



LEGISLATIVE DIVISION OF  
**POST AUDIT**  
Annual Report to the 2016 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 2016 session.

Scott Frank  
Legislative Post Auditor



# LEGISLATIVE DIVISION OF POST AUDIT

## Annual Report to the 2016 Legislature

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# **I. The Legislative Division of Post Audit**





## A. Introduction to the Work of Legislative Post Audit

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

The Legislative Post Audit Committee directs the work of our 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.

### 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 the 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](mailto: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, you will need to resubmit it for the committee's consideration. There is no limit to the number of times a request can be resubmitted.

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.

## B. Types of Audits

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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.

**Section III-B** includes a list of all of our calendar year 2015 audit reports.

**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?*

In 2015, the division issued 14 performance audits.

**We also conduct IT audits that focus on agencies' computer-security practices and the implementation of IT projects.** 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. In 2015, the division issued nine computer-security audit reports. These reports are considered confidential under the Kansas Open Records Act, and may only be heard by legislative committees in executive session.

2015 House Bill 2010 authorized for the first time continuous audits of ongoing state information technology projects. The bill authorizes the division to communicate the findings of these audits, outside of the regularly scheduled meetings, to the Legislative Post Audit Committee, the Joint Committee on Information Technology, and the governmental branch Chief Information Technology Officers in certain circumstances.

**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.

## 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, we remove it from the list. Legislators always have the option of renewing their requests. Committee rules require that, during the interim, any new or renewed requests will be considered by the committee at its next meeting.

**Other audits come from staff suggestions.** 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 Received 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/assets/files/peer\\_review.pdf](http://www.kslpa.org/assets/files/peer_review.pdf). Our next peer review is scheduled for October 2016.

## 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 2015, appears in section III-B.

## D. Legislative Post Audit Staff

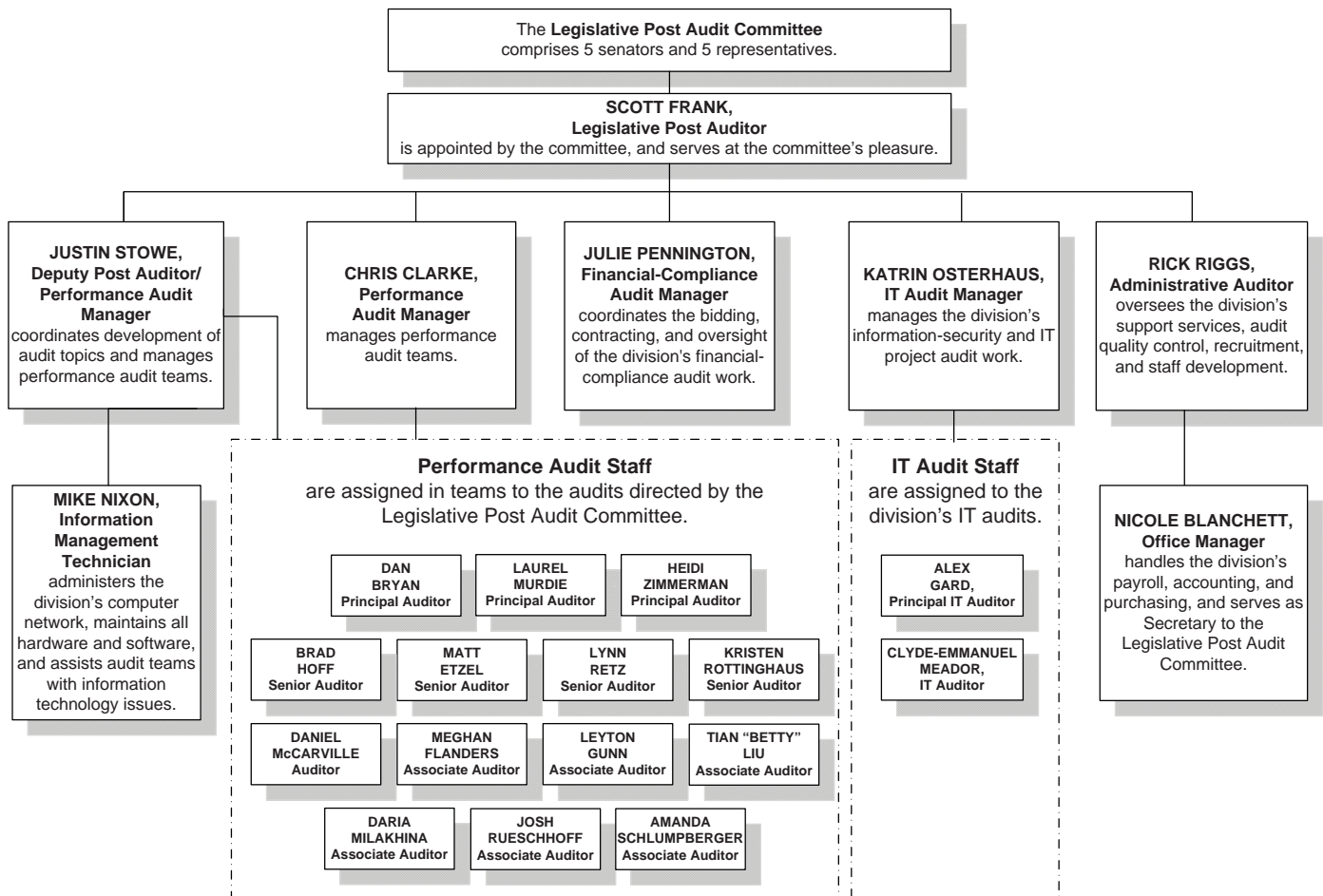
The Legislative Division of Post Audit is under the direct supervision of the Legislative Post Auditor. Our current organization, as authorized by the Legislature and approved by the Legislative Post Audit Committee, provides for 25 professional and support positions. Our staff come from a wide variety of backgrounds and disciplines, including public administration, law, political science, and other social sciences. All of our employees are in the unclassified service.

