



Legislative Post Audit Financial Audit Report Highlights

Highlights

State of Kansas: Financial Audit of Fiscal Year 2013

Report Highlights

December 2013 • R-13-016

Summary of Legal Requirements

State law requires an annual audit of the general purpose financial statements and “the financial affairs and transactions of a state agency required to comply with federal government audit requirements...” The results of the audit are presented in two parts. This first part is the report on the state’s basic financial statements. The second part, the Report on Federal Awards in Accordance with OMB Circular A-133, will be issued separately.

Background Information

RubinBrown, a CPA firm under contract with the Legislative Division of Post Audit, conducted this audit.

*The Comprehensive Annual Financial Report (CAFR), including the **Independent Auditor’s Report** and the **Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters**, may be found on the Department of Administration’s website.*

AUDIT OBJECTIVES: Financial audits done in accordance with government audit standards assess (1) whether the audited organization’s financial statements are fairly presented in accordance with applicable accounting principles, (2) whether there are any significant problems with the organization’s internal controls, and (3) whether the organization complied with applicable legal requirements.

- The auditors expressed an unqualified opinion on the state’s basic financial statements, meaning that, after the restatements and adjusting journal entries were made, the financial statements present the state’s financial position fairly and in conformity with generally accepted accounting principles in all material respects.
- The auditors did not report any significant deficiencies in the state’s internal control over financial reporting.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to the state’s financial statements.
- A report on compliance with federal awards requirements will be issued separately.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

HOW DO I REQUEST AN AUDIT?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the division must be directed by the Legislative Post Audit Committee. Any legislator who would like to request an audit should contact the division directly at (785) 296-3792.

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