LEGISLATIVE DIVISION OF

POST AUDIT

Annual Report to the 2014 Legislature

LEGISLATURE OF KANSAS

LEGISLATIVE DIVISION OF POST AUDIT

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To: All Legislators

This annual report is intended to provide you and your staff with the information you need to get the most from the Legislature's audit function. It describes how the audit process works, how to request an audit, and the results of recent reports. It provides brief background information about the division, a staff directory, and a list of the hundreds of audit reports we've issued over the past 40 years.

Our hope is that you will refer to this book often throughout the session and the rest of the year. If you would like more information about the division or a particular audit or topic, or if you want to request an audit or schedule a presentation, please contact Legislative Post Audit at (785) 296-3792.

Best wishes for a productive 2014 session.

Scott Frank
Legislative Post Auditor

LEGISLATIVE DIVISION OF POST AUDIT
Annual Report to the 2014 Legislature

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I. The Legislative Division of Post Audit

A. Introduction to the Work of Legislative Post Audit

The mission of Legislative Post Audit is to inform policy makers by providing accurate, unbiased information through our audit work. Our audits help the Legislature by focusing on three core areas—oversight, insight, and foresight. We help the Legislature provide oversight of state government by evaluating whether agencies are following laws, achieving the intended results, and operating efficiently. We also help legislators develop a better understanding of state government by providing insight into how agencies and programs actually work. Finally, in some cases, we provide legislators with foresight by predicting how changing current government structures and systems might affect state costs and program outcomes.

The Legislative Post Audit Committee directs the work of our 22-person audit staff. We receive audit requests from legislators and work with each requestor to develop a scope statement that explains what questions the audit would answer and how much staff time would be needed. About three or four times a year, we compile a list of all the proposed audit topics, and the committee selects the audits it wants us to conduct.

The results of our work are available in a variety of formats to best suit legislators' needs. Our printed reports are available in two forms—a full audit report and a brief highlights sheet. The audit report fully explains our audit methodology, findings, and conclusions. It frequently includes additional background material on the agency or program, as well as charts, graphs, and appendices that provide more detail on the audit findings. The highlights sheet condenses the findings and conclusions from our full reports into only a few pages to make it easier for legislators to read them quickly. In addition, our staff present audit findings or other testimony to legislative committees as requested.

The work of Legislative Post Audit often compliments the work of the Legislative Research Department. Legislative Research's role is to gather, package, and present information pertinent to the numerous public policy questions that legislators are considering, often under time constraints. On the other hand, Legislative Post Audit's role is to delve deeper into select issues, offering up our evaluations and policy recommendations. Our staff work closely with the staff at Legislative Research to help ensure legislators get the information they need.

HOW TO REQUEST AN AUDIT

The Legislative Post Audit Committee directs all of the division's audit work. However, it selects most of the audit topics from requests made by legislators and legislative committees. In fact, any legislator or legislative committee can request a performance audit by contacting us directly. Here is how that works:

1. **Contact Legislative Post Audit if you have a concern that might be addressed through an audit.** You may contact any staff member, but the person in charge of developing and tracking audit requests is Justin Stowe, the Deputy Post Auditor. You can contact Justin directly by e-mail at justin.stowe@lpa.ks.gov or by telephone at (785) 296-7977.

2. **One of our staff members will work with you to develop a scope statement that summarizes your audit request.** The scope statement will include background information on your concerns, a list of specific questions the audit would answer, a brief description of the methodology we think we would use to answer the questions, and an estimate of the time and resources the audit would require. Once you are satisfied that the proposed audit would adequately address your concerns, we submit it on your behalf to the Legislative Post Audit Committee.

3. **About three or four times a year, we present the scope statements to the Legislative Post Audit Committee so it can select the audits.** If your scope statement is selected by the committee, we will begin work on it as soon as an audit team becomes available. If it is not selected by the committee, it will remain on the list of audit requests for three successive meetings. If your request is not selected after the third time, we remove it from the list. You always have the option of renewing your request for three more tries (there is no limit to the number of times a request can be resubmitted).

B. Types of Audits

The Legislative Post Audit act provides for a variety of different types of audits. Most of our audit work is directed by the Legislative Post Audit Committee, although some audits are required by state statute. Also, while most of our work focuses on state agencies and programs, the Legislative Post Audit Act authorizes us to conduct audits of local units of government, entities that receive grants, gifts, or contracts from the State, and entities regulated by the state.

In general, our audits fall into the following three categories:

Legislative Post Audit conducts performance audits to answer questions raised by legislators about potential problem areas in state government. Through performance audits, we objectively and systematically look at the performance of state agencies, programs, activities, and functions. Through this process, we provide legislators and management with information that can be used to create, manage, oversee, modify, and occasionally eliminate agencies or programs. Performance audits typically answer the following types of questions:

- *Is the agency or program complying with the law?*
- *Is the agency or program accomplishing what it is supposed to accomplish?*
- *Could the agency or program be operated more efficiently?*

The 9-10 performance audits we conduct each year constitute the bulk of our work. Beginning in 2008, the Legislative Post Audit Committee decided to place a greater emphasis on audits that attempt to identify efficiencies and other cost savings in state government. As a result, the committee has focused about half the regular performance audits it authorized in recent years on efficiency issues.

We also conduct IT security audits that focus on agencies' computer-security practices. A major responsibility of agencies is to safeguard sensitive data through policies, software applications, and physical security. Our focus in these audits is on selected agencies' computer systems looking for security weaknesses.

External CPA firms that are under contract with Legislative Post Audit conduct financial audits of several state agencies. Since the early 1980s, nearly all of the state's traditional financial audits have been contracted out to external audit firms. These include annual audits of the financial statements for the state, KPERS, the Kansas Lottery, the highway fund (KDOT), and certain water funds (KDHE). In addition, federal law requires an annual audit of the programs that spend a significant amount of federal funds to ensure they follow federal requirements.

Section III-B includes a list of all of our calendar year 2013 audit reports.

C. Selecting Audits

All audits are done at the direction of the Legislative Post Audit Committee. Audit topics come before the committee from a variety of sources.

Most of the audits we conduct are requested by legislators or committees. Under the Legislative Post Audit Act, individual legislators, legislative committees, or the Governor can request a performance audit, but the Legislative Post Audit Committee decides which audits we will conduct. The process for requesting and approving these audits is as follows:

- An interested legislator contacts our staff when they want an audit.

- One of our staff members works with the requestor to develop a scope statement that summarizes the audit request. The scope statement will include background information on the requestor's concerns, a list of specific questions the audit would answer, a brief description of the methodology we think we would use to answer the questions, and an estimate of the time and resources the audit would require. Once the requestor is satisfied that the proposed audit would adequately address his or her concerns, we submit it to the Legislative Post Audit Committee for consideration.

- About three or four times a year, we present the scope statements to the Legislative Post Audit Committee so it can select the audits. If a scope statement is selected by the committee, we begin work on it as soon as an audit team becomes available. If it is not selected by the committee, it will remain on the list of audit requests for three successive meetings. If the request is not selected after the third time, we remove it from the list. Legislators always have the option of renewing their requests for three more tries (there is no limit to the number of times a request can be resubmitted).

Other audits come from staff suggestions for efficiency audits. In 2008, the Legislative Post Audit Committee decided to focus about half of the regular performance audits it authorizes each year on efficiency and cost savings issues. Our staff prepares a list of potential efficiency topics for the committee to consider. We periodically ask the members to tell us which topics they may be interested in, and then have our staff develop scope statements that the committee can consider along with the legislator requests.

A few audits are required by statute. In recent years, we have conducted performance audits of school districts, the state's veterans' preference laws, and the Board of Regents' Kan-ed network as a result of statutory provisions.

LPA Receives the Highest Rating on Its Most Recent Peer Review

Government auditing standards require that Legislative Post Audit undergo a peer review every three years. This review, conducted by auditors from other states under the auspices of the National State Auditors Association, ensures that the division's procedures and audit work conform with the highest standards of quality. In October 2013, the peer review team gave the division an "unqualified" opinion, the highest rating. The review team's opinion letter is posted on our website at **http://www.kslpa.org/docs/others/peer_review.pdf**.

THE PERFORMANCE AUDIT PROCESS

For our performance audit work, we follow Generally Accepted Government Audit Standards (GAGAS), published by the U.S. Government Accountability Office. These standards govern our auditors' professional qualifications and training, the quality of our audit work, and the characteristics of timely and meaningful audit reports. In order to comply with these standards, we have developed the following process for our performance audits:

- **Selecting the audit.** Audit topics are selected by the Legislative Post Audit Committee from lists of topics suggested by legislators or staff.
- **Planning the audit.** When an audit topic is authorized by the committee, the auditors spend several days planning the work they will do to answer the audit questions.
- **Conducting the fieldwork.** Fieldwork comprises interviews of the audited program's staff, experts, and others; review of records; data analysis; and other data-gathering activities.
- **Writing the draft report.** Based on their analysis of the data gathered during fieldwork, the auditors draft a report that details their findings.
- **Reviewing the draft report.** After detailed review by the audit supervisor and other senior audit staff, the draft report is sent to the audited agency for review and comment. Agency officials have two weeks to review and respond to the draft report, and their official written response is included as an appendix to the final report.
- **Presenting the final report.** The finished report is confidential until it's presented to the members of the Legislative Post Audit Committee at a public meeting. Afterwards, it's published on the division's website, along with a brief (2-4 page) summary called *Audit Highlights.* Legislative Post Audit also provides paper copies of the full report and *Highlights* sheets to legislators and others.
- **Reviewing the quality of the audit work.** Audit quality is of great concern throughout the process, and the division's processes are designed to ensure accuracy of the data, thoroughness of the analysis, and reasonableness of the conclusions. Supervisors and managers review the work throughout the process, and each project receives another review at the end to ensure that all procedures were followed correctly. In addition, the division is peer-reviewed every three years by auditors from other states to ensure that Legislative Post Audit is following government auditing standards.
- **Following-up on the recommendations.** Legislative Post Audit Committee rules require that each year the division follow up to see whether agencies are complying with previous audit recommendations. The report on recommendations made in calendar year 2012 reports starts on page 49.

D. Legislative Post Audit Staff

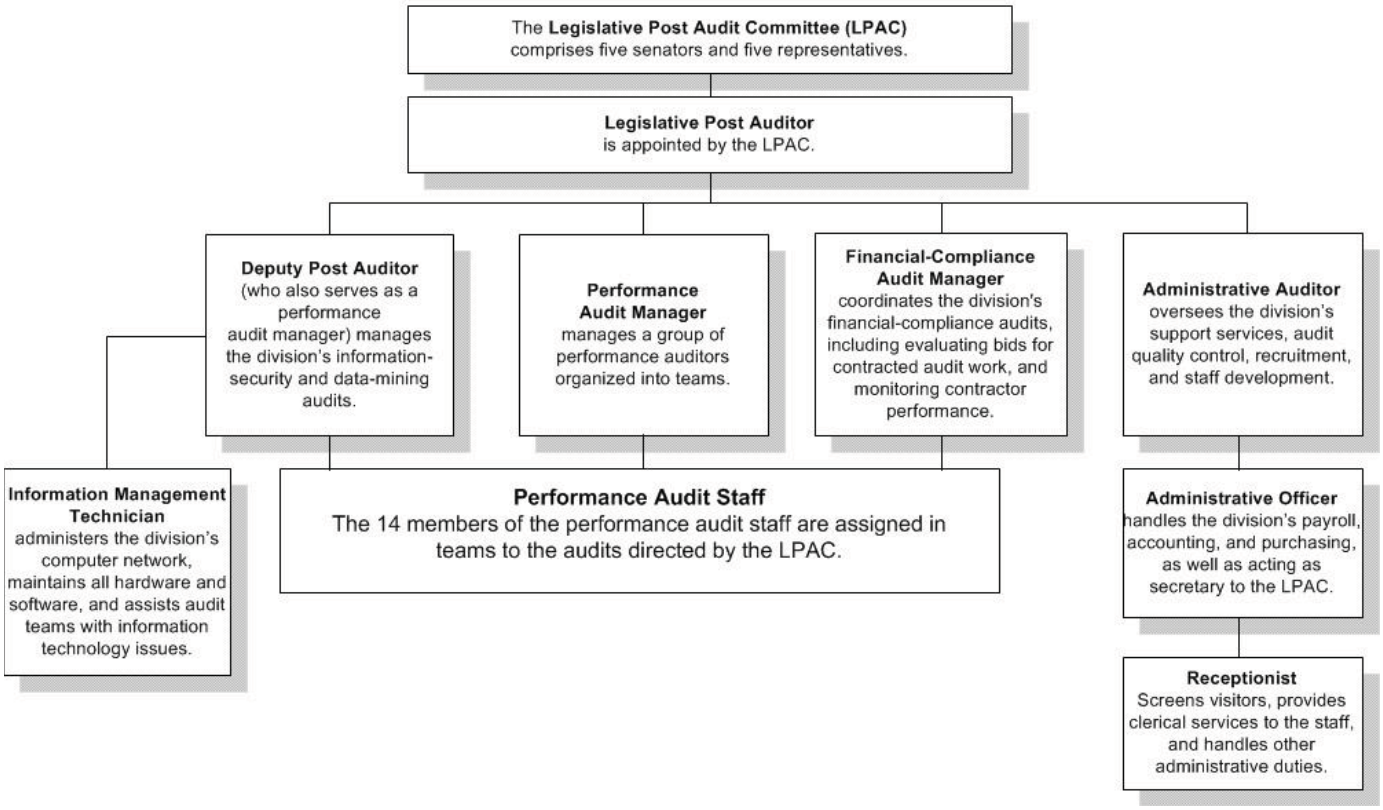
The Legislative Division of Post Audit is under the direct supervision of the Legislative Post Auditor. Our current organization, as authorized by the Legislature and approved by the Legislative Post Audit Committee, provides for 22 professional and support positions. Our staff come from a wide variety of backgrounds and disciplines, including law, accounting, social science, business administration, and public administration. All of our employees are in the unclassified service.

Our regular performance audit work is conducted by a 14-person staff headed up by the Deputy Legislative Post Auditor and the Performance Audit Manager. The Deputy Post Auditor also oversees our computer-security audit efforts.

Another audit manager is responsible for our financial-compliance audit activities. This includes preparing audit specifications, reviewing and evaluating audit bid proposals, monitoring audit work by contractors, and reviewing and accepting completed audit reports and audit documentation.

Our staff is organized as shown in the chart below. A photo directory of all our staff starts on page 119.

The Legislative Post Audit Committee and the Legislative Division of Post Audit



II. The Legislative Post Audit Committee

A. Legislative Post Audit Committee Members

For 2013-14, the members of the Legislative Post Audit Committee are:

House
- Representative Peggy Mast (R-Emporia), **Chair**
- Representative John Barker (R-Abilene)
- Representative Tom Burroughs (D-Kansas City)
- Representative Virgil Peck (R-Tyro)
- Representative Ed Trimmer (D-Winfield)

Senate
- Sentor Jeff Longbine (R-Emporia), **Vice-Chair**
- Senator Anthony Hensley (D-Topeka)
- Senator Laura Kelly (D-Topeka)
- Senator Julia Lynn (R-Olathe)
- Senator Michael O'Donnell (R-Wichita)

You can find links to the members' official pages by going to the Legislative Post Audit website at:

http://www.kslpa.org/lpac.html

B. Legislative Post Audit Committee Operations

Organization. The Legislative Post Audit Committee, authorized under K.S.A 46-1101, is a joint committee consisting of 10 members—five from each house. Of the ten members, the two majority caucuses each have three members, while the two minority caucuses each have two members.

Members serve for the duration of their legislative term. Each year, within the first 15 calendar days of the legislative session, the committee meets to elect a chair and vice-chair, one from each chamber. By committee rule, the chair is a representative in odd-numbered years and a senator in even-numbered years.

Minutes and agendas. Minutes of each meeting of the Legislative Post Audit Committee generally are approved and made public at the following committee meeting. Approved agendas usually are available one to two weeks before the meeting date. Agendas and minutes are posted on the division's website at

http://www.kslpa.org/lpac.html

III. Recent Work

A. Audit Reports Issued in 2013

Report Number	Month Issued	Report Title	Highlights on page...
R-13-003	February	Department of Revenue: Evaluating the Revenue Impact of Machinery and Equipment Classification and Valuation	17
R-13-004	February	Performance Audit of the Kansas Public Employees Retirement System	19
R-13-005	March	State of Kansas: Financial Audit of Fiscal Year 2012	21
R-13-002	March	K-12 Education: Efficiency Audit of the Southeast School District	23
R-13-001	March	K-12 Education: Efficiency Audit of the St. Francis School District	25
R-13-006	May	Kansas Commission on Veterans' Affairs: Evaluating Selected Financial Controls at the Kansas Soldiers Home and the Kansas Veterans Home	27
R-13-007	May	State of Kansas: Federal Compliance (A-133) -- Audit of Fiscal Year 2012	29
R-13-008	July	K-12 Education: Efficiency Audit of the Kansas City School District	31
R-13-009	July	K-12 Education: Survey of Efficiency Measures Taken by Kansas School Districts	(a)
R-13-010	September	Economic Development: Determining Which Economic Development Tools are Most Important and Effective in Promoting Job Creation and Economic Growth in Kansas, Part 1	33
R-13-011	September	Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program	37
R-13-012	December	Office of Information Technology Services: Reviewing the Office's Service Rates and Viable Alternatives for Its Services	39
R-13-013	December	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies (CY 2013)	43
R-13-014	December	Kansas Lottery: Fiscal Year 2013	45
R-13-015	December	Kansas Public Employees Retirement System: Fiscal Year 2013	47
R-13-016	December	State of Kansas: Financial Audit of Fiscal Year 2013	49

(a) Survey results are available on our website (http://www.kslpa.org/docs/reports/r-13-009a.pdf) or by request.

Legislative Post Audit Performance Audit Report Highlights

Highlights

Department of Revenue: Evaluating the Revenue Impact of Machinery and Equipment Classification and Valuation

Report Highlights

February 2013 ● R-13-003

Summary of Legislator Concerns

Legislators were interested in knowing if commercial machinery and equipment used in large manufacturing operations is being properly and consistently classified and valued across the state.

Additionally, legislators were interested in knowing what effect different classifications and valuation methods might have on local and state tax revenues.

Background Information

Property tax revenues have grown from about $3.2 billion in 2005 to $3.9 billion in 2011. Local government entities are the main recipients of property tax revenues.

The Kansas Constitution established several real and personal property classifications, and requires uniform assessment and valuation across the state. It is the responsibility of local county appraisers to determine this classification and valuation.

County appraisers are required to find and inspect real property but rely on taxpayers to self-report personal property.

QUESTION 1: *Has Machinery and Equipment Used in Manufacturing Plants Been Appropriately and Consistently Classified and Valued Across the State?*

- Our targeted review of three ethanol plants identified a number of problems with how county appraisers classified certain property.
  - We found that classification of certain property, such as truck scales, ethanol tanks, and process piping, was inconsistent across the three ethanol plants, and not always in line with the opinions of Division of Property Valuation staff.
  - We also found a number of classification problems within the same plant.
  - Finally, we found that differences in the names companies use to describe property can lead to inconsistent classification.

- Our targeted review also identified several problems with how county appraisers valued property.
  - Appraisers were inconsistent in the level and type of work they performed to value each plant. For example, one appraiser relied exclusively on the state's computer based mass appraisal system while another compiled a separate appraisal report using cost data provided by the company.
  - We noted several problems that likely caused the appraisal values for real property to be incorrect, including clerical mistakes, inconsistent depreciation, and missing properties.
  - Appraisers may not scrutinize companies' self-reported personal property lists which could result in inaccurate valuations.

- Although the state's computer assisted mass appraisal system works well for most properties, it does not work well for complex manufacturing plants. This contributed to the classification and valuation issues we identified.

- The state's Division of Property Valuation does not provide sufficient oversight and guidance for appraising complex manufacturing plants.
  - The division's guidance documents and directives are outdated or confusing.
  - The division has not provided any guidance regarding complex manufacturing plants.
  - Although division officials monitor counties' appraisal procedures, they do not review the county appraisers' work.

- The problems we found likely are limited to a small number of complex manufacturing properties.

- Several other states also struggle with appraising complex and unique properties, but the ramifications are different for Kansas because of the 2006 machinery and equipment tax exemption.

***QUESTION 2**: How Would Changing Certain Statutory Provisions for Commercial and Industrial Property Affect Local and State Tax Revenues?*

- In 2012, the Legislature considered two bills (Senate Bill 317 and Senate Bill 59) that attempted to address the classification issues raised in the Montgomery County lawsuit but neither bill passed.

- SB 317 defined all trade fixtures as personal property regardless of how they are affixed to real property, and defined commercial and industrial machinery and equipment as trade fixtures. This would have allowed some fixtures (currently part of real property) to be classified as personal property.

- We estimate SB 317 would reduce this class of property taxes between $170 million and $500 million annually, over the long term.
  - Half of the tax impact would occur immediately, while the other half would occur gradually, over a period of ten years.
  - Local governments likely would have to increase taxes on residential or other properties to compensate for their estimated loss of between $140 million and $420 million in property tax revenues.
  - The state likely would lose between about $30 million and $85 million in estimated property tax revenues due to SB 317.

- SB 317 would also have had consequences for property tax classification.
  - It would have affected a much wider group of properties than likely targeted.
  - It would have required the process for classifying real and personal property to change significantly.

- Senate Bill 59 would have temporarily prevented appraisers from reclassifying certain personal property, which would have restricted appraisers' statutory duties to make necessary classification changes. Because of a lack of data, we couldn't estimate the fiscal impact.

The Division of Property Valuation, within the Department of Revenue, is responsible for assisting and monitoring local appraiser's work.

The Kansas Constitution exempts certain property from taxation and allows the Legislature and local governments to exempt other property. In 2006 the Legislature exempted newer commercial and industrial machinery and equipment from taxation. This 2006 exemption increased the importance of commercial property classification decisions.

A recent lawsuit in Montgomery County challenged a county appraiser's change of property classification from personal to real property. In January 2012, the Kansas Court of Tax Appeals ruled in favor of the county appraiser and the case is currently on appeal before the Kansas Court of Appeals.

SUMMARY OF RECOMMENDATIONS

Recommendations:

- We made a number of recommendations to the Division of Property Valuation aimed at improving their assistance and guidance on how to classify and value complex manufacturing plants.

AGENCY RESPONSE

- Department officials agreed with the findings and indicated they would work on implementing the recommendations.

HOW DO I GET AN AUDIT APPROVED?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the Division must be approved by the Legislative Post Audit Committee, a 10-member committee that oversees the Division's work. Any legislator who would like to request an audit should contact the Division directly at (785) 296-3792.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Performance Audit of the Kansas Public Employees Retirement System (KPERS)

Report Highlights

February 2013 ● R-13-004

Summary of Legal Requirements

State Law calls for a triennial performance audit of the Kansas Public Employees Retirement System. This audit was conducted by Cochran Head Vick & Co., P.A., a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

The Kansas Public Employees Retirement System (KPERS) was established in 1962. KPERS provides three statewide defined-benefit retirement plans for more than 280,000 active, inactive and retired state and local public employees:

- *Kansas Public Employees Retirement System*
- *Kansas Police and Firemen's Retirement System*
- *Kansas Retirement System for Judges*

In addition to retirement benefits, KPERS provides basic and optional life insurance and disability benefits for active members.

QUESTION: *How Has the Recent Economic Recovery Affected the Kansas Public Employees Retirement System's Funding Situation?*

Overall Conclusion

While the economic downturn and resultant investment losses in 2008 had a significant negative impact on the funding ratio and the unfunded actuarial liability of KPERS, the economic recovery and favorable investment returns in calendar years 2009 and 2010 helped alleviate some of that impact. However, the unfavorable investment return experienced in calendar year 2011 has resulted in little impact on the unfunded actuarial liability or the funding ratios.

As of the latest actuarial valuation, December 31, 2011, the Kansas Public Employee's Retirement System had an unfunded actuarial liability of $9.2 billion and a funded ratio of 59.2%. Even in times of economic recovery these key factors had been impacted negatively. The actual funding progress of KPERS is heavily dependent on the actual investment returns as well as other factors, such as employer contributions. Due to statutory restraints KPERS employers only paid 74% of the recommended contribution in 2011.

Major legislation was passed in 2011 and 2012 to help restore the System's long-term financial prospects by tightening various eligibility and benefit rules, increasing the employer contribution cap rate and providing for alternative sources of revenue.

Even in times of economic recovery it will still be a challenge to manage the long-term funding progress of the System.

Comparison to Other State's Systems

The auditors identified five comparable public employee retirement systems with similar benefits structures:

- *Kentucky Retirement System (KERS)*
- *Missouri State Retirement System (MOSERS)*
- *New Mexico State Retirement System (PERA)*
- *Ohio School Employees Retirement System (SERS)*
- *Oklahoma Teachers Retirement (OTRS)*

The full report includes numerous detailed comparisons among the various plans.

The figure on the following page summarizes various funding and performance measures for KPERS over the past four fiscal years, and ranks KPERS against the comparable systems. KPERS ranked towards the middle for most of the measures.

KPERS SYSTEM (includes the death and disability program)							
Financial Reporting Date:	6/30/09		6/30/10		6/30/11		6/30/12
	Amount (a)	Rank (b)	Amount (a)	Rank (b)	Amount (a)	Rank (b)	Amount (a)
Funded Ratio (c)	58%	5	63%	4	61%	4	59%
Unfunded Actuarial Liability (c)	$ 8,595,657	4	$ 7,993,474	4	$ 8,535,132	5	$ 9,499,157
Contributions (d)	$ 764,190	3	$ 811,171	3	$ 868,952	4	$ 915,741
Net Investment Income (Loss)	$ (2,571,592)	4	$ 1,485,968	4	$ 2,499,491	3	$ 89,057

(a) All dollar amounts in thousands
(b) Rank: 1 (best) - 6 (worst)
(c) The Funded Ratio and Unfunded Actuarial Liability (UAL) are based on actuarial valuations as of December 31, for the calendar year falling within the financial reporting date.
(d) To achieve comparable contributions across the selected plans, the total contributions from the audited financial statements were utilized.

SUMMARY OF RECOMMENDATIONS

- The auditors made no recommendations.

AGENCY RESPONSE

- KPERS provided a response that gave additional information.

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By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the Division must be approved by the Legislative Post Audit Committee, a 10-member committee that oversees the Division's work. Any legislator who would like to request an audit should contact the Division directly at (785) 296-3792.

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Legislative Post Audit
Financial Audit
Report Highlights

Highlights

State of Kansas: Financial Audit of Fiscal Year 2012

Report Highlights

March 2013 ● R-13-005

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.

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 at http://www.da.ks.gov/ar/finrept/CAFRfy2012.pdf.*

- 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 reported four material weaknesses in internal control over financial reporting, indicating that the state does not have adequate controls to prevent or detect a misstatement. The four material weaknesses were as follows:

  - The state's internal control over the review of information that is used to prepare the state's financial statements is not sufficient to identify and correct potential misstatements (Finding 2012-2 – **REPEATED FINDING**). This is because the state does not currently have the resources to allow for a sufficient review of this information. As a result, the auditors identified the need for several material adjusting entries, which are listed on pages R-8 through R-10 of the report.

  - The state was unable to accurately reconcile the pooled cash account (the state's main operating account) in a timely manner (Finding 2012-1 – **REPEATED FINDING**). The problems with cash reconciliation first appeared in fiscal year 2011 when prior balances were converted over to the new SMART system. The problems have continued because of difficulties in identifying and capturing cash transactions in SMART.

  - The state's internal controls over capital assets were not properly designed to capture all such assets and their related depreciation expenses (Finding 2012-3 – **REPEATED FINDING**). Processes and controls over capital assets, including infrastructure assets, at the Department of Transportation have improved. As a result of these improvements, the Department of Transportation identified and subsequently corrected errors of $122.6 million (required a prior year restatement).

- The state's internal controls over preparation of the Schedule of Expenditures of Federal Awards (SEFA) were not properly designed to prepare a complete and accurate schedule (Finding 2012-4 – **REPEATED FINDING**). The process of compiling the SEFA is decentralized, and individuals at the agency level do not always understand what they need to report. Office of Financial Management staff try to review the amounts reported from each agency, but because they do not always know enough about how federal grants are handled at the agency level, they are not able to adequately review the information provided by the agencies.

- 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 recommendations aimed at addressing each of the problem findings.

AGENCY RESPONSE:

- The Department of Administration, Office of the State Treasurer, and Department of Transportation developed corrective action plans to address each of the findings.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the Southeast School District

Report Highlights

March 2013 ● R-13-002

Summary of Legislator Concerns

The Legislature included a proviso in the fiscal year 2013 appropriations bill requiring efficiency audits of three school districts by the end of the fiscal year. The audits were to include one small district, one medium district, and a large district.

Officials from the Southeast school district (a medium-sized district) volunteered for an audit of its operations

Background Information

The Southeast school district is located in southeast Kansas and includes portions of Cherokee, Crawford, Neosho, and Labette counties. Five-year trend data show that student enrollment has declined by about 20 students per year since 2008, staffing levels have declined slightly, and expenditures per student have increase

QUESTION: Could the Southeast school district achieve significant cost savings by improving resource management, and what effect would those actions have?

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- Reducing the number of custodial positions based on best practices could save about $30,000 to $100,000 annually.
- Reducing a district administration position could save about $23,000 annually.
- Eliminating unnecessary cell phones and providing stipends could save between $4,000 and $6,500 annually.
- Adopting better business practices could help the district achieve additional savings. Those options include automating paper-driven processes to reduce postage and paper costs, collecting delinquent student fees on a timely basis, and selling unused surplus property.

Savings Options That Could Have Moderate Impact on Students or the Community, But Should be Considered

- Arranging the junior high schedule more efficiently would allow the district to reduce teaching positions and save about $26,000 to $105,000 annually.
  - The district could save about $26,000 annually by eliminating a daily teacher collaboration period.
  - The district could save about $79,000 annually by reducing low-enrollment classes. For example, one social studies elective had only three students enrolled.
- Eliminating and combining low-enrollment classes at the high school could save between $20,000 and $53,000 annually.
  - The high school has a number of classes with low enrollment.
  - Because of this, the district could reduce the full-time family and consumer science (FACS) teacher and one of the full-time science teachers to part-time and save about $53,000 annually.
  - Alternatively, the district could maintain the FACS and science positions as full-time and eliminate a para-professional position that supervises students taking online courses. The science and FACS teacher could each spend half of their day supervising the online program and the other half teaching their regular courses. This would result in about $20,000 in annual savings
- Setting lunch prices at a level that comes closer to covering costs could generate about $4,000 in additional revenues each year.

Savings Options That Could Have Significant Impact on Students or the Community

- Redistributing elementary students among the three elementary buildings would reduce the number of teachers needed and save about $170,000 annually.
  - With three elementary school buildings, the Southeast school district has more capacity than it needs.
  - Although the district has excess capacity at its elementary schools, closing one or more schools at this time likely would lead to significant funding losses. That is because many parents are likely to transfer their students to another district if their local school closed. For example, depending on which elementary school closed and how many students left the district, we estimate the loss of state funding could be between $332,000 and $1.1 million—enough to equal or outweigh any cost savings
  - Keeping all three elementary schools open, but redistributing the students by grade level across the buildings, would reduce four teaching positions and could save about $170,000 annually.
  - Redistributing elementary students across schools likely will have a significant effect on students. For example, students would change schools more often because of how grades would be distributed among the buildings.

Findings related to Southeast school district's efficiency management process

- Although the district has many components of an efficiency management process in place, the comparison districts it uses are not true peers. District officials compile data and calculate efficiency measures and compare the district to nearby districts. However, those districts are not true peer districts because they are not demographically similar.

Other Findings

- The district should closely monitor the effectiveness of its recently purchased science and math lessons plans to ensure they are worth the additional expense.
  - The Pitsco lesson plans are meant to support project-based learning.
  - The lesson plans have not undergone a rigorous external evaluation, and the results of preliminary studies are mixed.
  - The district should carefully monitor the effectiveness of the lesson plans and evaluate whether to continue the contract.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Southeast school district to either implement or consider implementing the cost savings options.

DISTRICT RESPONSE

District officials generally concurred with the report's findings, conclusions, and recommendations.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the St. Francis School District

Report Highlights

March 2013 ● R-13-001

Summary of Legislator Concerns

The Legislature included a proviso in the fiscal year 2013 appropriations bill requiring efficiency audits of three school districts by the end of the fiscal year. The audits were to include one small district, one medium district, and a large district.

Officials from the St. Francis school district (a small district) volunteered for an audit of its operations.

Background Information

The St. Francis school district is located in northwest Kansas in Cheyenne County. Five year trend data show that student enrollment has declined slightly, staffing levels have remained relatively stable, and expenditures per student have increased. However, in the past four years, expenditures per student have remained stable.

QUESTION: Could the St. Francis school district achieve significant cost savings by improving resource management, and what effect would those actions have?

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- Making the food services program more efficient could save between $46,000 and $81,000 a year.
  - The St. Francis school district transferred $91,500 to cover its food service program deficit in the 2011-12 school year, which was much more than its peers.
  - The district should take several steps to reduce food supply costs, which are significantly higher than its peers. Those steps include setting a budget, coordinating supply purchases and menus between the junior-senior high and the elementary school, and competitively bidding or shopping for food supplies and milk in coordination with other districts.
  - The district could take several steps to increase food service revenues by up to $7,200 annually which would help cover costs. Those steps include increasing lunch prices and closing the lunch period.
- Reducing the superintendent position to part-time could save between $32,000 and $42,000 annually.
- Switching to a commercial Internet service provider could save between $6,000 and $20,000 a year.
- Using online courses to provide foreign language classes at the high school could save between $6,000 and $9,700 annually.
- Using more fuel efficient buses on daily routes could save about $2,800 annually.
- Adopting better business practices could help the district achieve additional savings. Those options include automating paper-driven processes to reduce postage and paper costs, competitively purchasing goods and services, and selling unused surplus property.

Savings Options That Could Have Moderate Impact on Students or the Community, But Should be Considered

- Moving sixth graders to the junior high would help use junior high teachers more efficiently and could save about $53,000.
  - Moving the sixth graders to the junior high school would reduce the need for one elementary teacher and save about $53,000 a year.
  - Although parents may have concerns about sixth graders attending the junior-senior high school, it is a common arrangement.

- Offering a retirement incentive to staff currently eligible to retire could save up to $17,000 in the first year.
- Reducing assistant coaching positions could save about $4,000 annually.

Savings Options That Could Have Significant Impact on Students or the Community

- Arranging the high school schedule to be more efficient would allow the district to reduce teaching positions and save $40,000 to $120,000 annually.
  - By having elementary teachers teach physical education, the district could reduce one teaching position and save $40,000 annually.
  - The district could save an additional $80,000 if it could reduce its wood technology, vocational agriculture, and librarian positions to part-time; however filling part-time positions could be difficult. Those teaching positions could be reduced to part-time by eliminating low enrollment electives and combining other low enrollment courses. The librarian position could be reduced to part-time by changing how the library is staffed
- By closing the elementary school and teaching students in a single K-12 school, the district could save about $117,000 to $153,000 annually.
  - The junior-senior high has enough room to accommodate the district's elementary school students.
  - After one-time renovations costs, total savings would range from between $117,000 to $153,000 annually.
  - Parents may have concerns about elementary students sharing a building with older students.
  - Closing the elementary school will have an impact on the community.

Findings related to the St. Francis school district's efficiency management process

- The district does not have a process for effectively evaluating and managing efficiency. For example, the district does not calculate measures of efficiency, such as spending on a per student basis and does not use data to make comparisons to peers, standards, or benchmarks.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the St. Francis school district to either implement or consider implementing the cost savings options we identified.

DISTRICT RESPONSE

With the exception of our findings regarding switching to a commercial Internet service and reducing the superintendent position to part-time, district officials generally concurred with our findings and recommendations.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Kansas Commission on Veterans' Affairs: Evaluating Selected Financial Controls at the Kansas Soldiers Home and the Kansas Veterans Home

Report Highlights

May 2013 ● R-13-006

Summary of Legislator Concerns

Legislators were aware of financial issues raised by the Department of Administration at each facility and want to know whether these issues might indicate more systematic problems with each facility's financial controls and processes.