Our regular performance audit work is conducted by a 14-person staff headed up by the Deputy Legislative Post Auditor and the Performance Audit Manager. The two-person IT audit staff is directed by the IT Audit Manager.

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





## **II. The Legislative Post Audit Committee**





## A. The Legislative Post Audit Committee

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**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.

**Members.** During calendar year 2015, the members of the Legislative Post Audit Committee were:

### House

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

### Senate

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

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.php>.

**Meeting agendas and minutes.** 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. You can find committee meeting agendas and minutes at <http://www.kslpa.org/lpac.php>.



# **III. Recent Work**



## A. Summary of Key Audit Findings in Recent Years

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- 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 (2015)** – 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 2015 we conducted the third round of efficiency audits under the recent requirements, looking at the operations of the Marais des Cygnes Valley (small), Prairie Hills (medium), and Auburn-Washburn (large) school districts. Those audits identified a number of potential savings opportunities for districts in such areas as food service (Marais des Cygnes, Prairie Hills), procurement cards (Marais des Cygnes, Prairie Hills), staffing and pay (Marais des Cygnes, Auburn-Washburn), financial controls (Marais des Cygnes, Prairie Hills), and transportation (Auburn-Washburn, Prairie Hills).
- **Information Technology Security Audits (2015)** – Since 2002, 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. In calendar year 2015, the division conducted confidential IT-security audits of eight state agencies, looking at such issues as security awareness and training, access control, data protection, physical and personnel security, and emerging issues. During this summer we also followed up on IT-security audit work from calendar year 2014. We found that the seven audited agencies had corrected half of the 15 critical and high vulnerabilities, and had made progress on most of the remaining critical and high vulnerabilities. Of the 67 moderate-level vulnerabilities we identified in our 2014 audits, 29 were fixed and 25 were in progress at the time of our follow-up.
- **Office of Information Technology Services (OITS) (2013)** – We noted that OITS' budget was not set through the appropriations process. As an off-budget agency, OITS was excluded from the full scrutiny of the Legislature because it was funded through the individual budgets of the agencies that pay for its services. 2015 House Bill 2010 established OITS as a separate agency for budget purposes, so that its budget would be subject to legislative review.
- **Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program, Part 2 (2015)** - Legislators have expressed concern about the growing size of the offender population, employee workload, and working conditions at the Larned facility. As of December 2014, the program was at about 92% of its physical capacity. The population continues to grow because far more sex offenders are committed to the program each year than

are released, and few residents ever exit the program. Based on current trends, we projected the program population will exceed its current space limits in the next few years and will continue to grow into the foreseeable future. Further, our work showed that program costs will more than double by 2025.

- **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.

## B. Audit Reports Issued in 2015

Report Number	Month Issued	Report Name	Highlights on page
R-15-001	JANUARY	K-12 Education: Reviewing Virtual Schools Costs and Student Performance.....	19
R-15-002	FEBRUARY	Kansas State Employee Health Plan: Evaluating the State's Pharmacy Benefits Management .....	23
R-15-003	MARCH	State of Kansas: OMB Circular A-133 Audit of Fiscal Year 2014 .....	25
R-15-004	MARCH	Sales Tax and Revenue Bonds: Evaluating the Heartland Park STAR Bond Project.....	27
R-15-005	MARCH	K-12 Education: Efficiency Audit of the Prairie Hills School District.....	31
R-15-006	APRIL	Larned State Hospital: Operations of the Sexual Predator Treatment Program.....	35
R-15-007	APRIL	K-12 Education: Efficiency Audit of the Marais des Cygnes Valley School District.....	39
R-15-009	APRIL	Kansas Insurance Department: Evaluating the State's Workers' Compensation Insurance Plan Contract .....	(a)
R-15-010	JULY	K-12 Education: Efficiency Audit of the Auburn-Washburn School District.....	41
R-15-011	SEPTEMBER	Kansas Public Employees Retirement System: Evaluating Controls to Detect and Prevent Fraud and Abuse.....	43
R-15-012	JULY	The Kansas Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards.....	47
R-15-013	SEPTEMBER	Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex.....	49
R-15-014	DECEMBER	Substance Abuse Programs: Evaluating Cost Savings Achieved Through Enhanced Access to State Substance Abuse Programs.....	51
R-15-015	DECEMBER	Kansas Lottery: Fiscal Year 2015.....	53
R-15-016	DECEMBER	Federal Funds: Evaluating State Spending Required by Federally Funded Programs.....	55
R-15-017	DECEMBER	Kansas Public Employees Retirement System: Fiscal Year 2015.....	57
R-15-018	DECEMBER	State of Kansas: Fiscal Year 2015 .....	59
R-15-019	DECEMBER	Kansas Eligibility Enforcement System: Evaluating Delays in the System's Implementation.....	61

