



LEGISLATIVE DIVISION OF
POST AUDIT
Annual Report to the 2015 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 2015 session.

A handwritten signature in blue ink, appearing to read 'Scott Frank'. The signature is stylized and fluid.

Scott Frank
Legislative Post Auditor

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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 25-person 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. Once a year, we compile a list of all the proposed audit topics, and the committee selects the audits it wants us to conduct for the coming year.

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 complements the work of the Legislative Research Department. Legislative Research's role is to quickly gather, package, and present information pertinent to the numerous public policy questions that legislators are considering. 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 process 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. Once a year, we present the scope statements to the Legislative Post Audit Committee so it can select the audits for the coming year.** If your scope statement is selected by the committee, we will add it to the audit plan for the coming year. If it is not selected by the committee, it will remain on the list of audit requests for three successive attempts. 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 division conducts 9-10 performance audits each year.

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 looking for security weaknesses in selected agencies' computer systems.

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 2014 audit reports.

C. Selecting Audits

All of our audits are conducted 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.
- Once a year, we present the scope statements to the Legislative Post Audit Committee so it can select the audits for the coming year. If a scope statement is selected by the committee, we add it to the audit plan for the coming year. If it is not selected by the committee, it will remain on the list of audit requests for three successive attempts. 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 series of scope statements for committee consideration that seem to have the most potential at the time for identifying efficiencies or cost savings.

Some audits are required by statute. For example, state law requires the division to conduct efficiency audits of three school district each year. The law also requires performance audits of KPERS and the state's 911 system every three years.

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 as requested.
- **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 the division follow up to see whether agencies are complying with previous audit recommendations. We contact audited agencies four times a year to get an update on their progress on implementing the recommendations, and we assemble the results into a quarterly report to the Legislative Post Audit Committee. The latest, our fourth-quarter report for 2014, appears in section III-B.

D. Legislative Post Audit Staff

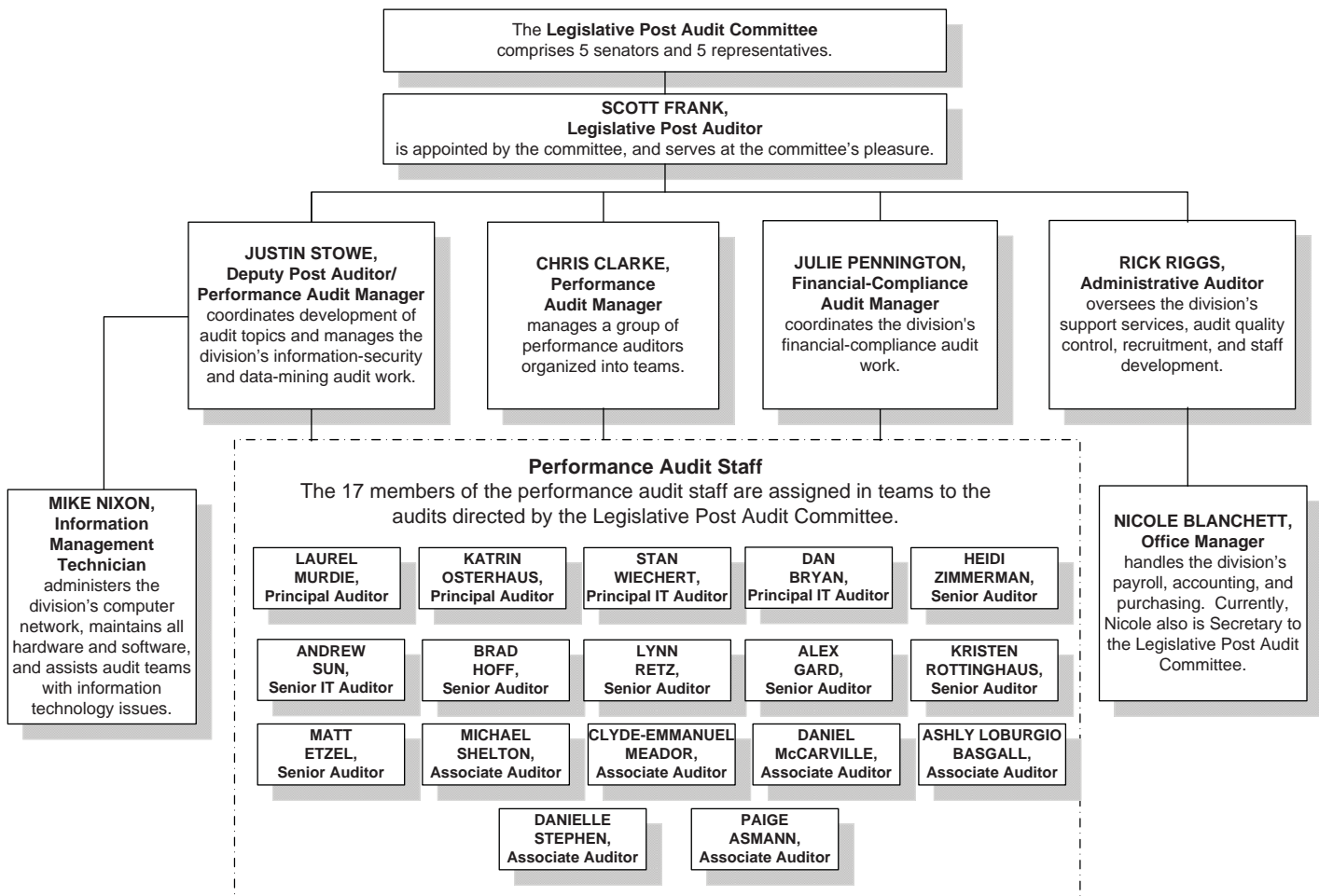
The Legislative Division of Post Audit is under the direct supervision of the Legislative Post Auditor. Our current organization, as authorized by the Legislature and approved by the Legislative Post Audit Committee, provides for 25 professional and support positions. Our staff come from a wide variety 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 17-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 appears in Section IV-A.

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



The 2014 Legislature Passed a Number of Bills Based on the Work of Legislative Post Audit

HB 2643 addressed problems with property tax classifications in complex manufacturing settings. These issues were described in our February 2013 audit, *Department of Revenue: Evaluating the Revenue Impact of Machinery and Equipment Classification and Valuation*.

HB 2681 restructured the state's veterans' service agency. It eliminated the Kansas Commission on Veterans Affairs (KCVA) as the oversight body for veterans' services and instead made the director of the new agency report directly to the Governor. It also clarified that the superintendents who run the state's veterans homes in Winfield and Ft. Dodge are to be appointed by and report to that director. Confusion over the reporting lines was an issue we raised in our May 2013 audit, *Kansas Commission on Veterans' Affairs: Evaluating Selected Financial Controls at the Kansas Soldiers Home and the Kansas Veterans Home*. The bill also eliminated a little-known requirement, identified in our audit, to keep certain deposits with the State Treasurer.

SB 278 eliminated the Board of Veterinary Examiners and folded its functions into the Department of Agriculture. This was in part a response to issues we identified in our 2012 audit, *The Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management*.

H Sub for HB 2002 modified the background check requirements for firms that bid on the triennial security audit of the Kansas Lottery. The previous requirement said that all officers of a firm must have a background check by the executive director of the Lottery. This essentially precluded large multinational firms, such as KPMG and Deloitte which have thousands of partners worldwide, from doing the work. Modifying the requirement will open the contract up to more bidders in future years.

H Sub for HB 2430 addressed a number of issues with the Promoting Employment Across Kansas (PEAK) program. The bill addressed problems we raised in our September 2013 report, *Economic Development: Determining Which Economic Development Tools are Most Important and Effective in Promoting Job Creation and Economic Growth in Kansas, Part 1*. Those problems involved the Department of Commerce's interpretation of a cap on the benefits that are available to local companies that expand their operations. It also cleaned up some more minor issues regarding the use of median vs mean wages in determining whether a company is eligible, and giving companies some additional benefits to compensate them for the effect that lowering the income tax has on their PEAK benefits.

II. The Legislative Post Audit Committee

A. Legislative Post Audit Committee Members

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

Senate

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

House

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

You can find links to the official pages of the committee's 2015-16 members 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.

Meeting agendas and minutes. You can find Legislative Post Audit Committee meeting agendas and minutes at <http://www.kslpa.org/lpac.html>. Approved committee meeting agendas usually are available one to two weeks before the meeting date, or when approved by the chair. Meeting minutes are posted in draft form within a few days after a meeting, and generally are approved by the committee at the following meeting.

III. Recent Work

A. Summary of Key Audit Findings in Recent Years

Legislative Post Audit conducts performance audits to address legislators' concerns about potential problems in state government. These audits typically focus on issues of efficiency, effectiveness, and compliance. The final result of our work is our audit reports, which provide legislators and management with information that can be used to create, manage, oversee, modify, and occasionally eliminate agencies or programs. The following examples highlight some of the work we have conducted in recent years.

- **K-12 School Efficiency Audits (2014)** – K.S.A. 46-1133 requires our office to conduct a series of school district efficiency audits at the direction of the Legislative Post Audit Committee. The law requires us to audit three districts a year (one small, one medium, and one large) until fiscal year 2017. In 2014 we conducted the second round of efficiency audits under the recent requirements, looking at the operations of the Ashland (small), Parsons (medium), and Emporia (large) school districts. Those audits identified a number of potential savings opportunities for districts in such areas as food service (Ashland, Parsons), procurement cards (Parsons, Emporia), supplemental pay (Ashland), operations and maintenance (Parsons), and cell phones (Parsons).
- **Information Technology Security Audits (2014)** – Since 2003, the Legislative Post Audit Committee has directed our office to conduct a series of information systems audits to evaluate the security controls used by state agencies. The current three-year plan began with a statewide assessment of the types of sensitive data state agencies maintain. One of the key findings of that report was that while the state is responsible for a vast number of sensitive datasets and payment systems, its approach to security is decentralized and fragmented, and the state needs an enterprise-level approach to security.
- **Office of Information Technology Services (OITS) (2013)** – Legislators had expressed concerns that the rates OITS charged state agencies for IT and telecommunications services may be excessive, in particular because it lacked any private sector competition. We found that although OITS had developed a complex model to ensure its rates reflected its actual costs, it did not actually use the model and instead manually set most rates to ensure budget and funding stability. More concerning was that the OITS had reported expenses for individual services to the federal government, which violated a number of federal reporting requirements. In November 2014 the U.S. Department of Health & Human Services notified the state of its intention to recoup just under \$2.5 million in improperly billed services and interest.
- **Economic Development Incentives (2013-2014)** – In 2013 and 2014 we released a series of three performance audits looking at the state's economic development incentive programs. The audits found that the state generally provided the types of incentives that stakeholders indicated were useful, and that the major incentive programs had generated significant returns on investment. The audits also found problems with how the programs were managed, including a lack of good management data to oversee some programs, failing to enforce

reporting requirements on companies, and exceeding the statutory cap intended to limit the initial growth of the Promoting Employment Across Kansas (PEAK) program. The final issue with the PEAK cap prompted the 2014 Legislature to pass H Sub for HB 2430, which clarified how the cap should be interpreted.

- **Community Developmental Disability Organizations (CDDOs) (2014)** – Legislators had expressed concerns about an inherent conflict of interest built into the developmental disability system’s structure, the state’s oversight of the system, and whether the system was maximizing funding for those services. The audit found few problems associated with the inherent conflict of interest, but did find that the state’s system of oversight was weak. With regard to the use of resources, our review showed that redirecting \$5 million in state aid to CDDOs that is not currently matched with federal funding could increase federal revenues by as much as \$6.5 million a year. We also found that the system could save an additional \$500,000 a year by consolidating CDDOs. Finally, we determined that several CDDOs spent funds on lobbying-related activities, which the federal government has since determined violated federal grant requirements.
- **Kansas Commission on Veterans’ Affairs (KCVA) (2013)** – Legislators had expressed concerns about financial issues at the state’s two long-term residential care facilities for veterans—the Kansas Soldiers Home (Fort Dodge) and the Kansas Veterans Home (Winfield). The audit identified some areas of strong financial controls and others that were weak. More importantly, we found that a key problem was KCVA’s lack of central office oversight, primarily because nobody realized that the KCVA oversight commission had issued a directive clearly placing the facilities under the direction of the agency’s executive director. In part due to this audit, the 2014 Legislature passed HB 2681, which restructured the state’s veterans service agency, eliminating the oversight commission, placing the executive director under the Governor, and codifying that the two facilities are under the executive director.
- **Board of Veterinary Examiners (2012)** – Some unusual personnel actions taken by the agency director caused legislators concerns about how this small, three-person agency was managed. We confirmed that one personnel decision, which allowed the director to furlough himself for about half a year, was not appropriate. We also found that while the director was on his self-imposed furlough his staff were not adequately managed. Finally, we found significant problems with the agency’s cash-handling and inspection processes. In part to address the problems identified in the report, the 2014 Legislature passed SB 278, which eliminated the agency and folded its functions into the Department of Agriculture. This was the third small, agriculture-related agency to be consolidated with the Department of Agriculture in recent years as a result of our audits (the previous two were the Animal Health Department and the State Conservation Commission).

B. Audit Reports Issued in 2014

Report Number	Month Issued	Report Title	Highlights on page
R-14-002	January	The Kansas 911 Act: Reviewing Implementation of the 2012 Act.....	19
R-14-003	February	Economic Development: Determining Which Economic Development Tools are Most Important and Effective In Promoting Job Creation and Economic Growth in Kansas, Part 2.....	21
R-14-005	March	K-12 Education: Efficiency Audit of the Parsons School District.....	23
R-14-006	March	CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Developmental Disabilities.....	25
R-14-001	March	Kansas Lottery: Security in the Operation of the Kansas Lottery.....	29
R-14-004	March	K-12 Education: Efficiency Audit of the Ashland School District.....	31
R-14-008	April	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2013.....	33
R-14-007	July	State Agency Information Systems: Sensitive Datasets and IT Security Resources	35
R-14-009	July	K-12 Education: Efficiency Audit of the Emporia School District.....	37
R-14-013	October	Examining Selected Financial Management Practices of the State Treasurer’s Office, Fiscal Year 2014.....	39
R-14-014	October	Examining Selected Financial Management Practices of the Pooled Money Investment Board, Fiscal Year 2014.....	41
R-14-010	October	Department of Revenue: Examining Issues Related to the DMV Modernization Project.....	43
R-14-011	December	Economic Development: Determining Which Economic Development Tools are Most Important and Effective in Promoting Job Creation and Economic Growth, Part 3.....	47
R-14-018	December	State of Kansas: Fiscal Year 2014.....	51
R-14-017	December	Kansas Public Employees Retirement System: Fiscal Year 2014.....	53
R-14-015	December	Kansas Lottery: Fiscal Year 2014.....	55

State Agency Information Systems: Reviewing Security Controls in Selected State Agencies
(permanently confidential computer-security reports for which no public report exists)

R-14-012.1	October	Kansas Department of Transportation	
R-14-012.2	October	Kansas Board of Regents	
R-14-012.3	October	State Banking Commissioner	
R-14-012.4	December	Kansas Dental Board	
R-14-012.5	December	Parsons State Hospital	
R-14-012.6	December	Kansas Corporation Commission	
R-14-012.8	December	Special Report	



Legislative Post Audit Performance Audit Report Highlights

Highlights

The Kansas 911 Act: Reviewing Implementation of the 2012 Act

Report Highlights

January 2014 • R-14-002

Summary of Legislator Concerns

State law requires an audit of the 911 system to evaluate the status of 911 service implementation, whether the moneys received by PSAPs are being used appropriately, and whether the amount of moneys collected through the act are adequate. This audit was conducted by Stone Carlie under contract with the Legislative Division of Post Audit.