Background Information

As part of its mission, the Kansas Commission on Veterans' Affairs (KCVA) provides long-term residential care to honorably discharged veterans and their eligible dependents at two facilities:

- The Kansas Soldiers Home provided transitional living and nursing home services for its 118 residents (December 2012).
- The Kansas Veterans Home provided assisted living and nursing home care for its 122 residents (December 2012).

***QUESTION 1*:** Do the Kansas Soldiers Home and the Kansas Veterans Home Have Adequate Financial Controls to Prevent or Detect Accounting Errors?

- We identified a number of problems with the financial controls at the Kansas Soldiers Home and the Kansas Veterans Home in the areas we reviewed.
  - Controls were generally adequate for the resident trust funds and for fee funds—the areas with the largest amounts of revenues and expenditures.
  - Controls were generally inadequate for other funds and activities we reviewed.
  - Overall, the problems we identified demonstrate a need for each facility to strengthen its financial controls.

Findings Related to Areas with Strong Financial Controls

- Fee fund: Overall, the two facilities established and followed strong controls for their fee funds. However, both facilities could strengthen existing controls by improving fee fund transfer policies and procedures.

- Resident trust fund: Both facilities established and followed strong controls for the deposit, withdrawal, and overall management of resident trust fund moneys.
  - However, neither facility had adequate written policies to codify agency approved practices and to guide staff actions.
  - Neither facility was aware of a requirement in state law to transfer individual amounts in excess of $5,000 to the State Treasurer's Office.

Findings Related to Areas with Poor Financial Controls

- Credit card controls were inadequate at both facilities.
  - Both facilities relied more heavily on vendor-specific credit cards to make purchases despite the fact that procurement cards are the state's preferred method of payment.
  - Neither facility had adequate controls in place to manage vendor-specific credit cards. Neither facility routinely tracked when staff took a card to make a purchase, or had developed any written policies or procedures.
  - We also identified several significant problems with the controls over state procurement cards at the Kansas Soldiers Home (Fort Dodge). These include not having receipts to support transactions and not making timely payments. (controls at the Kansas Veterans Home were mostly adequate)
  - Neither facility had any written procedures.

- Canteen fund controls were inadequate at both facilities.
  - In our review of the two facilities, we found purchases made without prior approval, transactions with no receipts or invoices, and a transaction where the same person approved, purchased and paid the bill.
  - Neither facility had comprehensive written policies and procedures.
  - Both facilities maintained large and idle cash balances in this fund.

- Benefit fund controls were inadequate at the Kansas Soldiers Home (Fort Dodge) and needed improvement at the Kansas Veterans Home (Winfield).
  - Both facilities had adequate controls for receiving and processing donations, and for making deposits promptly.
  - We identified several significant control problems at the Kansas Soldiers Home, including a lack of receipts to support expenditures.
  - We also identified control problems at the Kansas Veterans Home, including approving purchases after the fact.

- Employee travel reimbursement controls were inadequate at both facilities.
  - The Kansas Soldiers Home lacked supporting documentation for and proper review of several transactions we reviewed.
  - The Kansas Veterans Home overpaid one employee for his travel, and travel documents lacked appropriate review and approval.
  - The superintendents of both facilities took trips without obtaining prior approval from the KCVA executive director.

Other Findings

- KCVA's central office has not provided adequate oversight and management of the two facilities' business operations because of confusion over its role. As a result, the business offices at the two facilities have developed significantly different and often inadequate processes to accomplish the same tasks.

Question 1 Recommendations:

- We made several recommendations for the KCVA and the facilities to either develop new or modify existing policies and procedures to address the numerous financial control deficiencies identified in this audit, and to codify the agency lines of authority.
- We recommended that KCVA staff work with State Treasurer's Office officials to address the issues related to transferring resident trust fund moneys in excess of $5,000 to the State Treasurer's Office.

AGENCY RESPONSE

The Commission agrees with the findings of this report and has agreed to implement all of the audit's recommendations.

HOW DO I REQUEST AN AUDIT?

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In this audit, we evaluated financial controls for several stand-alone funds that are not included in the state's accounting system.

- *Resident Trust funds:* Residents' personal savings or income. Business office staff manage these private funds.
- *Canteen funds:* Funds for operating cafés that sold meals to employees, residents, and the public. Although the cafes are closed, each fund remains active.
- *Benefit funds:* Funds to record donations received from individuals and companies

We also evaluated financial controls certain transactions processed through the state's accounting system.

- *Fee funds:* Fees that residents pay to live at either facility.
- *Credit cards:* Vendor-specific credit card and state procurement card transactions.
- *Employee travel reimbursements:* Payments to employees for meals, travel and lodging.

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Legislative Post Audit
A-133 Compliance Audit
Report Highlights

Highlights

State of Kansas: Federal Compliance (A-133)
Audit of Fiscal Year 2012

Report Highlights

May 2013 • R-13-007

Summary of Legal Requirements

The federal government requires organizations that receive a significant amount of federal funding to undergo a "single audit" in accordance with OMB Circular A-133.

The Single Audit combines the audit of the state's financial statements with an organization-wide audit of compliance with federal regulations and award agreements. The Single Audit is presented in two parts. The first part was the audit of the state's basic financial statements for fiscal year 2012 (R-13-005 released in March 2013). This second part is the report on state agencies' compliance with federal awards requirements.

Background Information

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

Reported federal expenditures for fiscal year 2012 were $5.5 billion.

AUDIT OBJECTIVES: The federal A-133 audit has three major objectives: (1) evaluate state agencies' compliance with federal laws, regulations, contracts, and other requirements; (2) evaluate agencies' internal controls over compliance; and (3) identify any questioned costs associated with non-compliance.

- **The auditors reported that the state was in material compliance with the requirements applicable for all but one of the 29 federal programs audited.** The auditors found material issues with the unemployment insurance program administered by the Department of Labor (see below).

- **The auditors reported a total of 28 problem findings related to the federal awards, including two material weaknesses** (the most significant type of problem finding).

  - The Department of Labor paid unemployment benefits to some claimants before the claimants completed their waiting week and before some claimants had been determined to be eligible. In addition, the Department continued to pay Federal Additional Compensation to claimants after the program ended. These issues resulted in two material weaknesses.
  - The remaining 26 findings were significant deficiencies (which are less severe).
  - All 28 problem findings are listed in the separate document, Summary of Problem Findings from the FY 2012 OMB Circular A-133 Audit.
  - Of the 28 problem findings noted above, six are repeat findings from prior years.

- **The auditors estimated up to $73.5 million in questioned costs as a result of the findings in the unemployment insurance program.** Although the auditors initially identify the questioned costs, the applicable federal agency ultimately decides if the state will have to reimburse the federal government and how much.

SUMMARY OF RECOMMENDATIONS:

- The auditors made recommendations to address the problem findings identified.

AGENCY RESPONSE:

- Each agency responded to its respective findings with a corrective action plan.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the Kansas City School District

Report Highlights

July 2013 ● R-13-008

Summary of Legislator Concerns

The Legislature included a proviso in the fiscal year 2013 appropriations bill requiring efficiency audits of three school districts by the end of the fiscal year. The audits were to include one small, one medium, and one large school district.

Officials from the Kansas City school district (a large school district) volunteered for an audit of its operations.

Background Information

The Kansas City school district is located in northeast Kansas. Five-year trend data show student enrollment and staffing levels have been stable since 2008, but that expenditures per FTE student have increased slightly.

***QUESTION**: Could the Kansas City school district achieve significant cost savings by improving resource management, and what effect would those actions have?*

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- Reducing custodial and maintenance salaries or staff positions could save the district between $2.3 million and $4.4 million annually.
  - The district's custodial and maintenance staff salaries were significantly above market or peer district (school district's with 10,000 or more FTE students) rates.
  - In addition, the district's custodial staffing levels are high compared to peer districts and national benchmarks.
  - The district will likely find it difficult to achieve these savings because staff or salary reductions likely would meet community resistance.
  - Alternatively, the district could outsource these services if officials found it too difficult to reduce salaries and positions under the current set of circumstances.

- Reducing certain administrative and food service salaries to market rates could save the district between $100,000 and $170,000 annually.

- Using virtual technology, the district could eliminate 48 network servers and save up to $35,000 and 2,300 hours of staff time annually.
  - Server virtualization is an increasingly common way to reduce information technology costs.
  - The district has been virtualizing its old servers one at a time instead of all at once.
  - Savings would be the result of reduced server replacement, cooling, and power costs. Additionally, the district would save staff time associated with decreased maintenance and server downtime.

- Increasing procurement card usage could generate up to $120,000 in additional revenue annually.

Savings Options That Could Have a Moderate Impact on Students or the Community, But Should be Considered

- Outsourcing transportation services could save the district between $600,000 and $2.1 million annually.
  - Nearly all of the district's peers provide transportation services at a lower cost per transported student.

- Although district officials expressed concern about outsourcing transportation, contractors and officials in other districts told us many of those concerns could be resolved.
- Alternatively, the district could reduce certain transportation staff wages to the market rate which could save the district about $950,000 annually.

Savings Options That Could Have a Significant Impact on Students or the Community

- Closing one middle school could save the district an estimated $1.4 million annually in reduced staff salaries and utility costs.
  - Currently, the district's middle schools have excess capacity due to declining enrollment over the last 20 years.
  - Closing one middle school would still result in fewer students per building than those buildings have held in the past.
  - The district could sell, lease, or repurpose a closed middle school.
  - District officials told us that community members would resist a school closure and that a closure could create safety risks for students.

Findings related to the Kansas City school district's efficiency management process

- The district does not have a process for effectively evaluating and managing efficiency.
  - The district does not calculate measures of efficiency such as expenditures per student.
  - The district has not identified any comparable peer districts.
  - The district's financial data does not easily allow comparisons with other districts.

Other Findings

- The district's accounting policies and practices were not adequate for the size of the district's operations.
  - The district's policy and procedure manual does not adequately address how expenditures are reported to KSDE.
  - The district's procurement card policy and inventory is outdated, which could result in cards being misused.
  - The district has not consistently maintained an accurate asset inventory.
  - The district has not consistently monitored employee overtime.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Kansas City school district to either implement, or consider implementing, the costs savings options we identified.

DISTRICT RESPONSE

- The district generally concurred with our cost savings options but had concerns about the findings related to the district's accounting practices.

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Economic Development: Determining Which Economic Development Tools are Most Important and Effective in Promoting Job Creation and Economic Growth in Kansas, Part 1

Report Highlights

September 2013 ● R-13-010

Summary of Legislator Concerns

Legislators have expressed concerns about the results of some economic development programs, and that clawback provisions are not being enforced as often as they should be.

Background Information

Several agencies have a role in implementing Kansas' economic development initiatives including the Department of Commerce and the Department of Revenue.

The two programs that are the focus of Question 1—PEAK and HPIP—are jointly administered by the Department of Commerce and the Department of Revenue.

For PEAK, the Department of Commerce has programmatic oversight responsibilities, whereas the Department of Revenue is responsible for processing tax incentive refunds.

For HPIP, the Department of Commerce is responsible for determining companies' initial eligibility while the Department of Revenue issues sales tax certificates and processes tax credits.

QUESTION 1: *What Economic Benefits Has Kansas Realized As a Result of the PEAK and HPIP Tax Incentive Programs?*

Findings Related to the Benefits of the PEAK Program

- Assessing the benefits of the Promoting Employment Across Kansas (PEAK) program is difficult because the Department of Commerce has not compiled meaningful information on the program.
  - The department has not developed or used good management information to help oversee the PEAK program.
  - Its data for the program were incomplete and had inaccuracies.
  - The department was more than a year behind in reporting PEAK outcomes to the Legislature.
  - The Department of Revenue's tax incentive information also was incomplete.
- Based on the best information we could compile, companies participating in PEAK have generated an estimated 5,200 jobs in exchange for $21 million in forgone withholding taxes through December 2012.
  - We estimated that participating companies have generated 5,200 jobs—about half were relocated from outside the state while the other half were newly created within the state.
  - Withholding tax incentives for PEAK companies have grown rapidly each year from $2.7 million in 2010 to an estimated $12.5 million in 2012.
  - In addition to creating or relocating jobs, participating companies also projected they would invest $1.4 billion in capital improvements when they initially qualified, but actual information was not available.
- Most of the jobs associated with the PEAK program are relatively high paying, located in metropolitan counties, and represent several different industries.
- A similar program in Missouri and the recent reduction of Kansas income tax rates could undermine the benefits of the PEAK program in the future.
  - The Missouri Quality Jobs program could potentially reduce the value of the PEAK program in enticing companies to Kansas.
  - Recent changes to the state's individual income tax rates will reduce the amount of possible PEAK tax incentives.

Findings Related to the Benefits of the HPIP Program

- The Department of Revenue reported that High Performance Incentive Program (HPIP) companies made $310 million in capital investments and created or retained 6,900 jobs in exchange for $21 million in tax credits in tax year 2010.
  - Participating HPIP companies reported making $310 million in capital investments, creating about 1,100 jobs, and retaining 5,800 jobs in 2010.
  - They claimed $19 million in capital investment tax credits and $2 million in training tax credits in 2010.
- The Department of Revenue's HPIP tax credit data may not be completely reliable. For example, companies do not have to report outcome data to receive the tax credit and department staff do not audit or verify self-reported outcome data.

Findings Related to Management of the PEAK and HPIP Programs

- The Department of Commerce has exceeded the statutory cap intended to limit the initial growth of the PEAK program.
  - The Legislature capped the total amount of tax incentives at $6 million a year for in-state companies that expand.
  - Based on agreements in place as of April 2013, the department had authorized $7.5 million in incentives for fiscal year 2013, thus exceeding the statutory cap by $1.5 million.
  - The department has made commitments that exceed the cap by $22.5 million over the next 10 years.
  - Because these agreements have already been signed, the department may not be able to undo this situation.
  - Department officials do not agree with our interpretation of the statute and contend they have not exceeded the cap.
- The department has not been thorough or timely in reviewing PEAK applications and periodic reports, delaying some companies' PEAK benefits.
  - The department did not thoroughly review applications and quarterly reports.
  - It did little to follow up with companies that failed to submit required reports.
  - The department was slow in processing the reports it did receive, delaying some companies' refunds by several months.
- The Department of Commerce has not developed a systematic process for managing the PEAK program.
  - The department has not adequately staffed the program.
  - Officials have prioritized getting companies into the program rather than monitoring and measuring program results.
  - The department had not created adequate written policies and procedures and had not made their development a priority.
- We found a number of smaller issues related to the department's oversight of HPIP.
  - The department has not verified whether companies were reporting eligible training expenditures.
  - The department was inconsistent in requiring supplemental documentation to verify HPIP wage requirement calculations.
  - The department allowed companies to report wages in a way that could circumvent minimum wage requirements.

PEAK and HPIP use different forms of tax incentives to promote job creation and capital investment.

- *The PEAK program allows companies to retain employees' state withholding taxes in exchange for creating new or retaining existing jobs.*
- *HPIP encourages companies to make capital investments and train their workforce. Qualifying companies can receive sales tax exemptions and tax credits.*

For Question 2, we reviewed six programs and compared them to best practices for clawback terms. Those programs were:

- *PEAK*
- *IMPACT*
- *Kansas Economic Opportunity Initiative Fund (KEOIF)*
- *Job Creation Program Fund (JCF)*
- *Kansas Industrial Training (KIT)*
- *Kansas Industrial Retraining (KIR).*

We reviewed a sample of agreements for each of the first four programs to determine whether the Department of Commerce adequately enforced economic development agreements.

QUESTION 2: *Does the Department of Commerce Adequately Enforce Performance Clauses for Economic Development Incentive Programs?*

- The Department of Commerce included clawback terms in the six economic development program agreements we reviewed.
  - The program agreements we reviewed included performance requirements or clawback terms that generally followed best practices.
  - In addition, the PEAK and Investments in Major Projects and Comprehensive Training (IMPACT) programs have statutory or regulatory requirements that specify when performance clauses should be enforced.
- The department generally enforced clawback terms when it became aware that companies had not met performance requirements.
  - The department appropriately recouped about $1 million in incentives when companies self-reported unmet performance requirements.
  - It relied on companies' periodic reports to identify when performance requirements were not met.
- The Department of Commerce did little to enforce reporting requirements which limited its ability to identify underperforming companies.
  - For three of the four programs we reviewed in depth, several companies had not submitted required reports.
  - When companies failed to report, the department did little to enforce the reporting requirements.
  - Because of the department's poor oversight, one company was able to keep $700,000 in economic development incentives without creating any new jobs.
  - Our 2004 audit of the Department of Commerce found a similar pattern of lax enforcement.

Other Findings

- We identified additional problems with the Department of Commerce's management of four programs we reviewed in depth.
  - The department had not consistently enforced some IMPACT agreements we reviewed.
  - Some of its economic development agreements were poorly worded.
  - None of the four economic programs we reviewed had adequate written policies.
  - The department had not developed annual reports to allow it to better manage the four programs.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- For PEAK, we made a series of recommendations to the Department of Commerce aimed at addressing the problems regarding the department's data and management of the program.
- We also recommended the department cease entering into additional expansion contracts that would exceed the statutory cap and to request the Legislature to increase the cap if officials think they can adequately handle the increased workload.
- For HPIP, we recommended that staff revise administrative regulations to eliminate certain unenforceable training-related requirements, to require companies to document full-time-equivalent employee counts, and to verify company data, on a sample basis.

Question 2 Recommendations:

- We made a series of recommendations for the Department of Commerce aimed at addressing the problems regarding the department's monitoring, oversight, and enforcement of companies' performance as it relates to their PEAK, IMPACT, KEOIF, or JCF agreements.
- We also recommended the department correct template language and amend existing agreements as necessary to address issues with poorly worded JCF and KEOIF agreements.
- Finally, we recommended that the department produce annual reports for the PEAK, IMPACT, KEOIF, and JCF programs as required by statute.

AGENCY RESPONSE

- The Department of Commerce disagreed with several of the report's findings and recommendations related to its management of various economic development programs. More information on these issues can be found in Appendix E of the full report.

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program

Report Highlights

September 2013 ● R-13-011

Summary of Legislator Concerns

Legislators have expressed concern about management and staffing of the Larned Sexual Predator Treatment Program as it relates to safety and security.

Background Information

In 1994, the Legislature passed the Sexually Violent Predator Act to confine convicted sex offenders who are likely to reoffend to a secure treatment facility once they have completed their prison sentence. The goal of the treatment program is to eliminate the likelihood that sex offenders will re-offend after their release.

Most of Kansas' civilly committed sexual predators reside and receive treatment at Larned State Hospital. In April 2013, the Larned-based program had 219 residents.

***QUESTION:** Is the Sexual Predator Treatment Program Appropriately Managed to Ensure the Safety and Well Being of Program Staff and Offenders?*

- We identified a few safety and security issues that could affect staff and resident safety. We examined safety and security policies and practices in five areas and identified three areas that needed improvement. However, agency officials appeared to adequately manage the two other areas: monitoring resident movement and investigating incidents and complaints.

- The Sexual Predator Treatment Program did not have adequate policies or controls to ensure keys and doors were secure.

  - Some staff were allowed to take their assigned keys offsite, which increases the risk that facility keys could be lost or stolen, thereby compromising the facility's physical security.
  - Management did not have oversight of facility keys through a centralized inventory. Additionally staff did not consistently follow good controls.
  - Facility doors were not always kept closed, locked, and secure.

- Security controls to prevent and detect prohibited items were inadequate.

  - Although the program had some controls in place, some residents were still able to obtain prohibited items, such as alcohol, cell phones and pornography.
  - Security officers did not conduct adequate security checks on staff entering the facility. Staff did not have to pass through metal detectors and their belongings were not searched.
  - Mailed packages sent to residents were opened in front of staff but very few packages were scanned through an x-ray machine.
  - Program records indicate management conducted targeted and random searches of residents' rooms, but management had not implemented technological solutions to detect prohibited electronic devices.
  - Finally, program officials did an adequate job of searching guests before they visited residents and monitoring visits between residents and guests.

- Despite participating in conflict avoidance training, some staff did not feel adequately prepared for resident altercations.

  - A majority of survey respondents reported experiencing verbal or physical altercations with residents.
  - Despite recurring safety training, several survey respondents reported they did not feel adequately trained for their job.

- A significant number of direct care staff positions were vacant. These employees tend to residents' treatment and medical needs including safety and security.

  - In April 2013, about 30% of the program's direct care positions were vacant.
  - Several factors likely caused the high vacancy rates including a limited pool of applicants, and undesirable working conditions.
  - As the program's resident population grows, the understaffing problem is likely to get worse.

- Program staff worked a significant amount of overtime to provide safety, security, and treatment. The facility must be staffed 24 hours a day.

  - In calendar year 2012, program staff worked more than 38,000 overtime hours.
  - During a recent 20-week period, the majority of staff worked some overtime hours and 7% of staff worked excessive overtime (10 to 30 a week).
  - The majority of program staff who responded to our survey reported working long shifts, and too much overtime.

- Even with significant overtime, the program often failed to meet its internal minimum staffing goals.

  - Program Management has established minimum staffing levels that are intended to ensure the safety and security of staff and residents.
  - Staffing data and employee survey results strongly suggest the program often did not meet its own minimum staffing goals.
  - Program management said they have to cancel resident activities and services when shifts are understaffed.

SUMMARY OF RECOMMENDATIONS

- We made several recommendations to address safety and security issues related to improving key controls, preventing and detecting prohibited items, and improving staff conflict avoidance training. We also recommended the agency review recruitment, compensation, and relocation options to address staff vacancies.

AGENCY RESPONSE

- Agency officials concurred with most of the report's findings and recommendations. However, officials disagreed that the program often failed to meet its internal minimum staffing goals. Additionally, agency officials told us they will not implement the recommendation to examine the feasibility of relocating all or part of the program to a new location.

HOW DO I REQUEST AN AUDIT?

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The Sexual Predator Treatment Program's resident population has grown steadily since the program's inception. From 2002 to 2012, the program added an average of about 18 residents each year. Based on the average growth rate, the program will reach its current maximum physical capacity during 2018. Because so few residents are released, program enrollment is likely to grow well beyond the physical capacity at Larned State Hospital.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Office of Information Technology Services: Reviewing the Office's Service Rates and Viable Alternatives for Its Services

Report Highlights

December 2013 ● R-13-012

Summary of Legislator Concerns

Legislators had expressed a concern that OITS' rates for information technology and telecommunication services may be excessively high because it lacks any private sector competition.

Background Information

The Office of Information Technology Services (OITS) provides some centralized IT services and oversees others.

The 2013 Legislature passed House Bill 2200, which designated OITS as the state's sole provider of telecommunications and data processing services.

As a fee-funded agency, OITS has developed service rates to recover the costs of providing those services.

Federal law allows agencies to use federal funds to pay for the IT services OITS provides, but prohibits OITS from generating profits from those services.

QUESTION 1: *Do OITS' service rates reflect actual costs and are they competitive with comparable services provided in the private sector?*

- OITS' rates for many individual IT services do not reflect the actual cost of providing them.

- The rates agencies pay for some OITS services are inflated, because they include costs for other underfunded, discounted or waived services.

  - In fiscal year 2012, state agencies paid at least $2 million in additional costs for underfunded services by paying higher rates for unrelated services.
  - Similarly, OITS has discounted or waived service fees for some state agencies.
  - OITS also includes an administrative fee on most rates which is used in part to cover costs for underfunded, discounted, or waived services.

- Although OITS has developed a complex rate model to help ensure rates reflect actual costs, it does not use the model to set most rates.

  - OITS has a complex rate model to allocate $36 million in budgeted expenditures in fiscal year 2013 across more than 30 individual service rates.
  - However, in most cases, OITS staff manually set the rates for services rather than using the rates predicted by the model.
  - The manually entered rates can significantly differ from the rates calculated by OITS' rate model.

- Instead of setting rates to reflect actual service costs, OITS sets its rates to ensure budget and funding stability.

  - OITS does not adjust its rates to reflect actual costs because it wants to keep the rates stable for budgeting purposes.
  - OITS also sets its rates to ensure it has adequate funding for the entire agency, instead of setting rates to reflect the actual costs for individual services.

- OITS operates and sets rates with almost no oversight or accountability.

  - OITS' budget is not set through the appropriations process, and there is no legislative oversight of how OITS sets its service rates.
  - The Division of Budget reviews OITS' rates, but does not have the statutory authority to set them.
  - The only formal oversight of OITS is a limited review of its profits and losses by the U.S. Department of Health and Human Services.

- We were unable to compare the rates OITS charges for its largest services to rates in the private sector.

  - Private sector companies track service usage, whereas OITS generally tracks service access.
  - The available information on private-sector rates for services that are comparable to those provided by OITS is limited.
  - A private-sector comparison has limited value because OITS' rates do not reflect actual costs.

Other Findings

- The way OITS has reported profits for individual services to the federal government appears to violate several federal reporting requirements.

  - Since fiscal year 2009, OITS (and its predecessor, DISC) have made approximately $6 million in accounting adjustments to avoid reporting profits, which appears to violate federal regulations.
  - In addition, DISC and OITS have consistently used losses from prior years to offset current year profits, which also appears to violate federal regulations.
  - Because of these apparent violations, the state could be required to repay several million dollars in federal funds.

- We identified two additional issues that indicate an unstable fiscal situation at OITS.

  - OITS has had to borrow money and pay penalties to address short-term cash flow problems.
  - OITS and the Department of Administration have had to piece together funding to cover the ongoing operating costs of the state's new accounting system.

- Many of the issues we identified appear to be longstanding issues, some of which current management is trying to address.

  - OITS' current management inherited a complex and fragile rate model from DISC that is difficult to change.
  - The poor practices we identified with the current rate setting process appear to have existed for years.
  - OITS management appears to be trying to address some longstanding issues with its operations and rate setting process.

QUESTION 2: *What viable options exist for decreasing the cost of information technology and telecommunications services for state agencies?*

- Outsourcing, cloud computing, and consolidation are potential options for reducing the state's IT costs.
  - Many states have used these options to reduce IT costs.
  - OITS has taken some steps to consolidate and outsource IT services and is assessing opportunities for cloud computing to reduce IT costs.

- Outsourcing IT services can provide benefits, but requires strong contracts and vendor oversight for successful implementation.
  - Literature and interviews with state IT officials revealed that simple and stable systems such as email are services best suited for outsourcing.
  - At least eight other states including Kansas have outsourced various IT services.
  - States have reported benefits to outsourcing such as better service and cost savings, although few have verified those savings.
  - Some states that have outsourced IT services have faced significant setbacks in the process, including poor service and cost overruns.
  - Negotiating contracts and overseeing vendors are two of the most challenging aspects of outsourcing IT services.
  - Currently, OITS is not well positioned to outsource the state's IT services in their entirety because it is not in a position to determine if outsourcing would save money for agencies.

- Cloud computing offers many opportunities for savings but carries significant security risks.
  - In a 2012 National Association of State Chief Information Officers (NASCIO) survey, 71% of states reported using at least some cloud applications.
  - Moving applications to a cloud can save states money and help them keep pace with new technology.
  - Properly securing sensitive confidential data on a cloud service is challenging, but manageable.
  - OITS is in the process of implementing cloud services for a number of IT functions, including email.

- Although OITS has already consolidated some IT services, consolidating others may achieve further savings.
  - Many states reported they achieved savings through consolidation, but few have quantified those savings.
  - Consolidation can produce a number of other benefits such as improved service.
  - However, consolidation can also create an inflexible or generic service system that does not meet the needs of individual agencies.
  - OITS has consolidated some services such as the statewide network and most mainframe services.
  - OITS is currently in the process of consolidating some, but not all of the other services that it could.

Other Findings

- OITS does not have a process to ensure that costs are minimized and its rates are competitive.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- We made several recommendations to OITS to ensure its rates reflect actual costs and to ensure they are properly reporting profits and losses as required by federal regulations.

- We also recommended the Legislature consider action to ensure adequate oversight of the services OITS provides and the rates it charges.

Question 2 Recommendations:

- We recommended OITS continue to evaluate and transition services that are most suitable for outsourcing, cloud computing, and consolidation and should implement an efficiency management process.

AGENCY RESPONSE

The agency generally concurred with the report's finding, conclusions, and recommendations.

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit
Performance Audit
Report Highlights

Highlights

State Agency Information Systems: Reviewing Selected Controls in Selected State Agencies (CY 2013)

Report Highlights

December 2013 ● R-13-013

Summary of Legislator Concerns

A major responsibility of agencies is to safeguard sensitive data through the implementation of security controls, including controlling agency staff access and use of the data. These controls help ensure that staff members have access only to the information needed to perform their duties and that they understand the security requirements related to their access. Currently, there is limited oversight of agencies' security controls to monitor whether these security risks are being adequately managed.

Background Information

State agencies' confidential information could be breached from outside or within an agency.

- *Hackers attempt to gain unauthorized access to confidential data from outside an agency.*
- *Confidential data could also be intentionally or inadvertently breached from within an agency.*

Agencies must protect confidential information through multiple layers of IT security including policies, software application controls, and physical security.

***QUESTION:** Do Selected State Agencies Have Adequate IT Security Processes to Help Ensure that Confidential Information is Protected?*

- Three agencies had a poor security management process and none performed comprehensive risk assessments on a regular basis.
  - Three agencies had an inadequate security management process with several missing components.
  - Five of the agencies had an adequate security management process, but only one had good outcomes.

- Many agencies had a poor process to ensure staff members were using strong and secure staff passwords.
  - Five agencies had 10% or more of staff with weak passwords. *(Because agency officials had to allow us to bypass their other security controls to perform this work, it is only a test of password strength and is not an evaluation of the ease with which a hacker could access these networks.)*
  - Poor training helped explain weak passwords in agencies that had adequate passwords settings.
  - Many agencies were missing settings and had staff that were not adequately trained to ensure secure passwords.

- Six agencies did not have an adequate process to patch their servers and workstations to minimize known vulnerabilities.
  - As in past audits, agencies continue to have a significant number of software vulnerabilities.
  - Software vulnerabilities in six agencies were a result of several factors such as not scanning for vulnerabilities and misconfiguring the patching software.

- Five agencies did not have an adequate process to ensure staff were sufficiently trained in security awareness.
  - Five agencies had not trained staff in a timely manner.
  - Staff in many agencies did not fully understand several important security issues.
  - Agency officials often told us it was not an agency priority to determine how well staff understood the training provided.

- All agencies except one protected their IT infrastructure with anti-virus software.
  - One agency did not have anti-virus software installed on eight computers and did not have the software centrally managed.

- Three agencies did not have an adequate process to manage all mobile devices, and two others needed improvement in how personally owned devices were managed.
    - Three agencies lacked important controls to ensure that all mobile devices were properly restricted and that data was secured.
    - Additionally, two more agencies needed to improve how they managed personally owned mobile devices.

- Only one agency had an adequate process to continue operations in the event of an emergency.
    - As in a past audit, most agencies lacked an adequate COOP to restore operations in the event of an emergency.
    - Five agencies also were not testing their COOP on an annual basis.
    - Only KPERS sufficiently tested its COOP to ensure it could resume operations in the event of an emergency.

SUMMARY OF RECOMMENDATIONS

- We made recommendations to all eight agencies to address the specific issues at each agency.

AGENCY RESPONSE

- Seven agencies responded to the public report, and all seven agreed with the audit findings and conclusions.
- All eight agencies provided responses to their agency-specific confidential reports. Most of those agencies agreed with the audit findings and conclusions and all of them plan to implement the majority of recommendations provided in those confidential reports.

HOW DO I GET AN AUDIT APPROVED?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the Division must be approved by the Legislative Post Audit Committee, a 10-member committee that oversees the Division's work. Any legislator who would like to request an audit should contact the Division directly at (785) 296-3792.

The Information Technology Executive Council has developed state security standards to help agencies protect confidential data. Almost all state agencies must comply with these standards.

We evaluated various aspects of IT security at eight state agencies:

- *Department of Administration*
- *Department for Aging and Disability Services*
- *Department for Children and Families*
- *Department of Health and Environment*
- *Kansas Attorney General*
- *Kansas Bureau of Investigation*
- *Kansas Highway Patrol*
- *Kansas Public Employees Retirement System*

This audit provides a summary of our findings across all eight audited agencies, but does not describe the security findings for individual agencies. Because those specific findings contain information that would jeopardize the agencies' security, we are keeping those findings confidential under K.S.A. 45-221(12). Audited Agencies were provided with confidential reports detailing specific problems.

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Legislative Post Audit
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Report Highlights

Highlights

Kansas Lottery: Fiscal Year 2013

Report Highlights

December 2013 ● R-13-014

Summary of Legal Requirements

State law requires an annual financial audit of the Kansas Lottery. This year's audit was conducted by Cochran Head Vick & Co., P.A., a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

Kansas Lottery products are sold at approximately 1,900 retail locations. The lottery sells scratch tickets and instant pull tab games. Players may also purchase online game tickets through the Multi-State Lottery Association.

The Expanded Lottery Act authorizes operation of one gaming facility in each of four gaming zones. Operations of the Boot Hill Casino and Resort in Dodge City began in December 2009. An additional casino opened in Kansas City in 2011 and another in the Wichita area in 2012. Currently, no management firm has expressed an interest in operating a casino in southeast Kansas.

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 financial statements, meaning that the financial statements present the lottery's financial position fairly in all material respects and in conformity with generally accepted accounting principles.

- The auditors reported two material weaknesses in the lottery's internal control over financial reporting and applicable compliance areas:

  - The lottery's internal controls over the preparation of financial statements was not sufficient to identify and correct potential misstatements. As a result, the auditors identified certain amounts that did not agree to the underlying supporting documentation, which required adjustments to the financial statements.
  - The lottery does not have adequate internal controls over general ledger account reconciliations. As a result, both accounts receivable and accounts payable balances per the support documentation did not agree with the corresponding general ledger balances at year-end.

- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to the lottery's financial statements.

SUMMARY OF RECOMMENDATIONS:

- Management should review the processes for making year-end closing entries and review account balances to ensure that accounts agree to reconciliations and underlying supporting documentation.
- Management should reconcile accounts receivable and accounts payable more frequently to allow staff to identify differences and make corrections as differences occur.

AGENCY RESPONSE:

- Management continues to seek guidance in utilizing the SMART accounting system to improve the reconciliation and year-end closing entries process. Management is modifying reconciliation and year-end closing processes as needed.
- Management is reviewing the current reconciliation process for accounts receivable and accounts payable, and will make changes to improve the frequency and efficiency of these reconciliations.

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit
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Kansas Public Employees Retirement System: Fiscal Year 2013

Report Highlights

December 2013 ● R-13-015

Summary of Legal Requirements

State law requires an annual financial audit of the Kansas Public Employees Retirement System. This year's audit was conducted by Cochran Head Vick & Co., P.A., a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

KPERS provides three statewide defined-benefit retirement plans for more than 280,000 active, inactive and retired state and local public employees:

- *Kansas Public Employees Retirement System*
- *Kansas Police and Firemen's Retirement System*
- *Kansas Retirement System for Judges*

In addition to retirement benefits, KPERS provides basic and optional life insurance and disability benefits for active members.

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 financial statements, meaning that the financial statements present KPERS' financial position fairly in all material respects and in conformity with generally accepted accounting principles.
- The auditors did not report any significant deficiencies in KPERS' internal control over financial reporting.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to KPERS' financial statements.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

HOW DO I REQUEST AN AUDIT?

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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.

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B. Audit Reports Issued in 2012 with Follow-Up on the Audit Recommendations

Legislative Post Audit Committee rules require that each year the division ascertain and report to the committee whether the previous year's audit recommendations have been implemented. To determine compliance with those recommendations, Legislative Post Audit contacted the audited entities to find out what they had done and, when possible, reviewed documentation they provided. No additional audit work was performed. We also reviewed any legislative action that appeared to be related to the audits.

