

# **COMPLIANCE AND CONTROL AUDIT REPORT**

**ABSTRACTERS' BOARD OF EXAMINERS  
BOARD OF ACCOUNTANCY  
BOARD OF BARBERING  
BEHAVIORAL SCIENCES REGULATORY BOARD  
BOARD OF HEALING ARTS  
BOARD OF COSMETOLOGY  
DENTAL BOARD  
BOARD OF MORTUARY ARTS  
BOARD OF EMERGENCY MEDICAL SERVICES  
BOARD OF EXAMINERS OF HEARING AID DISPENSERS  
BOARD OF NURSING  
BOARD OF OPTOMETRY EXAMINERS  
BOARD OF PHARMACY  
REAL ESTATE APPRAISAL BOARD  
REAL ESTATE COMMISSION  
BOARD OF TECHNICAL PROFESSIONS  
BOARD OF VETERINARY EXAMINERS**

**FISCAL YEAR 1994**

**A Report to the Legislative Post Audit Committee  
By the Legislative Division of Post Audit**

**State of Kansas**

**July 1995**

## **COMPLIANCE AND CONTROL AUDIT REPORT**

**ABSTRACTERS' BOARD OF EXAMINERS  
BOARD OF ACCOUNTANCY  
BOARD OF BARBERING  
BEHAVIORAL SCIENCES REGULATORY BOARD  
BOARD OF HEALING ARTS  
BOARD OF COSMETOLOGY  
DENTAL BOARD  
BOARD OF MORTUARY ARTS  
BOARD OF EMERGENCY MEDICAL SERVICES  
BOARD OF EXAMIERS OF HEARING AID DISPENSERS  
BOARD OF NURSING  
BOARD OF OPTOMETRY EXAMINERS  
BOARD OF PHARMACY  
REAL ESTATE APPRAISAL BOARD  
REAL ESTATE COMMISSION  
BOARD OF TECHNICAL PROFESSIONS  
BOARD OF VETERINARY EXAMINERS**

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### **OBTAINING AUDIT INFORMATION**

This audit was conducted by Randy Tongier, Financial-Compliance Audit Manager, and Laura Cummings, Auditor, of the Division's staff. If you need any additional information about the audit's findings, please contact Mr. Tongier at the Division's offices.

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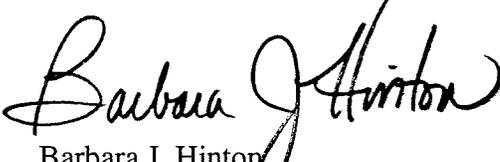
**Abstracters' Board of Examiners  
Board of Accountancy  
Board of Barbering  
Behavioral Sciences Regulatory Board  
Board of Healing Arts  
Board of Cosmetology  
Dental Board  
Board of Mortuary Arts  
Board of Emergency Medical Services  
Board of Examiners of Hearing Aid Dispensers  
Board of Nursing  
Board of Optometry Examiners  
Board of Pharmacy  
Real Estate Appraisal Board  
Real Estate Commission  
Board of Technical Professions  
Board of Veterinary Examiners**

#### **Summary of Legislative Post Audit's Findings**

Legislative Post Audit conducted compliance and control audit work at the State agencies regulating the practice of certain professions and occupations to meet the audit requirements of the Legislative Post Audit Act. This audit addressed the area of revenues, and covered fiscal year 1994.

**Did the agencies reviewed in this audit adequately manage their revenues and comply with applicable State requirements?** The agencies adequately managed their revenues and complied with State requirements with several exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the State lost interest that it could have earned if those moneys had been available for investment more quickly.

We would be happy to discuss this report with legislative committees, individual legislators, or other State officials.

  
Barbara J. Hinton  
Legislative Post Auditor



**Abstracters' Board of Examiners**  
**Board of Accountancy**  
**Board of Barbering**  
**Behavioral Sciences Regulatory Board**  
**Board of Healing Arts**  
**Board of Cosmetology**  
**Dental Board**  
**Board of Mortuary Arts**  
**Board of Emergency Medical Services**  
**Board of Examiners of Hearing Aid Dispensers**  
**Board of Nursing**  
**Board of Optometry Examiners**  
**Board of Pharmacy**  
**Real Estate Appraisal Board**  
**Real Estate Commission**  
**Board of Technical Professions**  
**Board of Veterinary Examiners**

The Legislative Division of Post Audit has conducted compliance and control audit work at the State agencies which regulate the practice of certain professions and occupations, covering fiscal year 1994. Compliance and control audits identify non-compliance with applicable requirements and poor financial management practices. Although the resulting audit findings usually do not result in significant program improvements or costs savings, they often identify needed improvements that can help minimize the risk of potential future loss or misuse of State resources.

To avoid duplication of audit work conducted as part of the annual, Statewide audit, our audit work focused on areas not covered by the Statewide audit. For the agencies covered by this report, those areas were receipts and follow-up of prior audit recommendations. The audit addresses the following specific question:

**Did the agencies reviewed in this audit adequately manage their revenues and comply with applicable State requirements?**

We identified the legal and procedural requirements applicable to the audited agencies' receipts by reviewing relevant statutes, administrative regulations, and sections of the Division of Accounts and Reports' Policy and Procedure Manual. We also interviewed agency personnel, reviewed written procedures, and examined related supporting documents to identify the agencies' procedures for handling receipts. We then compared those procedures with the applicable legal and procedural requirements. In addition, we identified the potential for loss or misuse of receipts. Finally, we performed analytic tests, reviewed accounting records, and tested samples of transactions at the agencies.

We found that each of the agencies adequately managed their revenues and complied with applicable requirements, with some exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the State lost interest that it could have earned if those moneys had been available for investment more quickly.

In conducting this audit work, we followed all applicable government auditing standards set forth by the U.S. General Accounting Office.

## Background

This audit report covers 17 State agencies responsible for regulating the practice of certain professions and occupations in the State of Kansas. Each of these agencies is governed by a board, with board members appointed by the Governor. Most commonly, the governing board will appoint a full-time administrative officer to manage the agency's day-to-day operations. In a few cases, a board member serves as the administrative officer. These agencies generally have very few employees, and some have no full-time employees.

Regulatory activities of the licensing boards include issuing licenses or permits to practitioners, usually based on requirements for education, experience, or examination performance. In some cases, the boards also perform inspections of facilities. Boards can investigate complaints filed against licensees, and can take action against licensees when appropriate. These actions include such things as suspending or revoking a license, and requiring a licensee to obtain additional professional education.