Background Information

In 2011, the Legislature created the 911 Coordinating Council to monitor the delivery of 911 services, develop strategies for future enhancements to the 911 system, and distribute grant funds to the 117 Public Safety Answering Points (PSAP).

State law also established a monthly 911 fee on all phone lines (both wirelines and wireless) that can be used to access 911 services. The 911 Coordinating Council may set the fee at any amount up to \$0.60. The fee is currently \$0.53 per account per month, or 1.06% for prepaid wireless transactions.

QUESTION 1: What Was the Status of 911 Service Implementation as of July 1, 2013?

- Wireline 911 calls automatically display telephone number and location information. Even though VoIP calls are transmitted over the internet, they still use the existing landline network for calls to PSAPs.
- For wireless 911 calls, all 117 PSAPs are functionally Phase II compliant. This means that the telephone number and location of the caller is displayed.
 - 114 of 117 PSAPs are Phase II compliant on their own.
 - 3 of 117 PSAPs are not Phase II compliant. However, wireless 911 calls made in these areas are answered by other PSAPs that are Phase II compliant, with the Phase II information (including location) being relayed to the proper PSAP for dispatch.
- None of the 117 PSAPs offer Next Generation 911 (NG911) services. NG 911 includes the ability to receive text messages, photos, video, and data. This would require all 117 PSAPs to replace existing analog trunks and phone equipment that carry only voice calls with digital 911 equipment that will operate on an interconnected digital network that has enough bandwidth to transmit photos, videos, and text messages in addition to voice calls.

QUESTION 2: Were Moneys Received by PSAPs in Calendar Year 2012 Pursuant to the Kansas 911 Act Being Used Appropriately?

- The auditors tested 104 expenditures (\$2.8 million) from 22 different PSAPs.
- The PSAPs were able to provide adequate documentation to support 99 of the 104 expenditures tested.
- The five expenditures that were found to be exceptions include \$13,418 in expenditures that did not have adequate support documentation (less than 0.05% of the total tested).

QUESTION 3: Is the Amount of Money Being Collected to Fund the Implementation of 911 Services Adequate, and What Level of Funding is Needed for Ongoing Support of Those Systems?

The 911 fee generated approximately \$18 million in 2012. The proceeds are distributed to PSAPs based on a formula, with each county receiving a minimum of \$50,000 annually. PSAPs may use the fee for any of the following purposes:

- While not expressly forbidden, PSAPs generally do not use 911 fee revenue to pay for staff salaries and benefits.
- During calendar year 2012, PSAPs report spending \$13 million of the \$18 million of 911 fee revenue.
- 27 PSAPs reportedly spent all the 911 fee revenue they received in calendar year 2012 and 89 PSAPs reportedly had unspent 911 fee revenue at the end of the year.
- Many PSAPs report that revenues are not sufficient to cover both operating expenses and to establish a reserve account for future equipment upgrades.
- The future funding requirements will largely depend on the decisions that are made regarding NG 911 implementation. The majority of the PSAPs responded that the current fee structure is not sufficient to fund upgrades and ongoing costs of NG911.

- implementing 911 services
- purchasing 911 equipment and upgrades
- maintenance and license fees for 911 equipment
- training personnel
- monthly service provider charges
- installation, service establishment and nonrecurring start-up charges from the service supplier
- capital improvements and equipment or other physical enhancements to the 911 system
- acquisition and installation of road signs designed to aid in the delivery of emergency service.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- The auditors made several recommendations to address efficiency, operational and technical improvements, and Next Generation 911.

Question 2 Recommendations:

- The auditors did not make recommendations for question 2.

Question 3 Recommendations:

- The auditors made recommendations to address funding gaps, to begin a reserve fund for major upgrades and other items, and to collect additional information regarding reserve funds and NG911.

AGENCY RESPONSE

The 911 Coordinating Council generally concurred with the report's finding, conclusions, and recommendations.

HOW DO I REQUEST AN AUDIT?

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

Legislative Division of Post Audit

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Scott Frank
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For more information on this audit report, please contact

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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 2

Report Highlights

February 2014 • R-14-003

Summary of Legislator Concerns

Legislators have expressed interest in knowing which Kansas economic development programs and incentives are most helpful to Kansas businesses.

Background Information

The Department of Commerce, the Kansas Bioscience Authority, and the Department of Revenue administer the state's main economic development programs.

In this audit, we compared Kansas' major programs to those offered in five states: Indiana, Missouri, North Carolina, Oklahoma, and Texas. Officials at the Department of Commerce and the Kansas Bioscience Authority identified those states as states which compete most directly with Kansas.

We also attempted to survey about 90 stakeholders about their perspectives on the usefulness of Kansas' programs. Overall, 28 stakeholders participated in the survey. Of those, 15 were business officials. The 13 other respondents represented local chambers of commerce or councils, site consultants, or university professors.

QUESTION 1: Does Kansas Have the Appropriate Programs and Incentives to Enhance Economic Development in the State?

- Studies suggest many economic development initiatives are difficult to evaluate or have not been successful, yet states must offer them to remain competitive.
 - Academic reviews and professional evaluations regarding the effectiveness of economic development initiatives often have mixed results.
 - Several studies we reviewed cited the need for states to offer economic incentives to remain competitive.
 - Many stakeholders we talked with agreed that economic development incentives help keep Kansas competitive.
- In general, Kansas has the same types of economic development programs as other states we reviewed.
 - Our review focused on Kansas' six major incentives that are designed to grow and retain jobs, as well as increase capital investment through a variety of funding mechanisms.
 - Other states' major programs intend to achieve the same primary outcomes as Kansas' programs.
 - Although other states' programs intend to accomplish similar goals, Kansas structures three of its main programs differently—the Job Creation Program Fund (JCF), High Performance Incentive Program (HPIP), and Direct Equity Investment Program.
 - Of the programs we reviewed, other states had five programs that Kansas does not offer, but Kansas officials thought the absence of only one program—an enterprise zone program in Texas—put the state at any kind of a competitive disadvantage.
 - Finally, other states have a number of bioscience-related programs that Kansas also has, but no longer promotes due to reduced funding.
- Kansas' economic development programs generally provide the incentives that stakeholders indicated are useful.
 - Most stakeholders thought Kansas' economic development programs were as strong, or stronger than, the programs in other states.
 - Stakeholders thought the best way to enhance economic development in Kansas is to help existing companies create more jobs.
 - Stakeholders also indicated programs that give businesses a predictable amount of cash relatively quickly work best.

- Business officials and other respondents disagreed about how lowered income tax rates would affect economic development in Kansas.
 - Business officials we surveyed were more optimistic than other respondents about the potential economic benefits of the recent income tax policy changes.
 - Business officials were also more optimistic about the effect the new tax changes would have on other economic development programs.
 - Finally, a number of stakeholders expressed concerns and uncertainty as to whether the new tax policy would be successful in the long run.

- Stakeholders offered a number of suggestions for improving Kansas' existing economic development programs.
 - Many stakeholders indicated employee training and workforce development are critical and need more support through economic development initiatives.
 - Stakeholders suggested separating the sales tax exemption from the HPIP program and making it a stand-alone initiative.
 - Stakeholders offered suggestions for making the tax credit portion of the HPIP program more useful to companies.
 - Stakeholders suggested the state should allocate more money to its cash closing fund, JCF.
 - Stakeholders offered several other ideas to help improve how the state's economic development initiatives are administered.

Businesses receive economic development incentives in many forms. They include grants, loans, income tax credits, sales or property tax exemptions, and allowing companies to retain employee withholding taxes.

SUMMARY OF RECOMMENDATIONS

- This report contains no recommendations.

AGENCY RESPONSE

- Department of Commerce and Kansas Bioscience Authority officials agreed with the report's findings.

HOW DO I REQUEST AN AUDIT?

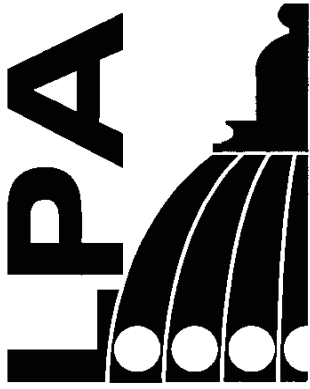
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Legislative Post Audit Performance Audit Report Highlights

Highlights

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

Report Highlights

March 2014 • R-14-005

Summary of

Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

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

Background Information

The Parsons school district is located in southeast Kansas in Labette County.

Five-year trend data shows the district's student enrollment and staffing levels have declined but expenditures per full-time-equivalent student have remained constant.

QUESTION 1: *Could the Parsons 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

- The district could save about \$41,000 by eliminating one maintenance position.
 - The district could eliminate one maintenance position to align itself with national benchmarks.
 - The district would need to evaluate which of its six maintenance positions it could eliminate to generate an estimated \$41,000 in annual savings.
 - Eliminating one maintenance positions would also save the state about \$4,500 annually in KPERS funding.
- The district could generate up to \$14,000 in revenue annually by switching to a cash-back procurement card and maximizing its usage.
 - District officials were concerned they had insufficient staff to oversee increased usage of their procurement cards.
- The district could save \$4,800 annually and generate up to \$9,400 in one-time revenue by selling five excess vehicles.
 - Eliminating three maintenance trucks could generate between \$3,000 and \$4,200 in one-time revenue, and save the district about \$3,000 annually in fuel, maintenance, and insurance costs.
 - Eliminating two underutilized vans could generate between \$4,300 and \$5,200 in one-time revenue, and save the district about \$1,800 annually in fuel, maintenance, and insurance.

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

- The district could save \$91,000 annually by eliminating two instructional coaches.
 - The district employs five instructional coaches to develop individual student learning plans and to provide professional development for teachers.
 - Four peer districts we interviewed use significantly fewer staff to perform work similar to that performed by instructional coaches.
 - If the district relied on a single curriculum director and two instructional coaches they could save \$91,000 annually in salary and benefits.
 - District officials agreed that reducing instructional coaches was a possibility but would present some challenges.
 - In addition, the state would save about \$8,000 in KPERS benefits if the district eliminated two instructional coach positions.

- The district could save \$36,000 annually by ending its current practice of busing students who live less than one mile from their school.
 - The district buses 82 students who live less than one mile from their school.
 - If the district no longer bused students that live less than one mile from school, it could eliminate one bus for \$36,000 in annual savings.
 - Because in 2010 the school board promised to transport students, the community may resist any reductions in transportation services.
 - Several factors could potentially mitigate district officials' concerns regarding increased travel time for students.
 - Finally, district officials were also concerned that reducing transportation services would result in an unsafe situation for students who have to walk to school.

- The district could save about \$12,000 annually by lengthening its school day and shortening its school year.
 - By lengthening its school day by 15 minutes, the district could provide the same number of instructional hours in five fewer days.
 - Other districts have reduced the number of days students are in school to achieve operational efficiencies.
 - By reducing the length of the school year by five days the district could save transportation, food, and utility costs.
 - District officials raised several concerns with this option.

Other Findings

- The district does not have a functional inventory that allows them to appropriately monitor its non-IT assets.

SUMMARY OF RECOMMENDATIONS

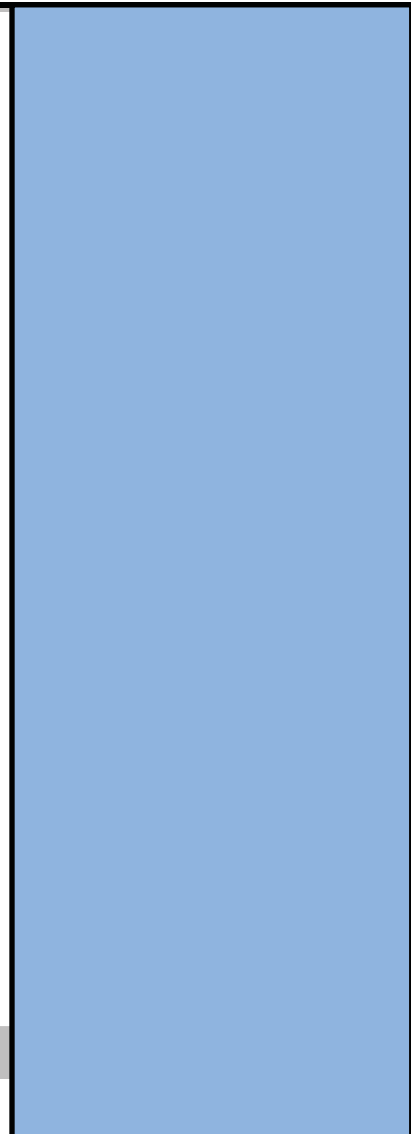
We made several recommendations to the Parsons school district to either implement, or consider implementing, the cost savings options we identified.

DISTRICT RESPONSE

- The district concurred with many of the report's cost savings findings but had some concerns about the practicality of increasing the usage of district procurement cards. Further, the district expressed concerns about the impact on students of shortening the school year and eliminating transportation services for students who live less than one mile from school.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Developmental Disabilities

Report Highlights

March 2014 • R-14-006

Summary of Legislator Concerns

Legislators have expressed concerns about inherent conflicts of interest, the level of oversight provided for home and community services, and whether CDDOs and service providers are maximizing funding for those services.

Background Information

Most individuals with developmental disabilities receive services in the community through the Medicaid Home and Community Based Services (HCBS) Waiver. As of December 2013, about 8,700 individuals were served in the community. Of these, about 1,750 were underserved because they only received some of the services they requested. An additional 3,250 individuals were unserved (and on a waiting list) because of a lack of available funding.

QUESTION 1: *Do substantial conflicts of interest remain for Community Developmental Disability Organizations (CDDOs) that have their own service providers, and how could those conflicts be resolved?*

- The structure of the state's developmental disabilities system creates an inherent conflict of interest for 21 of the 27 CDDOs, which have their own service provider.
 - CDDOs provide referrals to and oversight of all service providers, which put the 21 CDDOs with their own service provider in a unique position to take advantage of the system.
 - In their gatekeeping role, CDDOs are in a position to steer individuals toward or away from their own service providers, whichever is more advantageous.
 - CDDOs are in a position to approve or deny requests for extraordinary funding for both their own service provider and from independent service providers.
 - CDDOs oversee the complaint process in their region, putting them in a position to ignore complaints against their own service provider.
 - CDDOs are in a position to ignore deficiencies of their own service provider during quality assurance reviews.
 - Although the current structure creates an inherent conflict of interest, CDDOs are not necessarily using it to their advantage.
- Although CDDOs have made efforts to mitigate the inherent conflict of interest, stakeholders still cite unfair advantages.
 - CDDOs appear to provide information about all service providers in their region, and have instituted a peer review process to help ensure that individuals are not referred inappropriately.
 - Some independent community service providers still think that CDDOs with their own service provider have an unfair advantage, and that more should be done by both CDDOs and the Kansas Department for Aging and Disability Services (KDADS) to mitigate the conflict of interest.