Here are the results in brief:

- In calendar year 2012, Legislative Post Audit issued 13 performance audit reports.
- Of those 13 reports, seven made recommendations for improvement either to the Legislature or the audited agencies.
- Those seven audit reports contained six recommendations to the Legislature, of which five (83%) received some consideration or action.
- The seven reports contained 234 recommendations to executive-branch agencies, of which 226 (97%) appeared to be substantially implemented, or are scheduled for implementation.

The following pages show the *Audit Highlights* document for each of the 2012 audits. For the reports containing recommendations, the *Highlights* are followed by a table summarizing those recommendations and any subsequent agency or legislative actions.

2012 Follow-Up Report at a Glance

Audit Title	Summary on Page …	Number of agency recommendations implemented
Performance Audits with Recommendations		
State Agency Information Systems: Reviewing Selected Controls in Selected State Agencies, CY 2012 (December)	53	169 out of 177
JJA: Evaluating the Kansas Juvenile Correctional Complex, Part 2 (November)	59	14 out of 14
State Asset Management: Evaluating the Possibility of Cost Savings and Revenue Enhancements through Property Sales (November)	67	13 out of 14
The Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management (September)	73	6 out of 6
JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I (July)	77	22 out of 22
Kansas Lottery: Funding of Scholarships for Veterans (July)	87	1 out of 1
Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program (January)	91	6 out of 6
Total recommendations implemented:		**231 out of 240**
Percent implemented:		**96%**

Other 2012 Reports

K-12 Education: Estimating Potential Costs Related to Implementing the No Child Left Behind Waiver in Kansas (December)	95
Examining Selected Financial Management Practices of the State Treasurer's Office, Fiscal Year 2012 (December)	97
Examining Selected Financial Management Practices of the Pooled Money Investment Board, Fiscal Year 2012 (December)	99
Kansas Public Employees Retirement System: Fiscal Year 2012 (December)	101
Kansas Lottery: Fiscal Year 2012 (December)	103
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Legislative Post Audit Performance Audit Report Highlights

Highlights

State Agency Information Systems: Reviewing Selected Controls in Selected State Agencies (CY 2012)

Report Highlights

December 2012 ● R-12-012

Summary of Legislator Concerns

A major responsibility of agencies is to safeguard sensitive data through the implementation of security controls, including controlling agency staff access and use of the data. These controls help ensure that staff members have access only to the information needed to perform their duties and that they understand the security requirements related to their access. Currently, there is limited oversight of agencies' security controls to monitor whether these security risks are being adequately managed.

Background Information

State agencies' confidential information could be breached from outside or within an agency.

- *Hackers attempt to gain unauthorized access to confidential data from outside an agency.*
- *Confidential data could also be intentionally or inadvertently breached from within an agency.*

Agencies must protect confidential information through multiple layers of IT security including policies, software applications, and physical security.

QUESTION: *Do Selected State Agencies Have Adequate IT Security Controls to Help Ensure that Confidential Information is Protected?*

Findings Related To Specific IT Security Controls

- Most agencies had weak controls to help ensure strong and secure staff passwords.
  - We cracked a significant number of passwords in six agencies because staff did not create strong passwords.
  - Most agencies did not have adequate settings to help ensure passwords were adequately secured.
  - Two agencies further compromised passwords by failing to train staff that it is not acceptable to share passwords.

- Almost all agencies did a poor job of patching software vulnerabilities for both workstations and servers, ***as shown in the figure on the next page***.
  - As we have found in previous audits, most agencies had a significant number of unpatched software vulnerabilities.
  - Agencies had much more difficulty patching non-Microsoft vulnerabilities than Microsoft vulnerabilities on workstations.
  - The two agencies that performed annual vulnerability scans typically had fewer vulnerabilities on both servers and workstations.
  - The Office of Information Technology Services (OITS) recently negotiated a statewide license for vulnerability scanning software.

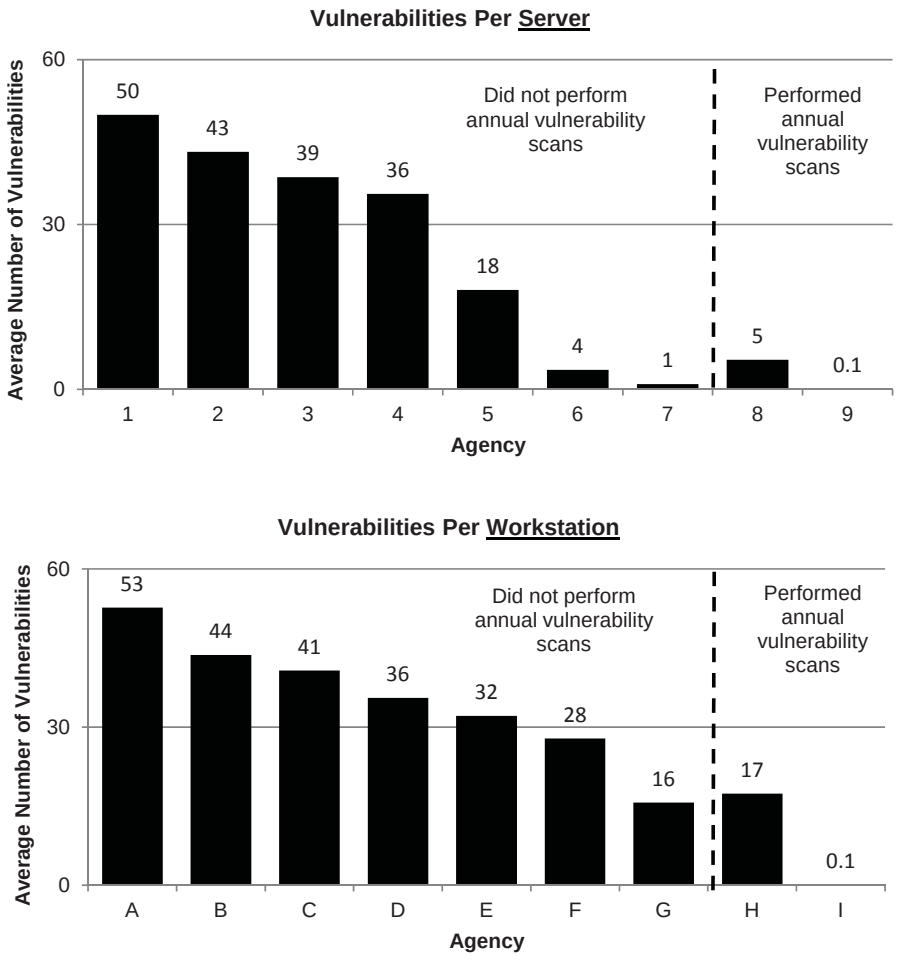
- Most agencies did not adequately train staff on IT security issues.
  - Seven agencies failed to provide adequate security awareness training on an annual basis.
  - Even agencies that provided regular security training had staff who did not fully understand several critical IT security risks.
  - OITS has developed centralized security awareness training but many agencies are not aware of it.

- None of the agencies had fully developed and tested a Continuity of Operations Plan.
  - Only one agency had fully developed the five sections of its continuity of operations plan that we reviewed.
  - None of the agencies routinely tested the quality and usefulness of their continuity of operations plan.

- While most agencies adequately controlled their IT inventory, four agencies were missing or had lost track of computers.
  - Five of the nine agencies were in possession of all IT hardware we looked for.
  - Three agencies had lost track of some IT equipment and one was missing four computers.
  - Four agencies did not independently check the inventory on an annual basis to ensure the agency had all required IT hardware.
  - The state's IT and accounting policies have different inventory requirements, creating confusion for several agencies.

- We found few problems with network access points, which were largely controlled by the Office of Information Technology Services.
  - Two agencies had switches located in unsecured areas that could be accessed by staff and agency guests.
  - Only one agency had any unsecured Wi-Fi access points.

Average Software Vulnerabilities for Audited Agencies' Servers and Workstations



Source: LPA analysis of agency vulnerability scans.

The Information Technology Executive Council has developed state security standards to help agencies protect confidential data. Almost all state agencies must comply with these standards.

We evaluated various aspects of IT security at nine state agencies:

- *Board of Indigents Defense Services*
- *Department of Commerce*
- *Department of Corrections*
- *Department of Education*
- *Department of Labor*
- *Department of Revenue*
- *Department of Wildlife, Parks, and Tourism*
- *Juvenile Justice Authority*
- *State Treasurer's Office*

This audit provides a summary of our findings across all nine audited agencies, but does not describe the security findings for individual agencies. Because those specific findings contain information that would jeopardize the agencies' security, we are keeping those findings confidential under K.S.A. 45-221(12). Audited Agencies were provided with confidential reports detailing specific problems.

Findings Related To Agencies Overall Management of IT Security

- Agencies should have a comprehensive security management process to develop and enforce strong IT security controls.
  - An IT security management process includes four components that help the agency develop and enforce strong security controls.
    - A comprehensive risk assessment
    - Developing written policies and controls
    - Disseminating policies and training staff
    - Monitoring and evaluating policies and controls
  - In addition, a security-conscious management culture is a critical part of the security management process

- None of the agencies had a fully developed security management process, but all nine had at least some process components.
  - None of the agencies had conducted a comprehensive risk assessment to identify, prioritize, and resolve IT security threats.
  - None of the agencies had a complete set of policies to help establish and communicate agency accepted practices or expectations.
  - Five agencies did not effectively disseminate policies to staff that needed to be aware of them.
  - Very few agencies adequately monitored certain IT security areas to mitigate risks, including performing vulnerability scans.

- IT Security controls were far stronger at agencies where management made IT security a priority.
  - The Strongest controls were at the State Treasurer's Office, which appears to place an emphasis on the importance of IT security.

SUMMARY OF RECOMMENDATIONS

- We made recommendations to all nine agencies to address the specific issues at each agency.

- The Office of Information Technology Services (OITS) should review the centralized security awareness training to ensure it effectively covers all 12 ITEC required areas. Also, communicate the availability of the training to all state agencies, as well as the ITEC mandatory requirement to train all new employees with 90 days of hire and all employees annually.

- OITS should communicate the availability of the vulnerability scanning software license to all state agencies and the ITEC mandatory requirement to conduct annual vulnerability scans.

AGENCY RESPONSE

- All nine audited agencies generally agreed with the audit findings and plan to implement the majority of recommendations provided in the agency-specific confidential reports. Also, the Office of Information Technology Services agreed with the audit findings and plans to implement the recommendations.

HOW DO I GET AN AUDIT APPROVED?

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State Agency Information Systems:
Reviewing Security Controls in Selected State Agencies (CY 2012)
(December 2012) Contact: Dan Bryan

What We Recommended	Reported Actions	Current Status
1. To help protect the agency's network and data, the nine agencies we reviewed should implement all recommendations provided to them in their respective confidential reports.	For security reasons, in this audit we are reporting only high-level summary information. In general, the nine agencies either have fully implemented the audit recommendations, or their implementation efforts are under way. In two of the audited agencies, there are issues that still need to be addressed.	**167 of 175 security recommendations (95%) made to the audited agencies either are fully or partially implemented.**

Implementation Status of Agency Security Recommendations

Agency	Fully Implemented	Implementing	Not Implemented	Recommendations
Office of the Treasurer	11	0	0	11
Department of Revenue	10	8	0	18
Department of Education	17	1	0	18
Department of Labor	18	1	0	19
Department of Commerce	15	4	1	20
Department of Corrections	11	10	0	21
Board of Indigent Defense Services	22	0	0	22
Juvenile Justice Authority (now part of Department of Corrections)	16	6	0	22
Department of Wildlife and Parks	0	17	7	24
TOTALS:	**120**	**47**	**8**	**175**

2. The Office of Information Technology Services should take the following actions:

a. Review the centralized security awareness training to ensure it effectively covers all 12 ITEC required areas. Also, communicate the availability of the training to all state agencies, as well as the ITEC mandatory requirement to train all new employees with 90 days of hire and all employees annually.	Officials said that the centralized security awareness training has been updated to ensure it covers all 12 security areas specified in ITEC policy, and that training has been made available to all agencies. This information and the requirements associated with training timeframes has been communicated through the IT Security Council as well as through individual meetings with agency CIOs and IT security staff.	**Implemented.**
b. Communicate the availability of the vulnerability scanning software license to all state agencies and the ITEC mandatory requirement to conduct annual vulnerability scans.	Officials said that the OITS Enterprise Security Office has repeatedly communicated through the IT Security Council as well as through individual meetings with agency CIOs and IT security staff of the availability of vulnerability scanning software and support from the ESO and need to regularly conduct these scans.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

Juvenile Justice Authority: Evaluating Safety and Program Issues at the Kansas Juvenile Correctional Complex, Part 2

Report Highlights

November 2012 ● R-12-011

Summary of Legislator Concerns

Legislators have expressed concerns about the adequacy and equity of the educational and technical programs at Kansas Juvenile Correctional Complex (KJCC), as well as the adequacy of substance abuse treatment programs at both juvenile facilities.

Background Information

The Juvenile Justice Authority (JJA) is responsible for supervising and providing services to all juvenile offenders in state custody.

The Kansas Juvenile Correctional Complex (KJCC) is a medium and maximum-security facility located in Topeka. KJCC houses about 220 male and 20 female juvenile offenders.

JJA contracts with the Southeast Kansas Education Service Center (Greenbush) to operate Lawrence Gardner High School within the facility. The average number of students attending the school at any given time is about 230.

***QUESTION 1:** Are Education Programs at the Kansas Juvenile Correctional Complex Adequate to Prepare Offenders for Future Academic and Work Opportunities and Are the Programs Equitable for Male and Female Offenders?*

Findings Related To Academic Programs:

- The Kansas Juvenile Correctional Complex (KJCC) provides adequate academic programs to help juvenile offenders earn a high school diploma or equivalent.
  - The high school and GED programs are accredited through the Department of Education.
  - The programs are flexible and accommodate frequent entry and exit of juvenile offenders.
  - They provide juveniles basic literacy skills such as reading, writing, and math.
  - They also provide basic job skills.
- In general, the academic programs at KJCC are equitable for male and female offenders, although there are some exceptions.
  - Male and female offenders are generally provided the same core academic courses and electives.
  - Although the way in which academic courses are delivered to male and female offenders is different, these differences do not necessarily mean the courses are inequitable.
  - However, we did identify two academic courses—physcial education and life skills—that were not provided equitably to both male and female offenders.

Findings Related To Technical Education and Work Study Programs:

- The technical education and work study programs at KJCC are not adequate to prepare juveniles for future work opportunities.
  - KJCC's technical education and work study programs do provide juveniles adequate training in basic job skills.
  - However, the technical education and work study programs do not provide juveniles adequate training in advanced job skills or provide them work experience in high-demand occupations or industries.

- KJCC's technical education and work study programs are not equitable because female offenders do not have access to comparable programs.

  - Male offenders have access to all seven technical education programs and all eight work study programs.
  - On the other hand, female offenders have access to only two technical education programs and only three work study programs.

Findings Related To Postsecondary Programs:

- KJCC does not currently offer any postsecondary programs to juvenile offenders.

  - The postsecondary programs have been offered only sporadically since Fall 2008.
  - When postsecondary programs have been offered at KJCC, they have not been made available to female offenders.

Findings Related To Overarching Management Issues:

- JJA and KJCC officials have taken a hands-off approach to education programs.

  - JJA and KJCC officials have not formulated plans or established partnerships for appropriate technical education, work study, or postsecondary education programs at the facility.
  - JJA and KJCC officials have not regularly or systematically assessed the effectiveness of the facility's education programs.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- We made a series of recommendations aimed at addressing the specific issues with educational programs at KJCC. These included recommendations to develop and implement plans for technical education, work study, and postsecondary programs, and for monitoring, evaluating, and modifying education programs based on outcomes.
- We also recommended that JJA and KJCC officials develop a plan for bringing the quality and availability of education programs for female offenders in line with what is provided to male offenders.

In addition to KJCC, which is located in Topeka, JJA oversees Larned Juvenile Correctional Facility (Larned). Larned is a medium and maximum-security facility that houses about 110 male juvenile offenders.

Currently, both facilities use a program called Pathways to address juvenile offenders' substance abuse needs. This program focuses on behavior modification. All juveniles identified with substance abuse needs are given this same program.

QUESTION 2: *Is the Juvenile Justice Authority Legally Authorized to Operate Its Juvenile Correctional Facilities as Unlicensed Substance Abuse Treatment Facilities, and What Effect Does That Have on Services?*

Findings Related To Operating Unlicensed Treatment Facilities:

- Under current state law, juvenile correctional facilities are allowed to provide substance abuse programs without being a licensed facility.
  - State law does not require state institutions to be licensed in order to provide substance abuse treatment.
  - In 2009, JJA voluntarily stopped licensing the substance abuse programs at its juvenile correctional facilities.
  - JJA officials told us they are considering relicensing those programs.
- Providing unlicensed substance abuse treatment could affect the quality of services and limit some funding opportunities.
  - An unlicensed substance abuse treatment facility is not reviewed independently, which could increase the risk that juvenile offenders will not receive effective services.
  - Having an unlicensed program could also limit some opportunities for federal funding.

Findings Related To The Quality of Substance Abuse Services at KJCC:

- Most offenders in Kansas' juvenile correctional facilities need substance abuse services to reduce the likelihood they will reoffend.
  - An estimated 70-85% of the offenders in Kansas' juvenile correctional facilities need substance abuse services. We were not able to quantify the exact number because of incomplete and inaccurate data maintained by KJCC.
  - Providing effective substance abuse services is an important key to keeping juvenile offenders from reoffending.
- Substance abuse services at KJCC are not properly designed to meet the individual needs of offenders.
  - KJCC offers only a small portion of the substance abuse services that juvenile offenders really need.
  - All juvenile offenders at KJCC receive the same substance abuse services with little to no individualized treatment.
  - Being able to provide good substance abuse services is further hampered by not having valid screening and assessment tools in place.

- JJA officials suspended all substance abuse services at KJCC for nearly six months in 2011.

  - In 2008, JJA officials significantly reduced substance abuse services provided at KJCC. Individualized substance abuse services were stopped and officials focused on providing "Pathways," a curriculum that focused on behavior modification.
  - Juveniles at KJCC did not receive <u>any</u> substance abuse services from July 2011 through January 2012.

- JJA and KJCC officials lack sufficient management information to ensure that juveniles receive adequate and appropriate substance abuse services.

  - KJCC officials do not know how many male juvenile offenders need substance abuse services.
  - Facility officials do not have a mechanism in place to determine whether substance abuse services were effective.
  - In general, substance abuse records at KJCC were in disarray.
  - Because KJCC officials have not tracked the services provided, staff told us some juvenile offenders have been released from JJA custody without receiving needed substance abuse services.

SUMMARY OF RECOMMENDATIONS

<u>Question 2 Recommendations:</u>

- We made a series of recommendations aimed at addressing the specific issues related to the quality of substance abuse services at KJCC.
- We also recommended that JJA, KJCC, and Larned officials reconsider whether the facilities should be licensed.
- We recommended the Legislative Post Audit Committee consider requesting an interim study of the statutory provision related to exempting state institutions from substance abuse licensing requirements.
- We further recommended that JJA officials provide a status update on the education and substance abuse programs to the Legislative Post Audit Committee and the Joint Committee on Corrections and Juvenile Justice Oversight by June 1, 2013.

AGENCY RESPONSE

- Agency officials agreed with the findings and indicated they would implement the recommendations.

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Follow-Up: Implementation of Recommendations Made in…

JJA:
Evaluating Ks Juvenile Correction Complex, Part 2
(November 2012) Contact: Laurel Murdie

What We Recommended	Reported Actions	Current Status
Question 1		
1. To address the issues with technical education and work study programs as identified on pages 10 through 13, JJA and KJCC officials should develop and implement a plan for technical education and work study that includes a process to identify high-demand occupations and industries in Kansas and the Midwest that are suitable for convicted felons, technical education and work study programs that focus on those occupations and industries, an emphasis on courses that offer an industry-recognized certificate or credential, and expanded options for on-the-job training and job shadowing programs.	Officials reported that they have signed contracts with education providers for KJCC and LJCF. They have established a Certified Production Technology course, with 20 youth currently enrolled. Further, starting in March 2013, youth at KJCC participate in the Fort Scott Community College's Water Technology program. On July 31st, 9 youth were recognized for completion of this program, each earning 7 college credit hours. A total of 15 credit hours were awarded in FY 2012, and 133 in FY 2013. So far, 105 hours of college credit have been awarded to youth during FY14, with a goal of 300 hours or more.	**Implemented.**
2. To address the issues of inadequate postsecondary programs as identified on page 13, JJA and KJCC officials should develop and implement a plan that includes:		
a. a process for periodically evaluating the availability and sufficiency of resources to help juveniles pay for the course work.	Officials said that as part of the agency's newly developed educational reporting mechanism, each facility will be tracking the number of postsecondary credits obtained and the number of youth who participated in post-secondary programming, and will set goals and strategies to continually improve the results.	**In progress.**
b. input from officials with other juvenile correctional institutions and relevant state agencies. At a minimum, officials should consult the Kansas State Department of Education and the Kansas Board of Regents to determine what postsecondary options are available and the Kansas Department of Commerce to determine what funding options are available.	KJCC will explore other post-secondary options through Highland County Community College. Further, officials have met with the Department of Corrections and its educational contractors to discuss successes, challenges and barriers in educational services to the offender population. They also have consulted with Barton Community Collget about the possibility of adding online courses at KJCC. Officials said they also have explored Education Portal, an online educational program used in other states' juvenile justice systems for postsecondary educational opportunities.	**In progress.**

What We Recommended	Reported Actions	Current Status
3. To address the equity issues with the education programs at KJCC as identified on pages 8 through 10 and 12, JJA and KJCC officials should develop a plan to bring the quality and availability of education programs for female offenders in line with what is provided to male offenders. This plan should include:		
a. provisions for male and female offenders to have comparable access to a gymnasium	The perimeter fence was re-routed to allow access to the facility's other gymnasium for use by the girls. For the last several months, the gym schedule was altered to allow daily access to the east-campus gym. KJCC has held Girl's Circle training for staff to enhance gender-responsive programming for the female population.	**In progress.**
b. a process for expanding the technical education and work study options that are accessible to female offenders. Officials should consult appropriate experts in juvenile corrections in developing this process.	Officials have developed plans to stagger school movement to allow female students access to certain classrooms in the main school campus. Other plans also have been developed, such as visits to other states' juvenile facilities. Further, the facility has expended the job shadowing and work opportunities for females. Officials report there currently are two females in the Certified Production Technology course, and the Water Technologies program has its first female applicant. For the first time in years, female offenders will be earning college credit.	**In progress.**
4. To address the issues with the evaluation of education programs as identified on pages 14 through 15, JJA and KJCC officials should develop a plan for monitoring, evaluating, and modifying education programs based on outcomes.	Outcomes developed include both proficiency outcomes and vocational outcomes. The outcomes were established based on historical data, and were identified in the education providers' contracts. Officials have identified additional expectations for educational services, including training on gender-responsivity and motivational interviewing, services unique to the mental health population, adherence to and compliance with Title I and Title IX, and providing training and education on relevant occupations for the juvenile offender population. The outcomes have been memorialized in the FY 2014 contracts for both KJCC and LJCF. The current educational contractors were allowed to provide input to the outcomes.	**Implemented.**
5. JJA officials should provide completed plans for technical education, work study, and post-secondary programs (1 and 2), improving programs for females (3), and monitoring and evaluating programs (4) to the Legislative Post Audit Committee and the Joint Committee on Corrections and Juvenile Justice Oversight by June 1, 2013.	This information was provided on May 30, 2013.	**Implemented.**

What We Recommended	Reported Actions	Current Status
Question 2		
1. To address the issues related to the quality of substance abuse services identified on pages 21 through 25, JJA and KJCC officials should develop and implement a plan for improving substance abuse services that includes:		
a. providing substance abuse services that best practices have shown to meet the individual needs of juvenile offenders.	JJA received a federal technical assistance grant to improve its substance-abuse treatment. Working with the National Center for Juvenile Justice, JJA officials report that they have identified appropriate substance-abuse evaluations, and evaluate staff resources needed to provide substance abuse treatment. Correspondence with state licensing agency, the Kansas Department for Aging and Disability Services (KDADS), confirms no required staff to client ratio for outpatient treatment programs exists. As KJCC moves forward with substance abuse treatment licensure, administration will regularly evaluate the number of youth recommended for treatment compared to the number of youth participating in treatment to determine if additional staff is needed in this department.	**In progress.**
b. reviewing the effectiveness of the current screening tool (SASSI) to ensure that facilities are using screening and assessment tools that meet best practices.	On July 1st, a Substance Abuse Workgroup submitted a proposal that recommended continuation of the SASSI (but adopting a more up-to-date version) as a first level screening tool. For those who are screened as high risk, further evaluation and determination of treatment needs will be done by the use of the Kansas Client Placement Criteria (KCPC) tool and the Addition Severity Index (ASI). The KCPC is used as the placement screening instrument for the state by the Kansas Department for Aging and Disability Services (KDADS). The recommendations of the workgroup were approved. The workgroup also will submit a proposal with recommendations on substance abuse curricula to the agency on/around November 1, 2013.	**Implemented.**
c. analyzing the resources needed to provide adequate and appropriate substance abuse services. If additional resources are shown to be needed, adding those resources to ensure that offenders' needs are addressed.	The agency plans that all medical and behavioral health services for juveniles in custody in state juvenile correctional facilities will be provided by a private contractor beginning on/around January 1, 2014. This will include medical, mental health, substance abuse and sex offender treatment services. The Request for Proposal for these services was released in April 2013 and is in the procurement process. Further, an additional Chemical Dependency Counselor was hired in February 2013 to assist with treatment.	**In progress.**

What We Recommended	Reported Actions	Current Status
d. implementing an ongoing process to measure the effectiveness of substance abuse services provided, including tracking how many and which juveniles have received substance abuse services and comparing those data with recidivism data for those same offenders.	Officials said that the KCPC tool will allow for better data tracking and determination of outcome measures and will enhance release planning efforts since the KCPC is used for state-funded community substance abuse treatment beds. The ASI is used to assess severity of substance abuse and track changes in the youth during and after treatment.	**Implemented.**
2. To address the issue related to JJA's facilities being licensed to provide substance abuse services identified on pages 19 through 21, JJA and facility officials should reconsider whether the facilities should be licensed.	Officials said that JJA plans to pursue licensing each facility as a substance abuse treatment facility. This will be completed either prior to the new contractor beginning services on January 1, 2014, or will be required of the new contractor to obtain such a license. Officials said JJA may elect to stagger the licensure process and initiate at one facility before the other.	**Implemented.**
3 JJA officials should provide an update on the status and changes to the substance abuse services to the Legislative Post Audit Committee and the Joint Committee on Corrections and Juvenile Justice Oversight by June 1, 2013.	This information was provided on May 30, 2013.	**Implemented.**
4. The Legislative Post Audit Committee should consider requesting an interim study of the statutory provision that excludes state institutions from having to comply with state substance abuse treatment licensing requirements.	The Legislative Post Audit Committee requested the interim study, and it was assigned to the Joint Committee on Corrections and Juvenile Justice Oversight.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

State Asset Management: Evaluating the Possibility of Cost Savings and Revenue Enhancements through Property Sales

Report Highlights

November 2012 ● R-12-010

Summary of Legislator Concerns

Legislators were interested in knowing what possibilities exist for the state to sell surplus real property.

Background Information

State agencies own both real and personal property. Real property includes fixed or immovable assets such as land and buildings. Personal property includes movable tangible assets such as cars, office furniture, and computers.

State law requires the Department of Administration to assist agencies in identifying and selling real property and to review real property for potential surplus status on its own.

As of July 2012, 80% of the revenues from selling real property will go to fund KPERS and 20% will go to the selling agency.

***QUESTION*:** Do Kansas agencies have surplus properties that could feasibly be sold, and how much money could be generated by selling them?

Findings Related to Real Property:

- We identified eight surplus properties that could be sold for an estimated $1.5 million to $2.2 million.
  - These properties either were not used or were not critical to agencies' missions.
  - Although all eight properties can feasibly be sold, a few properties have obstacles that could lower the sale price or make them more difficult to sell.
  - Under current law, none of the revenues generated from selling surplus property go to the State's General Fund.
- Identifying surplus real property is a subjective, lengthy and sometimes difficult process.
  - It requires periodic evaluation and involves a number of subjective judgments.
  - The owners and boundaries of potentially surplus land are not always clear.
- The Department of Administration has not proactively identified surplus real property as required by state law.
  - The department has not developed criteria or guidelines to help agencies identify and sell surplus real property, as required by law.
  - The department has not conducted its own periodic reviews to identify surplus real property, as required by law.
- The Department of Administration lacks the authority to independently designate real property as surplus.
- The process for selling surplus real property includes disincentives for state agencies.
  - State agencies only keep 20% of the proceeds from selling surplus property.
  - State agencies may be able to generate ongoing revenues from leasing real property.
  - The process of identifying and selling property consumes staff time and money.
  - Agencies may not be able to easily replace the land or buildings they sell.
- Delays in selling the Atchison Juvenile Correctional Facility highlight problems with the surplus real property disposal process.
  - It took over a year for the Atchison Facility to be declared surplus.
  - Despite several requests by JJA, the department did not order an appraisal for this property until October 2012.
  - The facility has likely lost much of its estimated value because it has been vandalized and has deteriorated since it closed.

Findings Related to Personal Property:

- The State Surplus Property program is not an efficient way to dispose of surplus personal property.
  - In each of the last two years, the State Surplus Property program operated at a net loss of approximately $50,000.
  - The program is not designed to maximize revenues; it is designed to redistribute items among state agencies and provide agencies with a disposal service for items with little or no value.
  - The program does not sell surplus items in a timely manner and has made it more difficult for individuals to buy computers.
  - The department has not taken steps to minimize associated lease costs.
- The state's contractor for online auctions is better equipped to maximize agencies' revenues from selling surplus items.
  - In fiscal year 2012, it was almost seven times more costly to sell surplus items through the State Surplus Property program as through Purple Wave.
  - Purple Wave has greater market visibility and can more effectively sell low-cost items in bulk by bundling them.
- Several state agencies prefer to use Purple Wave instead of the State Surplus Property program.
  - Several officials from agencies in Shawnee County told us they want to maximize their revenues by using Purple Wave.
  - Department of Transportation officials told us they sell more items than the State Surplus Property program can reasonable handle.
- State agencies do not want to sell surplus vehicles because they are hard to replace once sold, and agencies have few negative consequences for holding onto surplus property.

Individual state agencies are responsible for identifying and selling surplus personal property. State law allows agencies to auction surplus items, sell them at a fixed or negotiated price, or take sealed bids for the items.

The Department of Administration requires executive branch agencies located in Shawnee County to send all surplus items to its State Surplus Property program.

The state's contract with Purple Wave, an online auction company, allows some agencies to sell surplus personal property. However, executive branch agencies located in Shawnee County generally cannot use Purple Wave to dispose of surplus property.

SUMMARY OF RECOMMENDATIONS

Recommendations:

- We made a number of recommendations for the Department of Administration aimed at selling surplus real properties and addressing the problems regarding the Department of Administration's surplus property process. We also made several recommendations for legislative consideration to strengthen relevant laws in several areas.

AGENCY RESPONSE

- Department of Administration officials generally agreed with our recommendations. Of the five agencies for which we identified properties as surplus, officials at Osawatomie State Hospital, Kansas Neurological Institute, and the Kansas Commission on Veterans' Affairs disagreed with that designation.

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State Asset Management: Evaluating Possible Cost Savings and Revenue Enhancements through Property Sales
(November 2012) Contact: Katrin Osterhaus

What We Recommended	Reported Actions	Current Status
For Executive Action:		
1. To act on the surplus properties we identified starting on page 7, the Department of Administration should collaborate with the respective agencies, request the Governor to declare the properties surplus, and promptly start the sale process in part to benefit from favorable agricultural land values.	The Department of Administration has taken some actions. For example, the following properties have been sold: Flat parking lot, Hays, ($32,000); Office Building, Emporia, ($50,000); Dillon House, Topeka, ($700,000); Parking Lot, Topeka, 2,505,000 (sale not completed). Additionally, the following properties are in the process of being sold: 182 acres agricultural land, Topeka (appraisal and survey in process); Office Building, Atchison, (appraisal and survey in process); 160 acres, JJA Campus, Atchison ($500,000 offer, contract pending).	**In process.**
2 To address the issues with identifying and selling surplus real property identified on pages 11 and 12, the Department of Administration should:		
a. establish and disseminate clear criteria for identifying surplus real property. b. create and disseminate guidelines on the sale of surplus real property readily available to all state agencies.	Officials have developed guidelines, located on the Department website, for designating property as surplus, and offering it for sale through sealed bids, or selling it at auction.	**Implemented.**
c. periodically review state land to identify potential surplus real property.	Officials said the Delegated Audit Team has expanded its audit plan for Fiscal Year 2014 to include real property in its sampling of capital assets. These agency reviews were to begin in in the fall of 2013.	**Implemented.**
3. To address the issues with the accuracy and completeness of the state's real property inventory identified on pages 20 and 21, the Department of Administration should:		
a. revise its policies to remove the $100,000 minimum threshold necessary for state land and buildings to be included in the real property inventory.	Officials said that as of June 2013, the department's policy manual was revised to require all real property to be identified in the SMART system, including real property under $100,000 in value. For agencies with property already liste in SMART, the department requested an update and verification of the completeness and accuracy of those records. They required agencies to provide a signed form certifying that their real-property records in the system are accurate and complete.	**Implemented.**

What We Recommended	Reported Actions	Current Status
b. periodically review the real property inventory information to verify the completeness and accuracy of the data, and follow up with agencies to fix any issues discovered through those reviews.	This verification will be part of the work of the Delegated Audit Team in Fiscal Year 2014.	**Implemented.**
4 The Department of Administration should report back to the Post Audit Committee on its progress of implementing these recommendations by April 1, 2013.	The department provided an update to the Legislative Post Audit Committee on March 28, 2013.	**Implemented.**
For Executive Consideration:		
1. To address the issues regarding the viability and efficiency of the State Surplus Property program we identified starting on page 15, the Department of Administration should study the program's ongoing viability. Such a study should include:		
a. a thorough evaluation of the program's detailed expenditures and revenues to determine which entities(state agencies, other eligible stakeholders, the public) benefit most from the program.	Officials said such a study was conducted.	**Implemented.**
b. input from state agencies about how the program could be improved.	The program hired a new manager, who surveyed agencies for improvement ideas.	**Implemented.**
c. a review of alternative methods to the current brick-and-mortar surplus property center, such as a website that would facilitate the transfer of items from one entity to another.	The department reported that officials are looking at possible ways of redistributing property, including through a website.	**Implemented.**
d. a review of alternative methods for disposing of surplus items that have no value.	Officials have looked at the amount of time that surplus items of little or no value are held, so as to not waste limited space.	**Implemented.**
2 The Department of Administration should report back to the Post Audit Committee on its intended course of action on changes to the State Surplus Property program by April 1,2013.	The department provided an update to the Legislative Post Audit Committee on March 28, 2013.	**Implemented.**

	What We Recommended	Reported Actions	Current Status
For Legislative Consideration:			
1	The Legislative Post Audit Committee should consider introducing a bill to amend K.S.A.75-6609 to address many of the issues identified in the audit.	The House Appropriations Committee introduced House Bill 2396, which would amend current law concerning the Secretary of Administration's authority to sell surplus real estate owned by any state agency. The bill would require each state agency to develop and maintain a list of real estate and to transmit the list annually to the Secretary, who would then be required to publish the list, and would no longer have to consult with agency heads to determine if a property should be declared surplus real estate, as required by current law. The bill also would streamline the process for declaring property surplus. At the end of the 2013 session, the bill was in House Ways & Means.	**Implemented.**
2	To address the issue with agencies keeping all lease revenues identified on page 13, the Legislature should consider introducing a bill to extend the requirements on revenue generated from selling state land to revenues generated from leasing state land.	No bill was introduced.	**Not implemented.**
3	To address the issue with the outdated statutory language identified on page 21, the Legislature should consider introducing a bill requiring the Revisor of Statutes to identify and amend any references to statutorily created Department of Administration positions that no longer exist.	The original version of 2013 SB 102 addressed a single reference to the Director of Accounts and Reports in the State Treasurer's statutes. The bill was amended in House committee to include additional language that would provisionally address all references in all statutes to the Director of Accounts and Reports. SB 102 was gutted and used for another bill. The amended contents of SB 102 were inserted into Sub for HB 2037, but the bill was not debated on the Senate floor.	**Implemented.**

Legislative Post Audit
Performance Audit
Report Highlights

Highlights

The Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management

Report Highlights

September 2012 ● R-12-009

Audit Concern

Legislators have expressed concerns about recent personnel actions taken by the board and how they affected the board's management.