Agency operations are funded by application, examination, permit, and inspection fees. In general, 20% of fees collected by these agencies is deposited in the State's General Fund instead of the agency's own funds. That deposit to the General Fund is designed to cover the State's central administrative costs associated with the boards' operations, including budgeting, purchasing, and accounting.

The table on the following page lists the 17 agencies covered by this audit, together with the number of board members, type of executive officer, number of employees, approximate number of licensees, and fiscal year 1994 expenditures for each agency. As the table shows, the size of the licensing boards ranges from the Board of Examiners of Hearing Aid Examiners with about 250 licensees, no full-time employees, and annual expenditures of only about \$15,000, to the Board of Healing Arts with about 14,000 licensees, 25 full-time employees, and annual expenditures of more than \$1.3 million.

<u>Agency</u>	<u>No. of Board Members</u>	<u>Executive Officer</u>	<u>No. of Full-Time Equivalent Employees</u>	<u>Approx. No. of Individual Licensees</u>	<u>Fiscal Year 1994 Costs</u>
Abstracters' Board of Examiners	3	Board Member	0	550	\$ 15,759
Board of Accountancy	7	Administrative Officer	3	2,600	186,398
Board of Barbering	5	Administrative Officer	2	1,600	94,998
Behavioral Sciences Regulatory Board	7	Administrative Officer	6.5	6,000	356,046
Board of Healing Arts	12	Administrative Officer	25	14,000	1,327,604
Board of Cosmetology	5	Administrative Officer	9	25,000	391,740
Dental Board	5	Administrative Officer	2.4	3,800	174,204
Board of Mortuary Arts	5	Administrative Officer	3	2,100	152,184
Board of Emergency Medical Services	13	Administrative Officer	13	9,900	795,937
Board of Examiners of Hearing Aid Dispensers	5	Board Member	0	250	15,242
Board of Nursing	11	Administrative Officer	17	37,000	833,830
Board of Optometry Examiners	4	Board Member	0.3	500	50,062
Board of Pharmacy	6	Administrative Officer	6	7,400	393,822
Real Estate Appraisal Board	7	Administrative Officer	2	900	111,568
Real Estate Commission	5	Administrative Officer	15	13,700	526,438
Board of Technical Professions	13	Administrative Officer	4	11,400	310,998
Board of Veterinary Examiners	7	Board Member	1	2,500	102,545

## **Did the Agencies Reviewed in This Audit Adequately Manage Their Revenues and Comply With Applicable State Requirements?**

For fiscal year 1994, our review showed that these agencies adequately managed their revenues and complied with applicable requirements, with some exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the agencies lost interest they could have earned if those moneys had been available for investment more quickly. Our conclusions were based on the following.

### **The Agencies Complied With Applicable Requirements and Provided Adequate Internal Control**

In the area of receipts, we identified the agencies' procedures for handling receipts, determined whether those procedures met applicable legal requirements, and evaluated the internal controls provided by those procedures. In agencies which were not included in the prior audit and those agencies with prior audit recommendations relating to receipts, we tested a sample of transactions, records, and reports to determine whether the applicable procedures had been followed. In particular, we determined whether:

- ◇ amounts due the agency were properly assessed and collected
- ◇ amounts collected by the agencies were deposited in the local fee bank account on a timely basis
- ◇ amounts collected by the agencies were deposited in the State Treasury on a timely basis
- ◇ the agencies' receipts procedures provided adequate controls to limit to an acceptable level the risk of loss or misuse of receipts and the risk of noncompliance with legal and procedural controls.

We found that the amount of receipts due was properly assessed and collected, that the amounts collected were deposited on a timely basis, and that the agencies' procedures provided adequate controls, with one exception. That exception is discussed on the next page.

## **Five of the 17 Agencies Covered by This Audit Did Not Deposit Their Receipts on a Timely Basis**

The State's licensing boards receives fees for such things as licenses, permits, inspections, and examinations. State law requires the boards to deposit those receipts in the State Treasury daily unless the Pooled Money Investment Board grants them an exemption from that requirement. Most of the boards have been granted an exemption, generally allowing them to deposit receipts weekly unless the amount of cash on hand exceeds some specified amount.

In reviewing and testing the agencies' procedures for handling those fees, we found that five of the boards—the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board—did not meet the State's requirement for timely deposits in the State Treasury. Generally, the amounts deposited late were not large, but we did note specific instances for some of these boards where the amounts involved could be in the thousands of dollars. The amount of time deposits were late ranged from a few days to several months.

Timely deposit of receipts not only achieves compliance with statutory requirements, but it also reduces the risk of loss or misuse because moneys in the State Treasury are more secure than moneys on hand at a board's offices. In addition, moneys at a board's offices are not available for the Pooled Money Investment Board to invest, and the board loses the interest it could be earning on those moneys. Although information was not available to allow us to estimate the interest lost, it appears that the amount would be small. However, even this loss could have been avoided.

### **Recommendation**

To reduce the risk of loss or misuse of receipts, comply with statutory requirements, and increase interest earned, the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board should deposit their receipts in the State Treasury as promptly as required by State law. For all of these agencies except the Real Estate Appraisal Board, this recommendation is a repeat of a previous audit recommendation.

## **Follow Up of Prior Audit Findings and Recommendations**

As part of this audit, we followed up on prior audit findings and related recommendations. The prior audit reports addressed 14 audit recommendations to 10 of the State's licensing boards. Seven of these recommendations dealt with failure to deposit receipts in the State Treasury on a timely basis. The others generally involved recommended improvements in recordkeeping.

Our review indicated that all prior audit recommendations had been implemented except one each to the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, and Board of Optometry. All of these recommendations dealt with failure to deposit receipts in the State Treasury on a timely basis, and all four are repeated as current recommendations.



## **APPENDIX A**

### **Agency Responses**

On June 27 we provided copies of the draft audit report to the agencies covered by this audit. Written responses were requested from only the five agencies addressed by the audit recommendations. We received responses from four of those agencies. Those responses are included as this appendix. Two additional responses were provided and are included.

The Board of Barbering pointed out in its written response that the statutes specifically covering its operations call for deposit of receipts at least monthly, which the Board had been doing. However, the provisions of K.S.A. 75-4215, which are more stringent and apply to all State agencies, require the deposit of receipts daily unless the agency has been exempted from that requirement by the Pooled Money Investment Board. Our audit workpapers indicate that the Pooled Money Investment Board granted the Board of Barbering an exemption from the daily deposit requirement provided that deposits are made at least weekly or when receipts on hand exceed \$1,000. In doing our audit work, we compared agency's actual practices to those required by the Pooled Money Investment Board's exemption and found noncompliance.