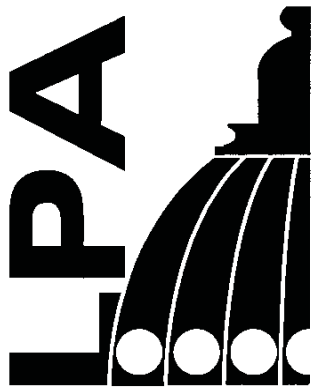
*(continued on next page)*

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

R-14-012.7	FEBRUARY	Kansas Neurological Institute
R-15-008.1	APRIL	Department of Wildlife, Parks and Tourism
R-15-008.2	JULY	Department of Corrections
R-15-008.3	JULY	Department of Labor
R-15-008.4	SEPTEMBER	Kansas Commission on Peace Officers' Standards and Training
R-15-008.5	SEPTEMBER	Department on Aging and Disability Services
R-15-008.6	DECEMBER	Department of Agriculture
R-15-008.7	DECEMBER	Department of Revenue
R-15-008.8	DECEMBER	University of Kansas

(a) Highlights documents are not produced for limited-scope audit reports. The full report is available at <http://www.kslpa.org>.





# Legislative Post Audit Performance Audit Report Highlights

Highlights

## K-12 Education: Reviewing Virtual School Costs and Student Performance

### Report Highlights

January 2015 • R-15-001

#### Summary of Legislator Concerns

*During the 2014 legislative session, the Kansas Legislature passed Senate Substitute for House Bill 2506 which required our office to conduct an audit of the costs associated with operating virtual schools by February 1, 2015.*

#### Background Information

*Kansas law requires that virtual schools use internet-based instruction and that teachers and students be separated by time and place.*

*Kansas had 48 virtual schools that served 6,400 FTE students in the 2013-14 school year.*

*In the 2013-14 school year, virtual school students were less likely to qualify for free lunch, received fewer special education services, and were more likely to be adults than students in more traditional settings.*

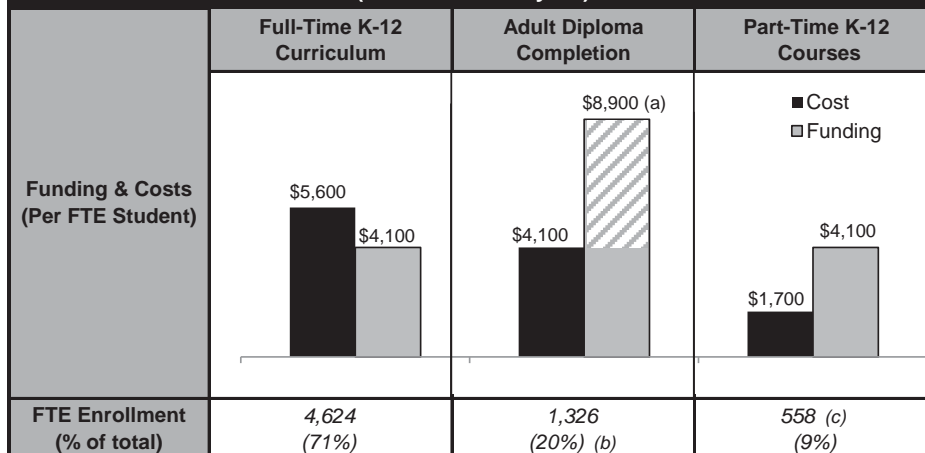
#### QUESTION 1: What Kinds of Services do Kansas Virtual Schools Provide?

- We selected a sample of six virtual schools and 222 virtual school students to evaluate the services the schools offered and how often students used those services.
- All six of the selected schools offered full curriculums appropriate to the age of their students including core courses such as math and science, as well as elective courses such as art and music.
- The selected schools generally offered the same type of support services to both adult and K-12 students, but the students' use of those services varied.
  - K-12 students were more likely to use at-risk services than adult students.
  - Conversely, adults were more likely to use job and career planning and guidance counseling than K-12 students.
- Some virtual schools also provided additional materials such as computers and science supplies and extracurricular activities such as field trips.
  - All six virtual schools also provided educational resources such as textbooks.
  - Two virtual schools routinely provided computers to students.
  - Only K-12 virtual schools provided extracurricular opportunities.

#### QUESTION 2: How Do Virtual Schools Operating Costs Compare to the Amount of State Funding They Receive and what are Their Outcomes?

- We identified three different models of virtual education in Kansas.
  - Forty-four virtual schools offered a full-time K-12 curriculum to students. These schools offered educational services to school-aged students.
  - Four virtual schools offered an adult diploma completion program to students. These schools catered to adult students seeking their high school diploma.
  - One virtual school offered part-time K-12 courses to a large number of private school students. This school allowed private school students to enroll in a course or two each year.