Other Relevant Facts for Question1

The Board of Veterinary Examiners is responsible for licensing veterinarians and veterinary clinics. Additionally, the board determines whether a veterinarian has violated the Veterinary Practice Act.

The board employs three full-time staff: a director, an inspector, and an administrative assistant

The director began taking a small number of furlough hours in 2005. However, from August 2010 to March 2011, the director only worked an average of 18 hours per pay period.

In addition, the director voluntarily reduced his salary by 14% so the agency's two staff could have pay raises of 10% and 21%.

AUDIT QUESTION 1: *Have recent personnel actions taken by board staff been appropriate?*

AUDIT ANSWERS and KEY FINDINGS:

- In fiscal year 2011, the board authorized two unconventional personnel actions.
  - Starting in August 2010, the board allowed the agency director to take almost 1,000 furlough hours during a seven month period.
  - At the director's request, the board reduced his salary to give his two employees significant raises.

Findings Related to the Director's Furlough

- The director's furlough was not appropriate for several reasons:
  - The furlough was not expressly allowed by state law because regulations only allow for furloughs for classified employees (the director is unclassified). In 2004, Department of Administration staff inappropriately applied classified employee furlough regulations to the director.
  - The director did not submit a new furlough plan to the Department of Administration before increasing his furlough hours in fiscal year 2011.
  - Our analysis does not support the director's claim that his furlough was necessary because of budget problems.
  - The oversight board approved an open-ended and poorly defined furlough.

- The director's fiscal year 2011 furlough coincided with a second job in the veterinary field.
  - The director's second job was in the veterinarian field but he did not seek a formal opinion from the Governmental Ethics Commission about possible conflicts of interest because he did not think he had any conflicts.

- The furlough's fiscal impact on the state was relatively small.
  - The director received $33,000 less in pay during the furlough. However, the director earned three additional weeks of leave because of the Department of Administration's decision to extend furlough provisions to the director.
  - The director's retirement benefits may be reduced by his furlough, but his health insurance was not affected.

Findings Related to Salary Changes

- The second personnel action related to agency staff pay changes appeared to have been approved appropriately. The director voluntarily accepted a pay reduction so the agency's two staff could receive pay increases.

Audit Question 2: *Is the Board of Veterinary Examiners being adequately managed?*

AUDIT ANSWERS and KEY FINDINGS:

- The staff were inadequately managed while the director was on furlough in 2010 and 2011.
  - This was largely because in such a small agency the director could not delegate his supervisory responsibilities to another staff person, nor could he delegate his role as agency director.
  - The staff generally functioned well while the director was on furlough, but some problems did arise with inspections and complaint investigations.

- The agency's cash handling process is poorly designed and inadequately supervised, putting the agency at risk for fraud or abuse.
  - The administrative assistant is responsible for all aspects of cash handling and writes personal checks for any actual cash the agency receives.
  - The director does little to oversee the cash handling process, which compounds the risk for fraud.
  - Although the agency is at high risk for fraud, we did not find evidence of actual fraud.

- The agency's inspection process has a number of deficiencies and appears superficial.
  - The agency's inspection process does not follow best practices or meet all regulatory requirements.
  - The agency's inspections appear to be conducted quickly and rarely find non-compliance issues.
  - The significant workload of the inspector may contribute to inspections being conducted so quickly.
  - A number of inspections were not conducted every two years in accordance with the agency's practice.

- The agency lacks written policies and procedures and does not maintain appropriate management data.

SUMMARY OF RECOMMENDATIONS

Recommendations:

- The board should stop accepting cash payments, address the weaknesses in the inspection process, and develop a written policy and procedure manual.
- The Department of Administration should end the practice of extending furlough protections to unclassified employees.

AGENCY RESPONSE

- The Board of Veterinary Examiners and the Department of Administration concurred with our findings.

HOW DO I GET AN AUDIT APPROVED?

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Other Relevant Facts for Question 2

The agency's single inspector conducts between 300 and 400 inspections per year, and covers the entire state. The inspector also assists the director and contracted litigation counsel with about 50 complaint investigations a year.

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The Board of Veterinary Examiners:
Evaluating Issues Related to the Board's Management
(September 2012) Contact: Heidi Zimmerman

What We Recommended	Reported Actions	Current Status
Question 1		
1. To reduce the risk of fraud or abuse discussed on page 13 the Board of Veterinary Examiners should stop accepting cash payments from licensees.	Officials said that cash payments have not been accepted since September 2012.	**Implemented.**
2. To address the weaknesses in the inspection process discussed on pages 14 and 15 the board should:		
a. implement a risk-based approach to scheduling inspections.	This recommendation has been fully implemented since September 2012 utilizing a risk based scheduling matrix approved by the Board August 23, 2012.	**Implemented.**
b. except in clinics that only offer irregular hours, (feed lots, pet stores) implement unscheduled inspections.	Policy of unscheduled inspections except at premises that only offer irregular hours was approved by the Board August 2012.	**Implemented.**
c. revise the inspection form to include all items in regulations.	Officials said this recommendation has been fully implemented since September 2012.	**Implemented.**
3. To address the issues associated with not having written policies and procedures, the agency should develop a policy and procedure manual to document the licensing process, inspections, and complaint investigations.	The already existing policy and procedures of the agency have been committed to a written manual which was approved by the Board September 2012.	**Implemented.**
4 To address the issue of inappropriately extending furlough regulations, Department of Administration officials should end the practice of extending furlough protections to unclassified employees. If Department officials wish to extend the state regulations, they should follow the prescribed process for amending regulations.	The Department of Administration indicated it has discontinued the practice of extending furlough protections to unclassified employees. Further, the Board of Veterinary Examiners has discontinued the use of furloughs as all of the Board's staff are unclassified employees.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

Juvenile Justice Authority: Evaluating Safety and Program Issues at the Kansas Juvenile Correctional Complex, Part I

Report Highlights

July 2012 ● R-12-006

Audit Concern

Legislators have expressed a variety of concerns about the operations at KJCC, including the safety and security of juvenile offenders and corrections officers.

Other Relevant Facts for Question 1

The Juvenile Justice Authority (JJA) has been responsible for supervising and providing services to all juvenile offenders in state custody since 1997.

The Kansas Juvenile Correctional Complex (KJCC) is a medium and maximum-security facility located in Topeka. KJCC houses about 220 male and 20 female juvenile offenders between the ages of 13 and 22.

***AUDIT QUESTION 1*:** Does the Kansas Juvenile Correctional Complex Take Adequate Steps to Ensure the Safety of Juvenile Offenders and Staff?

AUDIT ANSWERS and KEY FINDINGS:

Findings Related to Specific Security and Safety Issues:

Overall, we identified numerous safety and security problems at the Kansas Juvenile Correctional Complex (KJCC):

- KJCC staff have not adequately supervised juvenile offenders, which has led to offender injuries and misconduct.
  - Poor supervision in living units and the dining area has led to theft, injuries, and sexual misconduct.
  - Failure to properly monitor juvenile offenders in the segregation unit has led to juveniles harming themselves.
  - Juvenile offenders also have harmed themselves while on suicide precaution because they were not adequately supervised.
  - Offenders assisting in the kitchen and dining area were not adequately supervised, which has been an ongoing safety problem.
- Staff routinely have allowed doors to be propped open or unlocked at times, allowing juveniles to freely roam living units and access unauthorized areas.
  - Doors within the living units have routinely been propped open or left unlocked.
  - Doors that are meant to control movement throughout the facility have not been properly monitored or secured, allowing juvenile offenders to roam in areas they should not be.
  - In the school area and for some professional staff offices, doors have been propped open as a way for staff to protect themselves.
- KJCC staff have done a poor job of keeping prohibited items out of the facility.
  - Security at KJCC's two entrances has been inadequate to keep prohibited items from entering the facility.
  - KJCC has not been regularly searched for prohibited items as required.
  - KJCC officials have not acted on the results of searches.
  - The facility does not have clear policies or procedures for tracking, investigating, or disposing of prohibited items once found.

- KJCC staff have not tracked, inventoried, or secured keys and tools.

  - Two recent reviews of the facility found numerous problems with key control.
  - JJA's own internal review showed that officials do not have good control over tools or other items that could be used for harm.
  - KJCC has recently begun taking steps to correct problems with its key and tool control, but still has room for improvement.

Findings Related to Personnel Management:

Safety and Security Problems at KJCC have been compounded by poor personnel management.

- Officials have employed staff with felony or drug convictions because the facility's background check process was inadequate.

  - The overall process for background checks has been disorganized and inadequate to ensure appropriate employees work at the facility.
  - The facility recently hired two juvenile corrections officers despite drug-related convictions.
  - Annual background checks on two current employees revealed unallowable criminal convictions, but officials have not dismissed or disciplined them.

- Juvenile corrections officers have not received sufficient and appropriate training in recent years.

  - Three of nine new staff who were promoted to permanent status in 2011 did not have the statutorily required 160 training hours.
  - Most existing juvenile corrections officers have not completed the required number of annual training hours in recent years.
  - The facility has not targeted its training regimen to areas of major concern, as required by policy.

- KJCC officials have done a poor job of disciplining staff for policy violations.

  - Staff at KJCC have not been consistently disciplined for policy violations.
  - KJCC officials have not applied progressively stronger penalties for repeat violations.
  - Officials have not maintained adequate data on disciplinary actions.

- There is some evidence that shifts at KJCC have not been staffed and supervised properly to ensure safety and security.

  - About 40% of employees responding to our survey said they were aware of instances when KJCC was not staffed as called for by policy.
  - KJCC officials were working on a staffing analysis, as recommended in a review by the Department of Corrections.
  - Until recently, supervisors have not been covering shifts that are most incident-prone.
  - Comments from staff responding to our survey indicated they did not feel adequately supervised.

Other Relevant Facts

Previous performance audits in 1989 and 1994 had found recurring problems with poor management and lax security practices at KJCC.

Findings Related to the Overall Security Environment:

The environment at KJCC has not been conducive to ensuring the safety and security of juvenile offenders and staff.

- KJCC's management has been disorganized and has done a poor job of communicating safety and security policies.
  - KJCC management officials did not have processes in place to handle routine tasks, have failed to follow through on actions, and in general, record keeping at the facility has been inadequate.
  - Management has also done a poor job of establishing and communicating clear, concise, and easy-to-follow safety and security policies.

- Severe problems with turnover have increased safety and security risks.
  - Over the past five years, KJCC has had the highest turnover rate (32%) among most Kansas correctional facilities.
  - In addition to staff turnover, KJCC has had four different superintendents in the past six years.
  - Several factors appear to have contributed to the high turnover at KJCC, including lagging salaries for corrections officers, stressful working conditions including forced overtime, and low staff morale.
  - High turnover increases the risk of harm to juvenile offenders and staff.
  - KJCC officials told us they have taken some steps to try and address KJCC's high turnover rate.

- JJA and KJCC officials appear to have favored convenience and expedience over safety and security.
  - Numerous safety and security problems we found were caused by both management and staff putting convenience before safety and security.
  - KJCC staff do not perceive management as being committed to safety and security—only 56% agreed that safety and security is an important concern of management.

- KJCC management has done a poor job of addressing safety and security problems once they have become aware of them.
  - KJCC officials have not routinely reviewed safety and security incidents to identify and correct problems.
  - JJA and KJCC officials have known about the safety and security issues at KJCC for years, but have failed to remedy the problems.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- We made a series of recommendations aimed at addressing the specific security and safety issues at KJCC. These included recommendations for supervising juvenile offenders, keeping prohibited items out of the facility, securing tools and keys, and cleaning up policies and processes.
- We also made numerous recommendations to address the facility's personnel management problems in the areas of background checks, proper facility staffing, employee discipline, and staff training.
- We made recommendations to address problems with the Juvenile Justice Authority's and KJCC's overall security environment. These included recommendations to address turnover and the facility's critical incident review process.
- Finally, we recommended that JJA and KJCC officials provide a status report on the implementation of these recommendations to the Legislative Post Audit Committee by December 2012, and that the Committee consider a follow-up audit.

AGENCY RESPONSE

- Agency officials agreed with the findings and indicated they would implement the recommendations.

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Follow-Up: Implementation of Recommendations Made in…

JJA:
Evaluating the Kansas Juvenile Correctional Complex, Part 1
(July 2012) Contact: Laurel Murdie

What We Recommended	Reported Actions	Current Status
Question 1		
1. To address the problems with officers inadequately supervising juvenile offenders as identified on pages 9 through 15, JJA and KJCC officials should ensure existing policies are followed and enforced with progressive and consistent discipline.	Officials report that they have instituted a comprehensive quality-assurance (QA) program that includes monitoring and documenting a variety of items, including direct observation of staff's supervision of youth, and checking door security. The agency has instituted a system of progressive discipline for staff found out of compliance.	**Implemented.**
2. To address the issue of inadequate tracking of allegations of abuse, neglect or sexual assault ofjuveniles as discussed on page 31, JJA and KJCC officials should follow the policies and track incidents to ensure all allegations are properly and consistently reported and investigated.	Policies have been revamped. As part of the QA program, staff periodically interview staff and offenders regarding alleged or observed incidents, and at each 180-day review offenders are administered a Sexual Assault and Vulnerability questionnaire. Regular meetings have been instituted to cross-check all logs and to monitor compliance.	**Implemented.**
3. To address the issues related to prohibited items entering and remaining in the facility as identified on pages 15 through 19, JJA and KJCC officials should:		
a. Review and update policies and procedures specific to searches and contraband to ensure they are clear, consistent, represent current practices, and provide sufficient guidance to staff, including forms to be completed and the individuals who should be notified.	The agency has revised its policy to include clear guidance on how to manage and process contraband. The new policy has been distributed to staff.	**Implemented.**
b. Establish and implement a process to enforce policies concerning searches of individuals and items entering the facility with progressive and consistent discipline for staff that do not follow the policies.	The security staff director and other senior staff conduct periodic vulnerability checks, which consist of officials trying to bring contraband through the security post. Staff who fail to find all the contraband are counseled.	**Implemented.**

What We Recommended	Reported Actions	Current Status
c. Assess the process for searching individuals and items entering the facility and determine if additional staff or equipment is needed.	Monthly tests of equipment such as metal detectors and wands were instituted in August 2012. Documentation of the monthly checks is sent to administrative staff, including documentation of any repairs made or needed.	**Implemented.**
d. Develop and implement a process to ensure all types of searches (canine,facility plan, living units etc.) are frequent, thorough, unannounced, and well documented.	Policies have been revised, and unannounced searches have been carried out.	**Implemented.**
e. Develop and implement a process to ensure investigations are conducted and the results are referred to law enforcement or prosecutors as appropriate.	Through staff reorganization, officials were able to add a second KJCC investigator, which will result in more timely investigations. Administration staff also have acted to educate facility and central office staff on mandatory reporting requirements.	**Implemented.**
f. Develop and implement a process to ensure appropriate disciplinary actions are taken for staff that are found with prohibited items.	The superintendent's monthly reports include a synopsis of disciplinary action for the month to check against results of vulnerability checks.	**Implemented.**
g. Develop and implement policies and a process to track, investigate,and dispose of contraband. These policies and procedures should clarify how items are to be inventoried and preserved, who has access to them, and what the process is for final disposal.	Policies have been reviewed and updated. KJCC has established an evidence locker for securely tracking, maintaining, and disposing of contraband.	**Implemented.**
h. Develop training for staff on searching, identifying, documenting, preserving,and notifying appropriate individuals when prohibited items are located.	All juvenile corrections officers and direct care staff at KJCC have been trained in crime scene preservation. JJA will provide refresher training in the annual training plan on the control of contraband, pat searches and facility searches for all juvenile corrections officers and direct care staff.	**Implemented.**
i. Develop a process for clinical and social work staff to be notified when youth are identified in possession of drugs, alcohol or derivatives of such items.	The updated agency search policy now includes a provision to notify clinical, medical, substance abuse counselors and social work staff when youth are found to be in possession of drugs, alcohol or derivatives.	**Implemented.**

What We Recommended	Reported Actions	Current Status
4 To address the issues of inadequate key and tool control identified on pages 19 through 20, JJA and KJCC officials should implement the recommendations contained in the Department of Corrections report and those previously identified in JJA's internal review.	A tool control policy has been implemented. Shadow boards is being used, in addition to tool security and marking. A key control policy has been implemented, and key and tool control will be included in staff training.	**Implemented.**
5 To address the inconsistencies with internal management policies and procedures, facility orders and post orders, JJA and KJCC officials should review and amend policies that are ambiguous, cumbersome or outdated; remove any outdated or rescinded policies and procedures from all locations and sources; implement a consistent, systematic, and timely process for communicating policy and procedural changes to staff; and implement a process to regularly review the policies and procedures and document such review.	The updated policy outlines the process to communicate changes to staff. It also includes a comprehensive review of all internal policies and procedures and facility orders so that the end result will be that these documents will be in alignment with one another. Additionally, a systematic process has been established to review policies annually.	**Implemented.**
6. To address the issue of poor personnel management identified on pages 21 through 24, JJA and KJCC officials should:		
a. revise the hiring process to ensure that new employees meet qualifications, all documents have been submitted, all background checks submitted, and everything is properly documented.	The hiring process has been revised and the policy has been updated.	**Implemented.**
b. establish a process to adequately ensure timely completion of annual background checks are conducted timely for current employees, that verification is retained, and any exceptions for continued employment are documented in the personnel file.	All annual background checks have been conducted, and follow-up has occurred, including disciplinary actions. The process for tracking annual background checks has been revised.	**Implemented.**
c. ensure that personnel records are properly secured and retained according to record retention policies.	JJA has completed an overhaul of the personnel records filing system at KJC. Personnel files are now organized in a uniform method for all current staff.	**Implemented.**

What We Recommended	Reported Actions	Current Status
7. To address inadequate staffing as identified on pages 28 through 30, JJA and KJCC officials should complete a staffing analysis, fill authorized positions as needed, reallocate staff to appropriate shifts and posts, and develop a process to conduct such staffing analyses regularly.	The Superintendent of KJCC has completed this staffing analysis. Staffing will increase over the next few years. Shift supervisors have been distributed between all three shifts, and security posts were added in high risk areas.	**Implemented.**
8. To address the inconsistent and ineffective discipline process identified on pages 26 through 28, JJA and KJCC officials should implement a consistent and progressive discipline process, and track disciplinary actions over time and use the data when making disciplinary decisions.	Human Resources staff have conducted training for KJCC supervisors on progressive discipline, and the relevant policies and processes have been revised.	**Implemented.**
9 To address the issue of inadequate training identified on pages 24 through 26, JJA and KJCC officials should: Revise the process to ensure that corrections officers are not promoted to permanent status before they have met the statutorily required 160 training hours; ensure that staff receive the required annual training; ensure the annual needs assessment is conducted as required by policy; and ensure annual training is targeted to address areas of major concern.	Training oversight is now being provided by the Kansas Department of Corrections staff development manager. Policies have been revised to require that trainees who fail to satisfactorily complete orientation and basic training will not achieve permanent status or certification as a corrections officer and may be subject to dismissal. The training department now houses its data with the Department of Corrections. This provides training staff with a consistent and reliable method to monitor staff progress towards meeting training requirements and generate the necessary training reports.	**Implemented.**
10 To address the issue of staff turnover identified on pages 33 through 36, JJA and KJCC officials should work with the Department of Administration to hire juvenile corrections officers at the same level as the Department of Corrections, ensure that juvenile corrections officer salaries are periodically adjusted to remain competitive, and develop and implement a plan to reduce forced overtime.	Executive Directive 12-430 authorized the starting rate for Juvenile Corrections Officer I's to equal that of entry level Corrections Officers with the KDOC effective June 10, 2012. In addition to the rate increase, the Executive Directive also established parity with DOC for shift differential pay. A staffing analysis has already been conducted, and an annual staffing analysis will be conducted.	**Implemented.**

What We Recommended	Reported Actions	Current Status
11 To address the issue of critical incident reviews not being completed as discussed on pages 37 through 38, JJA and KJCC officials should develop and implement a process to ensure the reviews are conducted, documented, and that corrective actions are taken.	The relevant policy has been revised and now specifically defines a critical incident and a procedure for reviewing the incident. Directives outlining the process and responsibilities to complete the review were also included.	**Implemented.**
12 JJA and KJCC officials should provide the Legislative Post Audit Committee a written status report on the implementation of these recommendations by December 1, 2012.	JJA provided regular updates to the committee for a full year.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

Kansas Lottery: Funding of Scholarships for Veterans

Report Highlights

July 2012 ● R-12-008

Audit Concern

Legislators were interested in knowing whether the National Guard Educational Assistance Act duplicates federal assistance available through the GI Bill and other federal programs.

Other Relevant Facts

The state's National Guard Educational Assistance Program provides funding to cover the cost of tuition and fees for members of the Air and Army National Guard to attend eligible post-secondary institutions.

Between Fall 2007 and Spring 2012, the state's National Guard Educational Assistance Program covered about 75% to 100% of National Guard students' requested tuition assistance.

Post 9-11 GI Bill benefits cover up to 100% of veterans' tuition and fees, as well as cover some text book and living costs. These benefits increase as a veteran accumulates more active duty time.

Veterans become eligible for 40% GI Bill benefits after serving three months of active duty, but are not eligible for 100% benefits until they complete at least 36 months of active duty.

AUDIT QUESTION: Do National Guard Educational Assistance Act scholarships duplicate available federal assistance?

AUDIT ANSWERS and KEY FINDINGS:

- The state and federal education assistance programs cover two different National Guard populations, although there is some overlap.
  - The state's National Guard Educational Assistance Program is available to most members of the Air and Army National Guard, regardless of their previous service history.
  - The federal Post 9-11 GI Bill (GI Bill) is available to members of the Air and Army National Guard who have served at least three months of eligible active duty.
  - Most members of the Air and Army National Guard who have served at least three months on active duty since September 2001 are eligible for both the federal GI Bill and the state scholarship program.
- For veterans who are eligible for both the state and federal programs, it is rare that federal dollars could fully replace state benefits.
  - The amount of federal GI Bill benefits a National Guard member receives depends on the amount of active duty they have served.
  - Members of the National Guard would need to qualify for a significant amount of their GI Bill benefits (80% to 100%) in order for federal funds to fully duplicate state benefits. This requires 24 to 36 months of active duty.
  - Very few members of the National Guard appear to qualify for significant GI Bill benefits that would fully replace their state benefits.
- Eliminating the state's National Guard Educational Assistance Program would have little impact on members of the Army Guard, but would significantly affect members of the Air Guard.
  - Members of the Air Guard use funding from the state's National Guard Educational Assistance Program significantly more than members of Army Guard do.
  - Members of the Army Guard would have minimal additional costs if the state's educational assistance program were eliminated because they are eligible for Federal Tuition Assistance.
  - Members of the Air Guard would incur significant costs if the state's educational assistance program were eliminated because they are not eligible for Federal Tuition Assistance.

- State General Fund monies make up a significant portion of the National Guard Educational Assistance Program funding.
  - Since 2003, profits from the Lottery's Veteran game have been used to fund the state's National Guard Education Assistance Program.
  - However, in recent years appropriations from the State General Funds have been increasingly used to maintain the state's program funding.
- Language in the National Guard Educational Assistance Act may be outdated.
  - Language in the Kansas National Guard Educational Assistance Act refers to the Federal Educational Assistance Program (FEAP), which appears to no longer exist.

SUMMARY OF RECOMMENDATIONS

Recommendation:

1. We recommended the Legislature consider introducing a bill to update language in the National Guard Educational Assistance Act.

AGENCY RESPONSE

- In general, department officials agreed with the findings.

HOW DO I GET AN AUDIT APPROVED?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the Division must be approved by the Legislative Post Audit Committee, a 10-member committee that oversees the Division's work. Any legislator who would like to request an audit should contact the Division directly at (785) 296-3792.

The Federal Tuition Assistance program covers a significant portion of the cost of tuition and fees ($4,500 per year) for members of the Army Guard to attend eligible universities. This federal program does not seem to overlap with the state scholarship program.

Army Guard members tend to use the state program as a secondary funding source to pay any remaining costs not covered by the Federal Tuition Assistance.

Members of the Air Guard are not eligible for the Federal Tuition Assistance Program. Therefore, they tend to use the state program as their primary funding source.

Since Fall 2007, 81% of the National Guard Educational Assistance Program participants have been members of the Air National Guard who used 90% of the program's funding.

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Follow-Up: Implementation of Recommendations Made in…

Kansas Lottery:
Funding of Scholarships for Veterans
(July 2012) Contact: Matt Etzel

What We Recommended	Reported Actions	Current Status
Question 1		
1. To address the problem with the Kansas National Guard Educational Assistance Act identified on page 17 of the report, the Legislative Post Audit Committee should consider introducing a bill to update K.S.A. 74-32,146.	Substitute for House Bill 2001 would clean up the reference to federal programs in the Kansas National Guard Educational Assistance Act. At the end of the 2013 session, the bill had been referred back to the House Veterans, Military, and Homeland Security Committee.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program

Report Highlights

January 2012 ● R-12-001

Audit Concern

During the 2011 legislative session, House Bill 2390 proposed eliminating the Kan-ed program and its funding. Proponents argued Kan-ed has accomplished its mission, while opponents argued it provides a needed service, Senate Substitute for House Bill 2014 required Legislative Post Audit to conduct a performance of the program.

Other Relevant Facts:

Created in 2001 to provide broadband Internet access and distance learning capabilities for schools, hospitals, and libraries, Kan-ed is governed by the Kansas Board of Regents.

According to Kan-ed data, 450 of the 880 members were connected to the network as of September 2011.

Estimated Potential Cost Savings as a Result of This Audit:

About $2 million annually

Audit Question: What critical services does Kan-ed provide its connected members, and could members afford to pay for those services?

AUDIT ANSWERS and KEY FINDINGS:

Findings Related to Internet Access:

- Although the Kan-ed network is connected to the Internet, it is a very slow and expensive way of providing Internet access.
  - Kan-ed provides free access to the network for schools, libraries, and hospitals.
  - Although the network can be used to access the Internet, it was designed to support high-quality video conferencing and distance learning.
  - A 1.5 megabit network connection is free to the member, but Kan-ed pays about $690 a month ($8,000 a year).

- Most connected members need commercial Internet access or no Internet connection at all.
  - 57% of Kan-ed network connections could possibly be replaced with commercial internet connections or disconnected entirely.

- Kan-ed could save up to $2 million a year by switching slightly more than half of members to commercial Internet and disconnecting others.
  - Commercial Internet service is readily available statewide.
  - It is likely that many Kan-ed members could afford to purchase Internet services from a commercial provider.
  - Some of the initial savings from disconnecting members from the Kan-ed network could be offset by penalties in the State's contract with AT&T. The estimated the penalty amount is slightly less than $800,000.

Findings Related to Video Conferencing and Distance Learning:

- About one-third of the connected members appear to have used the Kan-ed network for video conferencing and distance learning.
  - K-12 schools and high education institutions accounted for nearly all video conferencing hours and used the network primarily for distance learning.
  - Hospitals rarely used the video conferencing capabilities of the Kan-ed network, and when they did, it was for continuing education rather than telemedicine. Libraries barely used the network for video conferencing.

- A number of less costly alternatives could support video conferencing and distance learning, but the cost and quality of those options vary.
  - Charging members for access to the Kan-ed network would transfer costs away from the state and likely eliminate most connections that don't use the network's full capacity.

- Merging the Kan-ed network with KanREN may not reduce total network operating costs, but could reduce the state's portion of those costs.
- Eliminating the Kan-ed network and relying on commercially available Internet-based video conferencing applications should significantly reduce costs, but quality may suffer.

Findings Related to Other Services:

- Kan-ed spent $2.4 million on databases and software services in fiscal year 2011, but providing content is not part of Kan-ed's statutory mission.
  - Members use the databases and services, but the benefits of these haven't been fully evaluated.
  - Kan-ed is not needed to access these services.
  - It is not clear if the Kansas Universal Service Fund can be used for this purpose.

Other Findings:

- The Kan-ed program has focused on connecting new members and has not been managed to control costs.
  - Kan-ed's primary focus over the past several years has been connecting new members to the network.
  - Kan-ed has not formally assessed each member's needs before connecting them to the network, as required by statute.
  - Kan-ed has done a poor job of monitoring network connections to ensure members actually need them and has rarely disconnected unneeded connections.

- Since 2009, Kan-ed has provided almost $1 million in grants and subsidies to entities that are not eligible for membership. Further, some entities are connected to the network even though they aren't eligible for membership.

WE RECOMMENDED

- During the 2012 session, the Legislature should decide whether the state should continue to provide a network to support broadband Internet access, video conferencing, and distance learning, and whether the state should continue to pay for on-line content.
- The Board of Regents should discontinue any connections, grants or subsidies for any entity that is not a school, library or hospital. It should develop a process for monitoring use of network connections and disconnect members who do not need a network connection and convert members' connections to commercial Internet if needed.

Agency Response: The Kansas Board of Regents concurred with the recommendations.

HOW DO I GET AN AUDIT APPROVED?

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Other Relevant Facts:

During fiscal year 2011, Kan-ed spent about $11 million to provide a private network, databases and software, and other services.

In fiscal year 2012, Kan-ed was appropriated $6 million from the Kansas Universal Service Fund; a $4 million reduction from the previous year.

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Kansas Board of Regents:
Evaluating the Effects of Eliminating the Kan-ed Program
(January 2012) Contact: Laurel Murdie

What We Recommended	Reported Actions	Current Status
Question 1		
1. To clarify the purpose and role of the Kan-ed program, the President of the Senate and the Speaker of the House should consider directing one or more committees to study the Kan-ed program and make recommendations during the 2012 Legislative Session regarding the program's future.	2012 Senate Substitute for HB 2390: --decommissioned Kan-ed provided circuits and directed that Kan-ed members transition to commercial broadband circuits no later than June 30, 2013 --authorized the Kan-ed program to charge fees for use of video services provided by Kan-ed beginning July 1, 2013. Kan-ed discontinued providing content at the end of FY12. --directed the Kansas Department of Commerce to create a study on the Kan-ed program. 2013 House Bill 2201: --creates the Telecommunications Study Committee --further deregulates telecommunications in Kansas --makes changes to distributions from the Kansas Universal Service Fund --allows the Board of Regents to charge fees for services provided by the Kan-ed program --requires the Telecommunications Study Committee to provide an annual report to the Legislature prior to December 31, 2014 -- requires the Department of Revenue to submit an audit of the KUSF to the Telecommunications Study Committee by November 1, 2014.	**Implemented.**

What We Recommended	Reported Actions	Current Status
Question 2		
1. To ensure the Kan-ed program only provides resources and other services to entities covered by state statute, the Board of Regents should discontinue any network connections or other grants or subsidies for any entity that is not a school, library, or hospital.	In accordance with the 2012 legislation, all Kan-ed circuits and content have been discontinued. Kan-ed video services are only available to Kan-ed members. The 2012 legislation effectively eliminated the entire state subsidy of $10 million annually in funding from the Kansas Universal Service Fund to support broadband service for Kansas hospital, libraries, K12 schools, and higher education.	**Implemented.**
2. To help ensure the Kan-ed program continues to meet the broadband needs of schools, libraries, and hospitals without incurring unnecessary costs, the Board of Regents should:		
a. Develop commercial Internet alternatives to offer to members who need help with broadband access, but do not need access to the Kan-ed network for video conferencing or distance learning.	In accordance with the 2012 legislation, all Kan-ed circuits and content have been discontinued.	**Implemented.**
b. Continue to review the use of all existing Kan-ed connections to determine whether the members need access to the Kan-ed network. For those that do not need access to the network, either convert the member to a commercial Internet connection, if needed, or disconnect the member if it does not need help with broadband access.	In accordance with the 2012 legislation, all Kan-ed circuits and content have been discontinued.	**Implemented.**
c. Develop a process to assess the broadband needs of any member seeking a new connection to the network and to only provide a connection that is appropriate for their needs.	In accordance with the 2012 legislation, all Kan-ed circuits and content have been discontinued.	**Implemented.**
d. Develop a process for monitoring the ongoing use of the network connections to ensure the members continue to need access to the network, and to convert or eliminate connections as appropriate.	In accordance with the 2012 legislation, all Kan-ed circuits and content have been discontinued.	**Implemented.**

Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Estimating Potential Costs Related to Implementing the No Child Left Behind Waiver in Kansas

Report Highlights

December 2012 ● R-12-017

Summary of Legislator Concerns

Legislators want to know both the short- and long-term potential costs of implementing the Common Core standards and other requirements of the No Child Left Behind waiver.

Background Information

To implement the NCLB waiver, KSDE and school districts will incur two types of costs—real costs and opportunity costs.

- *Real costs refer to out-of-pocket expenditures for goods or services.*
- *Opportunity costs refer to the value of alternatives that must be foregone to pursue other options. For example, a school district may decide to devote two hours of a regularly scheduled professional development day to train teachers on the new Common Core standards. That will not necessarily cost the school district any new money, but it will lose the opportunity to train on other topics.*

***QUESTION*:** What Are the Potential Costs of Implementing the NCLB Waiver in Kansas K-12 Schools Over the Next Several Years?

- The NCLB waiver has four principles that states must agree to. These are: (1) adopting college and career-ready academic standards; (2) assessing student and school performance; (3) assessing teacher and principal performance; and (4) reducing duplicate reporting and paperwork.
- Over the next five years, school districts will likely incur between $34 million and $63 million in real or opportunity costs to implement the NCLB waiver's four principles, but the Kansas State Department of Education (KSDE) might actually reduce its expenses.
  - Most of the estimated costs for school districts are attributable to implementing the college and career-ready standards (Common Core standards).
  - School district officials should be able to take steps to mitigate most of the real (out-of-pocket) costs of implementing the NCLB waiver's principles.
  - KSDE likely will incur minimal costs to implement the NCLB waiver and may achieve some future savings.

Findings Related to Principle 1 (College and Career Readiness)

- KSDE adopted the Common Core standards in 2010 and these standards meet the waiver's college and career-readiness principle.
- We estimate school districts could incur between $32 million and $60 million in real or opportunity costs to implement the Common Core standards.
  - We estimate that new instruction materials aligned to the Common Core standards would cost school districts an additional $30 million to $50 million over the next two years, but this amount does not have to be entirely out of pocket.
  - We estimate school districts could also incur between $2 million and $10 million in real or opportunity costs in the next year to train teachers on the new standards.
- KSDE likely will not incur any significant costs to implement the Common Core standards.
- Our estimate of the total costs of implementing the Common Core standards in Kansas is significantly lower than other studies' estimates in two main areas:
  - Our estimate of teacher training costs is lower because other studies likely have overestimated the number of teachers who will need Common Core training and the number of training hours that teachers will need.
  - Technology costs, which may be significant in many states, should not be an issue in Kansas because nearly all student assessments already are taken online.

Findings Related to Principle 2 (Assessing Student and School Performance)

- Kansas has developed four annual measurable objectives as a way to assess student and school performance.
- Neither KSDE nor school districts should incur any significant additional costs to assess student and school performance.
- KSDE could save as much as $3 million per year by not having to develop student assessment tests.