The Emergency Medical Services Board pointed out in its written response that it had implemented a previous audit recommendation regarding timely deposit of receipts by obtaining an exemption from the Pooled Money Investment Board that allowed it to deposit receipts less frequently than daily. However, our current audit work found that the Board had not been complying with the exemption granted. As a result, we repeated the finding and recommendation.

THE STATE



OF KANSAS

STATE BOARD OF BARBERING

Jayhawk Tower  
700 S. W. Jackson; Suite 1002  
Topeka, Kansas 66603-3811  
(913) 296-2211

July 11, 1995



Ms. Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
Mercantile Bank Tower  
800 S. W. Jackson Street  
Suite 1200  
Topeka, Kansas 66612-2212

Dear Ms. Hinton:

This response acknowledges receipt of a draft copy of the compliance and control audit report on the Kansas Board of Barbering for Fiscal Year 1995.

Kansas Statute Annotated (K.S.A.) 1990 Supp. 65-1817a reads as follows: "The board shall remit all moneys received by or for it from fees, charges or penalties to the state treasurer at least monthly. ..." During Fiscal Year 1995, this Agency submitted fifty-three (53) deposits to the Office of the State Treasurer.

Thank you for your consideration in this matter.

Sincerely,

*H. R. (Rocky) Vacek*  
H. R. (Rocky) Vacek  
Administrative Officer

HRV:js

STATE OF KANSAS

MARY ANN GABEL, MPA, *Executive Director*

BOARD MEMBERS:

*Public Members*

JOHN S. HOMLISH, Ph.D.  
RONALD D. REINERT  
EDWARD F. WIECERS, JD

*Psychology Representatives*

JOHN G. RANDOLPH, Ph.D.  
GERALD K. GENTRY, Ph.D.

*Social Work Representatives*

THELMA JOHNSON SIMMONS, LMSW  
KATHLEEN W. WADDELL, LSCSW



LICENSED PROFESSIONALS:

*Psychologists  
Social Workers*

REGISTERED PROFESSIONALS:

*Masters Level Psychologists  
Professional Counselors  
Marriage and Family  
Therapists  
Alcohol and Other Drug  
Abuse Counselors*

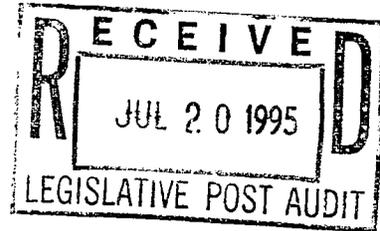
BEHAVIORAL SCIENCES REGULATORY BOARD

712 S Kansas Avenue  
Topeka, KS 66603-3817  
913/296-3240 — FAX 913/296-3112

July 20, 1995

RE: 1994 Financial Compliance Audit -  
Behavioral Sciences Regulatory  
Board

Barbara J. Hinton, Legislative Post Auditor  
Legislative Division of Post Audit  
800 SW Jackson St - Ste 1200  
Topeka, KS 66612-2212



Dear Ms. Hinton:

Thank you for providing me an opportunity to respond to the recommendations resulting from the FY 1994 financial compliance audit of the Behavioral Sciences Regulatory Board.

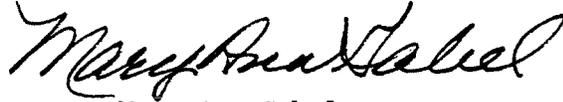
I first call your attention to the chart on page 4 of the draft audit and specifically to the column that lists the approximate number of individual licensees. The chart indicates that there are approximately 2,400 licensed individuals under this agency's jurisdiction. This figure should be corrected to state that there are approximately 6,000 credentialed individuals. This board is statutorily authorized to issue both licenses and registrations to persons in six separate credentialed professions.

Unfortunately our agency experienced personnel problems during this audit period. I discovered after the employee's departure that deposits were not always made on a timely basis. While the deposits did not appear to exceed the deadline by more than a few days, the deposits were nonetheless not made in full compliance with the exceptions to the statutory requirements granted this agency. The employee's departure was followed by a delay in filling the vacant position. I took the steps necessary to correct this, along with other errors we subsequently discovered, as soon as it was feasible to do so. I believe that this agency is in full compliance at this time.

Barbara J. Hinton  
July 20, 1995  
Page 2

If there is further information I can provide to address this area of concern, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mary Ann Gabel".

Mary Ann Gabel  
Executive Director

MAG/slf

950720/AUDIT94/#1  
FILE CY TO: Leg Div of Post Audit - 94 Audit



STATE OF KANSAS  
BOARD OF EMERGENCY MEDICAL SERVICES

109 S.W. 6TH STREET, TOPEKA, KS 66603-3826  
Office (913) 296-7296 FAX (913) 296-6212 TDD (913) 296-6349

Bob McDanel  
Administrator

Bill Graves  
Governor

June 28, 1995

Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
Mercantile Bank Tower  
Suite 1200  
Topeka, KS 66612



Dear Ms Hinton:

Thank you for allowing me to review and comment on the draft copy of your compliance and control audit report on certain state agencies, including the Board of EMS. The draft audit states that five of the seventeen agencies covered by the audit, including the Board of EMS, did not deposit their receipts on a timely basis.

The audit recommends that these agencies should deposit their receipts in the State Treasury as promptly as required by state law. The audit also notes that this recommendation is a repeat of a previous audit recommendation.

Since I was certain that this agency was in full compliance with applicable state law, I reviewed the recommendations of the previous audit, which was dated June, 1991. It recommended that audited agencies "ensure that they meet the State's requirements for timely deposit of moneys in the State Treasury by either adhering to the required schedule or by requesting the Pooled Money Investment Board to grant them an exemption from the required schedule."

I complied with this recommendation by requesting an exemption from the Pooled Money Investment Board. That request was approved on August 16, 1990; a copy of the approval is enclosed. Please feel free to contact me if you have any questions.

Sincerely,

Bob McDanel  
Administrator

RM/st  
enc.