**Comparison of Costs and Funding  
For Three Virtual School Education Models in Kansas  
(2013-14 school year)**



(a) Officially, adult diploma completion programs receive approximately \$4,100 in state aid per FTE student (the same as the other models). However, because the FTE counts of adult students are significantly overstated, the funding per actual FTE student is much higher.

(b) This enrollment figure represents all adult students enrolled in a virtual school across all three models because the number of adults specifically enrolled in an adult diploma completion program is unavailable. Based on available data, we think the number of adults enrolled in a diploma completion center is at least 450.

(c) This number reflects the only school included in this model (Andover) because it enrolled the majority of the total K-12 part-time students.

Source: LPA analysis of select virtual schools' resources and expenditures, interviews with school administrators and virtual school consultants, and audited KSDE student data.

Virtual schools are funded similarly to traditional schools, although there are some key differences in how students are counted and which types of additional funding they can receive.

Although virtual school funding per FTE student has remained relatively constant, total virtual school funding has significantly increased from \$17.4 million in 2009 to \$26.3 million in 2013.

The 2014 Legislature made two key changes that will affect virtual school funding beginning with the 2014-15 school year:

- Districts will no longer be allowed to include the funding associated with virtual school students to determine the size of their local option budget.
- Districts will no longer receive funding associated with students who were not proficient on state assessments.

To estimate the operating costs for each type of virtual school we built separate cost models based on the resources each requires.

We asked two consultants with extensive experience in virtual schools to provide us with feedback regarding the reasonableness of the resources we allocated to each type of virtual school.

A detailed explanation of our funding and costs comparison methodology is provided in Appendix E in the report.

**Findings Related to Funding and Costs for the Full-Time K-12 Curriculum Model**

- We estimate the cost of operating a full-time K-12 virtual school is about \$4,500 to \$5,600 per FTE student.
- In 2013-14, full-time K-12 virtual schools received an estimated \$400 to \$1,500 less per FTE student in state funding than it cost to operate them.
- For the students in our sample who were enrolled in a full-time K-12 virtual school, the number of minutes reported on count dates was generally consistent with the students' actual course loads.

**Findings Related to Funding and Costs for the Adult Diploma Completion Virtual School Model**

- We estimate the cost of operating a virtual diploma completion program for adults is about \$3,300 to \$4,100 per FTE student.
- In 2013-14, adult diploma completion programs received an estimated \$4,800 to \$5,600 per FTE student more in state funding than it cost to operate them.
  - Unlike full-time K-12 students, the number of minutes adult students were funded for on count days significantly overstated their course loads.
  - Consequently, the state provided the equivalent of \$8,900 in funding for each adult diploma completion FTE student in 2013-14.

### Findings Related to Funding and Costs for the Part-Time K-12 Model

- We estimate the cost of providing individual courses to K-12 students is about \$1,700 per FTE student.
- Part-time K-12 schools received an estimated \$2,500 more per FTE student that it cost to operate.
- The number of minutes students reported on count dates was generally consistent with their yearly course load.
- Andover's eCademy has two distinct types of virtual school students, including the largest part-time K-12 model. The way its part-time K-12 model uses state funds and provides courses to students is inconsistent with the intent of the Virtual School Act.
  - Its arrangement with the Wichita-area Catholic schools takes advantage of a loophole in the way the state funds virtual schools.
  - The students are required to access virtual courses during a set time each day, which is inconsistent with intent of the law.

### Findings Related to Outcomes for Students in All Three Models

- Full-time K-12 virtual school students performed similarly to traditional school students on state assessments.
  - Virtual school students perform similarly to traditional school students in reading before and after controlling for student demographics.
  - After controlling for demographic differences, virtual school students' performance in math was similar to that of traditional school students.
- The adult students in our sample made little progress in earning their high school diplomas.
  - On average, the students in our sample earned about half a credit a year, and many (55%) did not earn any credits at all.
  - Adult students often have unique challenges to earning their diplomas, including work and family responsibilities.
  - Schools serving adult students in this model are not accountable for student performance and there are no repercussions for schools if students fail to complete their courses.

### Other Findings on Virtual School Funding, Costs, and Outcomes

- Including virtual school students in the calculation for assessed valuation per pupil (AVPP) allows some districts to receive more funding than intended.
  - Assessed valuation per pupil is intended to act as an indicator of how much property tax a district can raise.
  - Allowing districts to including virtual school students in the AVPP calculation allows districts with virtual schools to receive more supplemental equalization aid than was likely intended.
  - However, removing virtual school students from the AVPP calculation would increase the total amount of supplemental equalization aid the state provides to school districts.

- Statute currently provides a non-proficient weighting for virtual school students that should have been removed.
- Districts did not fully account for all of their virtual school expenditures in the appropriate fund as required by state law.

