economic Development Evaluation Proposal – Kristen Rottinghaus, Deputy Post Auditor, presented the committee with the proposal to meet the statutory requirements in K.S.A. 46-1137 for 2023 – 2025. Representative Barker made a motion to approve the proposal. Representative Burroughs seconded the motion; motion carried.

Break and Service Recognition – The committee and staff recognized Representative Barker and Representative Burroughs for their many years of participation and leadership on the committee.

Executive Session

IT Security Audit
Individuals allowed to remain in the executive session for the IT security report of the KU Medical Center were:

Legislative Post Audit
- Chris Clarke, Legislative Post Auditor
- Katrin Osterhaus, IT Audit Manager
- Alex Gard, Principal IT Auditor

KU Medical Center
- Chris Harper, Joint Chief Information Officer
- Steve Selaya, Deputy Chief Information Officer
- Jeremy Pennington, Chief Information Security Officer
- Cate Neeley, Chief Audit Executive

Representative Barker made the following motion:

> I move to recess this open meeting for a closed meeting pursuant to K.S.A. 75-4319(a) to discuss matters relating to security measures that protect the university of Kansas medical center under the justification listed in K.S.A. 75-4319(b)(12)(C) because discussion of such matters in an open meeting would jeopardize such security measures; to resume the open meeting in Room 546-S at 10:35 a.m.

and to record this motion, if adopted, as a part of the committee's permanent records.

Representative Burroughs seconded the motion; motion carried. Open meeting resumed at 10:35 a.m.

Because of their confidential nature, copies of IT security audits are not distributed to any committees. Staff previously notified the Joint Committee on Information Technology and the Joint Committee on Kansas Security that this IT audit has been completed and can be presented in executive session.

Post Auditor Evaluation
Individuals allowed to remain in the executive session for the evaluation of the Post Auditor were:

Legislative Post Audit
- Chris Clarke, Legislative Post Auditor

Legislative Administrative Services
- Tom Day, Director

Representative Burroughs made the following motion:

> I move to recess this open meeting for a closed meeting pursuant to K.S.A. 75-4319(a) to discuss matters relating to the annual evaluation of the Post Auditor under the justification listed in K.S.A. 75-4319(b)(1) because such evaluation constitutes a need to discuss a personnel matter of nonelected personnel; to resume the open meeting in Room 546-S at 11:00 am and to record this motion, if adopted, in the minutes as a part of the committee's permanent records.

Representative Barker seconded the motion; motion carried. Open meeting resumed at 11:00 a.m.

LPA Operations Continued

Triennial Audit Plan – Chris Clarke, Post Auditor, presented the triennial audit plan required by K.S.A 46-1106 to the committee. Representative Barker made a motion to approve the plan. Representative Burroughs seconded the motion; motion carried.

2023 IT Security Plan – Katrin Osterhaus, IT Audit Manager, presented the annual IT security plan with two recommended options for reviewing

agencies in 2023. Representative Barker made a motion to approve option B to conduct limited IT security audits for multiple agencies at the same time, using a public report format and including a 4 to 1 ratio of school districts. Representative Burroughs seconded the motion; motion carried.

2023 IT Monitoring Plan – Katrin Osterhaus, IT Audit Manager, presented the annual IT project monitoring plan for 2023. That plan would continue the monitoring of the KBI's Automated Biometrics Identification System (ABIS). Representative Barker made a motion to approve the plan. Representative Burroughs seconded the motion; motion carried.

Legislative Report Meetings Plan – Chris Clarke, Post Auditor, discussed how the division plans to comply with LPAC Rule 1-5(f). That includes which committees staff intend to meet with regarding recent audits. The committee recommended a slight edit to the planned meeting list.

Data Mining TANF Evaluation – Matt Etzel, Performance Audit Manager, presented findings from the evaluation and answered questions from the committee.

Audit Recommendation Report – Matt Etzel, Performance Audit Manager, summarized the annual recommendation follow-up report to comply with LPAC Rule 3-5.

Additional Business

Date of Next Meeting – Chris Clarke, Post Auditor, outlined committee business and reports LPA will release at future meetings. She said the next meeting will be January 18 and will include committee reorganization and an evaluation of the Department of Commerce's major incentive programs. Then the committee will meet on January 25 to hear Commerce's presentation to LPAC as required by state law. She will work with the new chair to schedule other meetings for 2023.

Adjournment

The meeting adjourned at 11:39 a.m.

_____   03/01/2023
        Nicole Blanchett, Secretary   date
        Legislative Post Audit Committee

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.