Debit



POOLED MONEY INVESTMENT BOARD

Landon State Office Building  
900 S.W. Jackson Street  
Suite 304-N  
Topeka, KS 66612-1220  
(913) 296-3372

BOARD MEMBERS  
Joan Finney, Chairman  
Clayton C. McMurray  
Harland E. Priddle

Executive Officer  
Lyell D. Ocobock

August 16, 1990

Mr. Bob McDanel, Administrator  
Board of Emergency Medical Services  
109 S. W. 6th St.  
Topeka, Ks. 66603-3805

Dear Mr. McDanel:

In response to your request dated July 30, 1990, to deposit receipts with the State Treasurer on a daily basis or when the amounts received total \$50.00 or more, but not less frequent than weekly, this is to advise you that your request falls within the minimum policy established by the board.

Therefore, providing that adequate security for safekeeping of the deposit is available within your office, your request is approved.

If you have any questions, please advise.

Sincerely,

A handwritten signature in cursive script that reads "Lyell D. Ocobock".

Lyell D. Ocobock  
Executive Officer

LDO:mb  
cc: Roy Fitzpatrick, Legislative Post Audit

**RECEIVED**

**AUG 17 1990**

**EMERGENCY MEDICAL  
SERVICES**



BILL GRAVES, GOVERNOR

## KANSAS REAL ESTATE APPRAISAL BOARD

Columbian Title  
820 SE Quincy, Suite 314  
Topeka, KS 66612

(913) 296-0706  
Fax (913) 296-1934

Board Members  
Bill Wilson, Chair  
Constance Rogers, Vice Chair  
Arthur R. Diaz, Member  
Bob Gardner, Member  
Dave Matson, Member  
Robert Niehues, Jr., Member  
Richard Pinaire, Member  
Staff  
Michael K. Haynes, Director  
Sally Pritchett, Office Specialist

June 27, 1995



Barbara J. Hinton  
Legislative Post Audit  
800 SW Jackson, Ste. 1200  
Topeka, KS 66612-2212

Dear Ms. Hinton:

I have received a copy of the compliance and control audit report. After review of this report, I became aware that our deposits are not being made on a regular basis. In the future the Kansas Real Estate Appraisal Board will begin making more timely deposits.

If I may be of further assistance, please call.

Sincerely,

Michael K. Haynes  
Director

STATE OF KANSAS  
BOARD OF ACCOUNTANCY



GLEND A S. MOORE  
EXECUTIVE DIRECTOR  
TELEPHONE (913) 296-2162

LONDON STATE OFFICE BUILDING  
900 S.W. JACKSON, SUITE 556  
TOPEKA, KS 66612-1239

July 3, 1995



Barbara J. Hinton  
Legislative Post Auditor  
Mercantile Bank Tower  
800 SW Jackson, Suite 1200  
Topeka, KS 66612-2212

Dear Ms. Hinton:

This is to confirm our telephone conversation last week in which I advised your office that on page four of the draft copy of your compliance and control audit report on certain state agencies, including the Board of Accountancy, that the number in the fifth column, titled "Approx. No. of Individual Licensees" for our agency is incorrect! That number may represent the number of individual registered CPA firms (which we also refer to as "practice units"). However, as to the number of individual "licensees" the Board has approximately 2,600 CPAs holding current permits (licenses) to practice public accounting in Kansas, out of the 7,500+ holders of Kansas CPA certificates. Therefore, one or the other of those numbers should be on the report for accurate comparative purposes.

Other than the above, the Board would have no other response since there were no criticisms of our agency operations.

Sincerely,

A handwritten signature in cursive script that reads "Glenda Moore".

Glenda Moore  
Executive Director

c: Galen M. Pfeifer, CPA, Chairman, Hays

# Kansas State Board of Nursing

Landon State Office Building  
900 S.W. Jackson, Rm. 551  
Topeka, Kansas 66612-1230  
913-296-4929  
FAX 913-296-3929



Patsy L. Johnson, R.N., M.N.  
Executive Administrator  
913-296-5752

June 27, 1995

Legislative Division of Post Audit  
Barbara J. Hinton, Legislative Post Auditor  
Mercantile Bank Tower  
800 SW Jackson Suite 1200  
Topeka, Ks 66612-2212



Dear Ms. Hinton:

I would like to note one correction for the Board of Nursing. We currently have 37,000 licensees.

Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patsy Johnson".

Patsy Johnson, R.N., M.N.  
Executive Administrator

17.

Janette Pucci, R.N., M.S.N.  
Education Specialist  
296-3782

Patricia McKillip, R.N., Ph.D.  
Education Specialist  
296-3782

Diane Glynn, R.N., J.D.  
Practice Specialist  
296-4325

Mark S. Braun, J.D.  
Assistant Attorney General  
Disciplinary Counsel  
296-4325







# ***Legislative Post Audit Committee***

## ***Legislative Division of Post Audit***

**The Legislative Post** Audit Committee and its audit agency, the Legislative Division of Post Audit, are the audit arm of Kansas government. The programs and activities of State government now cost about \$6 billion a year. As legislators and administrators try increasingly to allocate tax dollars effectively and make government work more efficiently, they need information to evaluate the work of government agencies. The audit work performed by Legislative Post Audit helps provide that information.

We conduct our audit work in accordance with applicable government auditing standards set forth by the U. S. General Accounting Office. These standards pertain to the auditor's professional qualifications, the quality of the audit work, and the characteristics of professional and meaningful reports. These audit standards have been endorsed by the American Institute of Certified Public Accountants and adopted by the Legislative Post Audit Committee.

The Legislative Post Audit Committee is a bipartisan committee comprising five senators and five representatives. Of the Senate members, three are appointed by the President of the Senate and two are appointed by the Senate Minority Leader. Of the representatives, three are appointed by the Speaker of the House and two are appointed by the House Minority Leader.

As part of its audit responsibilities, the Division is charged with meeting the requirements of the Legislative Post Audit Act which address audits of financial matters. Those requirements call for two major types of audit work.

First, the Act requires an annual audit of the State's financial statements. Those statements, prepared by the Department of Administration's Division of Accounts and Reports, are audited by a certified public accounting firm under contract with the Legislative Division of Post Audit. The firm is selected by the Contract Audit Committee, which comprises three

members of the Legislative Post Audit Committee (including the Chairman and Vice-Chairman), the Secretary of Administration, and the Legislative Post Auditor. This audit work also meets the State's audit responsibilities under the federal Single Audit Act of 1984.

Second, the Act provides for a regular audit presence in every State agency by requiring that audit work be conducted at each agency at least once every three years. Audit work done in addition to the annual financial statement audit focuses on compliance with legal and procedural requirements and on the adequacy of the audited agency's internal control procedures in areas not covered by the annual audit. These compliance and control audits are conducted by the Division's staff under the direction of the Legislative Post Audit Committee.