Findings Related to Principle 3 (Teacher and Principal Evaluation Systems—"KEEP" or an Alternative)

- KSDE has developed an electronic teacher and principal evaluation system (KEEP) to meet the requirements of principle 3. School districts have the option not to use the KEEP system, but any alternative system must meet federal waiver requirements.
- We estimate school districts could incur up to $3 million in costs to train teachers and administrators to use the new evaluation systems.
- KSDE should incur minimal costs to refine and maintain the KEEP teacher and principal evaluation system and to train school district staff how to use it.

Findings Related to Principle 4 (Reducing Duplicate Reporting and Paperwork for School Districts)

- Neither KSDE nor school districts should incur any additional costs to reduce unnecessary reporting and paperwork.

SUMMARY OF RECOMMENDATIONS

- This report had no recommendations.

AGENCY RESPONSE

The Kansas State Department of Education expressed no opinion about the report's findings.

HOW DO I GET AN AUDIT APPROVED?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the Division must be approved by the Legislative Post Audit Committee, a 10-member committee that oversees the Division's work. Any legislator who would like to request an audit should contact the Division directly at (785) 296-3792.

Passed by Congress in 2001, the federal NCLB Act imposed a number of performance targets on schools that receive federal funds. The NCLB Act's performance targets have been viewed by some legislators, educators, and policymakers as controversial. In 2011, the U.S. Department of Education offered a waiver that provided states and schools with an alternative way to meet some of the NCLB performance targets.

In July 2012, Kansas received a waiver from the U.S. Department of Education exempting it from certain No Child Left Behind (NCLB) requirements. As of October 2012, Kansas was one of 34 states to receive a NCLB waiver.

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Legislative Post Audit
Financial Audit
Report Highlights

Highlights

Examining Selected Financial Management Practices of the State Treasurer's Office: Fiscal Year 2012

Report Highlights

December 2012 ● R-12-016

Summary of Legal Requirements

State law requires an annual audit of the State Treasurer's Office. This year's examination was conducted by RubinBrown, a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

The Treasurer's Office handles several key financial responsibilities for the state. Those include:

- *depositing receipts*
- *collateralizing deposits*
- *handling unclaimed property*
- *serving as a paying agent for bonds issued by the state or local governments*
- *distributing local taxes and state aid*
- *administering programs related to agricultural production loans, postsecondary education savings, investments developing scholars, and housing loans*

AUDIT OBJECTIVES: The examination addresses several key areas of responsibility for the State Treasurer's Office.

- The auditors found that the management's assertions were fairly stated in all material respects, meaning that, for the areas examined, the State Treasurer's Office complied with the applicable statute.
- The auditors found two minor issues:
  - The State Treasurer's Office prepared and signed the daily cash sheet and delivered a copy to a staff member of the Office of Management Analysis and Standards. Statute requires the cash sheet to be submitted to the Director of Accounts and Reports. However, that position is vacant as there is no longer a Division of Accounts and Reports.
  - For other taxes and state aid moneys, the State Treasurer's Office made the distributions as required, but the distribution for the highway equalization was made after the due date. The auditors concluded that this is reasonable based on the timing of when data is made available.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

AGENCY RESPONSE:

- The State Treasurer commented on the minor issues and requested the Post Audit Committee to submit legislation that would modify the statutes and allow for a more reasonable processing expectation for the Highway Equalization funds.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit
Financial Audit
Report Highlights

Highlights

Examining Selected Financial Management Practices of the Pooled Money Investment Board: Fiscal Year 2012

Report Highlights

December 2012 ● R-12-015

Summary of Legal Requirements

State law requires an annual audit of the Pooled Money Investment Board. This year's examination was conducted by RubinBrown, a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

The Pooled Money Investment Board has primary responsibility for investing moneys in the State Treasury, including the following:

- *establishing investment policies*
- *establishing an applicable market rate*
- *awarding state deposits to banks*
- *following established investment policies*
- *providing periodic investment reports*

AUDIT OBJECTIVES: The examination addresses several key areas of responsibility for the Pooled Money Investment Board.

- The auditors found that the management's assertions were fairly stated in all material respects, meaning that, for the areas examined, the board complied with the applicable statute or policy.
- The investment performance was within 0.5% of the benchmark for the current year.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

AGENCY RESPONSE:

- The Pooled Money Investment Board officials agreed with the audit findings.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit
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Report Highlights

Highlights

Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2012

Report Highlights

December 2012 ● R-12-014

Summary of Legal Requirements

State law requires an annual financial audit of the Kansas Public Employees Retirement System. This year's audit was conducted by Cochran Head Vick & Co., P.A., a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

KPERS provides three statewide defined-benefit retirement plans for more than 280,000 active, inactive and retired state and local public employees:

- *Kansas Public Employees Retirement System*
- *Kansas Police and Firemen's Retirement System*
- *Kansas Retirement System for Judges*

In addition to retirement benefits, KPERS provides basic and optional life insurance and disability benefits for active members.

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 financial statements, meaning that the financial statements present KPERS' financial position fairly in all material respects and in conformity with generally accepted accounting principles.
- The auditors did not report any significant deficiencies in KPERS' internal control over financial reporting.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to KPERS' financial statements.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit
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Report Highlights

Highlights

Kansas Lottery:
Financial Audit of Fiscal Year 2012

Report Highlights

December 2012 ● R-12-013

Summary of Legal Requirements

State law requires an annual financial audit of the Kansas Lottery. This year's audit was conducted by Cochran Head Vick & Co., P.A., a CPA firm under contract with the Legislative Division of Post Audit.

Background Information

Kansas Lottery products are sold at approximately 1,900 retail locations. The lottery sells scratch tickets and instant pull tab games. Players may also purchase online game tickets through the Multi-State Lottery Association.

The Expanded Lottery Act authorizes operation of one gaming facility in each of four gaming zones. Operations of the Boot Hill Casino and Resort in Dodge City began in December 2009. An additional casino opened in Kansas City in 2011 and another in the Wichita area in 2012. Currently, no management firm has expressed an interest in operating a casino in southeast Kansas.

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 financial statements, meaning that the financial statements present the lottery's financial position fairly in all material respects and in conformity with generally accepted accounting principles.
- The auditors reported one material weakness in the lottery's internal control over financial reporting and applicable compliance areas:
  - The lottery's internal controls over the preparation of financial statements was not sufficient to identify and correct potential misstatements. As a result, the auditors identified certain amounts that did not agree to the underlying supporting documentation, which required adjustments to the financial statements.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to the lottery's financial statements.

SUMMARY OF RECOMMENDATIONS:

- Management should review the processes for making year-end closing entries and review account balances to ensure that accounts agree to reconciliations and underlying supporting documentation.

AGENCY RESPONSE:

- Lottery staff continue to understand the SMART accounting system and identify reporting tools available in the SMART system that may be helpful in the reconciliation and year end closing entry process. Additionally, they are reviewing and modifying reconciliation and year end closing entry processes as needed.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Foster Care: Reviewing Decisions to Remove Children from Their Homes

Report Highlights

July 2012 ● R-12-007

Audit Concern

Over the years, legislators have received numerous complaints from families who thought the department did not have sufficient justification for having children removed from their homes and not reuniting them with their families. Legislators wanted an independent review of several cases to determine whether it appeared officials acted correctly.

Other Relevant Facts

Since fiscal year 2008, the number of children in the state's foster care program has averaged about 5,200.

Collaboration across different branches of government and the provisions of state law help prevent arbitrary removals and continued out-of-home placements. For example, district court judges rely on input from department staff, parents, and others when making removal and reunification decisions. Further, under state law, state officials must show compelling reasons to remove and not reunite children with their families.

***AUDIT QUESTION*:** Did the Kansas Department for Children and Families have sufficient and convincing reasons to separate children from their families or to not reunite them?

AUDIT ANSWERS and KEY FINDINGS:

- For the cases we reviewed, department, law enforcement, and court officials had sufficient and convincing reasons for removing children from their parents and not reuniting them.
  - We selected nine families' cases for detailed review. Those families had a total of 23 children removed from their homes.
  - The decisions to remove all 23 children were reasonable because the available evidence supported serious concerns about the children's safety.
  - Of the 23 children, 21 had not been reunited with the parents they were taken from—all for legitimate reasons including parent's continued drug use and parent's failure to complete required therapy or counseling sessions.

- Our findings are not projectable, but are consistent with a recent internal audit conducted by the Department for Children and Families.

- Although families alleged their cases were mishandled, the allegations we could evaluate were contradicted by case evidence.
  - In all, 36 of the 48 allegations we evaluated were refuted by evidence in the case file.
  - For five allegations, we saw some evidence that supported the allegation, but concluded it did not adversely affect the case outcome.
  - We could not evaluate the effect of seven allegations on case outcomes because there was not sufficient evidence to either confirm or refute them.

OTHER FINDINGS – Issues That Help Explain Why Legislators Regularly Receive Concerns about the Foster Care System

- Parents may not have fully understood all the aspects of their case and felt unfairly treated.
  - Parents may not understand certain aspects of the removal or reunifications processes.
  - Inaccuracies in the original CINC petition may lead some parents to incorrectly assume their child's case was mishandled.

- Parents may not have access to all the information that is relevant to their case, sometimes leading to misunderstandings.
- Sometimes, families told us that they felt misled by seemingly contradictory feedback from social workers. Family members told us social workers often reinforce the positive actions parent take, but when testifying in court, social workers tend to be much more critical.

- Parents and relatives often disagreed with decisions affecting their child's placement.
  - In some cases, parents were unhappy that their children were not placed with relatives. Although relatives are often considered as placement options, they are not always selected. Usually this happens because foster care contractors have concerns that family members cannot provide a safe home for the child.
  - Sometimes parents disagreed with the child's placement because they had concerns about the living environment. In one case, a father did not want his child placed with the mother because he contended she was an unfit parent—based in part on his understanding of her medical evaluation. However, the evaluation did not suggest the mother had issues which would prevent her from being a capable parent.

- Parents' actions or personal circumstances can further delay or prevent reunification with their children.
  - Some parents did not complete required tasks or tried to circumvent the process, which delayed or prevented reunification with their children.
  - Some parents may have trouble fulfilling their required case plan tasks because of limited financial resources.

SUMMARY OF RECOMMENDATIONS

- No recommendations

AGENCY RESPONSE

- In general, department officials agreed with the audit's findings.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit
Financial Audit
Report Highlights

Highlights

State of Kansas:
Financial Audit of Fiscal Year 2011

Report Highlights

April 2012 ● R-12-002

Audit Concern

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.

Relevant Facts

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

The Comprehensive Annual Financial Report, 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 at http://www.da.ks.gov/ar/finrept/CAFRfy2011.pdf.*

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.

AUDIT ANSWER:

- 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 reported five material weaknesses and one significant deficiency in internal control over financial reporting, indicating that the state does not have adequate controls to prevent or detect a misstatement. The five material weaknesses were as follows:

  - The state's internal control over the review of information that is used to prepare the state's financial statements is not sufficient to identify and correct potential misstatements (Finding 2011-2). This is because the state does not currently have the resources to allow for a sufficient review of this information. As a result, the auditors identified the need for several material adjusting entries as follows:
    - $582.9 million to recognize state funding received by the universities and the corresponding expenditures.
    - $52.8 million to record information submitted by one of the universities.
  - The state did not properly report certain revenues and payables because it lacked an adequate understanding of generally accepted accounting principles (Finding 2011-3). The State began preparing its financial statements in compliance with generally accepted accounting principles in 2002, but both Department of Administration staff and the previous auditors misinterpreted how some of these rules should be applied. As a result, the current auditors identified the need for several material adjusting entries as follows:
    - $333.5 million to correct deferred income tax revenues (required a prior year restatement).
    - $40.1 million to correct Medicaid receivables and payables (required a prior year restatement).
    - $14.4 million to correct employment security insurance premiums (no prior year restatement).
    - $4.4 million to record allowance for uncollectable accounts (no prior year restatement).

    Taken together, the first two items (income taxes and Medicaid) created material errors in the previous year's (fiscal year 2010) general fund balance (overstated by $252.9 million) and other governmental funds balance (overstated by $40.4 million). This means the beginning fund balances were materially incorrect and had to be restated.

- The state was unable to properly reconcile the pooled cash account (the state's main operating account) after the new SMART accounting system was implemented (Finding 2011-1). Department of Administration and State Treasurer staff did not reconcile the cash account during the fiscal year. When staff first tried to reconcile the account after the end of the fiscal year, they were unable to reconcile the bank statement to the accounting records because of issues related to the conversion to SMART at the start of the fiscal year. Once the conversion issues were addressed, staff were able to reconcile the account.
- The state's internal controls over capital assets were not properly designed to capture all such assets and their related depreciation expenses (Finding 2011-4). Both the Department of Administration staff and the external auditors found errors in capital assets and depreciation. As a result of those errors, beginning net assets were overstated by $368.2 million for governmental activities and by $3.8 million for component units on the Government Wide – Statement of Net Assets. This meant that the beginning net assets were materially incorrect and had to be restated. Similar issues were noted at the Department of Transportation but did not require the previous balances to be restated.
- The state did not prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) because it did not include the value of non-monetary expenditures (Finding 2011-5). As a result, both revenues and expenditures were understated by $470.3 million. The SEFA was also understated by the same amount.

- 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 recommendations aimed at addressing each of the problem findings.

AGENCY RESPONSE

- The Department of Administration, Office of the State Treasurer, and Department of Transportation developed corrective action plans to address each of the findings.

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Legislative Post Audit
Financial Audit
Report Highlights

Highlights

State of Kansas:
Federal Compliance (A-133) Audit of Fiscal Year 2011

Report Highlights

April 2012 ● R-12-005

Audit Concern

The federal government requires organizations that receive a significant amount of federal funding to undergo a "single audit" in accordance with OMB Circular A-133.

The Single Audit combines the audit of the state's financial statements with an organization-wide audit of compliance with federal regulations and award agreements. The Single Audit is presented in two parts. The first part was the audit of the state's basic financial statements for fiscal year 2011. This second part is the report on state agencies' compliance with federal awards requirements.

Relevant Facts

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

Reported federal expenditures for fiscal year 2011 were $6.2 billion. Expenditures associated with the American Recovery and Reinvestment Act were $868.8 million.

Audit Objectives: The federal A-133 audit has three major objectives: (1) evaluate state agencies' compliance with federal laws, regulations, contracts, and other requirements; (2) evaluate agencies' internal controls over compliance; and (3) identify any questioned costs associated with non-compliance.

AUDIT ANSWER:

- The auditors reported that the state complied, in all material respects, with the requirements applicable to each of the federal programs audited with one exception. The Department of Education has submitted a waiver request for the Special Education maintenance of effort requirements in the amount of $34.2 million. However, the U.S. Department of Education has not yet issued a final ruling on the waiver request.

- The auditors reported a total of 18 problem findings related to the federal awards. There was only one material weakness—the Special Education maintenance of effort finding discussed above which could result in questioned costs up to $34.2 million. The other 17 findings were significant deficiencies.

  Although the auditors initially identify the questioned costs, the applicable federal agency ultimately decides if the state will have to reimburse the federal government and how much.

  All 18 problem findings are listed in the separate document, *Summary of Problem Findings from the FY 2011 OMB Circular A-133 Audit*.

- Of the 18 problem findings noted above, six are repeat findings from prior years.

SUMMARY OF RECOMMENDATIONS

- The auditors made recommendations to address the problem findings identified.

AGENCY RESPONSE

- Each agency responded to its respective findings with a corrective action plan.

HOW DO I GET AN AUDIT APPROVED?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Department on Aging: Evaluating the Effect of Increasing Minimum Nursing Hours on Resident Care and State Costs

Report Highlights

April 2012 ● R-12-004

Audit Concern

Legislators were interested in knowing whether a relationship exists between increased nursing hours and quality of care outcomes or reduced health costs for residents in nursing facilities. They also wanted to know the potential costs to implement the nursing standards in 2011 Senate Bill 184.

Other Relevant Facts for Question 1

Kansas law requires the Department on Aging to license and regulate adult care homes, such as nursing facilities, assisted living facilities, and adult day care facilities. Nursing facilities are the largest category, accounting for 290 of the nearly 750 licensed facilities the Department oversees.

Nurse staffing levels are measured in "hours per resident day." This measure is calculated by dividing the total number of hours worked by nursing staff by the facility's bed days (number of residents multiplied by days spent in the facility).

AUDIT QUESTION 1: *Do empirical studies and reports clearly identify a relationship between increased minimum nursing hours and quality of care outcomes or reduced health costs for residents in nursing facilities?*

AUDIT ANSWERS and KEY FINDINGS:

- Although the research results are mixed, the most thorough research generally shows a positive relationship between staffing levels in nursing facilities and quality of care outcomes, such as reduced pressure sores or urinary tract infections.
  - The most rigorous studies showed that having more nursing staff appears to be associated with improved quality of care.
  - A number of studies that found a positive relationship between staffing levels and some aspects of quality of care also found negative or no relationships in other aspects of quality of care.
  - None of the studies reviewed found only negative associations between nursing staff levels and patient outcomes.
- According to the federal Centers for Medicare and Medicaid Services (CMS), increasing staffing levels up to 4.1 hours per resident day improves health outcomes. However, adding staff beyond this level did not necessarily produce additional improvements.
- We were unable to detect a clear relationship between nursing hours and quality of care outcomes for Kansas nursing facilities. This does not necessarily mean there is no relationship. Rather, the relationship between nursing staff and health outcomes is complex and we may not have had the necessary data to detect an association.
- In addition to staffing levels, researchers also identified other staff-related factors that are important in improving resident quality of care. These include limiting overtime, reducing absenteeism, and allocating staff across shifts and units adequately.

AUDIT QUESTION 2: *What would it cost to implement the minimum nursing staff hours standards recommended by Senate Bill 184, and what potential offsetting savings might result?*

AUDIT ANSWERS and KEY FINDINGS:

- Although all Kansas nursing facilities meet or exceed the current state staffing requirements, very few facilities currently meet the Senate Bill 184 staffing levels.

- To fully implement Senate Bill 184, nursing facilities would have to hire an estimated 3,600 additional staff for total state costs up to $43 million annually ($98 million all funds).

Maximum Estimated Staffing and Annual Medicaid Cost To Implement Senate Bill 184 Compared to 2010 Costs (in millions)

	Year 1	Year 2	Year 3
Estimated New Staffing FTE	800	1,900	**3,600**
Nursing Facility Costs	$11.9	$23.9	**$41.1**
Indirect Costs (a)	$1.0	$1.3	**$1.6**
Total State Portion (Medicaid)	***$12.9***	***$25.2 (b)***	***$42.7 (b)***
Total Cost	$29.8	$58.1	**$98.4**

(a) Indirect costs include the costs to long-term care units and mental health nursing facilities that are a result of Senate Bill 184.
(b) The cost for the second and third year already include the cost for the previous year, so the years should not be added together.
Source: LPA analysis of the 2010 Department on Aging cost report.

- It could potentially cost nursing facilities about $245 million to fully implement Senate Bill 184, of which about $98 million would be reimbursed by Medicaid. The remainder likely would be paid by the facility, Medicare, or private-pay residents.

- Senate Bill 184 would have the unintended consequence of increasing reimbursement rates for certain long-term care facilities that are not covered under the bill. When the bill is fully implemented, these indirect costs could cost the state about $1.6 million annually.

- Although increasing staffing levels may improve health outcomes, better outcomes are unlikely to result in meaningful savings for the state.
  - Most of the significant costs of poor health outcomes occur when residents are hospitalized to treat these conditions.
  - Because hospital stays for nursing facility residents are generally paid for with federal funds (Medicare), reducing hospitalizations would result in minimal savings to the state.

RECOMMENDATIONS

- None

AGENCY RESPONSE

- The Department on Aging agreed with our findings.

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Other Relevant Facts for Question 2

Kansas regulations currently require a weekly average of 2.0 hours per resident day, with a minimum of 1.85 hours of nursing care each day.

Senate Bill 184 would have increased the minimum nursing staff hours per resident day over a three-year period–from the current 2.0 hours per day to 4.44 hours per day.

Additionally, Senate Bill 184 would require specific staffing requirements by nursing type (registered nurse, licensed practical nurses, and nurse aides).

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Legislative Post Audit Performance Audit Report Highlights

Highlights

State Employee Residence: Assessing Potential Increases in Revenues by Requiring State Employees to Reside in Kansas

Report Highlights

February 2012 ● R-12-003

Audit Concern

Legislators were interested in knowing how much additional revenue a residency requirement would generate and what the drawbacks might be.

Other Relevant Facts for Question1

Some states have adopted residency requirements or hiring preferences for state employees. Of the states we reviewed, most make exceptions to this requirement, such as exempting university employees.

In general, courts have found that residency requirements are lawful, as long as there is a rational basis for the residency requirement. Courts will also scrutinize any time periods required to establish residency.

Estimated Potential Revenues as a Result of This Audit:

Annual Revenues: $2 million

Audit Question 1: How much revenue could be generated by requiring state and school district employees to live in Kansas, and what effect would those requirements have on the workforce?

AUDIT ANSWERS and KEY FINDINGS:

- We estimate that about 3,600 state and school district employees live outside of Kansas.
  - Overall, out-of-state employees represent an estimated 3% of state and school district employees.
  - Most out-of-state employees live in Missouri or Oklahoma.

- Imposing a residency requirement could generate approximately $2 million a year in state and local tax revenues, assuming some out-of-state employees moved to Kansas.
  - A residency requirement will generate meaningful increases in tax revenues only if out-of-state employees move to Kansas.
  - If 25% of the out-of-state employees move to Kansas to comply with a residency requirement, we estimate they would pay approximately $1.4 million a year in new taxes, $900,000 of which would go to the state.
  - A residency requirement could also stimulate additional economic activity, creating additional jobs and generating up to $650,000 in additional tax revenues (assuming 25% of the out-of-state employees move to Kansas).
  - Advocates of residency requirements also tout intangible benefits such as employees building ties to the community in which they work.

- In order to generate meaningful tax revenues, a residency requirement would need to be implemented aggressively which would significantly affect out-of-state employees.
  - Implementing a residency requirement that goes into effect in the near term would generate potential revenues more quickly but would significantly affect employees. Out-of-state employees would have to move, or seek new employment.
  - Delaying implementation of a residency requirement would generate revenue less quickly, but have a smaller effect on employees.
  - Grandfathering in current out-of-state employees would remove the impact on them, but would essentially eliminate the new tax revenues.

- Adopting a residency requirement may create potential problems.

  - A residency requirement would limit the labor pool for some state agencies and school districts, and could hamper their ability to hire the best employees.
  - The state may incur additional administrative policing and enforcement costs in implementing a residency requirement.
  - Neighboring states may retaliate by adopting their own residency requirements, which could undercut the additional tax revenues.

WE RECOMMENDED

This audit had no recommendations.

Agency Responses: The Kansas Department of Education and Board of Regents did not contest the audit findings. The Department of Administration did not provide a written response.

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C. Examples of Cost Savings and Revenue Enhancements Identified in Recent Legislative Post Audit Reports

The next page summarizes selected savings recommended in Legislative Post Audit reports over the last few years.

The estimates shown generally are conservative. For example, recurring savings are counted only for the first year they occur. When we identified a range of estimated savings, the figure reported here generally is the low end of the range, or some reasonable midpoint.

For information on any of the audits cited here, please call Legislative Post Audit at (785) 296-3792.

Summary of the Audit Findings	Estimated State Savings or Revenue Enhancements
K-12 Education: Efficiency Audit of the Kansas City School District *(July 2013)* The district could save more than $4.5 million by reducing certain custodial and maintenance salaries, closing a middle school, outsourcing transportation services, and maximizing use of procurement cards. This total includes more than $3.1 million in savings that would have little or no impact on students or the community.	**Annual:** $4,555,000
State Asset Management *(November 2012)* We identified eight properties that were either not being used or were not critical to the agencies' missions. The state could potentially sell these eight properties to create almost $1.9 million in one-time revenue for the state.	**One-Time:** $1.9 million
Kan-ed Program *(January 2012)* Kan-ed provides free access to a private network for 450 schools, libraries, and hospitals. However, most of the connected members (57%) need only commercial Internet access or no connection at all. Kan-ed could save up to $2 million a year by switching those members to commercial Internet access, although there would be some penalties in the first year for early termination (less than $800,000).	**Annual:** $2 million
Kansas Neurological Institute *(December 2011)* Our analysis of KNI's operations identified about $550,000 in one-time revenues and almost $270,000 in potential annual cost savings with little or no effect on KNI residents or services. These actions would include billing Medicare for durable medical equipment, reducing or eliminating some staff positions that are not involved in resident care or services, and selling off excess land and vehicles.	**Annual:** $270,000 **One-Time:** $550,000
Veterans' Benefits *(September 2011)* In an effort to reduce Medicaid costs, several states have started initiatives to transition Medicaid-eligible veterans to U.S. Department of Veterans Affairs health care benefits. We estimate Kansas could save between $1 million to $2 million a year in state funds from a similar initiative. To be successful, the state would need add or reprioritize existing staff to identify the veterans, and establish a structure to better coordinate efforts between several state agencies.	**Annual:** $1 million to $2 million
Healthcare-Related Services *(January 2011)* Kansas could save about $473,000 each year by billing Medicaid for some inpatient care provided to inmates. If federal health care reform is fully implemented, more people will be eligible for Medicaid and the potential savings would increase significantly to almost $2.8 million a year (based on 2010 inmate data and Medicaid rates).	**Annual:** $473,000
Child Care Assistance Program *(July 2009)* Our comparison of benefits information from SRS and wage data maintained by the Department of Labor identified 571 families whose income appeared to significantly exceed the program's basic guidelines, including 30 families, each of whom had income greater than $100,000 a year. These 571 families received a total of $1.8 million in child care assistance in 2007.	**Annual:** $1.8 million
Business Procurement Cards *(March 2009)* We estimated that $27 million of the non-procurement-card purchases state agencies made from the 37 highest-volume vendors in 2008 potentially could have been charged to a procurement card and earned cash-back bonuses. Charging all of these purchases would have generated more than $380,000 in cash-back bonuses.	**Annual:** $380,000

D. Summary of Audits Requested and Approved

Legislative Post Audit maintains information about each performance audit request, by requestor, and keeps track of approved requests. That information is compiled to show which requests were submitted by Legislative Post Audit Committee members, which were submitted by other legislators or committees, and what percentages for each group are approved.

The most recent information in this area is summarized below:

CALENDAR YEAR Type of Audit Request	Requests Submitted #	Requests Submitted *% of Total*	Requests Approved #	Requests Approved *% of Total*	Percent of Requests Approved
CALENDAR YEAR 2013					
Performance Audits Requested by LPAC	7	*29%*	1	*17%*	14%
Performance Audits Requested by Other Legislators	10	*42%*	3	*50%*	30%
Efficiency Audits Requested by LPAC	5	*21%*	0	*0%*	0%
Statutorily Required Audits	2	*8%*	2	*33%*	100%
TOTAL	**24**	***100%***	**6**	***100%***	**25%**
CALENDAR YEAR 2012					
Performance Audits Requested by LPAC	4	*17%*	3	*23%*	75%
Performance Audits Requested by Other Legislators	16	*67%*	9	*69%*	56%
Efficiency Audits Requested by LPAC	3	*13%*	0	*0%*	0%
Statutorily Required Audits	1	*4%*	1	*8%*	100%
TOTAL	**24**	***100%***	**13**	***100%***	**54%**
CALENDAR YEAR 2011					
Performance Audits Requested by LPAC	8	*30%*	4	*40%*	50%
Performance Audits Requested by Other Legislators	11	*41%*	2	*20%*	18%
Efficiency Audits Requested by LPAC	7	*26%*	3	*30%*	43%
Statutorily Required Audits	1	*4%*	1	*10%*	100%
TOTAL	**27**	***100%***	**10**	***100%***	**37%**
CALENDAR YEAR 2010					
Performance Audits Requested by LPAC	7	*18%*	2	*15%*	29%
Performance Audits Requested by Other Legislators	9	*23%*	3	*23%*	33%
Efficiency Audits Requested by LPAC	21	*54%*	6	*46%*	29%
Statutorily Required Audits	2	*5%*	2	*15%*	100%
TOTAL	**39**	***100%***	**13**	***100%***	**33%**

E. Audit Presentations, 2013

All audit reports are presented to the Legislative Post Audit Committee. In addition, staff frequently present reports to other legislative committees and groups. In calendar year 2012, Legislative Post Audit presented 27 reports to 23 legislative committees or other groups, in addition to the Legislative Post Audit Committee.

Agency SMART Rapport Association (ASTRA)

- Update on Recent Audit Reports

Association of Government Accountants, Topeka Chapter

- Update on Recent Audit Reports

Governor's School Efficiency Task Force

- Summary of School Efficiency Audits

House Appropriations Committee

- *Kansas Neurological Institute: Evaluating the Efficiency of the Institute's Operations and the Cost and Safety Implications of Moving Its Residents into Local Communities*

House Committee on Veterans, Military and Homeland Security

- *State Hiring Practices: Determining Whether Requirements Related To Veterans' Preferences Are Being Met*

House Corrections and Juvenile Justice Committee

- *Board of Indigents' Defense Services: Reviewing Payments Made for Indigent Defense Services*

House Democratic Caucus

- Update on CY 2011 Audit Reports

House Education Budget Committee

- *Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program*

House Energy and Utilities Committee

- *Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program*

House Government Efficiency Committee

- Summary of IT Security Audits

House Republican Caucus

- Update on CY 2011 Audit Reports

House Social Services Budget Committee

- *Kansas Neurological Institute: Evaluating the Efficiency of the Institute's Operations and the Cost and Safety Implications of Moving Its Residents into Local Communities*
- *Larned State Hospital: Reviewing the Growth In the Sexual Predator Treatment Program*

House Transportation and Public Safety Budget Committee

- *Board of Indigents' Defense Services: Reviewing Payments Made for Indigent Defense Services*

Joint Committee on Corrections and Juvenile Justice Oversight

- *JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I*

Joint Committee on Legislative Budget

- *JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I*

Kansas Association of School Boards Efficiency Committee

- *Summary of School Efficiency Audits*

National Legislative Program Evaluation Society

- *Foster Care: Reviewing Decisions To Remove Children From Their Homes*

Senate Judiciary Committee

- *Board of Indigents' Defense Services: Reviewing Payments Made for Indigent Defense Services*

Senate Republican Caucus

- Update on CY 2011 Audit Reports

Senate Tax Policy Study Group

- *Kansas Tax Revenues, Part I: Reviewing Tax Credits*
- *Kansas Tax Revenues, Part II: Reviewing Sales Tax Exemptions*
- *Kansas Tax Revenues, Part III: Reviewing Property Tax Exemptions*

Senate Utilities Committee

- *Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program*

Senate Ways & Means Committee

- *Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program*
- Update on CY 2011 Audit Reports

Shawnee County District Court

- *Cost Study Analysis: Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches*

IV. Reference

A. Staff Photo Directory

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Scott became the state's Legislative Post Auditor in September 2010. Prior to that, he managed the division's education, IT security, and data mining functions. Scott joined the division in 1999 and holds a B.S. in management information systems from Kansas State University, and a M.S. in business administration from the University of Kansas.

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Justin first joined Post Audit in 2006. He received a bachelor's degree in political science, and a master's degree in public administration, from Kansas State University. Justin left the division for a brief period to work in his family business, and returned to the division in October 2010.

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Chris joined the division in 1995. She received her bachelor's degree in business administration from the University of Kansas in 1988 and a law degree from St. Louis University Law School in 1991.

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Julie joined Legislative Post Audit in November 2009. Before coming to Post Audit, Julie audited the overseas field offices and operations of Catholic Relief Services. Julie has a bachelor's degree in business administration from Benedictine College in Atchison, and is a Certified Public Accountant, Certified Fraud Examiner, and Certified Internal Auditor.

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Rick has been with the division since 1984. Before that, he worked as a correctional officer and parole officer for the Kansas Department of Corrections, and as a management analyst for the Kansas Corporation Commission. A Topeka native, Rick graduated from Washburn University, and has a master's degree in public administration from the University of Kansas.

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Dan came to us from the Kansas Health Institute, where he was a research and policy analyst. He has a master's degree in public administration from Wichita State University, and a bachelor's degree in political science from Emporia State University.

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Joe started working for the division in 1992. He has a bachelor's degree in business from Benedictine College at Atchison, and is also a Certified Fraud Examiner. Joe came to the division from the State Auditor's Office in Nebraska. He has been involved in performance auditing since going to work for the Kansas City, Missouri, Auditor's Office in 1979.

LAUREL MURDIE
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Laurel joined the division in 1995. She has a bachelor's degree in agribusiness/agriculture economics from Kansas State University, and a J.D. from Washburn University School of Law.

KATRIN OSTERHAUS
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Katrin joined Legislative Post Audit in 1998. Originally from Germany, she holds bachelor's and master's degrees in business administration, as well as a bachelor's degree in psychology, from Washburn University. Katrin is a Certified Internal Auditor and Certified Governmental Auditing Professional.

LYNN RETZ
Senior Auditor
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Lynn started with Legislative Post Audit in August 2008. She has a bachelor's degree in administration of justice from Wichita State University and received her law degree from Oklahoma City University. She had been in private practice for several years and before that worked for the Kansas Performance Review Board.

KRISTEN ROTTINGHAUS
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Kristen came to Post Audit after spending three years with the Department of Labor as a research analyst. She has degrees in economics and public administration from Kansas State University, and received a Governor's Fellowship in 2008. She's a former LPA intern.

MICHAEL SHELTON
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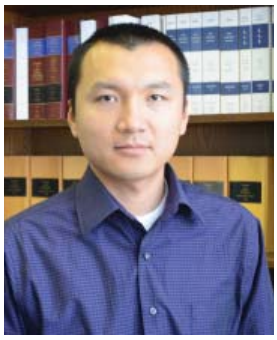
Michael joined Legislative Post Audit late in 2013. Michael has a master's degree in political science from the University of Kansas, where he served as a graduate teaching assistant. He spent the summer of 2012 in the Washington D.C. office of Iowa Senator Charles Grassley.



ANDREW SUN
Senior IT Auditor
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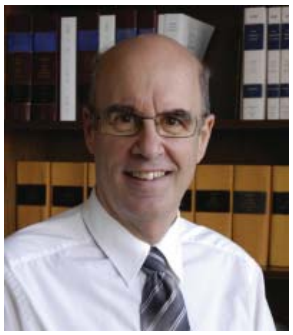
Ye Min "Andrew" Sun joined the division in 2013, after working in the private sector in Toronto. He has degrees in accounting, as well as electrical engineering and computer science. He is also a Certified Information Systems Auditor (CISA).



STAN WIECHERT
Principal IT Auditor
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Stan joined the division in 2010 after 15 years with the Kansas Department of Revenue where he served as an internal auditor and later as the Chief Information Security Officer. Stan has a bachelor's degree from Washburn University in mathematics. He is a Certified Public Accountant whose last position in public accounting was the Managing Partner of the Topeka office of KPMG Peat Marwick. He is also a Certified Information Systems Auditor (CISA).

HEIDI ZIMMERMAN
Senior Auditor
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Heidi started with Post Audit in 2005 after working as a research analyst for the Kansas Sentencing Commission. She holds a bachelor's degree in political science and a master's degree in history from Fort Hays State University.

STACIE THURMAN
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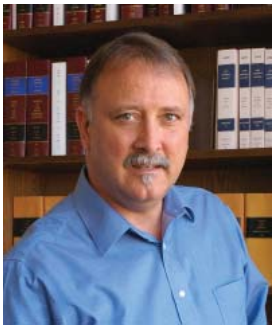
Stacie came to Legislative Post Audit in July 2010 after 17 years in the Revisor of Statutes' Office. She has a paralegal degree from Topeka Technical College and a bachelor's degree in business management from Friends University.



MIKE NIXON
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Mike came to Legislative Post Audit from the Kansas Highway Patrol, where he worked in the Network Infrastructure Section. He has been working in the IT field since 1995 and has an extensive background in system and network administration. Mike retired from the active duty Air Force in 2004 and has been with the State of Kansas since then.