- For the areas we assessed, we did not find direct evidence that CDDOs have taken advantage of the inherent conflict of interest.
 - Independent service providers tend to serve a larger proportion of high-needs individuals than the CDDO's own service provider, but this appears to be the result of providers' specialization rather than CDDOs steering individuals in the referral process.
 - In all 10 cases we reviewed, CDDOs appropriately approved extraordinary funding to individuals served by independent providers and their own provider.
 - Complaints are not tracked at the aggregate level by CDDOs or KDADS, so we were unable to evaluate the dispute resolution process. Many independent service providers do not think the process is fair.
 - We did not find direct evidence of CDDOs favoring their own service provider when performing quality assurance reviews.
- The Kansas Department for Aging and Disability Services provides weak oversight for CDDOs related to approving extraordinary funding, consistency in peer reviews, tracking complaints, and verifying assessment results for individuals with disabilities.
 - KDADS officials told us that strengthening their oversight of CDDOs is hindered by a cumbersome and ambiguous contracting process.
- A bill proposed during the 2013 legislative session would prohibit CDDOs from both determining an individual's eligibility and providing services through their own service provider, which could eliminate the inherent conflict of interest.
 - The effectiveness of 2013 Sen Sub for House Bill 2155 in addressing the inherent conflict of interest would depend on whether CDDOs completely separate from their own community service provider.
- KanCare has added an additional layer to the current developmental disability system, but on its own will not address the inherent conflict of interest issue.
 - The developmental disability waiver, added to KanCare on February 1, 2014, adds an additional administrative layer to the system but does not address the conflict of interest issue.
 - It is difficult to predict how the developmental disability system would change if Sen Sub for House Bill 2155 were passed now that KanCare has been implemented. All three CDDOs we spoke to told us they would have to consult their governing board.

To provide services in the community, Kansas contracts with 27 Community Developmental Disability Organizations (CDDOs), which are the single point of entry, eligibility determination, and referral for any individual seeking services through HCBS.

CDDOs maintain a network of about 480 service providers to meet the needs of individuals eligible for HCBS Waiver funds. While all 27 CDDOs contract with independent service providers, 21 CDDOs have also established their own service provider.

There are 13 different services available to individuals with developmental disabilities but targeted case management, day supports, and residential supports are the most common.

While most Medicaid waivers were moved to the state's new managed care program (KanCare) on January 1, 2013, the developmental disability waiver was delayed until February 1, 2014 because of a legislative proviso and concerns from the federal Centers for Medicare and Medicaid Services (CMS).

QUESTION 2: How could the community services system be changed to maximize the amount of funding available to provide services for individuals with developmental disabilities?

- In FY 2014, CDDO regions will receive about \$360 million to provide services to about 8,700 individuals with developmental disabilities. This money includes HCBS Waiver funding, administrative funding, state aid, and local mill levy funds. Most of this money (\$328 million) is used to provide direct services to individuals.
- Consolidating CDDOs could reduce administrative costs by about \$500,000 to \$800,000 per year.
 - With 27 CDDOs, Kansas has significantly more administrative entities for the developmental disability waiver than it does for the physical disability or frail elderly waivers.
 - Reducing the number of CDDOs could save an estimated \$500,000 to \$800,000 each year in administrative costs.
 - CDDO's administrative cost per individual served ranged from about \$790 to \$1,900 with larger CDDOs generally having lower costs, likely because of economies of scale.
 - Our estimate is based on reducing CDDO administrative costs to the median level of \$1,140 per individual served (plus or minus 20%) to simulate economies of scale from consolidation.
 - The 11 Aging and Disability Resource Centers (ADRCs) across the state could be used as a model for consolidating CDDO regions.
 - To further reduce overall administrative costs, KDADS could consider combining the CDDOs with the ADRCs.
- Kansas could increase federal revenues by up to \$6.5 million per year by redirecting \$5 million in state aid.
 - KDADS distributes \$5 million in state aid to CDDOs that is not matched with federal funding because it is not used for Medicaid services. If it were used for Medicaid-eligible waiver services instead, it would generate an additional \$6.5 million in federal matching funds.
 - Taking this action would help some individuals with developmental disabilities but could potentially cause others to lose services.
- Other cost saving options to help maximize funding for developmental disability services include using fewer fee-for-service payments and adopting more preventative controls to reduce the risk of inappropriate Medicaid payments and fraud.

Other Findings

- Several CDDOs we reviewed spent funds on lobbying-related activities, which appears to violate federal and contractual requirements.
 - Federal requirements and CDDOs' contracts with KDADS prohibit CDDOs from using funds to pay for lobbying activities.
 - Three of five CDDOs we reviewed spent a total of about \$104,000 on membership dues to Interhab during the past two years
- KDADS does little to monitor CDDOs' administrative expenditures for the developmental disability waiver.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- We made a series of recommendations aimed at increasing the amount of oversight that KDADS has over the developmental disability system, especially in the areas of eligibility screening, extraordinary funding, peer reviews, and complaint tracking. Additionally, if legislation is passed that prohibits CDDOs from serving both as gatekeeper and service provider, KDADS should develop a process for approving all reorganizations.

Question 2 Recommendations:

- We made a series of recommendations to KDADS, KDHE, and the Attorney General's Office to explore cost savings measures and to ensure appropriate use of funds.
- We recommended that the four sampled CDDOs that had non-allowable expenditures of state and federal money for lobbying-related activities should take the steps to prevent such payments.
- We also recommend that the Legislative Post Audit Committee consider introducing legislation to reduce the number of CDDO regions, and consider redirecting all or a portion of the \$5 million in state aid to provide Medicaid-eligible waiver services and receive federal matching funds.

AGENCY RESPONSE

- KDADS generally concurred with the report's finding, conclusions, and recommendations. However, agency officials disagreed that membership dues paid by CDDOs to Interhab were not allowable under the state's contract.
- KDHE and the Attorney General generally concurred with the report's finding, conclusions, and recommendations.
- Interhab, an association that represents most CDDOs, disagreed with several findings including that membership dues paid by CDDOs to Interhab were not allowable under the state's contract.
- Of the four CDDOs responding to our recommendations related to using restricted funds for non-allowable lobbying costs, three disagreed with the audit's finding that CDDOs' use of state and federal funds to pay for Interhab membership dues was lobbying-related and therefore unallowable.
- Of the 27 CDDOs invited to respond, 14 provided responses. Several CDDOs disagreed with a number of findings including consolidation of CDDOs, bundled payments, and lobby-related expenditures.

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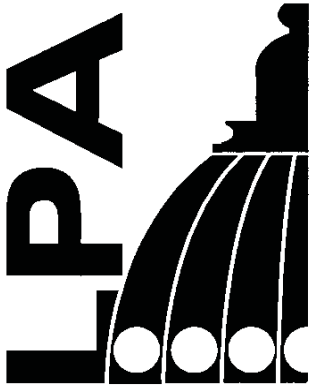
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Legislative Post Audit Performance Audit Report Highlights

Kansas Lottery: Security in the Operation of the Kansas Lottery

Report Highlights

January 2014 • R-14-001

Summary of Legal Requirements

State law requires a triennial security audit of the Kansas Lottery. This year's audit was conducted by Delehanty Consulting LLC under contract with the Legislative Division of Post Audit.

Background Information

The audit addressed all aspects of security in the operation of the Kansas Lottery. Specific areas examined include:

- Personnel Security
- Instant and Pull-Tab Ticket Security
- Computer Security
- Data Communications Security
- System Security
- Office and Warehouse Security
- Distribution Security
- Unclaimed Prizes Security
- Ticket Counterfeiting
- Business Continuity/Disaster Recovery
- Online Vendor Security
- Retailer Security
- Assessments Related to Casinos
- Review of Previous Findings

AUDIT OBJECTIVE: The overall objective was to perform an assessment of the security established by management to ensure the security, integrity, honesty, and fairness of the Kansas Lottery operations and games.

- Overall, the auditors characterized the security of the Kansas Lottery as exceptional.
- The auditors identified fourteen security related issues – no high, two medium, and 12 low-risk issues.
 - Two issues related to personnel security (use of certain office equipment, and security and awareness program)
 - One issue related to instant and pull-tab ticket security (inconsistency between policy and practice)
 - Five issues related to computer security (access to retailer accounts, access to AutoShip global settings, system backup, operating system patch levels, and operating system patching program)
 - One issue related to data communications security (changes on production network)
 - Two issues related to office and warehouse security (battery failures and doors)
 - One issue related to validation and payment security (signature on winning lottery tickets)
 - One issue related to business continuity/disaster recovery (disaster recovery plan)
 - One issue related to retailer security (retailer training)
- Lottery staff did not correct one finding from the 2010 evaluation and did not completely correct one other finding prior to the beginning of the 2013 audit.

SUMMARY OF RECOMMENDATIONS

- The auditors made recommendations to address all the issues. However, due to security concerns, those recommendations are not summarized here.

AGENCY RESPONSE

Lottery officials generally agreed with the recommendations and have already implemented some.

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Legislative Post Audit Performance Audit Report Highlights

Highlights

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

Report Highlights

March 2014 • R-14-004

Summary of

Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

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

Background Information

The Ashland school district is located in south central Kansas in Clark County.

Five-year trend data show the district's student enrollment has declined, but staffing levels and expenditures per full-time-equivalent student have increased.

QUESTION 1: *Could the Ashland 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

- The district could save up to \$34,000 annually by reducing supplemental pay to align with what three other similar districts offer.
 - In the 2012-13 school year, Ashland paid 34 staff a total of \$96,000 in supplemental pay for a variety of extracurricular activities.
 - Ashland's supplemental pay was about \$1,700 more per teacher than three other small comparable districts.
 - Districts officials could not explain some supplemental payments and others appeared duplicative of teacher's regular duties.
 - Reducing supplemental pay would also save the state up to \$3,500 annually in Kansas Public Employees Retirement System (KPERS) funding.
- The district could save between \$25,000 and \$76,000 annually in food service expenditures by setting a budget and adopting better purchasing practices.
 - The district spent about \$1 more per meal than its peer district average in the 2012-13 school year.
 - The district does not set a budget and has several poor purchasing practices such as not buying in bulk and not routinely comparing prices across vendors, which contribute to high food service costs.
 - The district could save between \$25,000 and \$76,000 if it could reduce its per-meal cost to its peer average.

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

- The district could save about \$75,000 annually by consolidating low-enrollment courses and reducing underutilized staff.
 - The district could save about \$46,000 annually by consolidating low-enrollment junior high and high school courses and eliminating one teaching position.
 - The district could save about \$28,000 annually by reducing the high school band and music teacher to part time.
 - The district could also save about \$1,800 annually by having a salaried teacher monitor a distance learning Spanish class instead of a custodian.
 - Reducing the math and band teaching positions would also save the state about \$7,600 per year in KPERS costs.

- The district could save more than \$5,000 annually by eliminating funding for two low-participation sports teams that play in other districts.
 - The district could save about \$1,700 annually by no longer offering supplemental pay or transportation for high school volleyball.
 - Beginning in the 2015-16 school year, the district could save about \$3,700 annually by no longer funding junior high football.
 - District officials expressed concerns about reducing the number of opportunities students have to participate in sports.

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

- The district could save up to \$25,000 annually by consolidating one or two bus routes.
 - Districts officials agreed that one bus route could be consolidated with little to no impact on students and generate about \$13,000 in savings annually.
 - If the district consolidated a second route it could save an additional \$12,000 annually, but it would likely also increase travel time for several students.
 - In addition to eliminating bus routes, we evaluated two other transportation options used in other districts to reduce costs (contracting out for transportation and paying parents to transport students) but found they were not feasible for Ashland.

Other Findings

- The district has poorly managed its information technology (IT) expenditures.
 - The district lacks adequate controls to properly manage or evaluate its IT expenditures.
 - The district could not easily determine how much it spends on IT labor and equipment.
- The district lacks appropriate inventory policies and procedures.

SUMMARY OF RECOMMENDATIONS

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

DISTRICT RESPONSE

- The district generally concurred with our findings, conclusions, and recommendations.

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Legislative Post Audit Compliance Audit Report Highlights

Highlights

State of Kansas: Federal Compliance (A-133)
Audit of Fiscal Year 2013

Report Highlights

April 2014 • R-14-008

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 2013 (R-13-016 released in December 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 2013 were \$5.3 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 the 28 federal programs audited.
- The auditors reported a total of 26 problem findings related to the federal awards.
 - All of the 26 findings were significant deficiencies (which are less severe than a material weakness).
 - All 26 problem findings are listed in the separate document, Summary of Problem Findings from the FY 2013 OMB Circular A-133 Audit.
 - Of the 26 problem findings noted above, six are repeat findings from prior years.
- The auditors estimated 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.
 - Department of Labor
 - 2013-002: \$250 (known), \$6,552,000 (projected)
 - 2013-003: \$444 (known), \$11,636,000 (projected)
 - Kansas Corporation Commission
 - 2013-011: \$53 (known and projected)
 - Department for Children and Families
 - 2013-016: \$92 (known), \$273,000 (projected)
 - 2013-019: \$1,179 (known), up to 14% of the amount reported as maintenance (projected)

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

State Agency Information Systems: Evaluating Sensitive Datasets and IT Security Resources

Report Highlights

July 2014 • R-13-009

Summary of Legislator Concerns

Previous LPA audits have identified consistent weaknesses in state agency IT policies, procedures, and controls. Legislators were interested in a comprehensive inventory of sensitive data state agencies maintain. Additionally, legislators raised concerns regarding the state's IT security resources.

Question 1 Relevant Facts

We surveyed all state agencies to identify those that maintain sensitive data.

We also identified 21 state agencies that process a significant number of payments that could make enticing targets for external and internal attacks.

Based on the information we compiled, we assigned a risk level to all state agencies that will help focus and prioritize our future IT security audit work.

QUESTION 1: *What types of confidential and other sensitive datasets does the state maintain?*

Audit Answers and Key Findings:

- State agencies operate a variety of computer systems that must be protected.
 - Computer systems that store sensitive information can attract hackers because that information can be illegally sold or used to make money.
 - Data systems that process payments can attract hackers or fraudsters because they allow direct access to government money.
- In Kansas, most state agencies maintain computer systems that hold a variety of sensitive data or process payments.
 - Most agencies maintain personally identifiable information (PII) in addition to a variety of other sensitive data types, such as tax, health or education data.
 - More than one-third of agencies share their sensitive data with other agencies to avoid unnecessary duplication or gain operational efficiencies.
- Although the state is responsible for a vast number of sensitive or payment systems, it lacks an enterprise-level approach to IT security.
 - The state's security standard setting body, the Information Technology Executive Council (ITEC), has been largely inactive for years and its security standards are not regularly updated and enforced.
 - Although the state has taken steps to centralize many of its IT services, the state's IT security functions are almost entirely decentralized.
 - Agencies' approaches to IT security vary significantly, and these differences do not appear to be tied to different needs at each agency.
 - IT security leaders' job titles, classifications, and salaries varied significantly.
- Almost 40% (17 of 45) of the agencies that process payments or maintain large amounts of sensitive data have not had an independent evaluation of their security measures in the past three years.
- The state lacks a complete set of three-year IT plans which is required by law.
 - We noted 23 plans were missing for 2011, and agency officials told us only 49 and 26 plans were submitted for the following two years, respectively.
 - Many agencies have not submitted an annual IT plan as required, in part because agencies think they are time consuming and provide little value to them. Additionally, the Chief Information Technology Architect did not follow up on missing plans, and in one year did not send necessary templates and instructions to all agencies.
 - An incomplete set of these plans has reduced their usefulness as strategic planning tool, which is their primary purpose.