### **LEGISLATIVE POST AUDIT COMMITTEE**

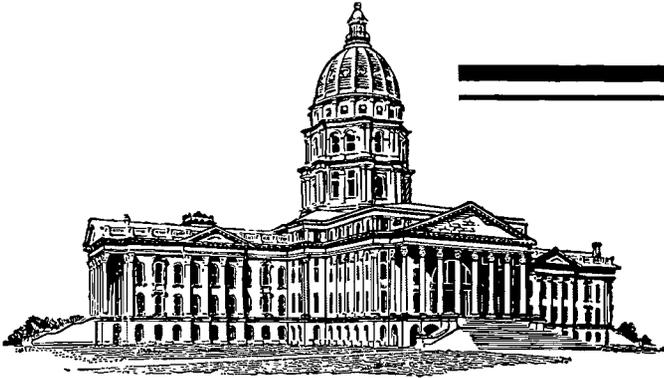
Representative James E. Lowther, Chair  
Representative Tom Bradley  
Representative Duane Goossen  
Representative Sheila Hochhauser  
Representative Ed McKechnie

Senator Lana Oleen, Chair  
Senator Anthony Hensley  
Senator Phil Martin  
Senator Alicia L. Salisbury  
Senator Don Steffes

### **LEGISLATIVE DIVISION OF POST AUDIT**

800 SW Jackson  
Suite 1200  
Topeka, Kansas 66612-2212  
Telephone (913) 296-3792  
FAX (913) 296-4482

The Legislative Division of Post Audit supports full access to the services of State government for all citizens. Upon request, Legislative Post Audit can provide its audit reports in large print, audio, or other appropriate alternative format to accommodate persons with visual impairments. Persons with hearing or speech disabilities may reach us through the Kansas Relay Center at 1-800-766-3777. Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.



# **COMPLIANCE AND CONTROL AUDIT REPORT**

**ABSTRACTERS' BOARD OF EXAMINERS  
BOARD OF ACCOUNTANCY  
BOARD OF BARBERING  
BEHAVIORAL SCIENCES REGULATORY BOARD  
BOARD OF HEALING ARTS  
BOARD OF COSMETOLOGY  
DENTAL BOARD  
BOARD OF MORTUARY ARTS  
BOARD OF EMERGENCY MEDICAL SERVICES  
BOARD OF EXAMINERS OF HEARING AID DISPENSERS  
BOARD OF NURSING  
BOARD OF OPTOMETRY EXAMINERS  
BOARD OF PHARMACY  
REAL ESTATE APPRAISAL BOARD  
REAL ESTATE COMMISSION  
BOARD OF TECHNICAL PROFESSIONS  
BOARD OF VETERINARY EXAMINERS**

**FISCAL YEAR 1994**

**A Report to the Legislative Post Audit Committee  
By the Legislative Division of Post Audit**

**State of Kansas**

**July 1995**

## **COMPLIANCE AND CONTROL AUDIT REPORT**

**ABSTRACTERS' BOARD OF EXAMINERS  
BOARD OF ACCOUNTANCY  
BOARD OF BARBERING  
BEHAVIORAL SCIENCES REGULATORY BOARD  
BOARD OF HEALING ARTS  
BOARD OF COSMETOLOGY  
DENTAL BOARD  
BOARD OF MORTUARY ARTS  
BOARD OF EMERGENCY MEDICAL SERVICES  
BOARD OF EXAMIERS OF HEARING AID DISPENSERS  
BOARD OF NURSING  
BOARD OF OPTOMETRY EXAMINERS  
BOARD OF PHARMACY  
REAL ESTATE APPRAISAL BOARD  
REAL ESTATE COMMISSION  
BOARD OF TECHNICAL PROFESSIONS  
BOARD OF VETERINARY EXAMINERS**

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### **OBTAINING AUDIT INFORMATION**

This audit was conducted by Randy Tongier, Financial-Compliance Audit Manager, and Laura Cummings, Auditor, of the Division's staff. If you need any additional information about the audit's findings, please contact Mr. Tongier at the Division's offices.

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**ABSTRACTERS' BOARD OF EXAMINERS, BOARD OF ACCOUNTANCY, BOARD OF BARBERING, BEHAVIORAL SCIENCES REGULATORY BOARD, BOARD OF HEALING ARTS, BOARD OF COSMETOLOGY, DENTAL BOARD, BOARD OF MORTUARY ARTS, BOARD OF EMERGENCY MEDICAL SERVICES, BOARD OF EXAMINERS OF HEARING AID DISPENSERS, BOARD OF NURSING, BOARD OF OPTOMETRY EXAMINERS, BOARD OF PHARMACY, REAL ESTATE APPRAISAL BOARD, REAL ESTATE COMMISSION, BOARD OF TECHNICAL PROFESSIONS, BOARD OF VETERINARY EXAMINERS**

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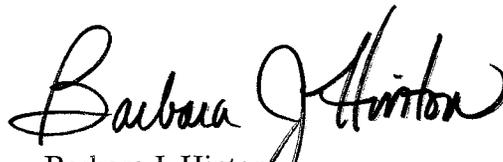
**Abstracters' Board of Examiners  
Board of Accountancy  
Board of Barbering  
Behavioral Sciences Regulatory Board  
Board of Healing Arts  
Board of Cosmetology  
Dental Board  
Board of Mortuary Arts  
Board of Emergency Medical Services  
Board of Examiners of Hearing Aid Dispensers  
Board of Nursing  
Board of Optometry Examiners  
Board of Pharmacy  
Real Estate Appraisal Board  
Real Estate Commission  
Board of Technical Professions  
Board of Veterinary Examiners**

#### **Summary of Legislative Post Audit's Findings**

Legislative Post Audit conducted compliance and control audit work at the State agencies regulating the practice of certain professions and occupations to meet the audit requirements of the Legislative Post Audit Act. This audit addressed the area of revenues, and covered fiscal year 1994.

**Did the agencies reviewed in this audit adequately manage their revenues and comply with applicable State requirements?** The agencies adequately managed their revenues and complied with State requirements with several exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the State lost interest that it could have earned if those moneys had been available for investment more quickly.

We would be happy to discuss this report with legislative committees, individual legislators, or other State officials.