NICOLE BLANCHETT
Receptionist
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Nicole started with Legislative Post Audit in 2013. She attended Washburn University and Allen County Community College, and has worked as a customer service representative at Blue Cross Blue Shield, and as a patient care technician at Stormont Vail Healthcare.

B. Summary of the Legislative Post Audit Act

Committee Composition and Function

46-1101 - The Committee consists of five senators and five representatives. A quorum is six, and actions may be taken by a majority of those present when there is a quorum. At the beginning of each legislative session the Committee elects a chair and vice chair, who can't be from the same chamber. The Committee can meet at any time or place on the call of the chair (doesn't need LCC approval). It also can introduce legislation.

46-1102 - 1104 - Committee appoints Post Auditor, who may be removed by a vote of 7 members. Legislative Post Audit is within the legislative branch, and all employees are unclassified. Members of the Committee receive travel and subsistence expenses.

Financial-Compliance Audits

46-1106 - A financial-compliance audit shall be done each year of the general-purpose financial statements prepared by the State. (Other statutes require financial-compliance audits of KPERS and the Lottery. "Compliance and control" audits shall be done at each State agency at least one every three years, as directed by the Committee. The Post Auditor shall report immediately in writing to the Committee, Attorney General, and Governor whenever it appears there was a violation of the penal statutes or instances of misfeasance, malfeasance, or nonfeasance by a public officer or employee.

The Post Auditor, or firm conducting the audit, shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, of any agency or person subject to the Legislative Post Audit Act. Audit staff are subject to the same duty of confidentiality imposed by law as the State agency or person who possess the documents.

Performance Audits

46-1108 - 1109 - Performance audits of State agencies shall be conducted only at the direction of the Committee. These audits are in addition to financial-compliance audits and may be done to accomplish other objectives such as: whether agencies are carrying out only authorized programs, whether the programs are being efficiently and effectively operated, whether any new programs are being implemented in accordance with legislative intent, etc. The Governor or any member or committee of the Legislature may request an audit.

46-1114 - Expands the scope of entities subject to either a financial-compliance or performance audit to include local subdivisions of government, persons who receive gifts or grants from the State, persons who contract with the State, and persons regulated or licensed by the State. In conducting such audits, Post Audit has access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, but that access is limited to the same access as the agency which administers the grant, or regulates, licenses, or contracts with the person.

Failure to Furnish Information

46-1115 - 1116 - If a person is entitled to receive State funds, and fails to furnish records or files to the Division within 30 days of the request, such funds will be withheld until the records are furnished. Failure to furnish also is a class A misdemeanor.

Other Provisions

46-1118 - Post Audit gets reimbursed for doing additional audit work for a State agency.

46-1120 - 1127 - Composition of the Contract Audit Committee, and firm selection process for contracted out financial-compliance audit work.

46-1128 - Confidentiality of audits: Reports and contents thereof shall not be disclosed until 1) the time of the next scheduled LPAC meeting, or 2) the time of the next scheduled meeting of another legislative committee. The Post Audit Committee can authorize early release upon a motion or rule change.

46-1129 - Makes responses to surveys confidential, but doesn't limit Post Audit's use of the information contained in those responses.

School Audit Team

46-1130 - 1132 - Creates a school district audit team within Post Audit that conducts audits as directed by the 2010 Commission. Sets out the types of topics that could be addressed in these school district performance audits, including monitoring of school district funding. Allows the Post Auditor to enter into contracts for consultants for any school district performance audit. *[NOTE: During the 2010 Session, the Legislature cut all funding for the school audit team from the Division's budget. Although the team is still authorized by K.S.A. 46-1130, the team is no longer staffed.*]

46-1133 - Requires that each fiscal year, LPA conduct three school district efficiency audits, on a large, medium, and small district. Districts are allowed to volunteer for such an audit, and no district will be required to participate if that district has participated in a similar efficiency audit in the last five years. Requires that the district publish the results of its audit, along with recommendations, if any, on the district's website. This law shall expire on June 30, 2017.

C. Summary of the Legislative Post Audit Committee Rules

Article 1. Categories of Audits and Reports

Article	Sub	Summary
1-1	(a)	Reiterates statutory requirement for Statewide audit.
	(b)	Requires "compliance & control" audits; LPAC approves schedule (attached).
1-2		Defines performance audits (those performed under the LPA Act or other State law).
1-3	(a)	Allows the Committee to direct limited-scope (200-hour) audits. These are handled like all other audit requests except for the first time they're considered.
1-4	(a)	Establishes a process for developing scope statements for performance audits required under other Kansas laws (i.e., K-GOAL).
	(b)	Requires these scopes to be presented to and approved or modified and approved by LPAC.
	(c)	Allows requests submitted by a legislator to be used to address statutory audit requirements if those requests address the same topic.
1-5	(a)	Establishes a process for requesting performance audits.
	(b)	Requires scopes generally to be presented at the next meeting of the LPAC. Scope statements are up three times before being dropped, but can be resubmitted by any legislator.
	(c)	Directs staff to prepare scope statements focused on efficiency or cost savings issues for the LPAC's consideration, and establishes a process for doing so.
	(d)	Allows LPAC to direct an audit on topics for which a scope statement hasn't been developed, and sets out a process for getting one developed and distributed.
	(e)	Allows LPAC to designate any efficiency or cost savings audit as meeting the requirement for audits under K-GOAL. Also specifies distribution for such audit reports.
1-6		Lays out process for selecting school districts for school district efficiency audits.

Article 2. Procedures for Release, Distribution of Audit Reports

Article	Sub	Summary
2-1	(a)	Directs completed audits be distributed to the LPAC and others no sooner than 7 days before a scheduled meeting.
	(b)	Reiterates statutory requirement for keeping reports confidential until the LPAC meeting. If meetings canceled, reports don't become public until next meeting.
	(c)	Makes audits public at the start of the meeting. Requires copies to be sent to oversight boards.
	(d)	Defines audit reports covered by this Rule.
2-2	(a)	Requires LPAC to vote to accept completed performance audits; no such requirement for financial-compliance audit work.
	(b)	Establishes a process for authorizing additional work on a completed performance audit.
	(c)	States that audits are "staff" reports, but notes instances in which LPAC may ask "unreported" data to be distributed.
2-3	(a)	Allows agencies (and head of governing body, if applicable) to comment on draft reports. Notes that these draft reports are confidential by law, and prohibits them from being released to the public, media, or people in other agencies.
	(b)	Prohibits LPA staff/agency officials from publicly commenting on draft reports.

	(c)	Prohibits LPAC from receiving draft reports.
2-4	(a)	Reiterates statutory requirement for LPA to report cases of: • misfeasance—improper conduct in doing something allowed to do • malfeasance—doing something one's not supposed to do • nonfeasance—not doing something one's supposed to do. Relevant information is to be referred to the Attorney General.
	(b)	Reiterates statutory requirement for LPA to report "shortages."
	(c)	Requires LPA to report "irregularities" to federal agencies.
2-5	(a)	Prohibits LPA from releasing audit documentation until report released.
	(b)	Prohibits LPA from releasing confidential or privileged audit documentation
	(c)	Authorizes LPA to give agencies copies of audit documentation during draft review, subject to confidentiality / privilege provisions.
	(d)	Requires LPA to make audit documentation available as required by law.
	(e)	Allows LPA to give audit documentation to federal auditors for planning. If report not yet released, must get OK from agency being audited.

Article 3. Processing Unresolved Audit Recommendations

Article	Sub	Summary
3-1		Requires LPA to allow agencies to review draft report recommendations.
3-2		Asks agencies to respond to each audit report recommendation.
3-3		Requires LPA to bring to the Committee's attention when agency responses are inadequate and may require LPAC action.
3-4		Requires LPA to follow up on audit recs by December 1st of each year. Also establishes process for getting follow-up audit work approved.
3-5		Requires LPAC to send the Follow-Up Report to all legislators at the start of each session.

Article 4. Committee Organization and Procedures

Article	Sub	Summary
4-1		Requires LPAC to organize within 15 calendar days of session start. House Chair in odd-numbered years; Senate Chair in even years.
4-2		Requires LPAC to adopt its rules at the start of each biennium.
4-3	(a)	Allows LPAC to establish subcommittees and authorize meetings.
	(b)	Allows Chair to appoint subcommittee members; composition.
	(c)	Allows subcommittee members' expenses to be paid.
4-4		Specifies that minutes for each meeting will be prepared and approved by the LPAC at a subsequent meeting.
4-5		Specifies who may appear before the committee, and lays out a mechanism for granting exceptions.

Article 5. Annual Evaluation of the Post Auditor

Article	Sub	Summary
5-1		Requires LPAC to conduct an evaluation of the Post Auditor sometime between August and December of each year.

D. Audit Reports Issued, 1972 to the Present

Agriculture

NOVEMBER 2010	Water-Related Agencies: Determining Whether the State Could Achieve Efficiencies and Reduce Costs by Combining the Operations of Its Water-Related Agencies (10PA13)
DECEMBER 2008	Agricultural-Related Agencies: A K-GOAL Audit Determining Whether Cost Savings Could Be Achieved By Making the Animal Health Department and the Conservation Commission Part of the Department of Agriculture (08PA23)
MARCH 2005	Property Valuation in Kansas: Reviewing the Valuation of Agricultural and Commercial Properties (05PA04)
AUGUST 2004	Department of Agriculture: Reviewing the Grain Warehouse Inspection Program (04PA22)
OCTOBER 2003	Food Safety Programs in Kansas: Evaluating Possible Costs and Efficiencies of Combining Them (03PA19)
NOVEMBER 2002	Meat Processing Plants: Determining What Factors May Have Contributed to a Decline in the Number of Small Plants and What Impact That Has Had on the State's Economy (03PA04)
AUGUST 2002	Animal Breeders and Sellers in Kansas: Determining Whether Improvements Have Been Made In the Regulation of This Industry (02PA18)
MARCH 2002	Department of Agriculture: Reviewing the Water Structures Program (02PA03)
NOVEMBER 2001	Department of Agriculture: A K-GOAL Audit of the Kansas Pesticide and Fertilizer Program (02PA06)
MARCH 1998	Assessing Whether State Regulation of Meat Processing Plants is More Stringent and Costly than Federal Regulations Require (98PA42)
JANUARY 1997	Reviewing the Department of Health and Environment's Efforts To Protect Water from Pollution Caused by Confined Livestock Feeding Operations (97PA39)
OCTOBER 1996	Reviewing the Conservation Commission's Effectiveness at Meeting the Goals Established Under the State Water Plan: A K-GOAL Audit (97PA37)
JANUARY 1996	Reviewing the Department of Agriculture's Weights and Measures Enforcement Program: A K-GOAL Audit of the Department of Agriculture (96PA36)
SEPTEMBER 1994	Reviewing Potential Duplication of Water Regulation Activities--A K-GOAL Audit of the Kansas Water Office, the Kansas Water Authority, and the Division of Water Resources (94PA45)
MARCH 1993	Reviewing the Division of Water Resources Process For Approving Water Permits (100-hour audit) (93PA38)
JANUARY 1993	Examining Selected Activities of the Board of Agriculture's Marketing Division (100-hour audit) (93PA45)
DECEMBER 1990	Review of Selected Expenditures Under the Contract Between the Rural Assistance Corporation and the Board of Agriculture (100-hour audit) (91PA32)
AUGUST 1990	Reviewing State Regulation Over Animal Breeders and Sellers in Kansas (90PA50)

OCTOBER 1989	The Pooled Money Investment Boards' Loan Program for Farmers and Small Businesses (89PA47)
SEPTEMBER 1989	Classification of Pasture and Rangeland (90PA32)
JUNE 1989	Results of the State's Program for Reducing Interest Rates on Agricultural Loans (89PA44)
SEPTEMBER 1988	Kansas Cooperative Extension Service (88PA58)
OCTOBER 1987	Milford Fish Hatchery (88PA31)
OCTOBER 1985	Noxious Weeds Law: A Review of Counties' Enforcement Efforts (86PA38)
AUGUST 1985	Grain Inspection Department (85PA79)
AUGUST 1985	Promotion and Research Projects Funded by the Kansas Wheat Commission (85PA76)
DECEMBER 1982	Grain Inspection Department: Regulation of Grain Elevators in Kansas (83PA38)

Computers/Information Technology

DECEMBER 2013	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies (CY 2013) (R-13-013)
DECEMBER 2012	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies, CY 2012 (R-12-012)
DECEMBER 2011	State Agency Information Systems: Reviewing Selected Systems Operation Controls in State Agencies (R-11-014)
JULY 2011	State Agency Information Systems: Reviewing Selected Personnel Security Controls in State Agencies (R-11-009)
JULY 2010	Agency Data Centers: A K-GOAL Audit Assessing the Potential Savings of Consolidation (09PA06)
JULY 2009	State Agency Information Systems: Reviewing Selected Security Controls in State Agencies (09CC03)
FEBRUARY 2009	Regents' Information Systems: Following Up On Computer-Security Issues at Various Universities (09CC01)
AUGUST 2008	State Agency Information Systems: Reviewing the Kansas Health Policy Authority's Management of Those Systems (08CC01)
JUNE 2008	Surplus Computer Equipment: Determining Whether State Agencies Effectively Remove Software and Agency Data From Surplus Computers (08CC03)
OCTOBER 2006	Animal Health Department: Reviewing Issues Related to a Recent Animal Tracking Technology Project (limited-scope audit) (07PA01)
FEBRUARY 2006	VIPS and CAMA: Reviewing Availability and Use of Funding Earmarked To Improve These Computer Systems (limited scope audit) (06PA03)
APRIL 2005	COMPUTER SECURITY AUDIT: Board of Regents' Information Systems: Reviewing Computer Security at Various Universities (05IT101)

AUGUST 2004	COMPUTER SECURITY AUDIT: Dept. of Administration's SHaRP System: Reviewing the Department's Upgrading of That System (04IT102)
JUNE 2004	Information Technology Projects: Determining Whether the Chief Information Technology Officer Has Followed All Applicable Approval and Notification Requirements (100-hour audit) (04PA21)
OCTOBER 2003	COMPUTER SECURITY AUDIT: KDHE Information Systems: Reviewing the Department's Management of Those Systems (03-H)
APRIL 2003	Information Network of Kansas: Reviewing Its Revenues, Expenditures, and Administrative Structure (100-hour audit) (03PA14)
MARCH 2003	COMPUTER SECURITY AUDIT: Juvenile Justice Authority Information Systems: Reviewing the Authority's Management of Those Systems (03-G)
APRIL 1999	Reviewing Revenues and Expenditures for the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System After Changes in State Law, Through Fiscal Year 1998 (99PA19)
MARCH 1998	Reviewing the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System after Changes in State Law (98PA46)
AUGUST 1997	Reviewing the Progress of the Department of Revenue's Project 2000 (97PA55)
DECEMBER 1996	Reviewing the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System after Changes in State Law (97PA45)
MAY 1995	Reviewing the Department of Social and Rehabilitation Services' Efforts To Computerize Alcohol and Drug Abuse Treatment Information (100-hour audit) (95PA51)
MARCH 1995	Reviewing the Progress of the Statewide Human Resource and Payroll System Project (SHARP) (100-hour audit) (95PA47)
MARCH 1994	Reviewing the Computer-Assisted Mass Appraisal System (94PA35)
FEBRUARY 1994	Reviewing the Contract for the Medicaid Management Information System (100-hour audit) (94PA37)
APRIL 1992	Reviewing the Kansas Lottery's Plans for Acquiring New Computer Software and Hardware (100-hour audit) (92PA45)
APRIL 1992	Reviewing the Capacity and Use of the State's Mainframe Computers (92PA41)
JANUARY 1992	Examining Problems Implementing the Kansas Financial Information Systems (KFIS) (92PA36)
FEBRUARY 1990	Caseload Increases That May Be Attributable to the Department of Social and Rehabilitation Services' New Comprehensive Automated Eligibility and Child Support Enforcement System (100-hour audit) (90PA46)
JANUARY 1990	Comprehensive Automated Eligibility and Child Support Enforcement System (CAECSES) (90PA34)
OCTOBER 1989	Personal Computer Sales by State University Bookstores (90PA33)
MARCH 1989	Reviewing the Cost of Operating the State's Unisys Computer Center (89PA39)
JANUARY1989	Reviewing the Department of Revenue's New Computer Systems (89PA34)
MAY 1987	Acquiring Maintenance Services for Computer Equipment (87PA56)

MARCH 1987	Problems Implementing the Kansas Business Integrated Tax System (K-BITS) (87PA47)
OCTOBER 1986	Purchasing Practices at the Centers of Excellence (87PA35)
JANUARY 1985	Inventory of Computer Equipment: Department of Revenue (85PA58)
NOVEMBER 1984	Inventory of Computer Equipment: Emporia State University (85PA51)
JANUARY 1984	Duplication of Computerized Accounting Systems (CASK) (84PA29)
MARCH 1983	Computer Capacity and Utilization at the Division of Information Systems and Computing (83PA49)

Corrections & Juvenile Justice

NOVEMBER 2012	JJA: Evaluating the Kansas Juvenile Correctional Complex, Part 2 (R-12-011)
JULY 2012	JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I (R-12-006)
JANUARY 2011	Health-Care Related Services: Reviewing Opportunities for Better Coordinating the State's Health-Care Related Programs (10PA19)
JANUARY 2010	Department of Corrections: Reviewing Allegations of Staff Misconduct (10PA08)
OCTOBER 2009	Adult Correctional Agencies: Determining Whether Functions Could Be Combined To Gain Cost Efficiencies (10PA02)
APRIL 2005	Larned State Hospital: Reviewing the Growth In the Sexual Predator Treatment Program (05PA10)
DECEMBER 2003	Costs Incurred for Death Penalty Cases: A K-GOAL Audit of the Department of Corrections (04PA03)
MARCH 2003	COMPUTER SECURITY AUDIT: Juvenile Justice Authority Information Systems: Reviewing the Authority's Management of Those Systems (03-G)
JANUARY 2003	Juvenile Justice Prevention Programs: A K-GOAL Audit Reviewing How Well the Juvenile Justice Authority is Overseeing Those Programs (03PA05)
MARCH 2001	Lansing Correctional Facility: Reviewing Issues Related to Overtime and Staffing (100-hour audit) (01PA18)
AUGUST 1999	A K-GOAL Audit of the Department of Corrections, Part II: Assessing the Department's Procedures for Dealing with Parole Violators (99PA16)
JULY 1999	A K-GOAL Audit of the Department of Corrections, Part I: Assessing Staff Safety and Salary Issues (99PA15)
AUGUST 1997	Reviewing Reasons for Recent Increases In the Number of Former Inmates Returned to Kansas Prisons (97PA54)
JANUARY 1995	Reviewing the Implementation of the Kansas Sentencing Guidelines Act (95PA40)
DECEMBER 1994	Reviewing Security and Management Issues at the Youth Center at Topeka (95PA36)
DECEMBER 1994	Reviewing the Operations of the Kansas Parole Board (95PA38)
OCTOBER 1989	Food Service Operations at Correctional Facilities (89PA46)
AUGUST 1989	Review of an Escape at Stockton Correctional Facility (90PA31)

MARCH 1989	Security Problems at Youth Center at Topeka (89PA38)
JANUARY 1988	Reviewing the Usefulness of State Reception and Diagnostic Center Evaluations (88PA33)
JULY 1987	Corrections Ombudsman's Office (100-hour audit) (87PA40)
MARCH 1987	Examining Prison Population Growth and Its Impact on Inmate Housing and Programs (87PA48)
AUGUST 1986	Personnel Policies and Practices at Kansas State Penitentiary (86PA66)
APRIL 1986	Security Controls at the Youth Center at Topeka (86PA57)
MARCH 1986	Using Inmate Labor for Construction and Remodeling Projects (86PA52)
AUGUST 1985	Expanding Sales of Prison-Made Goods (86PA36)
JULY 1985	Inmate Health Care (85PA75)
JULY 1985	Capacity in Kansas Prisons (86PA35)
FEBRUARY 1985	Pre-Release Centers Operated By the Department of Corrections (85PA62)
SEPTEMBER 1984	Examining Potential Duplication Between Community Corrections and District Court Probation Services (84PA45)
AUGUST 1984	Inmate Claims Against the State (85PA50)
APRIL 1984	Overcrowding in Kansas Prisons (84PA39)
NOVEMBER 1983	Classification of Inmates at State Prisons (84PA25)
SEPTEMBER 1983	Correctional Industries and Inmate Rehabilitation at the State Penitentiary (83PA05)
JUNE 1983	Correctional Industries and Inmate Rehabilitation (83PA58)
APRIL 1983	Audit of Selected Funds at Kansas State Penitentiary (83PA52)
JANUARY 1975	Vocational Programs at the Youth Center at Topeka (75PA35)

Courts

JULY 2012	Foster Care Decisions: Reviewing Decisions To Remove Children from Their Homes (R-12-007)
JULY 2011	Foster Care: Reviewing Selected Issues Related to Compensation and Oversight of Foster Care Contractors (R-11-011)
JULY 2011	Board of Indigents' Defense Services: A K-GOAL Audit Reviewing Payments Made for Indigent Defense Services (R-11-010)
JANUARY 2010	Judicial Districts in Kansas: Determining Whether Boundaries Could Be Redrawn to Increase Efficiency and Reduce Costs (10PA04)
OCTOBER 2006	Foster Care: Reviewing Decisions To Remove Children From Their Homes (06PA08)

DECEMBER 2003	Costs Incurred for Death Penalty Cases: A K-GOAL Audit of the Department of Corrections (04PA03)
FEBRUARY 2003	Diversion Agreements: Reviewing Their Impact on State Revenues (100-hour audit) (03PA11)
JULY 2001	Child Support Workload of the Offices of the Clerk of the District Court: Assessing the Effect of Moving Certain Duties to the Kansas Payment Center (100-hour audit) (01PA23)
JUNE 1997	Reviewing the Kansas Court System's Allocation of Staff Resources To the District Courts (97PA53)
FEBRUARY 1996	Examining Child Support Enforcement Activities in Kansas (96PA37)
JANUARY 1995	Reviewing the Implementation of the Kansas Sentencing Guidelines Act (95PA40)
SEPTEMBER 1994	Reviewing the Operations of the Board of Indigents' Defense Services (94PA42)
JUNE 1994	Reviewing District Courts' Handling of Appearance Bonds for Persons Charged with Crimes (94PA43)
OCTOBER 1991	Review of Moneys Collected Through the Office of the Clerk of the Appellate Courts (92PA34)
DECEMBER 1989	Determining the Costs to the Attorney General's Office to Defend Two Recent Lawsuits (100-hour audit) (90PA40)
JANUARY 1987	Child Custody Determinations in Kansas Divorce Cases (87PA41)
AUGUST 1986	Diversion Agreement Programs in Kansas (87PA32)
SEPTEMBER 1984	Examining Potential Duplication Between Community Corrections and District Court Probation Services (84PA45)
MARCH 1984	Liability in Community Service Work Programs (84PA38)
MARCH 1984	Court-Ordered Mental Evaluations at State Hospitals (84PA35)
SEPTEMBER 1979	Court Unification in Kansas(80PA35)
FEBRUARY 1979	Analyzing the State Takeover of Salaries for District Court Personnel (79PA38)

Economic Development/Commerce/Housing

SEPTEMBER 2013	Economic Development: Determining Which Economic Development Tools are Most Important and Effective in Promoting Job Creation and Economic Growth in Kansas (Part 1) (R-013-010)
FEBRUARY 2011	Affordable Airfares: Reviewing the Benefits Claimed As a Result of State Funding to Lower Airfares (10PA15)
AUGUST 2008	Economic Development: Determining the Amounts the State Has Spent on Economic Development Programs and the Economic Impacts on Kansas Counties (08PA06)
OCTOBER 2007	Thomas County Economic Development Alliance: Reviewing Its Procedures for Recording and Depositing Loan Payments (08PA01)
AUGUST 2007	Kansas Housing Resource Corporation: Reviewing the Section 42 Housing Tax Credit Program (07PA22)

FEBRUARY 2007	Department of Commerce: Personnel Practices Related to Employees in the Divisions of Business and Workforce Development (07PA04)
OCTOBER 2006	Kansas Technology Enterprise Corporation: Reviewing Bonuses Paid to Employees of KTEC and Its Subsidiaries (limited-scope audit) (07PA07)
SEPTEMBER 2006	Workforce Development: Reviewing the Use of Workforce Investment Act Moneys in Kansas (06PA09)
FEBRUARY 2005	Wyandotte County: Reviewing the Use of STAR Bond Moneys Associated With the Kansas Speedway and the Village West Tourism District (05PA02)
FEBRUARY 2004	Encouraging Entrepreneurship: Examining Ways Kansas Could Improve Its Efforts (03PA21)
FEBRUARY 2004	Job Expansion Programs: Determining Whether State Agencies Are Collecting the Information Needed To Know Whether These Programs Are Successful (limited-scope audit) (04PA12)
JANUARY 2001	Economic Development in Kansas: A K-GOAL Audit Reviewing Coordination and Effectiveness of Programs (01PA05)
JANUARY 1998	Reviewing the State's Investment in Venture Capital (98PA37)
NOVEMBER 1997	Reviewing Selected Actions by the Mid-Kansas Community Action Program (Mid-Kansas CAP) in El Dorado (100-hour audit) (98PA39)
SEPTEMBER 1996	Reviewing the Compensation of Executives of the State's Economic Development Agencies (96PA55)
JULY 1995	Examining the Use of Economic Development Initiatives Fund Moneys (95PA53)
OCTOBER 1994	Reviewing International Trade Activities Within The Department of Commerce and Housing (100-hour audit) (95PA39)
MAY 1994	Reviewing the Department of Revenue's Enforcement of Kansas Motor Fuels Tax (94PA39)
FEBRUARY 1994	Reviewing Economic Development Activities: A K-GOAL Audit of the Kansas Department of Commerce and Housing(94PA32)
NOVEMBER 1993	Reviewing the Process for Issuing Bonds in Wyandotte County and Kansas City, Kansas (93PA48)
JANUARY 1993	Examining Selected Activities of the Board of Agriculture's Marketing Division (100-hour audit) (93PA45)
DECEMBER 1991	Mortgage Assistance Programs of the Department of Commerce (92PA35)
OCTOBER 1991	Housing Programs Supplement (92PA38)
AUGUST 1991	Examining Issues Relating to Selected Housing Programs at the Department of Commerce (91PA40)
MARCH 1991	Examining Whether the Department of Commerce Followed Its Procedures in Contracting For Services from Lane Marketing (100-hour audit) (91PA38)
MARCH 1991	Reviewing the Department of Commerce's 1991 Bond Allocations (91PA37)
JUNE 1990	An Update of Tax Incentives or Reductions Available to Kansas Businesses (90PA55)
MARCH 1990	Criteria for Awarding Venture Capital Moneys Through Kansas Venture Capital, Inc. (90PA44)

OCTOBER 1989	The Pooled Money Investment Boards' Loan Program for Farmers and Small Businesses (89PA47)
NOVEMBER 1986	Tax Incentives or Reductions Available to Kansas Businesses (87PA31)
MARCH 1986	Economic Development in Kansas, Part I: Overview of Economic Development Activities (86PA50)
MARCH 1986	Economic Development in Kansas, Part II: Reviewing Coordination of Economic Developments Groups in Kansas (86PA51)
MAY 1985	Enterprise Zones in Kansas (85PA73)
MARCH 1985	Administrative Office Procedures at the Department of Economic Development (85PA60)
JANUARY 1985	Administration of the Small Cities Community Development Block Grant Program (85PA57)
SEPTEMBER 1984	Developing Recreational Facilities at Hillsdale Reservoir (85PA52)
APRIL 1973	State Subsidy of State Agency Affiliated Employee Credit Unions (73PA36)

Education (Higher)

JULY 2012	Kansas Lottery: Funding of Scholarships for Veterans (R-12-008)
JANUARY 2012	Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan- ed Program (R-12-001)
SEPTEMBER 2010	State Universities: Reviewing Issues Related to Students' Excess Credit Hours (10PA14)
AUGUST 2009	State Universities: Can State Universities Provide Postsecondary Education More Efficiently To Reduce Costs? (A K-GOAL Audit) (08PA24)
FEBRUARY 2008	Community Colleges: Examining Whether There Are Ways To Share Resources To Reduce Costs (07PA24)
OCTOBER 2007	The KU Medical Center and KU Hospital: Reviewing Selected Financial Issues (07PA27)
OCTOBER 2007	The KU Medical Center and KU Hospital: Reviewing Selected Operational Issues (07PA26)
DECEMBER 2006	Postsecondary Educational Institutions: Reviewing Tuition Rates Being Charged To Non-Resident Students in Kansas (06PA07)
JULY 2005	The Regents Institutions: Reviewing Proposals for Increased Maintenance Funding at the State's Colleges and Universities (limited-scope audit) (05PA16)
DECEMBER 2004	Faculty Teaching Loads at Kansas Universities: A K-GOAL Audit of the Board of Regents (04PA26)
APRIL 2002	Proprietary Schools: Reviewing the Board of Regents' Responsibilities and Oversight (100-hour audit) (02PA15)
AUGUST 1998	Reviewing Issues Related to Community Colleges' Customized Employee Training Courses (98PA53)
MARCH 1995	Reviewing Certain Financial Management Practices at the University of Kansas Medical Center (95PA46)
APRIL 1992	Reviewing State-Funded Medical Scholarships in Kansas (92PA44)
APRIL 1991	Examining Universities' Use of Margin of Excellence Moneys (91PA33)

JULY 1989	Off-Campus Vocational Education Courses Offered by Kansas Community Colleges (89PA36)
APRIL 1989	Reviewing Increases in Kansas State University's Fiscal Year 1989 Utilities Costs (100-hour audit) (89PA42)
JANUARY 1989	Off-Campus Courses Taught by the Regent's Universities (89PA31)
AUGUST 1988	Off-Campus Courses Offered by Kansas' Community Colleges (88PA43)
JANUARY 1988	Determining the Effect of Eliminating University Degrees and Programs (88PA38)
OCTOBER 1987	State-Funded Medical Scholarship Programs (88PA34)
MARCH 1987	Replacing Faculty at the Regents' Institutions (87PA42)
DECEMBER1986	Entry Into Retirement Annuity Plans at the Regents' Institutions (87PA36)
APRIL 1986	Student Wage Expenditures at the Regents' Institutions (86PA56)
JANUARY 1986	Transferring Courses to Regents' Universities (86PA48)
DECEMBER 1985	Teaching Loads at Kansas Universities (86PA41)
APRIL 1985	Examining Faculty Workloads (85PA55)
SEPTEMBER 1984	Analyzing Differences in Per-Student Costs at Community Colleges (85PA47)
AUGUST 1984	State Employee Coursework (85PA46)
MARCH 1984	Examining Certain Aspects of Community College Funding (84PA37)
NOVEMBER 1983	Efficiency in the State's Higher Education System (84PA23)
OCTOBER 1981	Greeley County School District (82PA37)
SEPTEMBER 1980	Off Campus Education in Kansas (81PA36)
JANUARY 1980	The Kansas Community Junior College System: Part II: The Transfer of Courses to Regents' Universities (80PA39)
JUNE 1978	The Kansas Community Junior College System, Part I: State Financing and Supervision (78PA40)
MARCH 1977	The Planning and Construction of New Facilities at the Board of Regents' Institutions (77PA37)
DECEMBER 1974	Program Results Evaluation of the Kansas Tuition Grant Program (74PA37)

Education (K-12)

JULY 2013	K-12 Education: Efficiency Audit of the Kansas City School District (R-13-008)
JULY 2013	K-12 Education: Survey of Efficiency Measures Taken by Kansas School Districts (R-13-009)
JULY 2013	K-12 Education: Survey of Efficiency Measures Taken by Kansas School Districts -- Supplemental Report (R-13-009a)

MARCH 2013	K-12 Education: Efficiency Audit of the St. Francis School District (R-13-001)
MARCH 2013	K-12 Education: Efficiency Audit of the Southeast School District (R-13-002)
DECEMBER 2012	K-12 Education: Estimating Potential Costs Related to Implementing the No Child Left Behind Waiver in Kansas (R-12-017)
NOVEMBER 2012	JJA: Evaluating the Kansas Juvenile Correctional Complex, Part 2 (R-12-011)
JANUARY 2012	Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program (R-12-001)
SEPTEMBER 2010	K-12 Education: Voluntary Efficiency Audits of School Districts— A Summary Report of Seven School Districts(11PA01)
JULY 2010	K-12 Education: Efficiency Audit of the Concordia School District (10PA06.1)
JULY 2010	K-12 Education: Efficiency Audit of the Clifton-Clyde School District (10PA06.3)
JULY 2010	K-12 Education: Efficiency Audit of the Riley County School District (10PA06.2)
APRIL 2010	K-12 Education: Efficiency Audit of the Renwick School District (school audit) (10PA05.1)
APRIL 2010	K-12 Education: Efficiency Audit of the Winfield School District (school audit) (10PA05.2)
APRIL 2010	K-12 Education: Reviewing Issues Related to the Costs of the Health Care Benefits Provided by School Districts (school audit) (09PA12)
FEBRUARY 2010	K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts (10PA07)
JANUARY 2010	K-12 Education: Efficiency Audit of the Ellinwood School District (09PA16)
DECEMBER 2009	K-12 Education: Efficiency Audit of the Derby School District (09PA14)
OCTOBER 2009	K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education (09PA13)
JULY 2009	K-12 Education: School District Efficiency Audit(08PA11)
JULY 2009	K-12 Education: Reviewing Issues of the Kansas State High School Activities Association (08PA18)
DECEMBER 2008	K-12 Education: Reviewing School Districts' At-Risk and Professional Development Programs (08PA25)
JUNE 2008	K-12 Education: School Districts' Use of Additional State Funding (08PA10)
APRIL 2008	K-12 Education: Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs (07PA31)
FEBRUARY 2008	K-12 Education: Estimating the Impact of a Second Count Date on School District Funding (08PA09)
DECEMBER 2007	K-12 Education: Reviewing Issues Related to Special Education Funding (07PA30)
OCTOBER 2007	K-12 Education: Determining the Reasons for Variations in Virtual School Costs (07PA29)
OCTOBER 2007	Kan-ed: A K-GOAL Audit Determining Whether It's Achieving the Intended Results (07PA28)
AUGUST 2007	K-12 Education: Reviewing the Cost of Vocational Education Programs (07PA10)

MAY 2007	K-12 Education: Reviewing the Research on Charter School Performance (07PA03)
APRIL 2007	K-12 Education: Reviewing Issues Related to Virtual Schools (07PA09)
APRIL 2007	K-12 Education: Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts (07PA11)
FEBRUARY 2007	K-12 Education: Alternative Models for Organizing Middle Schools and High Schools (07PA02)
FEBRUARY 2007	K-12 Education: Comparing the Centralization of School District Accounting in Different States (limited-scope audit) (07PA14)
DECEMBER 2006	K-12 Education: Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II(06PA12.2)
NOVEMBER 2006	K-12 Education: Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding (06PA12)
JULY 2006	K-12 Education: Reviewing Issues Related to Developing and Retaining Teachers and School Principals (06PA11)
JANUARY 2006	Cost Study Analysis: Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches (05PA19)
MARCH 2005	School Finance: Putting District Budgetary Data into a More Accessible Database (limited-scope audit) (05PA09)
OCTOBER 2004	Topeka School District: Determining What Factors Led to Delays in the District's Detection of a Check Fraud (limited-scope audit) (05PA01)
DECEMBER 2002	How Including Previously Unreported Moneys Spent on K-12 Education Affects Kansas' Rankings in Nationally Published Statistics (03PA02)
MARCH 2002	School District Budgets: Determining Ways to Structure the Budget Document to Make It Understandable and Allow for Meaningful Comparisons (02PA10)
MARCH 2002	Proposed Budget Format: USD 501 Topeka (02PA10-501)
NOVEMBER 2001	School District Budgets: Determining Why Kansas School Districts Tend to Spend a Smaller Percentage Of Their Budget on Instruction Than School Districts in Other States (02PA04)
AUGUST 2001	Special Education: Determining Whether School Districts Are Accountable for Meeting Goals Contained in Students' Individual Education Programs (01PA19)
JULY 2001	Early Retirement Incentive Programs in Kansas School Districts: Reviewing Their Funding and Effects on the Supply of Teachers (01PA20)
MAY 2001	School District Credit Cards: Determining Whether School Districts Exercise Adequate Oversight Over the Use of Those Cards (100-hour audit) (01PA21)
MARCH 1999	Reviewing Decision-Making at the State Board of Education (99PA10)
OCTOBER 1998	Reviewing Issues Related to Funding for Special Education (99PA02)
JULY 1996	Assessing Selected School Districts' Use of General Fund Revenues and Lease-Purchase Arrangements for Capital Improvement Projects (100-hour audit) (96PA57)
JUNE 1996	Reviewing the Effect of Student Expulsions on School Districts and Students (96PA52)
JUNE 1996	Reviewing the Use of State Assessment Tests in Kansas (96PA49)