- Office of Information Technology Services (OITS) staff cannot review or compare the plans across agencies efficiently because the information is not collected in a standard format.
 - IT officials at various agencies told us they spend a lot of time completing the plans but receive little feedback on them.
- Agencies' three-year IT plans have been made public despite containing sensitive security information.

Question 2 Relevant Facts

Agencies have to identify and prioritize IT security threats and must deploy appropriate resources to mitigate those threats.

Our review of IT security resources focused on staffing levels, reporting structures, staff qualifications, and five security software application categories.

We evaluated 10 agencies to determine whether they had sufficient resources to protect their sensitive data or financial processes. We focused our work on agencies with large amounts of data or that processed payments. Because the agencies were judgmentally selected, our findings cannot be projected to all state agencies.

QUESTION 2: Are selected state agencies' current IT security resources adequate to protect their sensitive data?

Audit Answers and Key Findings:

- The IT security reporting structures at seven of the 10 agencies create a risk that important security issues may not be communicated to top management.
 - The lead IT security official should have direct and unfiltered access to top management so they can report important security issues that affect the agency as a whole.
 - In seven agencies, the lead IT security official reported through the agency's chief information officer rather than directly to top management.
 - In one agency, this indirect reporting structure prevented top management from learning that files on the agency's network had not been backed up since November 2013.
- Three agencies' lead IT security positions were not filled with sufficiently qualified staff.
 - To be qualified as a designated lead IT security official, staff must have relevant education, experience, or security certifications.
 - One of the seven agencies with filled lead IT security positions did not meet the minimum qualifications for that role.
 - Lead IT security positions at two additional agencies had been vacant for three months or longer, leaving the security function insufficiently supervised.
- Two of the 10 agencies we reviewed lacked enough staff to perform necessary IT security tasks.
- The IT security software products agencies reported using in five security categories appeared to be adequate except for one agency that lacked software to back up its system databases and electronic files stored on its network since November 2013.

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SUMMARY OF RECOMMENDATIONS

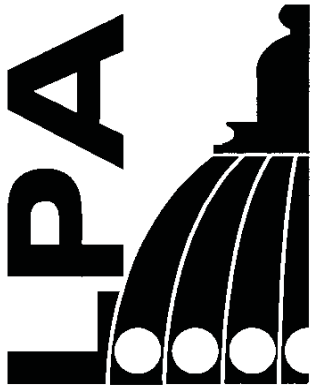
- We made a series of recommendations aimed at addressing problems with the state's three-year IT plans, and with certain agencies IT security reporting, staffing, and evaluation practices.

AGENCY RESPONSES

- Most agency officials agreed with our findings and recommendations. However, several indicated funding issues could prevent them from completing an independent evaluation of their sensitive systems. Additionally, three agencies disagreed with our recommendation to change their reporting structure, and one agency disagreed that it lacked sufficient technical staff.

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit Performance Audit Report Highlights

Highlights

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

Report Highlights

July 2014 • R-14-009

Summary of

Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

Legislative Post Audit randomly selected the Emporia school district for an audit in September 2013 in the large-sized school district category.

Background Information

The Emporia school district is located in east central Kansas, in Lyon County.

Five-year trend data show the district's student enrollment and staffing have remained relatively constant, but expenditures per FTE students have declined.

The Emporia school district serves a socio-economically disadvantaged student population. For example, 59% of Emporia's students receive free lunches compared to the state average of 40%.

QUESTION 1: *Could the Emporia 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

- The district could save \$190,000 annually by reducing food service staff to align with KSDE productivity guidelines.
 - Emporia's food service operations appear to be overstaffed according to KSDE guidelines and its peers.
 - If food service staff could be as productive as KSDE guidelines suggest, Emporia could reduce 14.5 FTE food service staff to achieve savings.
 - We identified at least two factors that potentially contribute to the district's high food service staffing levels: the district uses a quasi-centralized food service model that likely results in duplication of food service positions and some staff may be working more hours than necessary.
 - Because federal rules prohibit transfers out of the food service fund, savings in food service will not result in general fund savings.
- The district could generate up to \$42,000 in revenue annually by switching to procurement cards that earn cash-back bonuses and expanding their use.
 - The Emporia school district foregoes about \$9,000 annually in rebates by not using cash-back procurement cards. However, the district could earn up to \$42,000 by maximizing their use of cash-back cards.
- The district could save about \$34,000 annually by issuing employees cell phones to maximize federal reimbursements.
 - The Emporia school district currently spends about \$45,400 annually in cell phone stipends which are not eligible for federal E-Rate reimbursements. By providing cell phones instead of stipends, the district would be eligible for E-Rate reimbursements, which would result in net savings.

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

- The district could reallocate or reduce four to six teaching staff by arranging its high school and middle school schedule more efficiently.
 - By consolidating classes not currently filled to capacity, the district would need fewer classroom teachers.
 - The district could reassign the teacher to other types of instructional positions or reduce teaching staff and save money.

- The district could increase instructional time for students by switching to a traditional eight-period schedule at the middle school.
 - We identified a number of inefficiencies in the district's current schedule that reduce instructional time for middle school students.
 - Converting from the district's current block schedule to a traditional eight-period schedule would allow students to gain 67 more hours of instructional time each year.
 - Switching to a traditional schedule provides other benefits such as a reduced course load for students and daily contact between teachers and students.
 - District officials expressed some concerns about the effect this change would have on teachers' planning time.

Savings Options that Could Have a Significant Impact on Students or the Community, but Should be Considered

- The district could save between \$260,000 and \$600,000 annually by housing its charter school within existing traditional school buildings or by closing it entirely.
 - The district's charter school offers students an alternative learning environment through project-based learning and multi-grade classrooms.
 - Because of the fixed costs associated with operating a small school (67 students), the charter school costs \$1,400 more per student to operate than the district's other schools.
 - District officials acknowledged the current structure of the charter school is not sustainable but expressed concerns about how the community might react to closing it.

Other Findings

- The district lacks written procurement card policies which could result in cards being misused.
 - Although the district has written policies for cards used for travel expenses, it lacks written policies for other types of procurement cards.
 - Two assistant superintendents have procurement cards with very high spending limits that increase the district's risk.

SUMMARY OF RECOMMENDATIONS

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

AGENCY RESPONSE

The district generally concurred with our findings, conclusions, and recommendations.

HOW DO I REQUEST AN AUDIT?

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80% of the district staff we surveyed reported that the district operated efficiently or very efficiently, although some respondents told us the district could operate more efficiently in food services and how the middle and high schools arranged their class schedules.

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Legislative Post Audit Examination Report Highlights

Highlights

Examining Selected Financial Management Practices of the State Treasurer's Office: Fiscal Year 2014

Report Highlights

October 2014 • R-14-013

Summary of Legal Requirements

State law requires a biennial audit of the State Treasurer's Office. This year's examination was conducted by CliftonLarsonAllen, 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 environmental remediation loans, agricultural production loans, housing loans, postsecondary education savings, and investments developing scholars

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.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

AGENCY RESPONSE:

- The State Treasurer's Office agreed with the findings.

HOW DO I REQUEST AN AUDIT?

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

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Legislative Post Audit Examination Report Highlights

Highlights

Examining Selected Financial Management Practices of the Pooled Money Investment Board: Fiscal Year 2014

Report Highlights

October 2014 • R-14-014

Summary of Legal Requirements

State law requires a biennial audit of the Pooled Money Investment Board. This year's examination was conducted by CliftonLarsonAllen, 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:

- *calculating and publishing the investment rate*
- *providing periodic performance reports*
- *establishing and following investment policies*
- *establishing the market rate and awarding state deposits to banks*
- *granting expanded investment authority to governing bodies*

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 Pooled Money Investment Board complied with the applicable statute or policy.
- The portfolio weighted average monthly yield of 0.13% was comparable to the benchmark for the current year of 0.16%.

SUMMARY OF RECOMMENDATIONS:

- The auditors made no recommendations.

AGENCY RESPONSE:

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

HOW DO I REQUEST AN AUDIT?

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

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Legislative Post Audit Performance Audit Report Highlights

Highlights

Department of Revenue: Examining Issues Related to the DMV Modernization Project

Report Highlights

October 2014 • R-14-010

Background Information

In 2008, the Kansas Department of Revenue (KDOR) began work on the Division of Motor Vehicles (DMV) Modernization Project to replace three separate older systems.

The DMV Modernization Project will be rolled out in two phases:

- *The motor vehicle registration and titling system (Phase One) was deployed May 2012*
- *The driver's license system (Phase Two) has not been deployed yet.*

The budget for the entire DMV Modernization Project is about \$40 million, which includes:

- *contractual costs to implement the new DMV information system – about \$23 million.*
- *staffing costs and other miscellaneous costs – about \$18 million.*

A \$4 fee on each vehicle transaction processed by county treasurers helped fund the DMV Modernization Project.

QUESTION 1: What is the current status of the DMV Modernization Project?

- As of October 2014, the DMV Modernization Project is not complete and has fallen significantly behind schedule.
 - The new motor vehicle system (Phase One) was deployed in May 2012, about 10 months behind schedule.
 - The new driver's license system (Phase Two) has not been implemented and is nearly three years behind schedule.
- In May 2014, KDOR terminated its contract with 3M and plans to complete the driver's license system (Phase Two) internally.
 - In May 2014, with Phase Two of the project more than two years behind schedule, KDOR ended the contract with 3M.
 - KDOR kept about \$2 million in retainage fees because 3M failed to perform.
 - Even after holding back some of the fees, KDOR still paid 3M nearly \$20 million for the system (about 90% of the fees agreed to under contract).
 - KDOR officials told us that Phase Two is 87% complete based on total budgeted hours set in planning documents.
 - However, KDOR has not received key features that were originally included in the contract.
 - Under the termination agreement, KDOR took custody of the software code for the unfinished driver's license system (Phase Two) and plans to complete it with internal resources.
 - During the project, KDOR and 3M mutually agreed that certain milestones were too aggressive and should be moved, which essentially eliminated about \$2 million in potential penalties.
- Several factors appear to have contributed to delays in the DMV Modernization Project.
 - An after-action review by the Kansas Adjutant General found that KDOR did a poor job of managing the project.
 - As a result of the after-action review, KDOR officials report they made several changes to try to avoid the same mistakes when implementing Phase Two.
 - However, our review showed the DMV Modernization Project has not had a dedicated project director since July 2013.
 - According to KDOR officials, the project was delayed because 3M's deliverables were often late or of unacceptable quality.
 - Independent external risk assessments of the project identified similar concerns early on.
 - Finally, KDOR officials noted that unanticipated legislative changes had to be incorporated which somewhat contributed to the delays in the driver's license system (Phase Two).

- Because it has not been completed, the total cost of the DMV Modernization Project is unknown.
 - As of July 2014, KDOR officials estimated the DMV project had cost about \$34 million.
 - But the estimate did not include county treasurers' costs to implement Phase One (discussed in Question 2).
 - Future undetermined costs will also need to be included when calculating the total cost of the DMV Modernization Project.
 - KDOR officials told us they plan to implement Phase Two by November 2015 and estimate it will cost about an additional \$2.1 million to implement.

Other Findings:

- External independent risk assessments, which are required for the duration of all large IT projects, were discontinued before Phase One of the project was completed.
 - The state's information technology policies require external independent verification and validation on all large IT projects.
 - KDOR contracted with an external firm to conduct the risk assessments on the Project, but the contract ended before Phase One was completed.
 - The external reviewer reported concerns about management of the DMV Modernization Project from the start.
- Project monitoring reports used by the state's top IT officials and the legislature did not always provide an accurate or timely picture of the project.
 - The Joint Committee on Information Technology was provided only with summary reports for the DMV Modernization Project and not the full quarterly reports required by policy.
 - Summary quarterly reports prepared by the Kansas Information Technology Office did not always include timely or accurate information on the status of the DMV Modernization Project.
- County Treasurers identified several important lessons learned from Phase One that should be addressed before Phase Two is implemented, including having the system ready before deployment.

QUESTION 2: How much has the implementation of the DMV Modernization Project cost local government?

- We estimate county treasurers incurred about \$2.0 million to \$2.5 million in additional costs to implement Phase One of the DMV Modernization Project.
 - In planning for Phase One, KDOR officials did not expect county treasurers to incur additional costs to implement the new motor vehicle registration system.
 - However, some county treasurers incurred significant staffing costs to implement the system.

- KDOR paid a total of \$560,000 to counties to help offset overtime costs and also provided temporary staffing assistance to two counties.
 - In September 2012, KDOR provided one-time payments totaling \$562,000 to counties to help offset overtime costs.
 - KDOR also provided temporary staff assistance to Johnson County and Shawnee County, but other counties incurring similar costs received no assistance.
- KDOR officials told us they do not expect any stakeholders to incur additional costs to implement the new driver's license system (Phase Two).

Other Findings:

- Counties have also incurred about \$1 million in additional costs related to new title approval duties. In May 2012, title approval duties were moved from KDOR to the counties.
- Even though vehicle title duties have changed, the state law dictating how the title fee is split between the state and counties has not changed.
 - State law dictates how the \$10 title fee is split between the state and counties.
 - KDOR officials said there are no plans to pursue a change in this law.
 - KDOR officials suggested counties could collect a facility fee to help cover any increase in operating costs.

QUESTION 3: What current problems are county treasurers having using the new system and what are the causes of those problems?

- County treasurers reported a number of current problems with the new motor vehicle titling and registration system (Phase One).
- In response to our May 2014 survey, nearly three-quarters of county treasurers told us the new system is often or always slow at processing transactions.
 - In all, 72% of county treasurers responding to our survey told us the new system is often or always slow.
 - County treasurers' responses appear to be driven by both their personal perception and actual system speed issues.
 - In all, 54% of county treasurers responding said the new system is worse at meeting customer needs than the old system.
- County treasurers expressed concerns about inaccurate, duplicate, or missing data in the new system.
 - Data problems exist in the new system and are viewed as a moderate to significant problem for many county treasurers.
- County treasurers continue to experience problems with the new system's equipment, including document scanners and signature pads.
 - In all 30% of responding county treasurers said they often or always have a problem with document scanners not working properly.
 - A little less than 20% of responding county treasurers said they often have problems with signature pads.

- County treasurers also expressed concerns about KDOR’s ability to communicate and provide assistance.
 - About half the county treasurers responding to our survey were dissatisfied with the responsiveness of KDOR’s help desk.
 - Our review confirmed there are problems with KDOR’s help desk.
 - About 26% of county treasurers responding to our survey are dissatisfied with KDOR’s guidance on approving titles.

SUMMARY OF RECOMMENDATIONS

Question 1 Recommendations:

- We recommended that KDOR officials follow ITEC policy and contract with an independent external oversight entity to complete risk assessments for the remaining duration of the DMV Modernization Project.
- We recommended that KDOR officials review and implement various lessons learned from Phase One.

Question 3 Recommendations:

- We recommended that KDOR officials continue to work with county treasurers to identify and resolve ongoing problems with Phase One and follow up with county treasurers on a periodic basis to ensure that any problems have been addressed.
- We recommended that KDOR consider increasing help desk staffing to better meet the needs of county treasurers who call and ask for assistance.