  
Barbara J. Hinton  
Legislative Post Auditor



**Abstracters' Board of Examiners**  
**Board of Accountancy**  
**Board of Barbering**  
**Behavioral Sciences Regulatory Board**  
**Board of Healing Arts**  
**Board of Cosmetology**  
**Dental Board**  
**Board of Mortuary Arts**  
**Board of Emergency Medical Services**  
**Board of Examiners of Hearing Aid Dispensers**  
**Board of Nursing**  
**Board of Optometry Examiners**  
**Board of Pharmacy**  
**Real Estate Appraisal Board**  
**Real Estate Commission**  
**Board of Technical Professions**  
**Board of Veterinary Examiners**

The Legislative Division of Post Audit has conducted compliance and control audit work at the State agencies which regulate the practice of certain professions and occupations, covering fiscal year 1994. Compliance and control audits identify non-compliance with applicable requirements and poor financial management practices. Although the resulting audit findings usually do not result in significant program improvements or costs savings, they often identify needed improvements that can help minimize the risk of potential future loss or misuse of State resources.

To avoid duplication of audit work conducted as part of the annual, Statewide audit, our audit work focused on areas not covered by the Statewide audit. For the agencies covered by this report, those areas were receipts and follow-up of prior audit recommendations. The audit addresses the following specific question:

**Did the agencies reviewed in this audit adequately manage their revenues and comply with applicable State requirements?**

We identified the legal and procedural requirements applicable to the audited agencies' receipts by reviewing relevant statutes, administrative regulations, and sections of the Division of Accounts and Reports' Policy and Procedure Manual. We also interviewed agency personnel, reviewed written procedures, and examined related supporting documents to identify the agencies' procedures for handling receipts. We then compared those procedures with the applicable legal and procedural requirements. In addition, we identified the potential for loss or misuse of receipts. Finally, we performed analytic tests, reviewed accounting records, and tested samples of transactions at the agencies.

We found that each of the agencies adequately managed their revenues and complied with applicable requirements, with some exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the State lost interest that it could have earned if those moneys had been available for investment more quickly.

In conducting this audit work, we followed all applicable government auditing standards set forth by the U.S. General Accounting Office.

## **Background**

This audit report covers 17 State agencies responsible for regulating the practice of certain professions and occupations in the State of Kansas. Each of these agencies is governed by a board, with board members appointed by the Governor. Most commonly, the governing board will appoint a full-time administrative officer to manage the agency's day-to-day operations. In a few cases, a board member serves as the administrative officer. These agencies generally have very few employees, and some have no full-time employees.

Regulatory activities of the licensing boards include issuing licenses or permits to practitioners, usually based on requirements for education, experience, or examination performance. In some cases, the boards also perform inspections of facilities. Boards can investigate complaints filed against licensees, and can take action against licensees when appropriate. These actions include such things as suspending or revoking a license, and requiring a licensee to obtain additional professional education.

Agency operations are funded by application, examination, permit, and inspection fees. In general, 20% of fees collected by these agencies is deposited in the State's General Fund instead of the agency's own funds. That deposit to the General Fund is designed to cover the State's central administrative costs associated with the boards' operations, including budgeting, purchasing, and accounting.

The table on the following page lists the 17 agencies covered by this audit, together with the number of board members, type of executive officer, number of employees, approximate number of licensees, and fiscal year 1994 expenditures for each agency. As the table shows, the size of the licensing boards ranges from the Board of Examiners of Hearing Aid Examiners with about 250 licensees, no full-time employees, and annual expenditures of only about \$15,000, to the Board of Healing Arts with about 14,000 licensees, 25 full-time employees, and annual expenditures of more than \$1.3 million.

<u>Agency</u>	<u>No. of Board Members</u>	<u>Executive Officer</u>	<u>No. of Full-Time Equivalent Employees</u>	<u>Approx. No. of Individual Licensees</u>	<u>Fiscal Year 1994 Costs</u>
Abstracters' Board of Examiners	3	Board Member	0	550	\$ 15,759
Board of Accountancy	7	Administrative Officer	3	2,600	186,398
Board of Barbering	5	Administrative Officer	2	1,600	94,998
Behavioral Sciences Regulatory Board	7	Administrative Officer	6.5	6,000	356,046
Board of Healing Arts	12	Administrative Officer	25	14,000	1,327,604
Board of Cosmetology	5	Administrative Officer	9	25,000	391,740
Dental Board	5	Administrative Officer	2.4	3,800	174,204
Board of Mortuary Arts	5	Administrative Officer	3	2,100	152,184
Board of Emergency Medical Services	13	Administrative Officer	13	9,900	795,937
Board of Examiners of Hearing Aid Dispensers	5	Board Member	0	250	15,242
Board of Nursing	11	Administrative Officer	17	37,000	833,830
Board of Optometry Examiners	4	Board Member	0.3	500	50,062
Board of Pharmacy	6	Administrative Officer	6	7,400	393,822
Real Estate Appraisal Board	7	Administrative Officer	2	900	111,568
Real Estate Commission	5	Administrative Officer	15	13,700	526,438
Board of Technical Professions	13	Administrative Officer	4	11,400	310,998
Board of Veterinary Examiners	7	Board Member	1	2,500	102,545

## **Did the Agencies Reviewed in This Audit Adequately Manage Their Revenues and Comply With Applicable State Requirements?**

For fiscal year 1994, our review showed that these agencies adequately managed their revenues and complied with applicable requirements, with some exceptions. The Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board did not deposit their receipts in the State Treasury as promptly as required by State law. As a result, the risk of loss or misuse of those receipts was increased. In addition, the agencies lost interest they could have earned if those moneys had been available for investment more quickly. Our conclusions were based on the following.

### **The Agencies Complied With Applicable Requirements and Provided Adequate Internal Control**

In the area of receipts, we identified the agencies' procedures for handling receipts, determined whether those procedures met applicable legal requirements, and evaluated the internal controls provided by those procedures. In agencies which were not included in the prior audit and those agencies with prior audit recommendations relating to receipts, we tested a sample of transactions, records, and reports to determine whether the applicable procedures had been followed. In particular, we determined whether:

- ◇ amounts due the agency were properly assessed and collected
- ◇ amounts collected by the agencies were deposited in the local fee bank account on a timely basis
- ◇ amounts collected by the agencies were deposited in the State Treasury on a timely basis
- ◇ the agencies' receipts procedures provided adequate controls to limit to an acceptable level the risk of loss or misuse of receipts and the risk of noncompliance with legal and procedural controls.