AUGUST 1993	Reviewing the Efficiency of Central Services In the Wichita School District (93PA41)
AUGUST 1992	Exploring Options for Consolidating School Districts: An Overview (92PA50)
JANUARY 1991	Analyzing the Relationships Between Funding Levels and the Quality of Education in Kansas School Districts (91PA31)
AUGUST 1990	An Update of Special Education Programs and Costs in Kansas (90PA52)
APRIL 1990	Examining Out-District Tuition Expenditures for Leavenworth County (100-hour audit) (90PA48)
APRIL 1990	Wichita School District: Personnel Practices and Management of Resources (90PA43/45)
JUNE 1989	Removing Asbestos from Kansas Schools (89PA43)
SEPTEMBER 1988	Faculty Salaries in Kansas and the Resources Committed to Pay Them (88PA54)
OCTOBER 1987	Reviewing Special Education Programs and Costs (88PA32)
OCTOBER 1986	Purchasing Practices at the Centers of Excellence (87PA35)
JANUARY 1986	Teacher and Administrator Salaries in Kansas School Districts (86PA44)
DECEMBER 1985	School District's Compliance With Bidding Laws (86PA42)
MARCH 1985	Options for Containing Special Education Costs in Kansas (85PA69)
MAY 1984	Verifying School District Enrollments: Topeka and Wichita School Districts (84PA42)
FEBRUARY 1984	Verifying School District Enrollments: Shawnee Mission and Kansas City School Districts (84PA31)
NOVEMBER 1983	Variations Between School Districts in Special Education Placements (84PA24)
SEPTEMBER 1983	Verifying School Districts Enrollments (83PA59)
APRIL 1983	Special Education of the Gifted and Appeals of Special Education Decisions in the Wichita School District (83PA53)
MARCH 1983	School Districts: Summary Report-School District Performance Audits (83PA46)
FEBRUARY 1983	Kansas City School District (83PA42)
FEBRUARY 1983	Wamego School District (83PA44)
FEBRUARY 1983	Phillipsburg School District (83PA43)
MAY 1982	Special Education Programs-Utica School District (82PA49)
MARCH 1982	Summary Report - School District Performance Audits and Doniphan County Education Cooperative (82PA45)
JANUARY 1982	Special Education and Other Matters-Wamego School District (82PA50)
JANUARY 1982	Topeka School District (82PA43)
DECEMBER 1981	Russell County School District (82PA40)
DECEMBER 1981	Spring Hill School District (82PA41)

DECEMBER 1981	Columbus School District (82PA42)
OCTOBER 1981	Elwood School District (82PA38)
OCTOBER 1981	LeRoy-Gridley School District (82PA36)

Energy/Natural Resources

NOVEMBER 2010	Water-Related Agencies: Determining Whether the State Could Achieve Efficiencies and Reduce Costs by Combining the Operations of Its Water-Related Agencies (10PA13)
NOVEMBER 2008	Department of Health and Environment: Reviewing Issues Related to the Permitting Process in the Bureau of Air and Radiation (08PA20)
APRIL 2008	Department of Wildlife and Parks: Reviewing Issues Related to the Walk-In Hunting Access Program (08PA08)
DECEMBER 2007	Kansas Corporation Commission: Reviewing Issues Related to Consumer Complaints (08PA07)
FEBRUARY 2007	Department of Wildlife and Parks: Reviewing Its Lease of the Campus House for Its Northeast Regional Office (limited-scope audit) (07PA13)
JUNE 2004	Plumb Thicket Landfill Application: Determining Whether KDHE's Review Complied with Applicable Laws and Regulations (limited-scope audit) (04PA18)
SEPTEMBER 2002	Disposal of Seized Animals, Animal Remains, and Other Property: Assessing How Well the Department of Wildlife and Parks Handles Such Seizures (100-hour audit) (03PA03)
MARCH 2002	Department of Agriculture: Reviewing the Water Structures Program (02PA03)
FEBRUARY 1998	Reviewing the Activities of the Corporation Commission's Conservation Division: A K-GOAL Audit (98PA36)
FEBRUARY 1998	Reviewing the Department of Wildlife and Parks' Management of Lands Leased for Farming and Grazing (100-hour audit) (98PA44)
JANUARY 1997	Reviewing the Department of Health and Environment's Efforts To Protect Water from Pollution Caused by Confined Livestock Feeding Operations (97PA39)
OCTOBER 1996	Reviewing the Conservation Commission's Effectiveness at Meeting the Goals Established Under the State Water Plan: A K-GOAL Audit (97PA37)
APRIL 1996	Reviewing U.S. Army Corps of Engineers Records Supporting the State's Share of Development Costs for El Dorado State Park (96PA50)
FEBRUARY 1995	Reviewing Issues Relating to the Financial Management, Efficiency, and Effectiveness of the Kansas Department of Wildlife and Parks (95PA37)
OCTOBER 1994	Assessing the Department of Wildlife and Parks' Compliance With Certain Federal Requirements Related to Fish and Wildlife Programs (94PA44)
SEPTEMBER 1994	Reviewing Potential Duplication of Water Regulation Activities--A K-GOAL Audit of the Kansas Water Office, the Kansas Water Authority, and the Division of Water Resources (94PA45)
APRIL 1994	Examining the Corporation Commission's Management and Use of Its Conservation Fee Fund (100-hour audit) (94PA41)

MARCH 1993	Reviewing the Division of Water Resources Process For Approving Water Permits (100-hour audit) (93PA38)
MARCH 1992	Reviewing Potential Overlap in State Agencies' Responsibilities for Protecting Groundwater and Regulating Transportation (92PA43)
APRIL 1989	Hazardous Waste Regulation in Kansas (89PA40)
AUGUST 1988	State Agencies' Handling of Water Contamination and Pollution Problems in Kansas (88PA51)
OCTOBER 1987	Milford Fish Hatchery (88PA31)
AUGUST 1986	Regulation of Oil and Gas Wells, Part II: Enforcement of Injection Well Procedures (86PA61)
JULY 1986	Regulation of Oil and Gas Wells, Part I: Enforcement of Well Plugging (86PA60)
JUNE 1983	The Kansas Weatherization Program(83PA57)
MAY 1983	Performance of the Mined-Land Conservation and Reclamation Board (83PA48)
APRIL 1983	Regulation and Clean Up of the Furley Hazardous Waste Disposal Site (83PA55)
MARCH 1982	Kansas Energy Office (82PA47)
MARCH 1982	Kansas Corporation Commission: Mined-Land Regulatory Program (82PA48)
MAY 1976	Management of Surplus State-Held Land (76PA37)
DECEMBER 1975	Regulating the Appropriation and Use of Water (76PA35)

Financial Management

DECEMBER 2013	Kansas Lottery: Fiscal Year 2013 (R-13-014)
MAY 2013	Kansas Commission on Veterans' Affairs: Evaluating Selected Financial Controls at the Kansas Soldiers Home and the Kansas Veterans Home (R-13-006)
DECEMBER 2012	Examining Selected Financial Management Practices of the State Treasurer's Office: Fiscal Year 2012 (R-12-016)
DECEMBER 2012	Examining Selected Financial Management Practices of the Pooled Money Investment Board: Fiscal Year 2012 (R-12-015)
DECEMBER 2012	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2012 (R-12-014)
DECEMBER 2012	Kansas Lottery: Financial Audit of Fiscal Year 2012 (R-12-013)
APRIL 2012	State of Kansas: Financial Audit of Fiscal Year 2011 (Reissued) (R-12-002)
DECEMBER 2011	Reviewing the Operations of the State Treasurer's Office - FY 2011 (R-11-019)
DECEMBER 2011	Reviewing the Operations of the Pooled Money Investment Board – FY 2011 (R-11-018)
DECEMBER 2011	Kansas Lottery: Financial Audit of Fiscal Year 2011 (R-11-017)
DECEMBER 2011	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2011 (R-11-016)

APRIL 2011	Accounts Receivable: Reviewing Agencies' Efforts To Collect Amounts Owed to the State (A K-GOAL Audit) (R-11-008)
FEBRUARY 2011	State of Kansas: Financial Audit of Fiscal Year 2010 (R-11-005)
DECEMBER 2010	American Recovery and Reinvestment Act: A Review of Reporting (10CC03)
DECEMBER 2010	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2010 (11PA02)
DECEMBER 2010	Reviewing the Operations of the Pooled Money Investment Board – FY 2010 (11PA03)
DECEMBER 2010	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2010 (F-10-001)
MARCH 2010	State of Kansas: Financial Audit of Fiscal Year 2009 (F-10-003)
DECEMBER 2009	Reviewing Operations of the Pooled Money Investment Board, Fiscal Year 2009 (10PA09)
DECEMBER 2009	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2009 (10PA10)
DECEMBER 2009	American Recovery and Reinvestment Act: A Preliminary Assessment of the Risk That Recovery Act Moneys Won't Be Appropriately Accounted for or Spent (10CC02)
DECEMBER 2009	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2009 (F-09-001)
DECEMBER 2009	Kansas Lottery: Financial Audit of Fiscal Year 2009 (F-09-002)
JULY 2009	State Data Systems: Reviewing for Evidence of Inappropriate Payments (January - June 2009) (09CC02.2)
JULY 2009	Child-Care Assistance: Determining Whether SRS' Procedures Limit the Risk of Improper Payment (08CC04)
MARCH 2009	Business Procurement Cards: Expanding Their Use To Increase Cash Rebates to the State(09CC02.1)
MARCH 2009	State Contracts: Determining Whether the State's Office-Supply Vendor Is Providing Products to State Agencies at Agreed-Upon Prices (09PA07)
FEBRUARY 2009	State of Kansas: Financial Audit of Fiscal Year 2008 (F-09-004)
FEBRUARY 2009	Low-Priority Programs in Kansas: Identifying Them and the Costs Associated With Operating Them (09PA05)
DECEMBER 2008	Statewide Medical Expenditures: Reviewing Medicaid Expenditures for Fraud and Abuse (08CC02)
DECEMBER 2008	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2008 (F-08-001)
DECEMBER 2008	Reviewing the Operations of the Pooled Money Investment Board, Fiscal Year 2008 (09PA09)
DECEMBER 2008	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2008 (09PA10)
NOVEMBER 2008	Kansas Lottery: Financial Audit of Fiscal Year 2008 (F-08-002)
SEPTEMBER 2008	Financial Regulatory Agencies in Kansas: A K-GOAL Audit Determining Whether Functions Could Be Combined To Gain Cost Efficiencies (08PA22)
FEBRUARY 2008	State of Kansas: Financial Audit of Fiscal Year 2007 (F-08-004)

DECEMBER 2007	State Treasurer's Office: Reviewing Operations of the State Treasurer's Office, Fiscal Year 2007 (08PA12)
DECEMBER 2007	Statewide Expenditures: Reviewing Transactions in the STARS Accounting System for Fraud and Abuse (07CC32)
DECEMBER 2007	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2007 (F-07-002)
DECEMBER 2007	Pooled Money Investment Board: Reviewing Operations of the Pooled Money Investment Board, Fiscal Year 2007(08PA13)
OCTOBER 2007	Kansas Lottery: Financial Audit of Fiscal Year 2007 (F-07-003)
OCTOBER 2007	Thomas County Economic Development Alliance: Reviewing Its Procedures for Recording and Depositing Loan Payments (08PA01)
MAY 2007	COMPLIANCE AND CONTROL AUDIT - Business Procurement Card Program: Reviewing for Fraud and Abuse (07DM01)
APRIL 2007	Providing Vehicles for Official State Travel: Reviewing the Impact of Decisions To Disband the State's Motor Pool (07PA20)
FEBRUARY 2007	Department of Wildlife and Parks: Reviewing Its Lease of the Campus House for Its Northeast Regional Office (limited-scope audit) (07PA13)
FEBRUARY 2007	State of Kansas: Financial Audit of Fiscal Year 2006 (F-07-005)
FEBRUARY 2007	K-12 Education: Comparing the Centralization of School District Accounting in Different States (limited-scope audit) (07PA14)
JANUARY 2007	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2006 (F-07-001)
DECEMBER 2006	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2007 (07PA15)
DECEMBER 2006	Kansas Public Employees Retirement System: Reviewing Active and Passive Investment Management Approaches and the State's Pension Obligation Bonds (07PA17)
DECEMBER 2006	Reviewing Operations of the Pooled Money Investment Board (07PA16)
NOVEMBER 2006	Kansas Lottery: Financial Audit of Fiscal Year 2006 (F-06-001)
FEBRUARY 2006	State of Kansas: Financial Audit of Fiscal Year 2005 (F-06-003)
DECEMBER 2005	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2005 (F-05-001)
DECEMBER 2005	Reviewing Operations of the Pooled Money Investment Board Fiscal Year 2005 (05PA20)
DECEMBER 2005	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2005 (05PA21)
OCTOBER 2005	Kansas Lottery: Financial Audit of Fiscal Year 2005 (F-05-002)
APRIL 2005	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2004 (F-05-003)
FEBRUARY 2005	State of Kansas: Financial Audit of Fiscal Year 2004 (F-05-004)
DECEMBER 2004	Reviewing Operations of the State Treasurer's Office, Fiscal Year 2004 (05PA05)

DECEMBER 2004	Kansas Lottery: Financial Audit of Fiscal Year 2004 (F-04-002)
DECEMBER 2004	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2004 (F-04-001)
DECEMBER 2004	Reviewing Operations of the Pooled Money Investment Board Fiscal Year 2004 (05PA06)
OCTOBER 2004	Topeka School District: Determining What Factors Led to Delays in the District's Detection of a Check Fraud (limited-scope audit) (05PA01)
APRIL 2004	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2003 (F-04-003)
APRIL 2004	State Prescription Drug Plan: Reviewing the Accuracy of Payments Made Under the Program (04PA10)
DECEMBER 2003	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2003 (F-03-001)
DECEMBER 2003	Kansas Lottery: Financial Audit of Fiscal Year 2003 (F-03-002)
DECEMBER 2003	Reviewing the Operations of the Pooled Money Investment Board-Fiscal Year 2003 (04PA16)
DECEMBER 2003	Reviewing the Operations of the State Treasurer's Office-Fiscal Year 2003 (04PA15)
APRIL 2003	General Fund Cash Balance: Reviewing the Projected Fiscal Year 2003 Ending Cash Balance for the State's General Fund (100-hour audit) (03PA22)
APRIL 2003	Firefighters Relief Fund: Reviewing the Use of Fire Insurance Premium Taxes Distributed to Local Firefighters Relief Associations (100-hour audit) (03PA15)
MARCH 2003	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2002 (F-03-003)
FEBRUARY 2003	Reviewing the Projections Presented by the Kansas Public Employees Retirement System Regarding the Need for a Long-Term Funding Plan (03PA12)
FEBRUARY 2003	Financing Local Governments: Determining How to Avoid Future Problems Caused by State Revenue Shortfalls (100-hour audit) (03PA13)
DECEMBER 2002	Reviewing the Operations of the Pooled Money Investment Board (03PA08)
DECEMBER 2002	Reviewing the Operations of the State Treasurer's Office (03PA23)
APRIL 2002	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2001 (F-02-001)
MARCH 2002	Proposed Budget Format: USD 501 Topeka (02PA10-501)
MARCH 2002	School District Budgets: Determining Ways to Structure the Budget Document to Make It Understandable and Allow for Meaningful Comparisons (02PA10)
JANUARY 2002	Reviewing the Operations of the State Treasurer's Office, FY2001 (02PA12)
JANUARY 2002	Reviewing the Operations of the Pooled Money Investment Board, FY2001 (02PA11)
MAY 2001	School District Credit Cards: Determining Whether School Districts Exercise Adequate Oversight Over the Use of Those Cards (100-hour audit) (01PA21)
DECEMBER 2000	State-Held-Lands: Reviewing the Management and Use of Those Lands in Kansas(01PA02)
DECEMBER 2000	Reviewing the Operations of the State Treasurer's Office (01PA09)
DECEMBER 2000	Reviewing the Operations of the Pooled Money Investment Board (01PA10)

FEBRUARY 2000	Reviewing the Operations of the Pooled Money Investment Board-Fiscal Year 1999 (00PA10)
FEBRUARY 2000	Reviewing the Operations of the State Treasurer's Office-Fiscal year 1999 (00PA09)
MAY 1998	Reviewing Financial Transactions of the Board of Cosmetology (100-hour audit) (98PA49)
MAY 1998	Reviewing the Kansas Development Finance Authority's Selection of Bond Counsel and Costs of Issuing Bonds (98PA47)
OCTOBER 1997	Reviewing the Attorney General's Expenditures for Water Rights Litigation and Procedures for Selecting Attorneys (97PA59)
MARCH 1997	Reviewing the Department of Social and Rehabilitation Services' Efforts to Privatize Government Services (100-hour audit) (97PA49)
DECEMBER 1996	Reviewing the Operations of the Kansas Highway Patrol Motor Vehicle Program (97PA46)
APRIL 1996	Reviewing State Contracting for Consultants and Other Professional and Technical Services (96PA38)
DECEMBER 1995	Department of Wildlife and Parks, Conservation Commission, Water Office - FY 1994 (F-95-001)
JULY 1995	Examining Contract Oversight by the Department of Social and Rehabilitation Services (95PA52)
JUNE 1995	Reviewing Certain Investment Transactions of the Municipal Investment Pool (95PA59)
MARCH 1995	Reviewing Certain Financial Management Practices at the University of Kansas Medical Center (95PA46)
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OCTOBER 2006	Kansas Technology Enterprise Corporation: Reviewing Bonuses Paid to Employees of KTEC and Its Subsidiaries (limited-scope audit) (07PA07)
MAY 2006	Regulation of Credit Unions: Reviewing the Department of Credit Unions' Procedures for Ensuring Institutions' Safety, Soundness, and Compliance with the Law (06PA01)
MAY 2006	Office of the Attorney General: Reviewing Its Role in Overseeing Enforcement of State Architectural Accessibility Laws (limited-scope audit) (06PA13)
JULY 2005	The Regents Institutions: Reviewing Proposals for Increased Maintenance Funding at the State's Colleges and Universities (limited-scope audit) (05PA16)
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NOVEMBER 1997	Determining Whether the State's Current Motor Pool System Provides for the Use of Cars at the Lowest Cost to the State (98PA35)
JUNE 1997	Reviewing the Regulatory Activities of the Board of Cosmetology (97PA50)
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JANUARY 1997	Reviewing the Effectiveness of the State's Workplace Health and Safety Program (97PA40)
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JUNE 1995	Reviewing the Department of Health and Environment's System for Assessing the Impact of Rules and Regulations Mandated by the Federal Government: A K-GOAL Audit of the Department of Health and Environment (95PA49)

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AUGUST 2002	Medicaid Cost Containment: Controlling Costs of Long-Term Care (02PA16)
AUGUST 2002	Verifying Information Provided by the SRS on Its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement: Monitoring Report #15 (02PA01.2)
APRIL 2002	Regulation of Food Service Establishments: Determining Whether the Department of Health and Environment Is Providing Sufficient Regulatory Oversight(02PA07)
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DECEMBER 2001	Kansas' Nursing Home Inspections: A K-GOAL Audit Determining Whether They're Carried Out In a Reasonable Manner (02PA02)
NOVEMBER 2001	Verifying Information Provided by the Department of Social and Rehabilitation Services on Its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement: Monitoring Report #14 (02PA01.1)
JULY 2001	The State Health Benefits Program, Part 2: Reviewing the Staffing and Structure of the Current Program (01PA14.2)
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APRIL 2001	The State Health Benefits Program, Part 1: Reviewing Issues Relating to Premium Costs and Management (01PA14)
MARCH 2001	Medicaid for Long-Term Care: Reviewing the Department of Social and Rehabilitation Services' Efforts to Identify Inappropriate Means of Sheltering Assets to Qualify for Medicaid (01PA06)
JANUARY 2001	The State's Adoption and Foster Care Contracts: Reviewing Selected Financial and Service Issues (01PA08)
DECEMBER 2000	HealthWave: Reviewing the Program's Services and Finances (01PA07)

AUGUST 2000	Verifying Information Provided by the Department of Social and Rehabilitation Services on Its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #12 (00PA01.2)
MARCH 2000	Reviewing the Implementation of the Mental Health Reform Act (00PA08)
MARCH 2000	Reviewing the Medicaid Program's Use of Generic Drugs (00PA06)
MARCH 2000	Reviewing Services Provided to Elderly Kansans (00PA05)
FEBRUARY 2000	Verifying Information Provided by the Department of Social and Rehabilitation Services on Its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement: Monitoring Report #11 (296)
NOVEMBER 1999	Examining Issues Related to Community Developmental Disability Organizations, Part I: Assessing Effectiveness and Availability of Services (00PA03)
NOVEMBER 1999	Examining Issues Related to Community Developmental Disability Organizations, Part II: Reviewing Implementation and Funding Issues (00PA02)
OCTOBER 1999	Verifying Information Provided by the Department of Social and Rehabilitation Services on Its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #10 (99PA01.2)
JULY 1999	Evaluating Certain Personnel and Financial Practices at the Kansas Department of Health and Environment (100-hour audit) (99PA20)
APRIL 1999	Reviewing Quarterly Payments Made by Community Developmental Disability Organizations (100-hour audit) (99PA18)
MARCH 1999	Reviewing the Quality of Care and Personnel Management at Kansas Neurological Institute (99PA08)
FEBRUARY 1999	Reviewing In-Home Services to Elderly Kansans: A K-GOAL Audit of the Department on Aging (99PA04)
DECEMBER 1998	Kansas Health Care Data Base (99PA09)
DECEMBER 1998	Assessing How Well the Foster Care Program in Kansas is Working, Part II: Funding, Staffing, and Monitoring Issues (99PA03.2)
DECEMBER 1998	Verifying Information Provided by the Department of Social and Rehabilitation Services on its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #9 (99PA01.1)
NOVEMBER 1998	Assessing How Well the Foster Care Program in Kansas is Working, Part I: Services and Placements (99PA03.1)
AUGUST 1998	Reviewing Substance Abuse Programs in Kansas, Part II: Assessing the Department of Social and Rehabilitation Services' Contracted Managed- Care Program for Substance Abuse Treatment and Prevention (98PA48.2)
JULY 1998	Verifying Information Provided by the Department of Social and Rehabilitation Serviceson its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #8 (98PA34.2)
JULY 1998	Reviewing Substance Abuse Programs in Kansas, Part I: Identifying State Agencies That Receive Substance Abuse Funding, and Reviewing Program Coordination Options (98PA48.1)

MARCH 1998	Assessing Whether State Regulation of Meat Processing Plants is More Stringent and Costly than Federal Regulations Require (98PA42)
JANUARY 1998	Verifying Information Provided by the Department of Social and Rehabilitation Services on its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement: Report #7 (98PA34.1)
NOVEMBER 1997	Reviewing the Department of Health and Environment's Regulation of Child Care Facilities and Family Day Care Homes (97PA52)
JUNE 1997	Verifying Information Provided by the Department of Social and Rehabilitation Services on its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #6 (97PA34.2)
APRIL 1997	Assessing the Extent to Which License Applications and Renewals Are Delayed at the Behavioral Sciences Regulatory Board (100-hour audit) (97PA57)
MARCH 1997	Reviewing the Department of Social and Rehabilitation Services' Efforts to Privatize Government Services (100-hour audit) (97PA49)
MARCH 1997	Reviewing the Effectiveness of the Domestic Violence Laws in Kansas (97PA43)
FEBRUARY 1997	Verifying Information Provided by the Department of Social and Rehabilitation Services on its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement Monitoring Report #5 (97PA34.1)
SEPTEMBER 1996	Verifying Information Provided by the Department of Social and Rehabilitation Services On Its Compliance With the Terms of the Foster Care Lawsuit Settlement Agreement, Monitoring Report #4 (96PA34.2)
AUGUST 1996	Reviewing the Department of Health and Environment's Regulation of Nursing Homes (96PA53)
JULY 1996	Verifying Information Provided by the Department of Social and Rehabilitation Services on Its Compliance with the Terms of the Foster Care Settlement Agreement: Monitoring Report #3 (96PA34.1)
MAY 1996	Determining Whether Kansas' Medicaid Program Makes Maximum Use of Third-Party Insurers (96PA47)
FEBRUARY 1996	Examining Child Support Enforcement Activities in Kansas (96PA37)
SEPTEMBER 1995	Verifying Information Provided by the Department of Social and Rehabilitation Services On Its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement--Monitoring Report #2 (95PA34)
SEPTEMBER 1995	Examining Problems with the University of Kansas Medical Center's Heart Transplant Program (95PA56)
JULY 1995	Examining Contract Oversight by the Department of Social and Rehabilitation Services(95PA52)
JUNE 1995	Reviewing the Department of Health and Environment's System for Assessing the Impact of Rules and Regulations Mandated by the Federal Government: A K-GOAL Audit of the Department of Health and Environment (95PA49)
JUNE 1995	Reviewing the Implementation of Kansas' Waste Tire Disposal Program: A K-GOAL Audit of the Department of Health and Environment (95PA50)

MAY 1995	Reviewing the Department of Social and Rehabilitation Services' Efforts To Computerize Alcohol and Drug Abuse Treatment Information (100-hour audit) (95PA51)
DECEMBER 1994	Reviewing Security and Management Issues at the Youth Center at Topeka (95PA36)
OCTOBER 1994	Verifying Information Provided by the Department of Social and Rehabilitation Services On Its Compliance with the Terms of the Foster Care Lawsuit Settlement Agreement--Monitoring Report #1 (94PA34.1)
JUNE 1994	Reviewing the Department of Social and Rehabilitation Services' Procedures for Handling Complaints Against Foster Homes (94PA40)
APRIL 1994	Reviewing the Transfer of Mentally Retarded Patients from State Institutions to Community Living Facilities (94PA36)
FEBRUARY 1994	Reviewing the Contract for the Medicaid Management Information System (100-hour audit) (94PA37)
OCTOBER 1993	Examining Potential Duplication and Overlap in Programs for Kansas' Aging Population (93PA47)
JUNE 1993	Reviewing the Process for Providing Health Insurance Benefits for State Employees (93PA40)
APRIL 1993	Reimbursement for Services Provided by the Kansas Bureau of Investigation (93PA37)
APRIL 1993	Reviewing the Accuracy of Job Placement Information the Department of Human Resources Is Reporting About the Kan Work Program (100-hour audit) (93PA44)
FEBRUARY 1993	Reviewing Selected Issues Related to Workers' Compensation (93PA35)
JANUARY 1993	Reviewing Fee-Funded Regulatory Agencies' Programs for Impaired Licensees (92PA49)
OCTOBER 1992	Examining the Effectiveness of the Kan Work Program (93PA30)
JULY 1992	Reviewing How the State Supervises Potentially Violent Mental Patients at Topeka State Hospital (92PA48)
APRIL 1992	Reviewing State-Funded Medical Scholarships in Kansas (92PA44)
APRIL 1992	Reviewing Procedures and Staffing for Child Abuse Cases in Douglas County (100-hour audit) (92PA47)
JUNE 1991	Kansas' Foster Care Program, Part IV: Summary Report (91PA36)
JUNE 1991	Review of State Grants to the Pittsburg Family Planning Clinic (100-hour audit)(91PA39)
APRIL 1991	Kansas' Foster Care Program, Part III: Staffing and Funding Levels (91PA35)
MARCH 1991	Kansas' Foster Care Program, Part II: Placements and Delivery of Services (91PA34)
NOVEMBER 1990	Assessing How Effectively the Department of Social and Rehabilitation, Services Handles Reports of Child Abuse and Neglect (90PA57)
OCTOBER 1990	Kansas' Foster Care Program, Part I: An Overview of the Program (91PA30)
JUNE 1990	Review of the Department of Social and Rehabilitation Services' Grant to Court Appointed Special Advocate of Shawnee County, Inc. (100-hour audit) (90PA53)
APRIL 1990	Comparing Budgeted and Actual Expenditures for Funerals and Burials for Public Assistance Recipients (90PA49)

APRIL 1990	Examining Increases in Expenditures for Adult Care Homes (90PA47)
MARCH 1990	Department of Social and Rehabilitation Services' Provision of Alcohol and Drug Abuse Treatment Services (90PA36)
FEBRUARY 1990	Caseload Increases That May Be Attributable to the Department of Social and Rehabilitation Services' New Comprehensive Automated Eligibility and Child Support Enforcement System (100-hour audit) (90PA46)
JANUARY 1990	Comprehensive Automated Eligibility and Child Support Enforcement System (CAECSES) (90PA34)
OCTOBER 1989	Drug Acquisitions Under the Medical Assistance Program (90PA30)
MARCH 1989	Security Problems at Youth Center at Topeka (89PA38)
AUGUST 1988	Improving the System for Providing Mental Health Programs and Services in Kansas (88PA48)
MARCH 1988	Public Transportation Services for the Elderly and Handicapped in Kansas (88PA49)
MARCH 1988	Reviewing the Health Care Plan for State Employees, Part II: Controls and Use (88PA46/47)
FEBRUARY 1988	Client Abuse Reporting Systems, Part III: Reviewing Implementation of Previous Audit Recommendations (100-hour audit) (88PA45)
DECEMBER 1987	Federal Staffing Requirements for Registered Nurses Applicable to Larned State Hospital (100-hour audit) (88PA42)
DECEMBER 1987	Reviewing the Health Care Plan for State Employees, Part I (88PA44)
OCTOBER 1987	State-Funded Medical Scholarship Programs (88PA34)
SEPTEMBER 1987	Client Abuse Reporting Systems, Part II: Parsons and Norton State Hospitals and Kansas Neurological Institute (87PA57)
JULY 1987	Job Training Programs in Kansas, Part II: Longer-Term Results For Program Participants (87PA53)
JUNE 1987	Regulation and Operation of Cowley County Developmental Services (87PA51)
MARCH 1987	Client Abuse Reporting System at Winfield State Hospital (87PA52)
FEBRUARY 1987	Kansas Industries for the Blind (87PA39)
FEBRUARY 1987	Placement of Abused and Neglected Children (87PA38)
JANUARY 1987	Cowley County Developmental Services, Inc.(100-hour audit) (87PA44)
OCTOBER 1986	Licensing Kansas Drivers with Medical Disabilities (87PA33)
JULY 1986	Private-Pay Rates for Adult Care Homes (86PA58)
MARCH 1986	Handicapped Accessibility in Kansas (86PA47)
FEBRUARY 1986	Personal Needs Allowance for Medicaid Residents (86PA45)
AUGUST 1985	The Board of Healing Arts and the Health Care Stabilization Fund (85PA80)
JULY 1985	Inmate Health Care (85PA75)

APRIL 1985	Kansas Soldiers Home (85PA70)
MARCH 1985	Asbestos Inspections in Kansas (85PA71)
JULY 1984	Adult Care Homes in Kansas - Summary Report (84PA44)
JUNE 1984	Northwest Kansas Planning and Development Commission's Weatherization Program (84PA43)
JUNE 1984	Adult Care Homes: Cost and Quality of Care (84PA36)
JUNE 1984	Transporting Hazardous Materials In Kansas (84PA40)
MARCH 1984	Liability in Community Service Work Programs (84PA38)
MARCH 1984	Adult Care Homes in Kansas: Administrative Costs (84PA30)
MARCH 1984	Court-Ordered Mental Evaluations at State Hospitals (84PA35)
JANUARY 1984	Adult Care Homes in Kansas: Property Costs (84PA26)
SEPTEMBER 1983	Adult Care Home Costs (Part I) (84PA22)
AUGUST 1983	Improving the Weatherization Program (83PA11)
JUNE 1983	The Kansas Weatherization Program(83PA57)
JUNE 1983	A Preliminary Analysis of Costs and Charges at Kansas Adult Care Homes (83PA56)
APRIL 1983	Kansas State School for the Visually Handicapped(83PA54)
DECEMBER 1982	Board of Nursing (83PA41)
MARCH 1982	Mental Health and Retardation Services: Part II: Assessing Selected Aspects of Institutional Treatment (82PA46)
MARCH 1981	Mental Health and Retardation Services: Part I: System-Wide Management (81PA44)
SEPTEMBER 1980	Controlling Medical Assistance Costs in Kansas, Part III: Improving Controls Over Fraud and Abuse (81PA40)
NOVEMBER 1979	Adult Care Home Regulatory Program (80PA37)
SEPTEMBER 1978	Physicians' Corporations at the University of Kansas Medical Center (79PA35)
JANUARY 1978	Improving General Assistance in Kansas (78PA38)
DECEMBER 1977	Controlling Medical Assistance Costs in Kansas, Part II: Options for Containing Costs (78PA37)
OCTOBER 1977	Security Policies and Procedures at Larned State Hospital and Osawatomie State Hospital (77PA32)
AUGUST 1977	Controlling Medical Assistance Costs in Kansas, Part I: Improved Accountability Through Better Program Information and More Effective Budget Review (78PA35)
JUNE 1975	State Operated Laboratories Preliminary Assessment (75PA37)
JANUARY 1975	Unclassified Personnel Positions at the University of Kansas Medical Center (75PA36)

Highways/Motor Vehicles

DECEMBER 2009	American Recovery and Reinvestment Act: A Preliminary Assessment of the Risk That Recovery Act Moneys Won't Be Appropriately Accounted for or Spent (10CC02)
JULY 2009	Vehicle Travel: Determining Whether the State Is Becoming More Cost Efficient With Its Vehicle Fleet (09PA04)
APRIL 2007	Providing Vehicles for Official State Travel: Reviewing the Impact of Decisions To Disband the State's Motor Pool (07PA20)
JULY 2006	Insurance Auto Salvage Auctions in Kansas: Reviewing the System for Regulating the Sale of Vehicles Acquired Through These Auctions (limited-scope audit) (06PA06)
JULY 2005	Highway Construction: Reviewing KDOT's Plans for Construction on Highway 183 South of Plainville (limited-scope audit) (05PA17)
MARCH 2005	Kansas Department of Transportation: Reviewing the Costs Associated with Recent Bond Issues (limited-scope audit) (05PA07)
FEBRUARY 2004	Electronic Certificates of Title: Reviewing the Effects of New Legislation (limited-scope audit) (04PA13)
FEBRUARY 2004	Kansas' Central Motor Pool: Determining Whether All Significant Costs and Savings Were Considered In Decisions To Change This Function (limited-scope audit) (04PA14)
DECEMBER 2003	Highway Construction Change Orders: Reviewing Costs Associated with Construction on Highway 36 Near Marysville (100-hour audit) (04PA05)
FEBRUARY 2003	Life-Cycle Analyses of Kansas Highway Projects: Evaluating the Process Followed by the Kansas Department of Transportation (03PA06)
JANUARY 1998	Reviewing the Highway Patrol's Motor Vehicle Program (98PA43)
NOVEMBER 1997	Determining Whether the State's Current Motor Pool System Provides for the Use of Cars at the Lowest Cost to the State (98PA35)
MARCH 1997	Reviewing the Department of Transportation's Acquisition of Right-of-Way for Highway Projects (97PA44)
DECEMBER 1996	Reviewing the Operations of the Kansas Highway Patrol Motor Vehicle Program (97PA46)
NOVEMBER 1995	Reviewing Highway Construction in Kansas: A K-GOAL Audit of the Kansas Department of Transportation (95PA58)
JUNE 1995	Reviewing the Implementation of Kansas' Waste Tire Disposal Program: A K-GOAL Audit of the Department of Health and Environment (95PA50)
MAY 1994	Reviewing the Department of Revenue's Enforcement of Kansas Motor Fuels Tax (94PA39)
JANUARY 1994	Reviewing the Operations of the Kansas Turnpike Authority (94PA30)
MARCH 1992	Reviewing Potential Overlap in State Agencies' Responsibilities for Protecting Groundwater and Regulating Transportation (92PA43)
AUGUST 1990	Highway Patrol's Oversight of Vehicle Identification Number Inspections (90PA51)