AGENCY RESPONSE

- KDOR generally agreed with the report’s findings and recommendations. However, the agency does not plan to implement our recommendation to pilot the driver’s license system (Phase Two) using real transactions and then deploy the system in stages rather than to all counties at once.

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 3

Report Highlights

December 2014 • R-14-011

Summary of Legislator Concerns

Legislators have expressed interest in knowing which Kansas economic development programs and incentives are most helpful to Kansas businesses.

Background Information

The Department of Commerce, the Kansas Bioscience Authority, and the Department of Revenue administer the state's main economic development programs. This analysis does not include programs offered through the Kansas Bioscience Authority.

The state's major programs may be bundled together or combined with local government incentives to form packages of incentives or "projects."

In this audit, we evaluated the state's six major economic development programs based on a judgmental sample of 42 projects initiated between fiscal year 2006 and fiscal year 2011. These projects comprised 98 different agreements from the six main state programs and local government incentives.

QUESTION 1: Has the Implementation of Major Kansas Economic Development Programs Been Successful?

Program-Level Findings

- According to our analysis, the state's six major economic development programs created significant returns on investment for Kansas with regard to business activities.
 - All programs appeared to generate significant returns on investment, which means the business activities programs generated greatly exceeded the incentives they contributed.
 - The programs also appeared to generate more business activities in Kansas than an across-the-board tax cut equal to the incentive (net present value).

Business Activities Created by the Six Major Kansas Economic Development Programs and Local Incentives (in millions) (a)

Program	Incentives Contributed	Measures of Success	
		Net Present Value	Return on Investment (b)
IMPACT	\$133.7	\$17,206.5	\$128.7
PEAK	\$51.2	\$2,916.5	\$57.0
HPIP	\$60.3	\$3,387.8	\$56.2
KIT/KIR	\$0.6	\$24.6	\$44.6
JCF	\$8.5	\$334.8	\$39.6
KEOIF	\$12.1	\$353.8	\$29.1
Local	\$113.7	\$5,321.6	\$46.8

(a) The values above are based on our full sample of 42 projects and reflect the midpoint of our estimates. The high and low estimates are +/- 9% of the midpoint.

(b) Values are per \$1 of investment.

Source: LPA analysis of unaudited Kansas Department of Commerce and Kansas Department of Revenue economic development data.

- All major programs also appeared to yield positive returns on investment in terms of tax revenue generated for state and local governments.
 - All programs appeared to generate a positive return on investment, which means that the tax revenue programs generated exceeded the incentives they contributed.
 - The programs also appeared to generate more tax revenue in Kansas than an across-the-board tax cut equal to the incentive (net present value).

State and Local Tax Revenue Created by the Six Major Kansas Economic Development Programs and Local Incentives (in millions) (a)					
Program	Incentives Contributed	Measures of Success			
		State Tax Net Present Value	Local Tax Net Present Value	Total Tax Net Present Value	Return on Investment (b)
IMPACT	\$13.2	\$287.4	\$71.9	\$359.3	\$27.2
JCF	\$2.8	\$14.2	\$3.5	\$17.7	\$6.3
PEAK	\$29.4	\$102.2	\$25.5	\$127.7	\$4.4
KIT/KIR	\$0.4	\$1.1	\$0.3	\$1.4	\$3.9
HPIP	\$49.4	\$135.9	\$34.0	\$169.9	\$3.4
KEOIF	\$6.8	\$7.4	\$1.8	\$9.2	\$1.4
Local	\$71.9	\$83.6	\$20.9	\$104.6	\$1.5

(a) The values above are based on 19 projects from our full sample of 42 projects. The values reflect the midpoint of our estimates. The high and low estimates are +/- 12% of the midpoint.
 (b) Values are per \$1 of investment.
 Source: LPA analysis of unaudited Kansas Department of Commerce and Kansas Department of Revenue economic development data.

Project-Level Findings

- A couple of factors significantly influenced the return on investment of the 42 projects we evaluated.
 - The number of jobs a project created or retained had a more significant effect on return on investment than a project's capital investments.
 - The likelihood a project occurred as a direct result of state and local incentives had a significant influence on our return-on-investment estimates.
 - A few projects involved companies that either closed or left the state, but the return to Kansas was still positive.

Other Findings

- The High Performance Incentive Program (HPIP) is fundamentally different than the other major economic development programs we evaluated.
 - Because HPIP is more like an economic development entitlement program, its incentives may be given to companies for investments that would have been made even without the incentive.
 - We were not able to analyze projects that only included HPIP incentives because of the program's structure and lack of documentation.

We selected the 42 projects to ensure the sample included all six major programs and companies from a variety of counties and industries. The results of our work are not projectable because the sample is not representative of the population.

We hired an economic consultant who used IMPLAN to model the direct and secondary effects of the job and capital investment data we collected. IMPLAN is an economic modeling software package that is commonly used to study economic effects.

- The jobs, payroll, and capital investments that companies create are benefits to state and local governments. The incentives the Department of Commerce or local government award to companies are a cost to state and local governments.

- To quantify jobs, investments, and economic development incentives in past years, we generally relied on data from Department of Commerce or Department of Revenue files. We also called local government officials to identify local incentives provided to the projects we sampled.

- To estimate jobs, investments, and incentives in future years, we generally relied on company projections, program agreements, and other supplemental information from Department of Commerce files. We estimated a range of possible jobs, investments, and incentives in future years.

This analysis had two outputs:

- *Business activities measure the economic activity a business creates through increased production and associated secondary effects. It measures the activities that occurred within Kansas and contribute to the state's gross domestic product.*
- *Tax revenue measures the state and local tax revenue from sales, income, property, and several other categories of taxes.*

We allocated the business activities and tax revenue from the sample projects to the six major economic development programs. We then evaluated each program's success based on net present value and return on investment.

We made several assumptions as part of this evaluation, which are explained in more detail in Appendix C of the report.

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Assumptions and Limitations

- Return on investment is an indicator of program success, but should not be interpreted as an absolute value. Our analysis is subject to the following limitations:
 - Job and capital investment data from the Department of Commerce and Department of Revenue are based on company-reported information that is largely unaudited. However, there is no other source of information to analyze.
 - We generally projected jobs through 2023 and capital investments and economic development incentives through the end of a company's contract period. Therefore, jobs, investments, and incentives are frequently based on estimates because most projects do not have records for that entire time period.
 - Business activities and tax revenue may be inflated because we potentially attributed jobs and capital investments to one project when they should have been attributed to multiple projects.
 - Our analysis does not account for factors such as the timing of incentives (upfront or over time) or form of the incentive (cash payment or a tax credit) that may ultimately have a large influence on a company's decision.
 - Because we only looked at a sample of projects, the business activities and tax revenue of one large project could significantly influence the business activities and tax revenue we estimated for an entire program. A sample of different projects could result in different program returns than those described above.
 - Although different methodologies and assumptions could produce different results, any variations likely would not change the overall results from positive to negative.

SUMMARY OF RECOMMENDATIONS

- This report contains no recommendations.

AGENCY RESPONSE

- Department of Commerce officials generally agreed with the report's findings and conclusions, although they disagreed with a few of the assumptions we made to estimate programs' returns. Department of Revenue officials did not submit a formal

HOW DO I REQUEST AN AUDIT?

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Legislative Post Audit Financial Audit Report Highlights

Highlights

State of Kansas: Financial Audit of Fiscal Year 2014

Report Highlights

December 2014 • R-14-018

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

CliftonLarsonAllen, 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 unmodified 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 emphasized two matters as follows:
 - At the end of fiscal year 2014, the state had a deficit in the unassigned fund balance of the general fund of \$5.4 million. This is the result of an operating deficit of \$395.9 million for the fiscal year, and raises concerns about the state’s ability to meet its financial obligations.
 - The financial statements reflect the state having adopted a new accounting guidance in accordance with generally accepted accounting principles.
- The auditors reported three material weaknesses and three significant deficiencies in the state’s internal control over financial reporting. As a result, several adjusting entries were needed in order to correct cash balances and to correct the financial statements. This increases the risk that the financial statements are misleading and the risk that the financial statements are not completed by the deadline. The three material weaknesses were as follows:
 - The auditors noted various issues with balances reported for cash and investments (finding 2014-001).
 - Numerous and significant corrections of the financial statements and to the documents that support the financial statements were needed. There were delays in providing the draft financial statements and some supporting schedule (finding 2014-002).
 - The information provided by the universities required significant corrections (finding 2014-006).
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to the state’s financial statements.

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, Board of Regents and Department of Revenue developed corrective action plans to address each of the findings.

HOW DO I REQUEST AN AUDIT?

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

Legislative Division of Post Audit

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Scott Frank
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For more information on this
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Legislative Post Audit Financial Audit Report Highlights

Highlights

Kansas Public Employees Retirement System: Fiscal Year 2014

<p>Report Highlights</p> <p>December 2014 • R-14-017</p>	<p>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.</p>
<p>Summary of Legal Requirements</p> <p><i>State law requires an annual financial audit of the Kansas Public Employees Retirement System. This year’s audit was conducted by CliftonLarsonAllen, a CPA firm under contract with the Legislative Division of Post Audit.</i></p> <p>Background Information</p> <p><i>KPERS provides three statewide defined-benefit retirement plans for more than 290,000 active, inactive and retired state and local public employees:</i></p> <ul style="list-style-type: none"> • <i>Kansas Public Employees Retirement System</i> • <i>Kansas Police and Firemen’s Retirement System</i> • <i>Kansas Retirement System for Judges</i> <p><i>In addition to retirement benefits, KPERS provides basic and optional life insurance and disability benefits for active members.</i></p>	<ul style="list-style-type: none"> • The auditors expressed an unmodified 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. <p>SUMMARY OF RECOMMENDATIONS:</p> <ul style="list-style-type: none"> • The auditors made no recommendations.

HOW DO I REQUEST AN AUDIT?

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

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Legislative Post Audit Financial Audit Report Highlights

Highlights

Kansas Lottery: Fiscal Year 2014

Report Highlights

December 2014 • R-14-015

Summary of Legal Requirements

State law requires an annual financial audit of the Kansas Lottery. This year's audit was conducted by RubinBrown, 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 unmodified opinion on the financial statements, meaning that, after the adjusting journal entries were made, 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 significant deficiencies in the lottery's internal control over financial reporting and applicable compliance areas:
 - The lottery lacked an internal review of the year-end closing procedures and the preparation of the financial statements to ensure they conform to generally accepted accounting principles. That is because the Director of Finance position was vacant at the time the auditors conducted their audit.
 - The lottery did not review user computer access for current employees. While the lottery ensured that only current employees had access, that access was not reviewed periodically and therefore employees may have had access to information that was no longer appropriate for their current job responsibilities.
- The audit disclosed no instances of noncompliance with applicable legal requirements

SUMMARY OF RECOMMENDATIONS:

- Management should identify a qualified individual for the Director of Finance position and review processes and controls regarding the year-end close and preparation of financial statements.
- Management review user access on an annual basis based on job responsibilities assigned to each employee.

AGENCY RESPONSE:

- Management agreed with the findings and has already begun implementing the recommendations.

HOW DO I REQUEST AN AUDIT?

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

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C. Follow-Up on Audit Recommendations

State law, Legislative Post Audit Committee rules, and government auditing standards require that LPA re-visit previous audits and follow up on agencies' progress in implementing our recommendations.

In 2014, the committee approved a new procedure. We now contact each audited agency on a quarterly basis and ask officials of those agencies to update the committee on their progress in implementing the recommendations. We then combine the individual progress reports into a comprehensive quarterly update report for the committee.

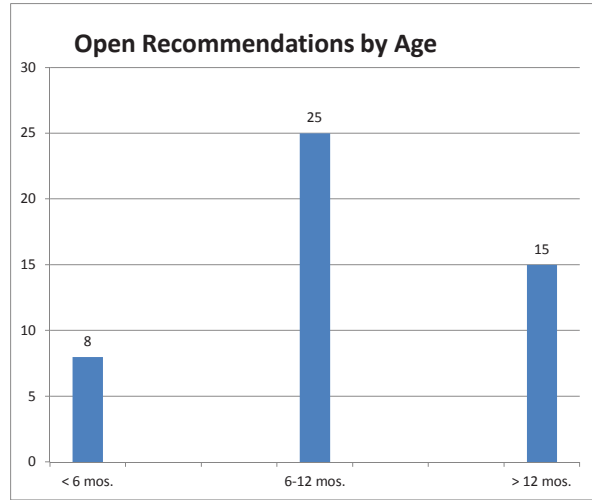
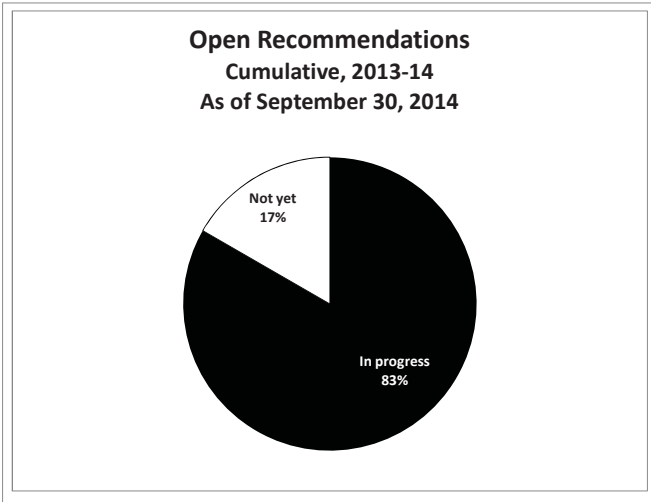
As part of that comprehensive update, we flag any unimplemented recommendations that are at least six months old, as well as any recommendations the agency says it no longer intends to implement. After Post Audit staff agree that a recommendation has been substantially implemented, it drops off the list and we no longer request updates on that recommendation.

This process only covers performance audits that aren't followed-up by other means; some audits, such as financial and computer-security audits, have their own built-in follow-up mechanisms.

The following section contains the most recent quarterly follow-up report. As the report shows, the audits covered in this report made a total of 168 recommendations. Of those, 48 (29%) remain open, either not yet started or in progress.