### **QUESTION 3: *Has the Department of Education Provided Sufficient Oversight of Virtual Schools?***

- KSDE has implemented most, but not all, of our 2007 virtual school audit recommendations.
- KSDE approved two districts to operate virtual schools even though problems it identified had not been addressed.
  - KSDE staff identified problems with how two districts were planning to enroll and meet the needs of special education students, but approved the virtual schools anyway.
  - KSDE staff seemed to view their responsibility as that of providing support to school districts rather than providing oversight.
- We identified two additional legal requirements that most virtual schools have not complied with.
  - Districts failed to provide statutorily required vision, hearing, and dental exams to their virtual school students.
  - Districts did not submit statutorily required virtual school teacher training reports to KSDE.

### **SUMMARY OF RECOMMENDATIONS**

- We made a number of recommendations to KSDE that included fully implementing all the recommendations from our 2007 audit and addressing the issues we identified with their oversight of virtual schools.
- We recommended the Legislature consider options to address several issues with funding virtual schools, including an alternative funding mechanism.

### **AGENCY RESPONSE**

- KSDE officials had concerns about the sample sizes the audit's findings and conclusions were based on.
- Two school districts and one service center chose to respond. The Lawrence school district and the Andover school district agreed with the audit's findings and conclusions. The South Central Kansas Education Service Center had concerns with the students who were part of the sample.

#### **HOW DO I REQUEST AN AUDIT?**

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# Legislative Post Audit Performance Audit Report Highlights

## Highlights

### Kansas State Employee Health Plan: Evaluating the State's Pharmacy Benefits Management System

#### Report Highlights

February 2015 • R-15-002

#### Summary of Legislator Concerns

*Legislators are interested in knowing whether Kansas has sufficient controls in place to help ensure that its current pharmacy benefit manager is minimizing state costs.*

#### Background Information

*The State Employee Health Plan provides health care benefits to about 92,000 state employees and their dependents.*

*The plan is overseen by the Kansas State Employees Health Care Commission, but Kansas Department of Health and Environment (KDHE) staff administer the daily operations.*

*The prescription portion of the plan costs about \$80 million each year.*

*Since 2006, Caremark has been the pharmacy benefit manager for the prescription drug plan.*

#### **QUESTION 1:** Does Kansas have Sufficient Controls in Place to Minimize State Costs and Enhance Benefits through its Pharmacy Benefits Manager?

- Because a pharmacy benefit manager controls many aspects of the prescription benefit plan, there is a risk that it may not manage the plan in the state's best interest. While the state cannot fully eliminate these risks, it can mitigate them through a combination of good contractual provisions and monitoring activities.
- The Health Care Commission has negotiated strong contractual provisions, but KDHE does little to verify Caremark's compliance with those terms.
  - The commission has included numerous contractual provisions to reduce the risks associated with using a pharmacy benefit manager.
  - However, as the administrator of the contract, KDHE does not routinely take the steps needed to verify that Caremark is complying with those provisions.
- KDHE does not adequately check claims data for spread pricing, which may occur if a pharmacy benefit manager charges the state more than it pays the pharmacy for a claim.
  - Because spread pricing has the potential to affect every claim, it represents a significant risk to the state that needs to be addressed.
  - The state only occasionally audits claims for spread pricing, and when it does, it does not independently verify Caremark's information.
  - Although KDHE's monitoring for spread pricing is weak, our analysis of 259 prescription drug claims found no evidence of spread pricing.
- Although ensuring the state receives its share of drug rebates is difficult, KDHE does little to monitor Caremark's compliance. Rebates are paid by drug manufacturers to pharmacy benefit managers and the state's contract with Caremark requires the rebates to be passed on to the state.
  - Monitoring these rebates is important because they can total in the millions of dollars, and it can be easy for pharmacy benefit managers to keep them.
  - However, monitoring drug rebates is difficult because pharmacy benefit managers and drug manufacturers consider rebate information proprietary.
  - KDHE has not taken proactive steps to verify rebate amounts, but told us they plan to audit drug rebates during calendar year 2015.
- The state does little to verify how the state employee prescription drug formulary (list of medicines covered by the plan) is managed.
  - Scrutiny of proposed changes is important to ensure the changes benefit the state rather than the pharmacy benefit manager.
  - Despite the contract giving KDHE the final say on any formulary changes, Kansas relies primarily on Caremark's recommendations.

- The state does not take steps to ensure it receives all claim recoupments that Caremark collected from pharmacies.
  - There is risk that payments recouped from pharmacies may not be passed to the state.
  - The state does not verify whether Caremark has provided all the funds it has recouped from pharmacies.
  - The total claims recouped from pharmacies likely does not merit the state spending significant resources to ensure that the state receives all that it should.
- The state's contract with Caremark includes few controls related to mail-order prescriptions, but state spending for mail-order is minimal.
  - There is a risk that the pharmacy benefit manager will charge more for mail-order prescriptions than the same prescription at a walk-in pharmacy.
  - The state does not have controls related to mail-order prescriptions.
  - However, the lack of controls is not a significant issue because mail-order prescriptions comprise a very small portion of total prescription drug costs.
  - Therefore, there is little reason to dedicate additional state resources at this time.