We found that the amount of receipts due was properly assessed and collected, that the amounts collected were deposited on a timely basis, and that the agencies' procedures provided adequate controls, with one exception. That exception is discussed on the next page.

**Five of the 17 Agencies Covered by This Audit  
Did Not Deposit Their Receipts on a Timely Basis**

The State's licensing boards receives fees for such things as licenses, permits, inspections, and examinations. State law requires the boards to deposit those receipts in the State Treasury daily unless the Pooled Money Investment Board grants them an exemption from that requirement. Most of the boards have been granted an exemption, generally allowing them to deposit receipts weekly unless the amount of cash on hand exceeds some specified amount.

In reviewing and testing the agencies' procedures for handling those fees, we found that five of the boards—the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board—did not meet the State's requirement for timely deposits in the State Treasury. Generally, the amounts deposited late were not large, but we did note specific instances for some of these boards where the amounts involved could be in the thousands of dollars. The amount of time deposits were late ranged from a few days to several months.

Timely deposit of receipts not only achieves compliance with statutory requirements, but it also reduces the risk of loss or misuse because moneys in the State Treasury are more secure than moneys on hand at a board's offices. In addition, moneys at a board's offices are not available for the Pooled Money Investment Board to invest, and the board loses the interest it could be earning on those moneys. Although information was not available to allow us to estimate the interest lost, it appears that the amount would be small. However, even this loss could have been avoided.

**Recommendation**

To reduce the risk of loss or misuse of receipts, comply with statutory requirements, and increase interest earned, the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, Board of Optometry, and Real Estate Appraisal Board should deposit their receipts in the State Treasury as promptly as required by State law. For all of these agencies except the Real Estate Appraisal Board, this recommendation is a repeat of a previous audit recommendation.

## **Follow Up of Prior Audit Findings and Recommendations**

As part of this audit, we followed up on prior audit findings and related recommendations. The prior audit reports addressed 14 audit recommendations to 10 of the State's licensing boards. Seven of these recommendations dealt with failure to deposit receipts in the State Treasury on a timely basis. The others generally involved recommended improvements in recordkeeping.

Our review indicated that all prior audit recommendations had been implemented except one each to the Board of Barbering, Behavioral Sciences Regulatory Board, Emergency Medical Services Board, and Board of Optometry. All of these recommendations dealt with failure to deposit receipts in the State Treasury on a timely basis, and all four are repeated as current recommendations.



## **APPENDIX A**

### **Agency Responses**

On June 27 we provided copies of the draft audit report to the agencies covered by this audit. Written responses were requested from only the five agencies addressed by the audit recommendations. We received responses from four of those agencies. Those responses are included as this appendix. Two additional responses were provided and are included.

THE STATE



OF KANSAS

STATE BOARD OF BARBERING

Jayhawk Tower  
700 S. W. Jackson; Suite 1002  
Topeka, Kansas 66603-3811  
(913) 296-2211

July 11, 1995



Ms. Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
Mercantile Bank Tower  
800 S. W. Jackson Street  
Suite 1200  
Topeka, Kansas 66612-2212

Dear Ms. Hinton:

This response acknowledges receipt of a draft copy of the compliance and control audit report on the Kansas Board of Barbering for Fiscal Year 1995.

Kansas Statute Annotated (K.S.A.) 1990 Supp. 65-1817a reads as follows: "The board shall remit all moneys received by or for it from fees, charges or penalties to the state treasurer at least monthly. ..." During Fiscal Year 1995, this Agency submitted fifty-three (53) deposits to the Office of the State Treasurer.

Thank you for your consideration in this matter.

Sincerely,

*H. R. (Rocky) Vacek*  
H. R. (Rocky) Vacek  
Administrative Officer

HRV:js

MARY ANN GABEL, MPA, *Executive Director*



BOARD MEMBERS:

*Public Members*

JOHN S. HOMLISH, Ph.D.  
RONALD D. REINERT  
EDWARD F. WIEGERS, JD

*Psychology Representatives*

JOHN C. RANDOLPH, Ph.D.  
GERALD K. GENTRY, Ph.D.

*Social Work Representatives*

THELMA JOHNSON SIMMONS, LMSW  
KATHLEEN W. WADDELL, LSCSW

LICENSED PROFESSIONALS:

*Psychologists  
Social Workers*

REGISTERED PROFESSIONALS:

*Masters Level Psychologists  
Professional Counselors  
Marriage and Family  
Therapists  
Alcohol and Other Drug  
Abuse Counselors*

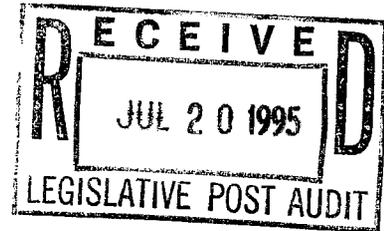
BEHAVIORAL SCIENCES REGULATORY BOARD

712 S Kansas Avenue  
Topeka, KS 66603-3817  
913/296-3240 — FAX 913/296-3112

July 20, 1995

RE: 1994 Financial Compliance Audit -  
Behavioral Sciences Regulatory  
Board

Barbara J. Hinton, Legislative Post Auditor  
Legislative Division of Post Audit  
800 SW Jackson St - Ste 1200  
Topeka, KS 66612-2212



Dear Ms. Hinton:

Thank you for providing me an opportunity to respond to the recommendations resulting from the FY 1994 financial compliance audit of the Behavioral Sciences Regulatory Board.

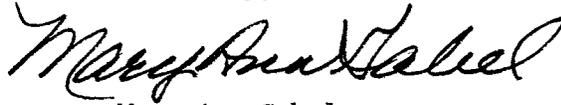
I first call your attention to the chart on page 4 of the draft audit and specifically to the column that lists the approximate number of individual licensees. The chart indicates that there are approximately 2,400 licensed individuals under this agency's jurisdiction. This figure should be corrected to state that there are approximately 6,000 credentialed individuals. This board is statutorily authorized to issue both licenses and registrations to persons in six separate credentialed professions.

Unfortunately our agency experienced personnel problems during this audit period. I discovered after the employee's departure that deposits were not always made on a timely basis. While the deposits did not appear to exceed the deadline by more than a few days, the deposits were nonetheless not made in full compliance with the exceptions to the statutory requirements granted this agency. The employee's departure was followed by a delay in filling the vacant position. I took the steps necessary to correct this, along with other errors we subsequently discovered, as soon as it was feasible to do so. I believe that this agency is in full compliance at this time.