Cumulative Implementation of Audit Recommendations

	SPTP	M&E	St. Francis	Southeast	EcoDevvo I	KCK	OITS	911 Systems	Ashland SD	Parsons SD	CDDO Performance	Emporia SD	Total	%
Implemented	7	5	14	11	15	9	3	4	13	3	8	3	95	57%
In Progress	2	0	0	2	3	5	6	3	2	1	9	7	40	24%
Not yet implemented	0	0	3	0	0	0	0	0	0	2	2	1	8	5%
Refused	1	0	9	3	6	1	1	0	1	2	0	1	25	15%
NA/Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
TOTAL RECS	10	5	26	16	24	15	10	7	16	8	19	12	168	100%



Age of Open Recommendations by Agency

Agency	Audit	< 6 mos.	6-12 mos.	> 12 mos.	
1	Department of Aging and Disability Services				
	Sexual Predator Treatment Program	0	0	2	
	CDDO Performance	0	8	0	
2	Department of Revenue				
	Machinery & Equipment	0	0	0	All recommendations implemented
3	Department of Commerce				
	Economic Development Part I	0	0	3	
4	Office of Information Technology Services				
	OITS Rates	0	6	0	
5	Department of Health and Environment				
	CDDO Performance	0	2	0	
6	911 Coordinating Council				
	Implementation of the 911 Act	0	3	0	
7	Tri-Valley Developmental Services, Inc.				
	CDDO Performance	0	0	0	All recommendations implemented
8	Attorney General				
	CDDO Performance		1	0	
	School District:				
9	St. Francis School District	0	0	3	
10	Southeast School District	0	0	2	
11	Kansas City School District	0	0	5	
12	Ashland School District	0	2	0	
13	Parsons School District	0	3	0	
14	Emporia School District	8	0	0	
Total Open Recommendations:		8	25	15	

OPEN Recommendations (we will continue to track)

Recommendations more than 12 months old:

Kansas City, Kansas School District

*K-12 Education: Efficiency Audit of the Kansas City School District
(July 2013)*

Develop and implement a plan to reduce salaries in line with market wages: transportation	In Progress
Develop and implement a plan to reduce the number of custodial positions to bring them in line with peers or national benchmarks	In Progress
develop a process to accurately report expenditures to the Kansas Department of Education to ensure relevant comparisons	In Progress
make maintaining an accurate inventory a high priority by proactively monitoring it to identify and remedy problems quickly	In Progress
Develop and implement a plan for closing one middle school and redistributing those students across the remaining schools	In Progress

Kansas Department of Aging and Disability Services

*Larned State Hospital: Sexual Predator Treatment Program
(September 2013)*

develop a centralized inventory of all facility keys not assigned to a specific individual. Management should also conduct periodic checks of individual key arsenals to ensure that staff are conducting daily counts of these keys and to verify the accuracy of those counts.	In Progress
install metal detectors at each of the secure building entrances. Security staff should observe all individuals, including staff and guests, walking through the metal detectors and continue to conduct random searches of their belongings.	In Progress

Kansas Department of Commerce

Economic Development: Part 1

create adequate policies and procedures that instruct staff on how to administer steps in the PEAK process in a uniform manner.	In Progress
create comprehensive written policies and procedures that instruct staff on how to administer each economic development program.	In Progress
regularly review and update the policies to ensure they reflect the department's current processes for managing each economic development incentive program.	In Progress

Southeast School District

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

Reduce custodial costs by reducing 1.5 to 4 staff members to align current staffing levels with best practices.	In Progress
Pay bills electronically.	In Progress

St. Francis School District

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

combine purchasing power with other districts	Not Yet Started
sell surplus property	Not Yet Started
implement an efficiency management process	Not Yet Started

Recommendations more than 6 , but less than 12, months old:

*CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Disabilities
(March 2014)*

Implement a system that allows KDADS officials to screen and thoroughly review extraordinary funding applications before funding is approved.	In Progress
Develop a process and procedures to ensure consistency of peer review teams.	In Progress
Develop and implement policies and procedures that provide guidance on how to follow up with CDDOs that have deficiencies identified in the peer review. Items to consider including are followup deadlines, penalties that will be incurred if a deficiency is not resolved, and a system to track whether the deficiency has been resolved.	In Progress
Consider increasing the amount of time the peer review team has to conduct file reviews and other on-site work	In Progress
Consider conducting peer reviews on a more frequent basis.	In Progress
Require CDDOs to log and track the status of all complaints to know whether they have been resolved	In Progress
Requires CDDOs to submit periodic reports to KDADS on the status of all complaints. Consider including such things as the nature of the most common complaints and whether the complaints have been adequately resolved in a timely manner.	In Progress
To address the issue of CDDOs inappropriately spending funds on lobbying-related activities, KDADS should develop a process to more actively monitor expenditures, which could include sampling and reviewing actual expenditure records or requiring independent audits to review and report on such expenditures.	In Progress

Kansas Department of Health and Environment

*CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Disabilities
(March 2014)*

To address the issues of reducing the risk of inappropriate Medicaid payments and fraud through effective prevention efforts, KDHE, the Attorney General, and KDADS should collaborate and develop a plan for implementing additional preventative efforts such as conducting background checks of services providers before contracting and reviewing claims for suspicious patterns before paying them.	In progress
To address the issues of reducing the costs associated with paying service providers on a fee-for-service basis, KDADS and KDHE should consider implementing more cost effective payment reform options such as bundled or capitated payments to community service providers.	Not Yet Started

Attorney General's Office

*CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Disabilities
(March 2014)*

To address the issue of reducing the risk of inappropriate Medicaid payments and fraud through effective prevention efforts, KDHE, the Attorney General, and KDADS should collaborate and develop a plan for implementing additional preventative efforts such as conducting background checks of services providers before contracting and reviewing claims for suspicious patterns before paying them.	In progress
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Office of Information Technology Services

*Office of Information Technology Services: Service Rates and Viable Alternatives for Its Services
(December 2013)*

Work with the U.S. Department of Health and Human Services to resolve all reporting issues identified in this report.	In Progress
To reduce state IT costs OITS should continue to evaluate which services are most suitable for outsourcing, cloud computing, and consolidation and create appropriate strategies for transitioning each service.	In Progress
OITS should implement an efficiency management process that includes	
a. compiling data such as costs or other measures	In Progress
b. Comparing those measures to other states, the private sector, or other benchmarks	In Progress
c. Identifying reasons for any costs that seem significantly out of line	In Progress
d. Making appropriate changes, based on that information to improve efficiency	In Progress

911 Coordinating Council

*The Kansas 911 Act: Reviewing Implementation of the 2012 Act
(January 2014)*

Additional training of dispatchers and the general public may be needed once test to 911 is established and should include common texting shorthand language	In Progress
The 911 Coordinating Council should consider an increase to the 911 surcharge and begin a reserve fund or a statewide IP network, equipment replacement grants, future upgrades, training for 911 employees, and for educating the public about NG 911.	In Progress
The Council should adopt minimum training, testing, and certification requirements, and consider regional training facilities to facilitate consistent training program.	In Progress

Ashland School District

*K-12 Education: Efficiency Audit of the Ashland School District
(March 2014)*

Develop and implement a plan to reduce supplemental pay by reducing either the number of activities the district pays for or the amount the district pays so that it is in line with what other similar districts currently offer.	In Progress
Reduce the high school music and band teacher to part time.	In Progress

Parsons School District

*K-12 Education: Efficiency Audit of the Parsons School District
(March 2014)*

Develop a strategy for increasing procurement card usage and for switching to a cash back card.	In Progress
Sell five excess vehicles from the vehicle fleet	Not Yet Started
Develop written policies and procedures regarding its inventory process that include what items	In Progress

Recommendations less than 6 months old:

Emporia School District

*K-12 Education: Efficiency Audit of the Emporia School District
(July 2014)*

Assess the current food service structure to determine how it is contributing to the district's inefficient use of staff and determine how best to get in line with KSDE guidelines by changing this structure as necessary.	In Progress
To take advantage of the available federal E-Rate reimbursement the district should: issue cell phones to district staff that require them and then seek E-Rate reimbursement for those expenditures.	In Progress
To take advantage of the available federal E-Rate reimbursement the district should: consider reducing the stipend amount for staff who prefer to continue using their personal cell phones for business to compensate for the subsequent reduction in E-Rate reimbursements.	In Progress
Implement policies that set the maximum number of students for each class at the high school and middle school and then consolidate classes not filled to capacity to allow for the reallocation or reduction of teaching positions.	In Progress
Evaluate the effect of adopting an eight-period class schedule at the middle school to increase instructional time. That evaluation should weigh the merits of an increase in instructional time against the loss of student study hall and teacher planning time.	Not Yet Started
To reduce costs associated with the charter school the district should consider: housing the charter school within existing traditional school buildings.	In Progress
Develop written policies and procedures that govern the use of procurement cards.	In Progress
Develop a strategy for how to maximize procurement card use within the district's current procurement structure.	In Progress

REFUSED Recommendations (we will no longer track)

Emporia School District

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

To reduce costs associated with the charter school the district should consider closing the charter school entirely.	Refused
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IMPLEMENTED (we will no longer track)

Department of Revenue

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

review and update directives, guidance, and training to eliminate any conflicting or contradictory language concerning the classification or valuation of real and personal property.	Implemented
clarify requirements for reviewing annual personal property reports, particularly for properties at risk for missing or erroneously classifying property assets.	Implemented
increase monitoring efforts to include more detailed reviews of county appraisers' work. If the additional work requires more resources, the division should request applicable budget enhancements from the Legislature.	Implemented

St. Francis School District

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

set a supply budget for the food service program Implemented

Kansas City, Kansas School District

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

Update the district’s procurement card policies and inventory to reflect the current number of cards, types of cards, and spending limits. Implemented

Require schools and departments to report overtime usage to the central office on a periodic basis, periodically review that information to identify excessive overtime, and review staffing and budget decisions based on that information. Implemented

Kansas Department of Aging and Disability Services

Larned State Hospital: Sexual Predator Treatment Program

Revise policies to prohibit staff from taking keys offsite without a valid business reason. Implemented

Review the recruitment process to identify and implement strategies designed to increase the number of applicants and hires. Implemented

CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Disabilities

Develop and implement policies and procedures to ensure BASIS assessments are accurate and consistent by having KDADS staff develop and conduct their own assessment. Implemented

Southeast School District

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

Encourage employees to use direct deposit. Implemented

Regularly monitor the effectiveness of curriculum services provided by Pitsco and if district goals are not accomplished (such as improved student academic performance), consider canceling the agreement with Pitsco. Implemented

St. Francis School District

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

Index lunch prices to an inflation rate to avoid large price jumps in the future Implemented

Closely monitor the food inventory Implemented

Coordinate and jointly purchase supplies for both school buildings Implemented

Emporia School District

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

Assess whether it is necessary for the district to maintain procurement cards with limits of \$20,000 or more given the additional risk this creates for the district. Implemented

To generate revenue for the district through the use of procurement cards, the district should switch to a cash-back procurement card program. Implemented

To generate revenue for the district through the use of procurement cards, the district should explore possibilities for maximizing procurement card use by altering the current procurement structure. Implemented

D. Summary of Audits Requested and Approved

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 Approved		Percent of Requests Approved
	#	% of Total	#	% of Total	
CALENDAR YEAR 2014					
Performance Audits Requested by LPAC	1	9%	0	0%	0%
Performance Audits Requested by Other Legislators	7	64%	1	25%	14%
Efficiency Audits Requested by LPAC	2	18%	2	50%	100%
Statutorily Required Audits	1	9%	1	25%	100%
TOTAL	11	100%	4	100%	36%
CALENDAR YEAR 2013					
Performance Audits Requested by LPAC	8	30%	2	29%	25%
Performance Audits Requested by Other Legislators	12	44%	3	43%	25%
Efficiency Audits Requested by LPAC	5	19%	0	0%	0%
Statutorily Required Audits	2	7%	2	29%	100%
TOTAL	27	100%	7	100%	26%
CALENDAR YEAR 2012					
Performance Audits Requested by LPAC	4	17%	4	25%	100%
Performance Audits Requested by Other Legislators	16	67%	9	56%	56%
Efficiency Audits Requested by LPAC	3	13%	2	13%	67%
Statutorily Required Audits	1	4%	1	6%	100%
TOTAL	24	100%	16	100%	67%
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%

E. Audit Presentations During 2014

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 2014, Legislative Post Audit made 15 presentations to 12 legislative committees or other groups, in addition to the Legislative Post Audit Committee.

Commission on Emergency Response and Planning

- Overview of LPA Continuity of Operations (COOP) Reviews

House Appropriations Committee

- Office of Information Technology Services: Reviewing the Office's Service Rates and Viable Alternatives for Its Services
- Transportation findings from the January 2006 report, "Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches"

House Commerce, Labor and Economic Development Committee

- Testimony on HB 2430, dealing with the Department of Commerce PEAK Program

House General Government Budget Committee

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

House Veterans, Military and Homeland Security Committee

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

Joint Committee on Corrections and Juvenile Justice Oversight

- State Agency Information Systems: Sensitive Datasets and IT Security Resources

Joint Committee on Information Technology

- State Agency Information Systems: Sensitive Datasets and IT Security Resources

K-12 Student Performance and Efficiency Commission

- Summary of School Efficiency Audits

Kancare Oversight Committee

- CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Disabilities

Senate Commerce Committee

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

Senate Federal and State Affairs Committee

- Testimony on HB 2002, dealing with Lottery security background checks
- Kansas Commission on Veterans' Affairs: Evaluating Selected Financial Controls at the Kansas Soldiers Home and the Kansas Veterans Home

Senate Ways & Means Committee

- Office of Information Technology Services: Reviewing the Office's Service Rates and Viable Alternatives for Its Services
- The Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management

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. He holds a B.S. in management information systems from Kansas State University, a M.S. in business administration from the University of Kansas, and is currently working on a M.A. in economics at the University of Missouri-Kansas City.



JUSTIN STOWE
Deputy Post Auditor
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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.



CHRIS CLARKE
Performance Audit Manager
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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.



JULIE PENNINGTON
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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.



RICK RIGGS
Administrative 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.



PAIGE ASMANN

Associate Auditor

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Paige holds a master's degree in Library & Information Science from Emporia State University, and a Juris Doctor from Washburn University School of Law. Before coming to Legislative Post Audit in 2014, she worked as a computer-systems business analyst.



ASHLY LoBURGIO BASGALL

Associate Auditor

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Ashly holds a Juris Doctor degree from the University of Kansas School of Law, and has a master's degree in anthropology from the University of Wyoming. Before joining Legislative Post Audit in 2014, she worked as an editor and legal researcher.



DAN BRYAN

Principal Auditor

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Dan came to us in 2005 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.



MATT ETZEL

Senior Auditor

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Matt joined the division in July 2010. He has a bachelor's degree in sociology from the University of Kansas, and worked as a student employee in the Dean's Office at KU. He was the division's secretary before joining the audit staff in 2011.



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Alex joined Legislative Post Audit in 2008. He graduated with a bachelor's degree from Kansas State University in English in 2003, and received a law degree from the University of Kansas in 2008. Before coming to Legislative Post Audit, Alex worked with the Douglas County District Court in Lawrence.



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Brad joined the division in 2004 after completing a bachelor's degree in political science from the University of South Dakota and a master's degree in public administration from the University of Kansas. Before joining Post Audit, Brad worked in the Lawrence City Manager's Office.



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Daniel joined Post Audit in 2014, after working for a private firm in Lawrence. He holds a master's degree in political science from the University of Kansas with a specialization in quantitative research methods.



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Clyde-Emmanuel has a master's degree in mathematics from Marshall University in Huntington, West Virginia, and has done post-graduate work at the University of Kansas. Before coming to the division in 2014, he worked at the Kansas Algebra Program at the University of Kansas.



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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.



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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.



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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.



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Kristen came to Post Audit in 2012, 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.



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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.



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Danielle has a bachelor's degree and graduate work in political science from the University of Nebraska at Omaha, and she studied Mandarin at Taiwan's National Cheng Kung University. She joined the division in 2014.



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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
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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 and former Managing Partner of the Topeka office of KPMG Peat Marwick. He also is a Certified Information Systems Auditor (CISA).