On May 6, 2015, we revised the audit report to include a discussion of specialty drugs. Appendix D in the full report includes a "strike-and-add" version of those changes, which include the following information:

- Although specialty drugs account for 32% of total prescription drug costs for the State Employee Health Plan, we could not verify whether KDHE is proactively monitoring this area.
  - Monitoring and controlling how much the state spends on specialty drugs is important because they are a significant portion of the total costs and are increasing rapidly.
  - KDHE officials told us they monitor the total costs of specialty drugs and check specialty drug pricing for accuracy, but we could not verify these actions.
  - KDHE plans to more closely monitor specialty drug costs and take steps to ensure the state receives all drug manufacturer rebates for specialty drugs.

## SUMMARY OF RECOMMENDATIONS

### Question 1 Recommendations:

We made a series of recommendations aimed at addressing the state's lack of monitoring its pharmacy benefits manager for the state employee prescription drug plan. These include developing processes to verify compliance with contract terms or contracting with a third party to do so.

## AGENCY RESPONSE

In its response, the agency stated that it found the report's findings helpful and that it planned to immediately implement additional controls.

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*Caremark provides a number of prescription management services as the state's pharmacy benefit manager. These include:*

- *Caremark has established a network of pharmacies where members can fill prescriptions.*
- *Caremark negotiates drug rebates and administers the plan's preferred drug list (formulary).*
- *Caremark processes and pays prescription drug claims.*

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# Legislative Post Audit Financial Audit Report Highlights

Highlights

State of Kansas: Federal Compliance (A-133)  
Audit of Fiscal Year 2014

## Report Highlights

March 2015 • R-15-003

### 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 2014 (R-14-018 released in December 2014). This second part is the report on state agencies' compliance with federal awards requirements.*

### Background Information

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

*Reported federal expenditures for fiscal year 2014 were \$5.1 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 applicable requirements for all but one of the 20 federal programs audited.** The auditors found material non-compliance existed with the Foster Care program administered by the Department for Children and Families. The auditors found that the department had misclassified two subrecipients in the Foster Care program as contractors. As a result, the department applied its monitoring program for contractors, but did not comply with all requirements regarding subrecipient monitoring.
- **The auditors reported a total of 27 problem findings related to the federal awards including five material weaknesses** (the most significant type of problem finding).
  - The **Department for Children and Families** did not have adequate support documentation from the subrecipient for some of their claims (Foster Care), did not adequately monitor the subrecipients (Foster Care, this is the basis for the qualification above), and did not document and/or meet all eligibility requirements for some beneficiary payments tested (Adoption Assistance).
  - The cash draw reports submitted by the **Department of Health and Environment** did not agree with the Medicaid Management Information Systems reports in two instances (Medicaid).
  - The **Department of Labor** overstated the amount of federal funds spent to the Department of Administration by \$30 million (Unemployment Insurance).
  - All 27 problem findings are listed in the separate document, Summary of Problem Findings from the FY 2014 OMB Circular A-133 Audit.
  - Of the 27 problem findings noted above, five are repeat findings from prior years.
- **The auditors estimated questioned costs as a result of some of the findings at just under \$300,000.** 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. The questioned costs are listed in the separate document, Summary of Problem Findings from the FY 2014 OMB Circular A-133 Audit.

### **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.
- The Department for Children and Families provided an additional response addressing some concerns about Finding 2014-008. This additional response should not be considered part of the audit report.

#### **HOW DO I REQUEST AN AUDIT?**

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## Sales Tax and Revenue Bonds: Evaluating the Heartland Park STAR Bond Project

### Report Highlights

March 2015 • R-15-004

#### **Summary of Legislator Concerns**

*Legislators have expressed concern that the recent proposal by the City of Topeka to purchase Heartland Park shifts the burden of bond repayment from the local government to the state and fails to meet other provisions of state law.*

#### **Background Information**

*STAR bonds allow local governments to use future sales tax revenue to pay current redevelopment costs.*

*In 2006, the City of Topeka issued \$10.4 million in full faith and credit STAR bonds to make improvements to the Heartland Park racetrack. The full faith and credit backing made the city responsible for debt service payments in the event the sales tax increment revenue was not enough to pay off the bonds.*

*The original Heartland Park STAR bond district did not generate enough sales tax revenue to retire the bonds, so the city is seeking to amend the 2005 project to raise additional revenue and keep the racetrack out of foreclosure.*

### **QUESTION 1: Does the City of Topeka's Proposal to Purchase Heartland Park Meet the Intent of the STAR Bond Financing Act and Its Requirements?**