Barbara J. Hinton  
July 20, 1995  
Page 2

If there is further information I can provide to address this area of concern, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary Ann Gabel". The signature is fluid and cursive, with the first name "Mary" and last name "Gabel" clearly distinguishable.

Mary Ann Gabel  
Executive Director

MAG/slf

950720/AUDIT94/#1  
FILE CY TO: Leg Div of Post Audit - 94 Audit



STATE OF KANSAS  
BOARD OF EMERGENCY MEDICAL SERVICES

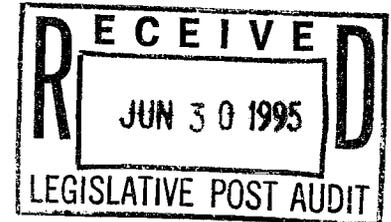
109 S.W. 6TH STREET, TOPEKA, KS 66603-3826  
Office (913) 296-7296 FAX (913) 296-6212 TDD (913) 296-6349

Bob McDanel  
Administrator

Bill Graves  
Governor

June 28, 1995

Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
Mercantile Bank Tower  
Suite 1200  
Topeka, KS 66612



Dear Ms Hinton:

Thank you for allowing me to review and comment on the draft copy of your compliance and control audit report on certain state agencies, including the Board of EMS. The draft audit states that five of the seventeen agencies covered by the audit, including the Board of EMS, did not deposit their receipts on a timely basis.

The audit recommends that these agencies should deposit their receipts in the State Treasury as promptly as required by state law. The audit also notes that this recommendation is a repeat of a previous audit recommendation.

Since I was certain that this agency was in full compliance with applicable state law, I reviewed the recommendations of the previous audit, which was dated June, 1991. It recommended that audited agencies "ensure that they meet the State's requirements for timely deposit of moneys in the State Treasury by either adhering to the required schedule or by requesting the Pooled Money Investment Board to grant them an exemption from the required schedule."

I complied with this recommendation by requesting an exemption from the Pooled Money Investment Board. That request was approved on August 16, 1990; a copy of the approval is enclosed. Please feel free to contact me if you have any questions.

Sincerely,

Bob McDanel  
Administrator

RM/st  
enc.

Debit



POOLED MONEY INVESTMENT BOARD

Landon State Office Building  
900 S.W. Jackson Street  
Suite 304-N  
Topeka, KS 66612-1220  
(913) 296-3372

BOARD MEMBERS  
Joan Finney, Chairman  
Clayton C. McMurray  
Harland E. Priddle

Executive Officer  
Lyell D. Ocobock

August 16, 1990

Mr. Bob McDanel, Administrator  
Board of Emergency Medical Services  
109 S. W. 6th St.  
Topeka, Ks. 66603-3805

Dear Mr. McDanel:

In response to your request dated July 30, 1990, to deposit receipts with the State Treasurer on a daily basis or when the amounts received total \$50.00 or more, but not less frequent than weekly, this is to advise you that your request falls within the minimum policy established by the board.

Therefore, providing that adequate security for safekeeping of the deposit is available within your office, your request is approved.

If you have any questions, please advise.

Sincerely,

Lyell D. Ocobock  
Executive Officer

LDO:mb

cc: Roy Fitzpatrick, Legislative Post Audit

**RECEIVED**

**AUG 17 1990**

**EMERGENCY MEDICAL  
SERVICES**



BILL GRAVES, GOVERNOR

## KANSAS REAL ESTATE APPRAISAL BOARD

Columbian Title  
820 SE Quincy, Suite 314  
Topeka, KS 66612

(913) 296-0706  
Fax (913) 296-1934

Board Members  
Bill Wilson, Chair  
Constance Rogers, Vice Chair  
Arthur R. Diaz, Member  
Bob Gardner, Member  
Dave Matson, Member  
Robert Niehues, Jr., Member  
Richard Pinaire, Member  
Staff  
Michael K. Haynes, Director  
Sally Pritchett, Office Specialist

June 27, 1995



Barbara J. Hinton  
Legislative Post Audit  
800 SW Jackson, Ste. 1200  
Topeka, KS 66612-2212

Dear Ms. Hinton:

I have received a copy of the compliance and control audit report. After review of this report, I became aware that our deposits are not being made on a regular basis. In the future the Kansas Real Estate Appraisal Board will begin making more timely deposits.

If I may be of further assistance, please call.

Sincerely,

Michael K. Haynes  
Director

STATE OF KANSAS  
BOARD OF ACCOUNTANCY



GLEND A S. MOORE  
EXECUTIVE DIRECTOR  
TELEPHONE (913) 296-2162

LANDON STATE OFFICE BUILDING  
900 S.W. JACKSON, SUITE 556  
TOPEKA, KS 66612-1239

July 3, 1995



Barbara J. Hinton  
Legislative Post Auditor  
Mercantile Bank Tower  
800 SW Jackson, Suite 1200  
Topeka, KS 66612-2212

Dear Ms. Hinton:

This is to confirm our telephone conversation last week in which I advised your office that on page four of the draft copy of your compliance and control audit report on certain state agencies, including the Board of Accountancy, that the number in the fifth column, titled "Approx. No. of Individual Licensees" for our agency is incorrect! That number may represent the number of individual registered CPA firms (which we also refer to as "practice units"). However, as to the number of individual "licensees" the Board has approximately 2,600 CPAs holding current permits (licenses) to practice public accounting in Kansas, out of the 7,500+ holders of Kansas CPA certificates. Therefore, one or the other of those numbers should be on the report for accurate comparative purposes.

Other than the above, the Board would have no other response since there were no criticisms of our agency operations.

Sincerely,

A handwritten signature in cursive that reads "Glenda Moore".

Glenda Moore  
Executive Director

c: Galen M. Pfeifer, CPA, Chairman, Hays

# Kansas State Board of Nursing

Landon State Office Building  
900 S.W. Jackson, Rm. 551  
Topeka, Kansas 66612-1230  
913-296-4929  
FAX 913-296-3929



Patsy L. Johnson, R.N., M.N.  
Executive Administrator  
913-296-5752

June 27, 1995

Legislative Division of Post Audit  
Barbara J. Hinton, Legislative Post Auditor  
Mercantile Bank Tower  
800 SW Jackson Suite 1200  
Topeka, Ks 66612-2212



Dear Ms. Hinton:

I would like to note one correction for the Board of Nursing. We currently have 37,000 licensees.

Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patsy Johnson".

Patsy Johnson, R.N., M.N.  
Executive Administrator