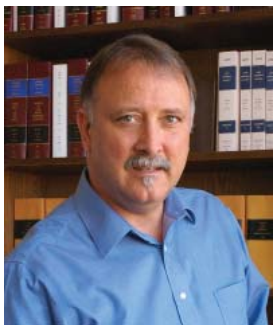
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Heidi started with Post Audit in 2005 after working as a research analyst for the Kansas Sentencing Commission. She holds a bachelor's degree in political science and a master's degree in history from Fort Hays State University.



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Nicole started with Legislative Post Audit in 2013 as a temporary receptionist. She attended Washburn University and Allen County Community College. In addition to her duties as Office Manager, she serves as Secretary to the Legislative Post Audit Committee.



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Mike came to Legislative Post Audit in 2011 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.

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 audits requiring no more than 100 hours to complete. All requests for limited-scope audits shall be made to the chairperson of the Legislative Post Audit Committee who shall either preliminarily approve or preliminarily deny the request.
	(b)	1. Requires limited-scope audit requests to be presented at the next meeting after the request is made. Unless a member objects, the limited-scope request will be considered approved. 2. Objections are to be made in the form of a motion.
	(c)	A limited-scope audit request which has been preliminarily denied by the chairperson may still appear at the next scheduled meeting of the committee as a regular performance audit subject.
	(d)	The Legislative Post Auditor may commit up to 100 hours of staff time to an approved limited-scope audit request. If 100 hours are not sufficient, LPA may commit up to 100 additional hours, but after that may only complete the audit after explicit authorization by the committee.
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	(a)	LPA shall conduct three school district efficiency audits each fiscal year at the direction of the Legislative Post Audit Committee.
	(b)	By July 1 of each fiscal year, the Legislative Post Auditor shall send an efficiency-audit solicitation letter to each school district, and shall take volunteers up until September 1 of each fiscal year.
	(c)	The Post Auditor shall select one small, medium, and large school district to be audited each year.
	(d)	The Post Auditor shall report to the committee which three districts have been selected by September 15 of each year.
	(e)	This rule shall expire on June 30, 2017.

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: <ul style="list-style-type: none"> • 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 recommendations quarterly. 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.
4-6	(a)	Establishes the LPAC executive subcommittee, consisting of the chair, vice-chair, and Contract Audit Committee member.
	(b)	The executive subcommittee shall meet in August each year to consider LPA's budget request and other business, and may meet at other times. A vote of two members shall be required for any action.

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

OCTOBER 2014	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Department of Transportation (R-14-012.1)
OCTOBER 2014	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Board of Regents (R-14-012.2)
OCTOBER 2014	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – State Banking Commissioner (R-14-012.3)
OCTOBER 2014	Department of Revenue: Examining Issues Related to the DMV Modernization Project (R-14-010)
JULY 2014	State Agency Information Systems: Sensitive Datasets and IT Security Resources (R-14-007)
MARCH 2014	Kansas Lottery: Security in the Operation of the Kansas Lottery (R-14-001)
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)
JANUARY 1989	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

DECEMBER 2014	Economic Development: Determining Which Economic Development Tools are Most Important and Effective In Promoting Job Creation and Economic Growth in Kansas, Part 3 (R-14-011)
FEBRUARY 2014	Economic Development: Determining Which Economic Development Tools are Most Important and Effective In Promoting Job Creation and Economic Growth in Kansas, Part 2 (R-14-003)
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)
DECEMBER 1986	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 2014	K-12 Education: Efficiency Audit of the Emporia School District (R-14-009)
MARCH 2014	K-12 Education: Efficiency Audit of the Parsons School District (R-14-005)
MARCH 2014	K-12 Education: Efficiency Audit of the Ashland School District (R-14-004)
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 2014	Kansas Lottery: Fiscal Year 2014
DECEMBER 2014	Kansas Public Employees Retirement System: Fiscal Year 2014
DECEMBER 2014	State of Kansas: Financial Audit of Fiscal Year 2014
OCTOBER 2014	Examining Selected Financial Management Practices of the State Treasurer's Office, Fiscal Year 2014 (R-14-013)
OCTOBER 2014	Examining Selected Financial Management Practices of the Pooled Money Investment Board, Fiscal Year 2014 (R-14-014)
APRIL 2014	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2013 (R-14-008)
DECEMBER 2013	State of Kansas: Financial Audit of Fiscal Year 2013 (R-13-016)
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)
FEBRUARY 1995	Reviewing Issues Relating to the Financial Management, Efficiency, and Effectiveness of the Kansas Department of Wildlife and Parks (95PA37)
JANUARY 1995	Reviewing Investments and Investment Practices of the Kansas Public Employees Retirement System (95PA41)
JANUARY 1995	Examining the Investment Practices of the Municipal Investment Pool (95PA44)
OCTOBER 1994	Assessing the Department of Wildlife and Parks' Compliance With Certain Federal Requirements Related to Fish and Wildlife Programs (94PA44)
APRIL 1994	Examining the Corporation Commission's Management and Use of Its Conservation Fee Fund (100-hour audit) (94PA41)
FEBRUARY 1994	Reviewing the Contract for the Medicaid Management Information System (100-hour audit) (94PA37)
JANUARY 1994	Reviewing Investments and Investment Practices of the Kansas Public Employees Retirement System (94PA31)
JANUARY 1994	Reviewing the Operations of the Kansas Turnpike Authority (94PA30)
NOVEMBER 1993	Reviewing the Process for Issuing Bonds in Wyandotte County and Kansas City, Kansas (93PA48)
MAY 1993	Kansas Public Employees Retirement System, Reviewing Investment Practices and Performance for Fiscal Year 1992 (93PA49)
JANUARY 1993	Examining Selected Activities of the Board of Agriculture's Marketing Division (100-hour audit) (93PA45)
NOVEMBER 1992	Reviewing State Regulation of Bankers Thrift and Loan Company (93PA32)
NOVEMBER 1992	Examining Increases in Expenditures from the State Workers' Compensation Fund (93PA31)
APRIL 1992	Reviewing the Kansas Lottery's Plans for Acquiring New Computer Software and Hardware (100-hour audit) (92PA45)
MARCH 1992	Kansas Public Employees Retirement System: Examining the Investment in the Ward Parkway Shopping Center (92PA42)
JANUARY 1992	Examining Problems Implementing the Kansas Financial Information Systems (KFIS) (92PA36)

DECEMBER 1991	Summary Report of Direct Placement Investments and Investment Practices of the Kansas Public Employees Retirement System (92PA40)
DECEMBER 1991	Examining Differences in Costs for Issuing Bonds in Kansas (92PA39)
DECEMBER 1991	Analyzing Direct Placement Investments Made by the Kansas Public Employee Retirement System in the Kansas City Merchandise Mart (92PA37)
OCTOBER 1991	Kansas Public Employees Retirement System: Examining Investments in Tallgrass Technologies, Part II (92PA30)
OCTOBER 1991	Review of Moneys Collected Through the Office of the Clerk of the Appellate Courts (92PA34)
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: An Overview of Investment Manager Compensation Practices (91PA42)
JUNE 1991	Review of State Grants to the Pittsburg Family Planning Clinic (100-hour audit) (91PA39)
JUNE 1991	Kansas Public Employees Retirement System: Examining Investments in Tallgrass Technologies Inc., Part I (91PA43)
APRIL 1991	Examining Universities' Use of Margin of Excellence Moneys (91PA33)
MARCH 1991	Examining Whether the Department of Commerce Followed Its Procedures in Contracting For Services from Lane Marketing (100-hour audit) (91PA38)
DECEMBER 1990	Review of Selected Expenditures Under the Contract Between the Rural Assistance Corporation and the Board of Agriculture (100-hour audit) (91PA32)
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)
FEBRUARY 1990	Analyzing the Revenues and Expenditures of the Kansas Lottery (90PA37)
OCTOBER 1989	The Pooled Money Investment Boards' Loan Program for Farmers and Small Businesses (89PA47)
OCTOBER 1989	Food Service Operations at Correctional Facilities (89PA46)
JUNE 1989	Results of the State's Program for Reducing Interest Rates on Agricultural Loans (89PA44)
APRIL 1989	Reviewing Increases in Kansas State University's Fiscal Year 1989 Utilities Costs (100-hour audit) (89PA42)
MARCH 1989	Reviewing Selected Projections and Cost Estimates for the 1989 Comprehensive Highway Program (89PA41)

JANUARY 1989 Reviewing the Diagnostic Study Prepared for the Kansas Lottery (89PA37)

OCTOBER 1988 Kansas Lottery: Reviewing Vender Contracts and Financial Management and Accounting Practices (88 PA56/57)

APRIL 1988 Vendor Discounts to State Agencies (100-hour audit) (88PA52)

MARCH 1988 Reviewing the Health Care Plan for State Employees, Part II: Controls and Use (88PA46/47)

MARCH 1988 Reviewing the Way State Agencies Collect Delinquent Accounts (88PA39)

DECEMBER 1987 Management of Public Television Station KOOD (88PA41)

DECEMBER 1987 Reviewing the Health Care Plan for State Employees, Part I (88PA44)

NOVEMBER 1987 Improving the Efficiency of the Central Motor Pool (88PA37)

AUGUST 1987 Reviewing State Purchasing Contracts (87PA59)

JUNE 1987 Regulation and Operation of Cowley County Developmental Services (87PA51)

MAY 1987 Acquiring Maintenance Services for Computer Equipment (87PA56)

FEBRUARY 1987 Kansas Industries for the Blind (87PA39)

JANUARY 1987 Cowley County Developmental Services, Inc.(100-hour audit) (87PA44)

DECEMBER 1986 Entry Into Retirement Annuity Plans at the Regents' Institutions (87PA36)

OCTOBER 1986 Purchasing Practices at the Centers of Excellence (87PA35)

MAY 1986 Wage Rates for Construction of the Coliseum at Kansas State University (86PA55)

APRIL 1986 Student Wage Expenditures at the Regents' Institutions (86PA56)

JANUARY 1986 Teacher and Administrator Salaries in Kansas School Districts (86PA44)

DECEMBER 1985 School District's Compliance With Bidding Laws (86PA42)

NOVEMBER 1985 Controlling State Travel Costs (86PA34)

SEPTEMBER 1985 Surety Bond Coverage for State Employees (86PA37)

AUGUST 1985 The Board of Healing Arts and the Health Care Stabilization Fund (85PA80)

MAY 1985 Reviewing Controls Over the KANS-A-N System (85PA72)

MARCH 1985 Options for Containing Special Education Costs in Kansas (85PA69)

FEBRUARY 1985 Sunset Review of the State Treasurer's Office (85PA59)

FEBRUARY 1985 Operations at the State Printing Plant, Part I: Financial Management (85PA65)

JANUARY 1985 Administration of the Small Cities Community Development Block Grant Program (85PA57)

JANUARY 1985 Alternatives to State Ownership of the Santa Fe Office Building (85PA61)

JANUARY 1985 KANS-A-N Telephone Calls at Winfield State Hospital (100-hour audit) (85PA63)

JUNE 1984	Adult Care Homes: Cost and Quality of Care (84PA36)
MARCH 1984	Adult Care Homes in Kansas: Administrative Costs (84PA30)
FEBRUARY 1984	Financing Grandstand Renovations at the State Fair (84PA33)
JANUARY 1984	Adult Care Homes in Kansas: Property Costs (84PA26)
SEPTEMBER 1983	Adult Care Home Costs (Part I) (84PA22)
DECEMBER 1979	Financial Regulatory Agencies and Financial Regulatory Boards (80PA38)
NOVEMBER 1977	Collecting Enrollment Fees at the Board of Regents' Institutions (78PA36)
DECEMBER 1976	Accounts Receivable Management: Establishing an Effective Credit Management System in Kansas (77PA36)
JANUARY 1976	Management of Selected Support Services at the University of Kansas Medical Center (76PA36)
JANUARY 1974	State Controlled Real Property (74PA35)
APRIL 1973	Twenty Percent Assessments on Fee Funds to Reimburse the General Revenue Fund (73PA35)
APRIL 1973	State Subsidy of State Agency Affiliated Employee Credit Unions (73PA36)

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OCTOBER 2014	Examining Selected Financial Management Practices of the State Treasurer's Office, Fiscal Year 2014 (R-14-013)
OCTOBER 2014	Examining Selected Financial Management Practices of the Pooled Money Investment Board, Fiscal Year 2014 (R-14-014)
APRIL 2014	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2013 (R-14-008)
JANUARY 2014	The Kansas 911 Act: Reviewing Implementation of the 2012 Act (R-14-002)
DECEMBER 2013	Office of Information Technology Services: Reviewing the Office's Service Rates and Viable Alternatives for Its Services (R-13-012)
NOVEMBER 2012	JJA: Evaluating the Kansas Juvenile Correctional Complex, Part 2 (R-12-011)
NOVEMBER 2012	State Asset Management: Evaluating the Possibility of Cost Savings and Revenue Enhancements through Property Sales (R-12-010)
SEPTEMBER 2012	Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management (R-12-009)
JULY 2012	Kansas Lottery: Funding of Scholarships for Veterans (R-12-008)
JULY 2012	JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I (R-12-006)
APRIL 2012	State of Kansas: Financial Audit of Fiscal Year 2011 (Reissued) (R-12-002)
APRIL 2012	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2011 (Reissued) (R-12-005)
APRIL 2012	Department on Aging: Evaluating the Effect of Increasing Minimum Nursing Hours on Resident Care and State Costs (R-12-004)

FEBRUARY 2012	State Employee Residence: Assessing Potential Increases in Revenues by Requiring State Employees to Reside in Kansas (R-12-003)
JANUARY 2012	Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program (R-12-001)
DECEMBER 2011	Reviewing the Operations of the State Treasurer's Office - FY 2011 (R-11-019)
SEPTEMBER 2011	Kansas Commission on Veterans' Affairs: A K-GOAL Audit Reviewing Issues Related to Veterans' Benefits (R-11-012)
APRIL 2011	Accounts Receivable: Reviewing Agencies' Efforts To Collect Amounts Owed to the State (A K-GOAL Audit) (R-11-008)
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	American Recovery and Reinvestment Act: A Review of Reporting (10CC03)
NOVEMBER 2010	Division of Purchases: Reviewing Issues Related To Its Acquisition of Goods and Services (10PA17)
APRIL 2010	Fiscal Notes: Determining Whether the Process for Preparing Fiscal Estimates in Kansas Could Be Improved (09PA01)
APRIL 2010	Sole-Source Contracts: Determining Whether Sole Sourcing Is Being Used When Other Vendors Could Supply the Goods or Services (10PA11)
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	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)
JULY 2009	State Agency Information Systems: Reviewing Selected Security Controls in State Agencies (09CC03)
JULY 2009	Vehicle Travel: Determining Whether the State Is Becoming More Cost Efficient With Its Vehicle Fleet (09PA04)
MARCH 2009	Business Procurement Cards: Expanding Their Use To Increase Cash Rebates to the State (09CC02.1)
MARCH 2009	State Inspection Functions: A K-GOAL Audit Determining the Cost Savings or Efficiencies from Automating Inspection Processes (09PA03)
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	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	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	Department of Health and Environment: Reviewing Issues Related to the Permitting Process in the Bureau of Air and Radiation (08PA20)
NOVEMBER 2008	Illegal Immigrants: Reviewing Studies That Have Assessed Their Economic Impact(08PA19)
AUGUST 2008	Commission on Veterans' Affairs: Reviewing How Well It Is Spending Its Money and Serving Veterans (08PA17)
JUNE 2008	Kansas Use Law: Reviewing Issues Related to the Quality and Price of Goods and the Compensation of Executives (08PA03)
DECEMBER 2007	Kansas Corporation Commission: Reviewing Issues Related to Consumer Complaints (08PA07)
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	Lottery Security: Performance Audit of Security in the Operation of the Kansas Lottery (08PA14)
DECEMBER 2007	Pooled Money Investment Board: Reviewing Operations of the Pooled Money Investment Board, Fiscal Year 2007(08PA13)
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)
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)
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	Kansas Sentencing Commission: Reviewing Organizational and Funding Issues (100-hour audit) (04PA07)
SEPTEMBER 2003	Governmental Ethics Commission: Reviewing Organizational and Funding Issues (100-hour audit) (04PA01)
APRIL 2003	Information Network of Kansas: Reviewing Its Revenues, Expenditures, and Administrative Structure (100-hour audit) (03PA14)
APRIL 2003	Firefighters Relief Fund: Reviewing the Use of Fire Insurance Premium Taxes Distributed to Local Firefighters Relief Associations (100-hour audit) (03PA15)
FEBRUARY 2003	Diversion Agreements: Reviewing Their Impact on State Revenues (100-hour audit) (03PA11)