- We evaluated eight areas of the City of Topeka's current proposal to purchase Heartland Park and expand the STAR bond district, and we found that all eight areas appeared to meet the requirements of the STAR Bond Financing Act.
- **Purpose of the current proposal** - The current proposal is to retain Heartland Park rather than develop or expand the park.
  - Issue: Concerns have been raised about whether it is appropriate to treat the current proposal as an amendment to the original Heartland Park project. Concerns have also been raised that the current proposal is not an allowable use of STAR bonds because it does not involve the creation or expansion of a new project.
  - Conclusion: Amending the original STAR bond project plan appears to meet the requirements of the law, although it is not clear the Legislature envisioned using the bonds to save an existing attraction.
- **Use of the STAR bond proceeds** - The current proposal is to spend the additional STAR bond proceeds on acquiring clear title to the park, which involved buying the current operator's reversionary interest and paying off debt obligations.
  - Issue: Concerns have been raised that purchasing the reversionary interest in Heartland Park is not an allowable use of STAR bond proceeds.
  - Conclusion: Using STAR bonds to purchase the reversionary interest and secure clear title to the park appears to meet the requirements of the law.
- **Economic impact of the current proposal** - The current proposal must demonstrate that the project benefits the local and state economies.
  - Issue: Concerns have been raised about whether the two studies submitted as part of the current proposal accurately reflect the economic activity generated by the park.
  - Conclusion: The current proposal includes a study of Heartland Park's economic impact that appears to meet the requirements of the law, although we noted some concerns about the studies submitted. For example, the studies do not represent an independent assessment of the proposal's economic impact and additional problems with the methodology suggest the most recent report significantly overstates the park's impact.

- **Expansion of the district boundaries** - The current proposal is to expand the boundaries of the original STAR bond district to capture additional revenue for repaying the original and new bonds.
  - Issue: Concerns have been raised about whether a STAR bond district can be expanded and for what reasons.
  - Conclusion: Expanding the boundaries of an existing STAR bond district appears to meet the requirements of the law. With the expanded boundaries, the district will capture sales tax revenues that are not related to activity at Heartland Park. However, our rough estimates of the park's economic impact suggest that the foregone tax revenues from within the expanded district will be offset by the total taxes generated on race weekends.
- **Base year for sales tax increment calculations** - The current proposal uses 2005 as the base year for sales tax increment calculations.
  - Issue: Concerns have been raised about whether 2005 or 2013 is the appropriate base year for determining the sales tax increment revenue.
  - Conclusion: Using 2005 as the base year for sales tax increment calculations appears to meet the requirements of the law, although those requirements are not as clear now as they were in 2005.
- **Financial solvency of the current proposal** - The current proposal must demonstrate that it will generate enough sales tax increment revenue to retire the STAR bonds associated with the original project and proposed amendment.
  - Issue: Concerns have been raised about whether the current proposal to expand the STAR bond district will generate enough sales tax revenue to pay off the STAR bond debt. That is because the original STAR bond district has not generated enough sales tax to cover debt service costs.
  - Conclusion: The current proposal includes an analysis of the expanded STAR bond district's ability to pay off bond debt, which appears to meet the requirements of the law. We reviewed the city's financial analysis and found that the city's calculations and assumptions about a 1% annual growth rate were reasonable. We also found that recent increases in state sales tax rates would account for 8%, or about \$4 million, of the state sales tax revenue generated by the expanded district.
- **Share of project costs paid for with STAR bonds** - The current proposal must demonstrate that the amount of additional STAR bonds will be less than 50% of total additional costs.
  - Issue: Concerns have been raised that the additional STAR bonds make up more than 50% of the additional project costs.
  - Conclusion: The city's current proposal appears to meet the requirement that STAR bonds do not finance more than 50% of the total costs of the project, although we noted some concerns about the statute. Primarily, if the new park operator does not invest an additional \$5 million in improvements to the park, the law does not have a provision that would require the city to pay any amount back to the state.

*If approved, the City of Topeka will issue \$5 million in STAR bonds to purchase the current operator's future reversionary interest in the property, and will also expand the original district to encompass existing businesses along a seven-mile stretch of Topeka Boulevard.*

*The Department of Commerce gave preliminary approval of the current proposal in September 2014. As of the time of this report, the department had not given final approval.*

*Additionally, as of February 2015, the current proposal was on hold due to a legal challenge by Topeka citizens. A citizen's group organized a petition drive to put the proposed purchase of Heartland Park to a citywide vote. The petition was subsequently challenged by the city and appealed by the petitioner. As of the time of this report, the Court of Appeals had not issued its final ruling.*

- **Selling or leasing Heartland Park to a third party** - The current proposal includes selling or leasing the park to a third party after acquiring it.
  - Issue: Concerns have been raised that statutes prohibit STAR bond financing to be used for purchasing or constructing property and then selling that property to a third party.
  - Conclusion: Selling or leasing Heartland Park to a third party appears to meet the requirements of the law. Current statutes do not explicitly allow or prohibit the use of STAR bonds for buildings sold to a third party. In 2005, the law prohibited STAR bonds from being used in such way, but Heartland Park was given a statutory exemption.

## SUMMARY OF RECOMMENDATIONS

- We made several recommendations for the Legislature to consider that would strengthen and clarify the requirements of the STAR Bond Financing Act.

## AGENCY RESPONSE

- Department of Commerce and City of Topeka officials generally agreed with the report's findings and conclusions.

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## K-12 Education: Efficiency Audit of the Prairie Hills School District

### Report Highlights

March 2015 • R-15-005

#### **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.

Prairie Hills school district volunteered for an audit in July 2014 in the medium-sized school district category.