MARCH 1989	Reviewing Selected Projections and Cost Estimates for the 1989 Comprehensive Highway Program (89PA41)
JANUARY 1989	Motor Carrier Inspection Stations (89PA33)
MAY 1988	Out-of-State Vehicle Registations (88PA53)
MARCH 1988	Vehicle Identification Number Inspection Program (88PA50)
MARCH 1988	Public Transportation Services for the Elderly and Handicapped in Kansas (88PA49)
FEBRUARY 1988	Reflective Sheeting Used in Highway Construction Zones (88PA36)
NOVEMBER 1987	Improving the Efficiency of the Central Motor Pool (88PA37)
NOVEMBER 1987	Reflective Sheeting for Kansas License Plates (88PA35)
JULY 1987	Highway Patrol Motor Vehicle Fleet (87PA60)
APRIL 1987	Modernization Projects on Highways 4 and 81 (87PA50)
OCTOBER 1986	Licensing Kansas Drivers with Medical Disabilities (87PA33)
APRIL 1986	Reflective Sheeting Used By State Agencies (86PA62)
APRIL 1986	Department of Transportation's Management of Construction and Repair Projects (86PA53)
JUNE 1984	Vehicle Rental Agencies: Reviewing Compliance with Vehicle Registration and Insurance Laws (84PA41)
JUNE 1984	Transporting Hazardous Materials In Kansas (84PA40)
JANUARY 1984	Driving Under the Influence (D.U.I.): A Review of Prosecutions Under the New Kansas Law (84PA28)
SEPTEMBER 1983	Misuse of Dealer License Plates By Kansas Vehicle Dealers (83PA12)
SEPTEMBER 1982	Department of Transportation (83PA37)
JANUARY 1979	Maintaining Kansas Highways (79PA37)
SEPTEMBER 1976	The Planning and Construction of the State Freeway System (77PA35)

Job Training

NOVEMBER 1997	Reviewing the Use of Job Service Moneys in Several Service Delivery Areas in Kansas (97PA60)
APRIL 1993	Reviewing the Accuracy of Job Placement Information the Department of Human Resources Is Reporting About the Kan Work Program (100-hour audit) (93PA44)
OCTOBER 1992	Examining the Effectiveness of the Kan Work Program (93PA30)
JULY 1987	Job Training Programs in Kansas, Part II: Longer-Term Results For Program Participants (87PA53)
SEPTEMBER 1986	Job Training Programs in Kansas (87PA34)

Labor/Industry

NOVEMBER 2008	Illegal Immigrants: Reviewing Studies That Have Assessed Their Economic Impact(08PA19)
JANUARY 2007	Department of Labor: Reviewing Error Rates for Unemployment Benefit Payments, A K-GOAL Audit of the Department (07PA05)
JULY 2005	Department of Labor: Reviewing the Effectiveness of Accident Prevention Programs Required Under the Workers' Compensation Law (limited-scope audit) (05PA15)
MARCH 2005	Unemployment Benefit Payments: Reviewing Benefit Payouts and Changes in the Number of Employees Determined To Be Eligible (limited-scope audit) (05PA11)
JULY 1996	Reviewing Certain Aspects of Utility Regulation by the Kansas Corporation Commission (96PA48)
FEBRUARY 1993	Reviewing Selected Issues Related to Workers' Compensation (93PA35)
NOVEMBER 1992	Examining Increases in Expenditures from the State Workers' Compensation Fund (93PA31)
SEPTEMBER 1986	Job Training Programs in Kansas (87PA34)
MAY 1986	Wage Rates for Construction of the Coliseum at Kansas State University (86PA55)
MARCH 1985	Reviewing Accountability for Protesting Unemployment Claims (85PA68)
MARCH 1984	Unemployment Compensation: Reviewing Protested Claims (84PA34)

Local Government

NOVEMBER 2008	Illegal Immigrants: Reviewing Studies That Have Assessed Their Economic Impact(08PA19)
OCTOBER 2007	Thomas County Economic Development Alliance: Reviewing Its Procedures for Recording and Depositing Loan Payments (08PA01)
FEBRUARY 2007	Wireless Enhanced 911: Reviewing Implementation of the 2004 Act (07PA06)
APRIL 2004	Register of Deeds Technology Fund: Reviewing the Amounts Collected and the Uses of Those Moneys(limited-scope audit) (04PA17)
APRIL 2004	City of Wichita: Examining the Provision of Emergency-Response Services in Newly Annexed Areas (limited-scope audit) (04PA19)
SEPTEMBER 2003	Local Government Reorganization: Assessing the Potential for Improving Cooperation and Reducing Duplication (03PA20)
FEBRUARY 2003	Financing Local Governments: Determining How to Avoid Future Problems Caused by State Revenue Shortfalls (100-hour audit) (03PA13)
FEBRUARY 2000	Reviewing the Operations of the State Treasurer's Office-Fiscal Year 1999 (00PA09)
FEBRUARY 1995	Use of Alcoholic Liquor Fund Moneys By Local Units of Government (95PA45)
MARCH 1994	Reviewing the Computer-Assisted Mass Appraisal System (94PA35)
NOVEMBER 1993	Reviewing the Process for Issuing Bonds in Wyandotte County and Kansas City, Kansas (93PA48)
AUGUST 1993	Reviewing the Efficiency of Central Services In the Wichita School District (93PA41)

AUGUST 1993	Reviewing the Regulatory Activities of the Emergency Medical Services Board (93PA46)
JUNE 1993	Reviewing Selected Issues Regarding Uniform and Equal Appraisal of Property in Kansas (93PA39)
JANUARY 1993	Reviewing Counties' Procedures for Handling Absentee Ballots and for Updating Voter Registration Lists (93PA34)
AUGUST 1992	Exploring Options for Consolidating School Districts: An Overview (92PA50)
JANUARY 1991	Analyzing the Relationships Between Funding Levels and the Quality of Education in Kansas School Districts (91PA31)
APRIL 1990	Wichita School District: Personnel Practices and Management of Resources (90PA43/45)
APRIL 1990	Examining Out-District Tuition Expenditures for Leavenworth County (100-hour audit) (90PA48)
JANUARY 1990	A Detailed Review of Property Tax Levy Increases for the Reappraisal Year in Leavenworth County and Hutchinson (90PA42)
JANUARY 1990	Property Taxes in Large Sample of Cities and Counties (90PA41)
DECEMBER 1989	Reviewing the Effectiveness of Property Tax Limitations Enacted in Response to Statewide Reappraisal--Leavenworth and De Soto (100-hour audit) (90PA39)
DECEMBER 1989	Reviewing the Effectiveness of Property Tax Limitations Enacted in Response to Statewide Reappraisal--Overland Park (100-hour audit) (90PA38)
JUNE 1987	Regulation and Operation of Cowley County Developmental Services (87PA51)
JULY 1986	Local Expenditures of Private Club Liquor Taxes (86PA65)
DECEMBER 1985	School District's Compliance With Bidding Laws (86PA42)
MAY 1985	Enterprise Zones in Kansas (85PA73)
JANUARY 1985	Local Governments' Use of Motor Fuel Tax Revenues (85PA56)
MAY 1984	Verifying School District Enrollments: Topeka and Wichita School Districts (84PA42)
FEBRUARY 1984	Verifying School District Enrollments: Shawnee Mission and Kansas City School Districts (84PA31)
NOVEMBER 1983	Variations Between School Districts in Special Education Placements (84PA24)
DECEMBER 1980	Board of Technical Professions (81PA43)

Non-State Entities

APRIL 2012	Department on Aging: Evaluating the Effect of Increasing Minimum Nursing Hours on Resident Care and State Costs (R-12-004)
JULY 2011	Foster Care: Reviewing Selected Issues Related to Compensation and Oversight of Foster Care Contractors (R-11-011)
APRIL 2004	State Prescription Drug Plan: Reviewing the Accuracy of Payments Made Under the Program (04PA10)

FEBRUARY 2003	Financing Local Governments: Determining How to Avoid Future Problems Caused by State Revenue Shortfalls (100-hour audit) (03PA13)
OCTOBER 1996	Reviewing the Kansas Public Employees' Deferred Compensation Program (97PA35)
MAY 1996	Determining Whether Kansas' Medicaid Program Makes Maximum Use of Third-Party Insurers (96PA47)
APRIL 1996	Reviewing U.S. Army Corps of Engineers Records Supporting the State's Share of Development Costs for El Dorado State Park (96PA50)
NOVEMBER 1993	Reviewing the Process for Issuing Bonds in Wyandotte County and Kansas City, Kansas (93PA48)
AUGUST 1993	Reviewing the Regulatory Activities of the Emergency Medical Services Board (93PA46)
JANUARY 1993	Reviewing Fee-Funded Regulatory Agencies' Programs for Impaired Licensees (92PA49)
APRIL 1992	Reviewing State-Funded Medical Scholarships in Kansas (92PA44)
DECEMBER 1991	Examining Differences in Costs for Issuing Bonds in Kansas (92PA39)
JUNE 1991	Review of State Grants to the Pittsburg Family Planning Clinic (100-hour audit) (91PA39)
MARCH 1990	Criteria for Awarding Venture Capital Moneys Through Kansas Venture Capital, Inc. (90PA44)
MARCH 1988	Reviewing the Health Care Plan for State Employees, Part II: Controls and Use (88PA46/47)
DECEMBER 1987	Reviewing the Health Care Plan for State Employees, Part I (88PA44)
JUNE 1987	Regulation and Operation of Cowley County Developmental Services (87PA51)
JUNE 1984	Vehicle Rental Agencies: Reviewing Compliance with Vehicle Registration and Insurance Laws (84PA41)

Personnel/State Employees

FEBRUARY 2012	State Employee Residence: Assessing Potential Increases in Revenues by Requiring State Employees to Reside in Kansas (R-12-003)
JULY 2011	State Agency Information Systems: Reviewing Selected Personnel Security Controls in State Agencies (R-11-009)
FEBRUARY 2011	State Hiring Practices: Determining Whether Requirements Related To Veterans' Preferences Are Being Met (10PA20)
JANUARY 2011	Health-Care Related Services: Reviewing Opportunities for Better Coordinating the State's Health-Care Related Programs (10PA19)
NOVEMBER 2010	Prescription Drugs: Reviewing What the Kansas Health Policy Authority Is Doing To Control Prescription Drug Costs in the Programs It Oversees (10PA18)
JANUARY 2010	Judicial Districts in Kansas: Determining Whether Boundaries Could Be Redrawn to Increase Efficiency and Reduce Costs (10PA04)
DECEMBER 2008	Department of Commerce: A K-GOAL Audit Reviewing the Department's Management Staffing Levels (08PA21)

NOVEMBER 2008	Department of Health and Environment: Reviewing Issues Related to the Permitting Process in the Bureau of Air and Radiation (08PA20)
APRIL 2007	State Hiring Practices: Determining Whether Requirements Related to Veterans' Preferences Are Being Met (07PA08)
FEBRUARY 2007	Department of Commerce: Personnel Practices Related to Employees in the Divisions of Business and Workforce Development (07PA04)
APRIL 2004	State Prescription Drug Plan: Reviewing the Accuracy of Payments Made Under the Program (04PA10)
FEBRUARY 2004	Reviewing the Hiring and Promotion Practices of the Public Safety Agencies: A K-GOAL Audit of the Adjutant General's Office, Fire Marshal's Office, Highway Patrol, and the KBI (04PA04)
DECEMBER 2003	Department of Transportation: Reviewing Wage Payments to Equipment Operators (100-hour audit) (04PA06)
FEBRUARY 2003	Reviewing the Projections Presented by the Kansas Public Employees Retirement System Regarding the Need for a Long-Term Funding Plan (03PA12)
JULY 2001	The State Health Benefits Program, Part 2: Reviewing the Staffing and Structure of the Current Program (01PA14.2)
APRIL 2001	The State Health Benefits Program, Part 1: Reviewing Issues Relating to Premium Costs and Management (01PA14)
MARCH 2001	Centralized Administrative Hearings: Reviewing the Advantages and Disadvantages (01PA13)
JULY 1999	Evaluating Certain Personnel and Financial Practices at the Kansas Department of Health and Environment (100-hour audit) (99PA20)
OCTOBER 1996	Reviewing the Kansas Public Employees' Deferred Compensation Program (97PA35)
SEPTEMBER 1996	Reviewing the Compensation of Executives of the State's Economic Development Agencies (96PA55)
MARCH 1995	Reviewing the Progress of the Statewide Human Resource and Payroll System Project (SHARP) (100-hour audit) (95PA47)
JANUARY 1994	Reviewing Personnel Services for Kansas' State Employees: A K-GOAL Audit of the Department of Administration (94PA33)
JUNE 1993	Reviewing the Process for Providing Health Insurance Benefits for State Employees (93PA40)
FEBRUARY 1993	Reviewing Selected Issues Related to Workers' Compensation (93PA35)
JANUARY 1993	Examining Selected Activities of the Board of Agriculture's Marketing Division (100-hour audit) (93PA45)
NOVEMBER 1992	Examining Increases in Expenditures from the State Workers' Compensation Fund (93PA31)
JULY 1992	Reviewing How the State Supervises Potentially Violent Mental Patients at Topeka State Hospital (92PA48)
APRIL 1992	Reviewing Staffing in the Division of Property Valuation (100-hour audit) (92PA46)

JANUARY 1992	Examining Problems Implementing the Kansas Financial Information Systems (KFIS) (92PA36)
APRIL 1991	Kansas' Foster Care Program, Part III: Staffing and Funding Levels (91PA35)
APRIL 1991	Examining Universities' Use of Margin of Excellence Moneys (91PA33)
MAY 1990	Examining the Costs of Providing Staff Resources for the Kansas Silver-Haired Legislature (100-hour audit) (90PA54)
APRIL 1990	Wichita School District: Personnel Practices and Management of Resources (90PA43/45)
SEPTEMBER 1988	Faculty Salaries in Kansas and the Resources Committed to Pay Them (88PA54)
MARCH 1988	Reviewing the Health Care Plan for State Employees, Part II: Controls and Use (88PA46/47)
DECEMBER 1987	Reviewing the Health Care Plan for State Employees, Part I (88PA44)
DECEMBER 1987	Federal Staffing Requirements for Registered Nurses Applicable to Larned State Hospital (100-hour audit) (88PA42)
MARCH 1987	Replacing Faculty at the Regents' Institutions (87PA42)
JANUARY 1987	Kansas Police and Firemen's Retirement System: Part II (87PA43)
DECEMBER 1986	Entry Into Retirement Annuity Plans at the Regents' Institutions (87PA36)
AUGUST 1986	Personnel Policies and Practices at Kansas State Penitentiary (86PA66)
JULY 1986	Kansas Police and Firemen's Retirement System: Part I (86PA67)
APRIL 1986	Student Wage Expenditures at the Regents' Institutions (86PA56)
JANUARY 1986	Teacher and Administrator Salaries in Kansas School Districts (86PA44)
DECEMBER 1985	Teaching Loads at Kansas Universities (86PA41)
NOVEMBER 1985	Highway Patrol Staff Resources (86PA31)
OCTOBER 1985	Reorganization of the Division of Environment (86PA33)
SEPTEMBER 1985	Surety Bond Coverage for State Employees (86PA37)
APRIL 1985	Examining Faculty Workloads (85PA55)
MARCH 1985	Administrative Office Procedures at the Department of Economic Development (85PA60)
NOVEMBER 1984	Personnel Policies and Practices of the Department of Human Resources (85PA53)
JANUARY 1984	Analyzing the Performance Evaluation System in Kansas (84PA27)
AUGUST 1983	Declassifying Management Positions in the Civil Service (83PA10)
JANUARY 1975	Unclassified Personnel Positions at the University of Kansas Medical Center (75PA36)
SEPTEMBER 1972	Housing and Other Maintenance Support Provided to State Employees (72PA35)

Public Safety

JULY 2012	Foster Care Decisions: Reviewing Decisions To Remove Children from Their Homes (R-12-007)
MARCH 2006	Homeland Security: Reviewing Contracts To Provide Equipment Under the Homeland Security Grant Program (limited-scope audit) (06PA05)
JUNE 2004	Kansas Fire Marshal: Reviewing the Funding and Administration of the Agency (04PA09)
FEBRUARY 2004	Reviewing the Hiring and Promotion Practices of the Public Safety Agencies: A K-GOAL Audit of the Adjutant General's Office, Fire Marshal's Office, Highway Patrol, and the KBI (04PA04)
JULY 2001	Methamphetamine Labs: Reviewing Kansas' Enforcement Efforts (01PA17)
AUGUST 2000	Seized Property in Kansas: Determining Whether Laws Governing the Sale of Property Are Being Followed, and How the Proceeds Are Spent (00PA15)
AUGUST 1999	Reviewing the 911 Emergency Phone Systems in Kansas, Part II: Federal Mandates and Organizational Structure (99PA13.2)
JULY 1999	A K-GOAL Audit of the Department of Corrections, Part I: Assessing Staff Safety and Salary Issues (99PA15)
MAY 1999	Reviewing the 911 Emergency Phone Systems in Kansas, Part I: Identifying the Current Status (99PA13)
APRIL 1999	Reviewing Backlogs in the KBI Laboratory (99pa12)
SEPTEMBER 1998	Reviewing Issues Related to the Highway Patrol's Staffing, Salaries, and Scheduling (98PA52)
AUGUST 1998	Reviewing the One-Call System in Kansas (98PA54)
APRIL 1998	Examining the Statutory Requirements and Funding Sources for Background Investigations in Kansas (98PA45)
MARCH 1997	Reviewing the Effectiveness of the Domestic Violence Laws in Kansas (97PA43)
DECEMBER 1996	Reviewing the Operations of the Kansas Highway Patrol Motor Vehicle Program (97PA46)
DECEMBER 1994	Reviewing Security and Management Issues at the Youth Center at Topeka (95PA36)
AUGUST 1993	Reviewing the Regulatory Activities of the Emergency Medical Services Board (93PA46)
APRIL 1993	Reimbursement for Services Provided by the Kansas Bureau of Investigation (93PA37)
APRIL 1993	Reviewing the Fire Fighter Recognition Program Operated by the State Fire Marshal's Office (100-hour audit) (93PA43)
JANUARY 1993	Reviewing the Effectiveness of the Capitol Area Security Patrol (93PA33)
JANUARY 1993	Reviewing Fee-Funded Regulatory Agencies' Programs for Impaired Licensees (92PA49)
JULY 1992	Reviewing How the State Supervises Potentially Violent Mental Patients at Topeka State Hospital (92PA48)
APRIL 1992	Reviewing Procedures and Staffing for Child Abuse Cases in Douglas County (100-hour audit) (92PA47)

AUGUST 1990	Highway Patrol's Oversight of Vehicle Identification Number Inspections (90PA51)
APRIL 1989	Hazardous Waste Regulation in Kansas (89PA40)
MARCH 1989	Security Problems at Youth Center at Topeka (89PA38)
JULY 1987	Highway Patrol Motor Vehicle Fleet (87PA60)
DECEMBER 1985	Law Enforcement Training Center (86PA32)
NOVEMBER 1985	Highway Patrol Staff Resources (86PA31)
JUNE 1984	Transporting Hazardous Materials In Kansas (84PA40)
JANUARY 1984	Driving Under the Influence (D.U.I.): A Review of Prosecutions Under the New Kansas Law (84PA28)
SEPTEMBER 1979	Department of Health and Environment: Food Service Regulatory Program (80PA36)

Racing & Gaming

DECEMBER 2011	Kansas Lottery: Financial Audit of Fiscal Year 2011 (R-11-017)
FEBRUARY 2011	Kansas Lottery: Financial Audit of Fiscal Year 2010 (Lottery10)
DECEMBER 2010	Security in the Operation of the Kansas Lottery (11PA04)
DECEMBER 2007	Lottery Security: Performance Audit of Security in the Operation of the Kansas Lottery (08PA14)
APRIL 2005	Security in the Operation of the Kansas Lottery (05PA13)
FEBRUARY 2002	Expanded Gaming: Reviewing the Reliability of Estimates of Potential Revenues That Might Accrue to the State From Allowing Slot Machines At Race Tracks (100-hour audit) (02PA13)
NOVEMBER 2001	Bingo Tax Laws: Reviewing the Department of Revenue's Implementation and Enforcement of Those Laws (02PA05)
APRIL 1998	Examining the Statutory Requirements and Funding Sources for Background Investigations in Kansas (98PA45)
APRIL 1997	Reviewing Funding of Gaming-Related Background Investigations Conducted by the Kansas Bureau of Investigation (100-hour audit) (97PA56)
APRIL 1996	Summary Report on the Audits of Parimutuel Racing In Kansas (96PA51)
MARCH 1996	Reviewing the Impact of Parimutuel Racing In Kansas On the Kansas Racehorse and Greyhound Industries (96PA41)
FEBRUARY 1996	UNITED TOTE: A Report of Policies and Procedures Placed in Operation and Tests of Operating Effectiveness (96PA44)
JANUARY 1996	Reviewing the Operations of Wichita Greyhound Park (96PA43)
JANUARY 1996	Reviewing the Regulatory Activities of the Kansas Racing Commission (96PA39)
JANUARY 1996	Reviewing the Operations of the Camptown Greyhound Park (96PA42)

SEPTEMBER 1995	Reviewing the Operations of the Woodlands Race Track (95PA57)
APRIL 1995	Reviewing Racing Commission Records Regarding Race Track Operations (100-hour audit) (95PA54)
AUGUST 1994	Reviewing the Racing Commission's Use of its Subpoena Powers (100-hour audit) (95PA35)
APRIL 1993	Reviewing Racing Commission Records Regarding Race Track Operations (100-hour audit) (93PA42)

Retirement

DECEMBER 2013	Kansas Public Employees Retirement System: Fiscal Year 2013 (R-13-015)
FEBRUARY 2013	Reviewing How the Recent Economic Recovery Has Affected the Kansas Public Employees Retirement System's Funding Situation (R-13-004)
DECEMBER 2011	Kansas Public Employees Retirement System: Financial Audit of Fiscal Year 2011 (R-11-016)
FEBRUARY 2010	Reviewing How the Recent Economic Downturn Has Affected the Kansas Public Employees Retirement System's Funding Situation (10PA01)
FEBRUARY 2003	Reviewing the Projections Presented by the Kansas Public Employees Retirement System Regarding the Need for a Long-Term Funding Plan (03PA12)
DECEMBER 2000	Reviewing Benefits Provided by the Kansas Public Employees Retirement System (01PA11)
JANUARY 1998	Reviewing the Performance and Investment Practices of the Kansas Public Employees Retirement System (98PA38)
OCTOBER 1996	Reviewing Benefits Provided by the Kansas Public Employees Retirement System: A K-GOAL Audit (97PA38)
OCTOBER 1996	Reviewing the Kansas Public Employees' Deferred Compensation Program (97PA35)
DECEMBER 1995	Reviewing the Compensation of Investment Managers by the Kansas Public Employees Retirement System (96PA35)
SEPTEMBER 1995	Reviewing Early Retirement Incentive Programs in Kansas Schools (95PA55)
JANUARY 1995	Reviewing Investments and Investment Practices of the Kansas Public Employees Retirement System (95PA41)
JANUARY 1994	Reviewing Investments and Investment Practices of the Kansas Public Employees Retirement System (94PA31)
MAY 1993	Kansas Public Employees Retirement System, Reviewing Investment Practices and Performance for Fiscal Year 1992 (93PA49)
MARCH 1992	Kansas Public Employees Retirement System: Examining the Investment in the Ward Parkway Shopping Center (92PA42)
DECEMBER 1991	Analyzing Direct Placement Investments Made by the Kansas Public Employee Retirement System in the Kansas City Merchandise Mart (92PA37)

DECEMBER 1991	Summary Report of Direct Placement Investments and Investment Practices of the Kansas Public Employees Retirement System (92PA40)
OCTOBER 1991	Kansas Public Employees Retirement System: Examining Investments in Tallgrass Technologies, Part II (92PA30)
AUGUST 1991	Kansas Public Employees Retirement System: Overview of Selected Investment Practices (92PA31)
AUGUST 1991	Kansas Public Employees Retirement System: Examining Investments Made in Hydrogen Energy Corporation (92PA32)
JUNE 1991	Kansas Public Employees Retirement System: Examining Investments in Tallgrass Technologies Inc., Part I (91PA43)
JUNE 1991	Kansas Public Employees Retirement System: An Overview of Investment Manager Compensation Practices (91PA42)
JANUARY 1987	Kansas Police and Firemen's Retirement System: Part II (87PA43)
DECEMBER 1986	Entry Into Retirement Annuity Plans at the Regents' Institutions (87PA36)
JULY 1986	Kansas Police and Firemen's Retirement System: Part I (86PA67)

Statewide Financial Audit

DECEMBER 2013	State of Kansas: Financial Audit of Fiscal Year 2012 (R-013-005)
APRIL 2012	State of Kansas: Financial Audit of Fiscal Year 2011 (Reissued) (R-12-002)
FEBRUARY 2011	State of Kansas: Financial Audit of Fiscal Year 2010 (R-11-005)
MARCH 2010	State of Kansas: Financial Audit of Fiscal Year 2009 (F-10-003)
FEBRUARY 2009	State of Kansas: Financial Audit of Fiscal Year 2008 (F-09-004)
FEBRUARY 2008	State of Kansas: Financial Audit of Fiscal Year 2007 (F-08-004)
FEBRUARY 2007	State of Kansas: Financial Audit of Fiscal Year 2006 (F-07-005)
FEBRUARY 2006	State of Kansas: Financial Audit of Fiscal Year 2005 (F-06-003)
FEBRUARY 2005	State of Kansas: Financial Audit of Fiscal Year 2004 (F-05-004)

Statewide OMB Circular A-133

MAY 2013	State of Kansas: Federal Compliance (A-133) -- Audit of Fiscal Year 2012 (R-13-007)
APRIL 2012	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2011 (Reissued) (R-12-005)
APRIL 2011	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2010 (R-11-007)
APRIL 2010	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2009 (F-10-002)
APRIL 2005	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2004 (F-05-003)

APRIL 2004	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2003 (F-04-003)
MARCH 2003	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2002 (F-03-003)
APRIL 2002	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2001 (F-02-001)

Taxation/Revenue

FEBRUARY 2013	Department of Revenue: Evaluating the Revenue Impact of Machinery and Equipment Classification and Valuation (R-13-003)
FEBRUARY 2012	State Employee Residence: Assessing Potential Increases in Revenues by Requiring State Employees to Reside in Kansas (R-12-003)
DECEMBER 2011	Reviewing the Operations of the State Treasurer's Office - FY 2011 (R-11-019)
APRIL 2011	Accounts Receivable: Reviewing Agencies' Efforts To Collect Amounts Owed to the State (A K-GOAL Audit) (R-11-008)
MARCH 2010	Kansas Tax Revenues, Part III: Reviewing Property Tax Exemptions (10PA03.3)
FEBRUARY 2010	Kansas Tax Revenues, Part II: Reviewing Sales Tax Exemptions (10PA03.2)
FEBRUARY 2010	Kansas Tax Revenues, Part I: Reviewing Tax Credits (10PA03.1)
MARCH 2005	Property Valuation in Kansas: Reviewing the Valuation of Agricultural and Commercial Properties (05PA04)
OCTOBER 2004	Tax Enforcement: A K-GOAL Audit Determining Whether the Department of Revenue Is Collecting Delinquent Trust Taxes Owed The State (04PA24)
APRIL 2004	Taxation of Contractor Equipment: Determining Whether Kansas' System of Taxes and Fees Is Similar to Surrounding States(04PA20)
JUNE 2003	Motor Fuel Tax Refunds: Determining Whether Adjustments Made to Refund Claims Were Handled Correctly (100-hour audit) (03PA18)
APRIL 2003	Federal Funds: Determining Whether Opportunities May Exist To Leverage State Spending To Draw Down More Federal Funds (03PA10)
APRIL 2003	Taxes on Motor Vehicle Sales: Reviewing the Department of Revenue's Procedures For Ensuring That Correct Amounts of Sales and Compensating Use Taxes Are Paid (03PA09)
NOVEMBER 2002	Valuing Commercial Buildings for Property Tax Purposes: Determining Whether Current Procedures Ensure Accurate Appraisals at Fair Market Value (03PA01)
AUGUST 2002	Corporate Income Taxes: Reviewing Factors Affecting the Recent Steep Drop in Those Tax Receipts (02PA17)
NOVEMBER 2001	Bingo Tax Laws: Reviewing the Department of Revenue's Implementation and Enforcement of Those Laws (02PA05)
MARCH 2001	Retailer Sales Taxes: Assessing Whether the Amounts Distributed to Localities Have Been Computed Correctly (01PA12)
FEBRUARY 2001	Employee Credits Against Premium Taxes: Reviewing Issues Related to Those Credits (01PA04)

DECEMBER 1999	Reviewing Various Issues Related to the Department of Revenue's Handling and Processing of Tax Returns (00PA07)
APRIL 1999	Reviewing Revenues and Expenditures for the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System After Changes in State Law, Through Fiscal Year 1998 (99PA19)
JANUARY 1999	Reviewing State and Federal Oversight of Sand Dredging on the Kansas River (100-hour audit) (99PA07)
OCTOBER 1998	Examining the Use of Bingo Tax Revenues by State and Local Units of Government (100-hour audit) (99PA06)
MARCH 1998	Reviewing the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System after Changes in State Law (98PA46)
MARCH 1998	Reviewing the Regulatory Activities of the Division of Alcoholic Beverage Control (98PA41)
JANUARY 1998	Reviewing the Distribution of Sales and Transient Guest Taxes to Cities and Counties (100-hour audit) (98PA40)
AUGUST 1997	Reviewing the Progress of the Department of Revenue's Project 2000 (97PA55)
APRIL 1997	Tax Increment Financing in Kansas, Part II: Reviewing a Sample of Districts (97PA48.2)
MARCH 1997	Reviewing the Methodology Used in Conducting & Analyzing the State's Sales-Ratio Study (97PA47)
FEBRUARY 1997	Reviewing Tax Increment Financing in Kansas, Part 1: An Inventory (97PA48)
DECEMBER 1996	Reviewing the Vehicle Information Processing System and the Computer-Assisted Mass Appraisal System after Changes in State Law (97PA45)
NOVEMBER 1996	Reviewing Sales Tax Enforcement and Collection Efforts at the Department of Revenue: A K-GOAL Audit (97PA36)
MARCH 1996	Reviewing the Department of Revenue's Mail-Opening and Cash-Depositing Procedures (96PA45)
FEBRUARY 1995	Use of Alcoholic Liquor Fund Moneys By Local Units of Government (95PA45)
MAY 1994	Reviewing the Department of Revenue's Enforcement of Kansas Motor Fuels Tax (94PA39)
MARCH 1994	Reviewing the Computer-Assisted Mass Appraisal System (94PA35)
JUNE 1993	Reviewing Selected Issues Regarding Uniform and Equal Appraisal of Property in Kansas (93PA39)
APRIL 1992	Reviewing Staffing in the Division of Property Valuation (100-hour audit) (92PA46)
MARCH 1991	Reviewing the Department of Commerce's 1991 Bond Allocations (91PA37)
JUNE 1990	An Update of Tax Incentives or Reductions Available to Kansas Businesses (90PA55)
APRIL 1990	Examining Out-District Tuition Expenditures for Leavenworth County (100-hour audit) (90PA48)
FEBRUARY 1990	Analyzing the Revenues and Expenditures of the Kansas Lottery (90PA37)
JANUARY 1990	Property Taxes in Large Sample of Cities and Counties (90PA41)

JANUARY 1990	A Detailed Review of Property Tax Levy Increases for the Reappraisal Year in Leavenworth County and Hutchinson (90PA42)
DECEMBER 1989	Reviewing the Effectiveness of Property Tax Limitations Enacted in Response to Statewide Reappraisal--Leavenworth and De Soto (100-hour audit) (90PA39)
DECEMBER 1989	Reviewing the Effectiveness of Property Tax Limitations Enacted in Response to Statewide Reappraisal--Overland Park (100-hour audit) (90PA38)
SEPTEMBER 1989	Classification of Pasture and Rangeland (90PA32)
FEBRUARY 1989	Department of Revenue's Delinquent Tax Collection Process (89PA35)
JANUARY 1989	Motor Carrier Inspection Stations (89PA33)
JANUARY 1989	Reviewing the Department of Revenue's New Computer Systems (89PA34)
MAY 1988	Out-of-State Vehicle Registrations (88PA53)
MARCH 1987	Problems Implementing the Kansas Business Integrated Tax System (K-BITS) (87PA47)
NOVEMBER 1986	Tax Incentives or Reductions Available to Kansas Businesses (87PA31)
JULY 1986	Local Expenditures of Private Club Liquor Taxes (86PA65)
JANUARY 1986	Property Tax Exemption of Church Parsonages (86PA46)
JANUARY 1986	Improving Collections on Closed Sales Tax Accounts (86PA43)
JANUARY 1985	Local Governments' Use of Motor Fuel Tax Revenues (85PA56)
NOVEMBER 1984	Real Property Valuation in Kansas (85PA54)
JUNE 1984	Vehicle Rental Agencies: Reviewing Compliance with Vehicle Registration and Insurance Laws (84PA41)
SEPTEMBER 1983	Misuse of Dealer License Plates By Kansas Vehicle Dealers (83PA12)
DECEMBER 1982	Department of Revenue: Dealer Licensing Regulatory Program (83PA39)
DECEMBER 1982	Department of Revenue: Division of Alcoholic Beverage Control (83PA40)
SEPTEMBER 1982	Department of Revenue: Division of Taxation (83PA36)
MARCH 1978	Assessing the Effectiveness of the Kansas Motor Carrier Inspection System (78PA39)
JANUARY 1974	State Controlled Real Property (74PA35)

Telecommunications

DECEMBER 2008	Wireless Enhanced 911: Reviewing Implementation of the 2004 Act (08PA16)
FEBRUARY 2007	Wireless Enhanced 911: Reviewing Implementation of the 2004 Act (07PA06)
FEBRUARY 2006	The Wireless Enhanced 911 Act: Reviewing the Use of Revenues Generated To Fund State Grants (limited-scope audit) (06PA02)

APRIL 2000	High-Capacity Telecommunications Services: Examining Local Telephone Companies' Compliance with the 1996 Telecommunications Act (00PA11)
AUGUST 1999	Reviewing Payments From the Kansas Universal Service Fund (99PA17)
AUGUST 1999	Reviewing the 911 Emergency Phone Systems in Kansas, Part II: Federal Mandates and Organizational Structure (99PA13.2)
MAY 1999	Reviewing the 911 Emergency Phone Systems in Kansas, Part I: Identifying the Current Status (99PA13)

Workers Compensation

JULY 2005	Department of Labor: Reviewing the Effectiveness of Accident Prevention Programs Required Under the Workers' Compensation Law (limited-scope audit) (05PA15)
FEBRUARY 1999	Reviewing the Implementation of the 1993 Changes to the Worker's Compensation Laws: A K-GOAL Audit of the Department of Human Resources (99PA05)
AUGUST 1994	Reviewing the Workers' Compensation Claim by Former Insurance Commissioner Fletcher Bell (94PA38)
FEBRUARY 1993	Reviewing Selected Issues Related to Workers' Compensation (93PA35)
NOVEMBER 1992	Examining Increases in Expenditures from the State Workers' Compensation Fund (93PA31)