FEBRUARY 2003	Financing Local Governments: Determining How to Avoid Future Problems Caused by State Revenue Shortfalls (100-hour audit) (03PA13)
MARCH 2001	Private-Sector Input: Ways to Foster Such Input If the Kansas Performance Review Board Is Abolished (01PA15)
MARCH 2001	The Kansas Real Estate Commission: Determining Its Sources of Funding, and How Those Moneys Are Being Spent (01PA16)
DECEMBER 2000	State-Held-Lands: Reviewing the Management and Use of Those Lands in Kansas(01PA02)
SEPTEMBER 2000	Centralized State Purchasing: Determining the Best Way to Fund It (100-hour audit) (01PA03)
AUGUST 2000	Reviewing State Agencies' Adherence to State Laws and Policies for Grants and Contracts (00PA14)
AUGUST 2000	Reviewing State Agencies' Adherence to State Requirements for Out-of-State Travel (00PA13.2)
AUGUST 2000	Legislative Branch Out-of-State Travel Costs (00PA13.1)
JUNE 2000	Board of Nursing: Assessing Its Efficiency and Effectiveness in Carrying Out Its Administrative Responsibilities (00PA12)
MARCH 2000	Assessing the Benefits of Leasing Versus Owning Office Space for State Employees (00PA04)
FEBRUARY 2000	Reviewing the Operations of the Pooled Money Investment Board-Fiscal Year 1999 (00PA10)
JULY 1999	Reviewing the Organization and Structure of the State Historical Society (99PA14)
JULY 1999	Evaluating Certain Personnel and Financial Practices at the Kansas Department of Health and Environment (100-hour audit) (99PA20)
APRIL 1998	Examining the Statutory Requirements and Funding Sources for Background Investigations in Kansas (98PA45)
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)
APRIL 1997	Reviewing State Agencies' Use of Cost Savings From the Kansas Quality Program (100-hour audit) (97PA51)
APRIL 1997	Assessing the Extent to Which License Applications and Renewals Are Delayed at the Behavioral Sciences Regulatory Board (100-hour audit) (97PA57)
JANUARY 1997	Reviewing the Effectiveness of the State's Workplace Health and Safety Program (97PA40)
DECEMBER 1996	Assessing the Propriety of Certain Actions Related to the Privatization of Kansas Industries for the Blind (100-hour audit) (97PA42)
FEBRUARY 1996	Reviewing the Efficiency of State Printing Plant Operations (100-hour audit) (96PA46)
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)

MARCH 1995	Reviewing the Provision of Statute Books to Legislators (100-hour audit) (95PA48)
JANUARY 1995	Reviewing Human Rights Commission Contracts for Case Investigation (100-hour audit) (95PA42)
FEBRUARY 1994	Reviewing Economic Development Activities: A K-GOAL Audit of the Kansas Department of Commerce and Housing(94PA32)
JANUARY 1994	Reviewing Personnel Services for Kansas' State Employees: A K-GOAL Audit of the Department of Administration (94PA33)
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 Counties' Procedures for Handling Absentee Ballots and for Updating Voter Registration Lists (93PA34)
AUGUST 1990	Reviewing State Regulation Over Animal Breeders and Sellers in Kansas (90PA50)
MAY 1990	Examining the Costs of Providing Staff Resources for the Kansas Silver-Haired Legislature (100-hour audit) (90PA54)
JANUARY 1989	Reviewing the Diagnostic Study Prepared for the Kansas Lottery (89PA37)
OCTOBER 1988	Kansas Lottery: Reviewing Vender Contracts and Financial Management and Accounting Practices (88 PA56/57)
APRIL 1988	Paying Lottery Game Winners (88PA55)
APRIL 1988	Vendor Discounts to State Agencies (100-hour audit) (88PA52)
MARCH 1988	Reviewing the Way State Agencies Collect Delinquent Accounts (88PA39)
MARCH 1988	Reviewing the Health Care Plan for State Employees, Part II: Controls and Use (88PA46/47)
FEBRUARY 1988	Legal Services for State Agencies (88PA40)
DECEMBER 1987	Management of Public Television Station KOOD (88PA41)
DECEMBER 1987	Reviewing the Health Care Plan for State Employees, Part I (88PA44)
NOVEMBER 1987	Improving the Efficiency of the Central Motor Pool (88PA37)
NOVEMBER 1987	Reflective Sheeting for Kansas License Plates (88PA35)
OCTOBER 1987	Milford Fish Hatchery (88PA31)
AUGUST 1987	Reviewing State Purchasing Contracts (87PA59)
JULY 1987	Highway Patrol Motor Vehicle Fleet (87PA60)
MAY 1987	Acquiring Maintenance Services for Computer Equipment (87PA56)
MAY 1987	Out-of-State Campaign Contributions (87PA55)
FEBRUARY 1987	Estimated Cost for Additional Embellished Parchment Copies of House Resolutions (100-hour audit) (87PA49)

FEBRUARY 1987 Out-of-State Travel Reimbursements for Elected Officials (87PA46)

JANUARY 1987 Child Custody Determinations in Kansas Divorce Cases (87PA41)

DECEMBER 1986 Entry Into Retirement Annuity Plans at the Regents' Institutions (87PA36)

NOVEMBER 1986 Reviewing Selected Historic Properties (87PA37)

OCTOBER 1986 Purchasing Practices at the Centers of Excellence (87PA35)

JULY 1986 Postage Costs for State Agencies That Do Not Use Central Mail Services (100-hour audit) (86PA54)

JULY 1986 Processing Civil Rights Cases (86PA59)

MARCH 1986 Acquisition of State Office Space in Wichita (86PA49)

JANUARY 1986 Property Controls at Topeka State Hospital (86PA40)

NOVEMBER 1985 Controlling State Travel Costs (86PA34)

OCTOBER 1985 Reorganization of the Division of Environment (86PA33)

OCTOBER 1985 State Advisory Bodies (86PA39)

JULY 1985 WATS Lines in State Agencies (85PA78)

MAY 1985 Reviewing Controls Over the KANS-A-N System (85PA72)

MARCH 1985 Operations at the State Printing Plant, Part II: Production Management (85PA67)

FEBRUARY 1985 Sunset Review of the State Treasurer's Office (85PA59)

FEBRUARY 1985 Operations at the State Printing Plant, Part I: Financial Management (85PA65)

JANUARY 1985 Alternatives to State Ownership of the Santa Fe Office Building (85PA61)

JANUARY 1985 KANS-A-N Telephone Calls at Winfield State Hospital (100-hour audit) (85PA63)

NOVEMBER 1984 Personnel Policies and Practices of the Department of Human Resources (85PA53)

SEPTEMBER 1984 Developing Recreational Facilities at Hillsdale Reservoir (85PA52)

JUNE 1984 Northwest Kansas Planning and Development Commission's Weatherization Program (84PA43)

FEBRUARY 1984 Financing Grandstand Renovations at the State Fair (84PA33)

JANUARY 1984 Analyzing the Performance Evaluation System in Kansas (84PA27)

AUGUST 1983 Improving the Weatherization Program (83PA11)

AUGUST 1983 Declassifying Management Positions in the Civil Service (83PA10)

JUNE 1983 The Kansas Weatherization Program(83PA57)

APRIL 1983 Examining Selected Areas of the Veterans Commissions Operations (83PA50)

APRIL 1983 Kansas State School for the Visually Handicapped(83PA54)

MARCH 1983	The Financial Viability of the Smoky Hills Public Television Corporation (83PA51)
MARCH 1983	Department of Revenue: Driver Control Regulatory Program (83PA47)
SEPTEMBER 1982	Kansas Corporation Commission Public Utility Regulatory Program (83PA35)
OCTOBER 1981	Kansas Corporation Commission: Motor Carrier Regulatory Program (82PA39)
AUGUST 1981	Kansas Corporation Commission: Office of the Securities Commissioner (82PA35)
NOVEMBER 1980	Commission on Civil Rights (81PA42)
SEPTEMBER 1980	Real Estate Commission (81PA37)
SEPTEMBER 1980	Board of Embalming (81PA38)
SEPTEMBER 1980	Board of Accountancy and the Accountancy Advisory Council (81PA39)
SEPTEMBER 1980	Board of Barber Examiners /Board of Cosmetology (81PA41)
SEPTEMBER 1980	Comparing Division of Printing and Commercial Printers' Charges, A Special Audit Report (81PA45)
MAY 1976	Management of Surplus State-Held Land (76PA37)
SEPTEMBER 1974	State Boards, Commission and Authorities (74PA36)
JANUARY 1974	State Controlled Real Property (74PA35)
APRIL 1973	State Subsidy of State Agency Affiliated Employee Credit Unions (73PA36)
SEPTEMBER 1972	Housing and Other Maintenance Support Provided to State Employees (72PA35)

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MARCH 2014	CDDOs: Reviewing Issues Related to Community Services Provided for Individuals with Developmental Disabilities (R-14-006a)
SEPTEMBER 2013	Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program (R-13-011)
JULY 2012	Foster Care Decisions: Reviewing Decisions To Remove Children from Their Homes (R-12-007)
APRIL 2012	Department on Aging: Evaluating the Effect of Increasing Minimum Nursing Hours on Resident Care and State Costs (R-12-004)
DECEMBER 2011	Kansas Neurological Institute: Evaluating the Efficiency of the Institute's Operations and the Cost and Safety Implications of Moving Its Residents into Local Communities (R-11-015)
SEPTEMBER 2011	Kansas Commission on Veterans' Affairs: A K-GOAL Audit Reviewing Issues Related to Veterans' Benefits (R-11-012)
SEPTEMBER 2011	State Benefit Programs: Identifying Disincentives for Marriage (R-11-013)
JULY 2011	Foster Care: Reviewing Selected Issues Related to Compensation and Oversight of Foster Care Contractors (R-11-011)

MARCH 2011	Medicaid: Reviewing the Use of Emergency Room Services By Medicaid Clients (A K-GOAL Audit) (R-11-006)
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)
APRIL 2010	Medicaid: Determining Whether Kansas Could Save Money by Expanding the Use of Managed Care in the Kansas Medicaid Program (10PA12)
APRIL 2010	K-12 Education: Reviewing Issues Related to the Costs of the Health Care Benefits Provided by School Districts (school audit) (09PA12)
AUGUST 2009	Children In Need Of Care: Reviewing Selected Issues Related to Handling Their Cases (09PA02)
JULY 2009	Child-Care Assistance: Determining Whether SRS' Procedures Limit the Risk of Improper Payments (08CC04)
DECEMBER 2008	Statewide Medical Expenditures: Reviewing Medicaid Expenditures for Fraud and Abuse (08CC02)
JUNE 2008	HealthWave: Determining Whether the Program's Call Center Is Working As It Should (08PA02)
APRIL 2008	Disability Waiver Programs: Reviewing the Use of Appropriations Intended To Upgrade the Wages of Certain Caregivers (08PA05)
APRIL 2008	Foster Care: Reviewing Selected Issues Related to State Contracts for Foster Care and Family Preservation Services (08PA04)
JULY 2007	Kansas Dental Practices Act: Determining the Impact of the 1998 Changes to the Act (07PA23)
JULY 2007	Children's Programs: Reviewing Whether They Are Coordinated To Avoid Duplication and Maximize the Use of Resources (07PA19)
APRIL 2007	Health-Care Related Programs in Kansas: Determining What Funding Kansas Receives and Who Administers It (07PA18)
OCTOBER 2006	Foster Care: Reviewing Decisions To Remove Children From Their Homes (06PA08)
CTOBER 2006	Board of Healing Arts: Reviewing Issues Related to Complaint Investigations, Background Investigations, and Composition of the Board (06PA10)
MAY 2006	Medicaid Waivers: Reviewing Differences in Rates and Hours of Service for Clients Receiving Self-Directed and Agency-Directed Care, Part II: SRS's Physical Disability Waiver (06PA04)
JULY 2005	SRS: Reviewing the Recent Restructuring of Area Offices and Its Impact on Employees and Clients (05PA08)
JULY 2005	Medicaid Waivers: Reviewing Differences in Rates and Hours of Service for Self-Directed and Agency-Directed Care, Part I: The Department on Aging's Frail Elderly Waiver Program(05PA12)
APRIL 2005	Larned State Hospital: Reviewing the Growth In the Sexual Predator Treatment Program (05PA10)
FEBRUARY 2005	Foster Care: Determining Whether Adoptions Are Being Finalized As Quickly As Possible, Once An Adoptive Family Is Located (05PA03)

OCTOBER 2004	Regulation of Child Care Facilities and Foster Homes: Determining Whether KDHE Is Providing Effective Oversight and Whether KDHE and SRS Provide Duplicate Regulation of These Facilities (04PA08)
OCTOBER 2004	Medicaid: Reviewing Factors That Affect the Amount of Attendant Care Services Certain Medicaid Clients Receive (04PA25)
FEBRUARY 2004	West Nile Virus: Reviewing the Department of Health and Environment's Case Reporting (limited-scope audit) (04PA11)
OCTOBER 2003	Food Safety Programs in Kansas: Evaluating Possible Costs and Efficiencies of Combining Them (03PA19)
OCTOBER 2003	CDDOs: Reviewing Issues Related to the Funding of Community Services (04PA02)
JUNE 2003	Low-Birthweight and Premature Babies: Reviewing Programs Aimed at Reducing Their Incidence and Associated Costs (03PA07)
APRIL 2003	Medicaid: Reviewing the Compensation of Payroll Agents for Home and Community-Based Waiver Programs (100-hour audit) (03PA17)
APRIL 2003	Medicaid: Assessing the Cost-Effectiveness of Current Procedures for Transporting Medicaid Consumers to the Services They Need (100-hour audit) (03PA16)
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)
MARCH 2002	Medicaid Cost Containment: Controlling Costs of Medical Services - A K-GOAL Audit of the Department of Social and Rehabilitation Services (02PA09)
JANUARY 2002	Medicaid Cost Containment: Controlling Fraud and Abuse (02PA08)
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)
APRIL 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 #13 (01PA01.1)
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	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 Services on 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 Registrations (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)

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)