

The minutes below are in draft form, subject to approval by the Legislative Post Audit Committee at a later meeting.

**DRAFT
MINUTES
Legislative Post Audit Committee
April 25, 2023**

Call to Order

Welcome – The meeting was called to order by Vice Chairman Rob Olson at 1:31 p.m. in Room 546-S of the Statehouse. Committee members present:

Rep. Sean Tarwater, Chairman
Rep. Jason Probst
Rep. Tom Sawyer*
Rep. Bill Sutton**
Rep. Kristey Williams

Sen. Rob Olson, Vice Chair
Sen. Ethan Corson
Sen. Mike Thompson
Sen. Caryn Tyson
Sen. Mary Ware

*Participated via Webex

**Representative Sutton was temporarily appointed to replace Representative Francis

Performance Audits and Evaluations

Child Support Enforcement – Amanda Schlumpberger, Senior Auditor, presented the findings from the audit and answered questions from the committee. Marcie Martinez, Director of Child Support at the Department for Children and Families, answered questions from the committee.

Follow Up Audit – Tanner Rohrer, Auditor, presented the findings from the audit. Rachel Willis, Director of Legislative Affairs at the Department of Commerce, answered questions from the committee.

These audits will be distributed to all legislators.

Legislative Post Audit Operations

IT Security Awareness Training – Katrin Osterhaus, IT Audit Manager, provided security awareness training to committee members. The training covered topics such as passwords, ID theft, viruses, and email usage.

Consent Calendar – Kristen Rottinghaus, Deputy Post Auditor, reviewed

the consent calendar. The consent calendar included approval of the January 18 and February 15 meeting minutes and acceptance of the completed performance audits presented at today's meeting. There were no objections, so the items were approved.

Performance Audit Requests for the Upcoming Year

Kristen Rottinghaus, Deputy Post Auditor, reviewed for members the performance audit requests submitted during the session.

Kristen reviewed the list of 14 audit requests for members and suggested they select about 7 proposals. The Chair entertained motions to authorize audit projects for the coming year. The committee made the following selections:

6L – Evaluating Whether Fiscal Notes Include Reliable Estimates. Senator Olson made a motion to approve the audit. Senator Thompson seconded. Motion carried.

1S – Reviewing the KPERS 3 Retirement Plan. Kristen told the committee this audit would satisfy requirements in K.S.A. 46-1136. Representative Hoheisel spoke on behalf of the proposal. Senator Corson made a motion to approve the audit. Senator Ware seconded. Motion carried.

9L – Reviewing Diversity, Equity, and Inclusion Spending and Foreign Income at State Universities. Representative Steven Howe spoke on behalf of his proposal. Representative Williams made a motion to approve the audit. Senator Thompson seconded. Motion carried.

2S – Reviewing Cost-of-Living Adjustment Options for KPERS Retirees. Senator Ware made a motion to approve the audit. Representative Probst seconded. Motion failed.

7L – Reviewing the Effectiveness of Tax Increment Financing Districts in Kansas. Representative Susan Estes spoke on behalf of her proposal. Senator Tyson made a motion to approve the audit. Representative Williams seconded. Motion carried.

5L – Reviewing the Department of Revenue's Procedures to Ensure Correct Payment of Sales and Compensating Use Taxes on Motor Vehicle Sales. Representative Carl Turner spoke on behalf of his proposal. Senator Corson made a motion to approve the audit. Representative Williams seconded. Motion carried.

10L – Evaluating Monitoring Requirements and Processes for the Federal Low-Income Housing Tax Credit Program. Chairman Tarwater spoke on behalf of his audit proposal. Senator Tyson made a motion to approve the audit. Senator Thompson seconded. Motion carried.

8L – Reviewing the Temporary Assistance for Needy Families Program. Representative Probst made a motion to approve the audit. Senator Ware seconded. Motion carried. Senator Tyson said she thought it was important to look at potential fraud occurring in the TANF program and that she would work with LPA staff to develop a separate audit proposal on that topic.

Once 7 topics were approved, Chris Clarke, Post Auditor, asked the committee to provide a sense of prioritization for the approved audits to help with scheduling. Senator Tyson made a motion to have staff begin audit 10L last. Senator Ware seconded. Motion carried.

Adjournment

The meeting adjourned at 4:18 p.m.

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.