#### **Background Information**

*The Prairie Hills school district is located in Northeast Kansas, primarily in Nemaha and Marshall Counties.*

*The district served about 1,080 FTE students and had 161 FTE employees in the 2013-14 school year.*

*Three-year trend data show the district's student enrollment and staffing have declined, but expenditures per FTE students have increased slightly.*

*Prairie Hills has higher property values and lower free-lunch counts than the state average.*

**QUESTION 1:** *Could the Prairie Hills 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 generate almost \$125,000 in savings and increased revenue by adopting more efficient food service practices and increasing meal prices.
  - The district transferred \$130,000 from its general fund to food service in school year 2013-14 because its food service operations were not self-sufficient.
  - The district could potentially save about \$100,000 in food supplies by adopting certain practices of its most efficient peer districts.
  - The district could reduce the need to transfer about \$15,000 to its food service program by eliminating free meals provided to 28 employees.
  - The district could generate an additional \$8,300 in revenue by bringing its student and staff meal prices in line with their peer districts.

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

- The district could save about \$85,000 by consolidating certain classes not filled to capacity and eliminating 1.5 FTE teaching positions.
  - Sabetha High School and Middle School offer multiple math, science and physical education classes that are not filled to capacity.
  - Consolidating classes not filled to capacity would allow the district to reduce three full-time teachers to part-time and save about \$85,000 a year.
  - It could be difficult to find teachers willing to work part-time although the district could consider sharing full-time teachers between buildings.
- The district could save about \$12,000 annually by ending its current practice of busing students who live less than 2.5 miles from their school.
  - The district has chosen to provide transportation services to about 90 students that it is not statutorily obligated to transport.
  - The district could eliminate one bus and one driver for about \$12,000 in annual savings by no longer transporting students who live within 2.5 miles of their school.
  - District officials expressed several concerns about eliminating transportation for the 58 Sabetha students within 2.5 miles of their school.

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

- The district could save about \$460,000 annually by closing the Wetmore school and moving the students to Sabetha schools.
  - The Prairie Hills school district serves about 1,100 FTE students at three separate locations—Axtell, Wetmore, and Sabetha.
  - The Axtell and Wetmore schools have significantly smaller enrollments and spend about 15% to 20% more per student than the Sabetha schools.
  - Closing either the Wetmore or Axtell building could reduce district expenditures by about \$1.0 million in staff and building costs.
  - However, we estimate about 50% of Wetmore parents would likely transfer their students to another district which would reduce state funding, leaving a net savings of about \$460,000 by closing the Wetmore school.
  - For Axtell, we estimate about 95% of parents would likely transfer their students to another district which would reduce state funding, leaving a net loss of about \$190,000 by closing the Axtell school.
  - Closing either school building would face significant community opposition.
- The boundaries created by the Prairie Hills school district consolidation make achieving significant savings difficult.
  - Unlike most consolidated districts, the two districts that combined to form Prairie Hills are almost entirely geographically separate.
  - Prairie Hills' geographic separation makes it difficult for the district to implement cost saving measures typical of most consolidated districts.
  - Even if district officials take all actions noted in this report including closing a school building, the district will still have about a \$800,000 gap between estimated revenues and expenditures.
- The district could save \$80,000 by eliminating two low-enrollment programs and 1.5 FTE teaching positions.
  - The Axtell agriculture program and the Sabetha-Wetmore family and consumer science program serve only a few students.
  - The district could achieve net savings of \$80,000 per year by eliminating these two programs, which would reduce teaching staff by 1.5 FTE.
  - District officials told us that closing these programs would be very unpopular with community members and students.
- The district could save \$60,000 by consolidating four Sabetha kindergarten classes to three and eliminating one teaching position

## Other Findings

- The district still has inadequate payroll controls to prevent fraud and abuse despite a 2013 payroll theft of \$35,000.
  - In 2013, the district's payroll clerk was caught embezzling about \$35,000 from the payroll system because of an inadequate separation of duties.
  - The district's separation of duties for processing most direct deposit payroll (85% of employees) is inadequate.
  - The district's separation of duties for processing physical checks (15% of employees) was better, but could be improved.
  - Although the district's payroll system is still vulnerable, we did not identify any fraudulent payroll payments.

*In 2010, the school districts of Axtell and Sabetha-Wetmore consolidated to form USD 113 Prairie Hills. The state provides a financial incentive for districts that voluntarily consolidate with other districts.*

*Prairie Hills' funding will decrease by an estimated \$1.5 million when its five-year consolidation incentive ends June 2015.*

- Unusually high spending limits and poor controls for some district purchasing cards increases the risk they could be misused.
  - Two purchasing cards used by district office staff have credit limits of \$100,000 each and weak controls.
  - Additionally, the assistant superintendent's credit card purchases are not sufficiently reviewed and approved.
  - We did not identify any questionable transactions based on our review of purchases made on all three cards.
  - The other five district credit cards appear to have adequate controls.
- The district has inadequate procedures and no policies for processing cash transactions.
  - The district does not adequately separate duties and does not have written policies for handling \$400,000 in school-related payments.
  - Although the district appears to have adequate separation of duties for about \$60,000 collected at the gate of sporting and extracurricular events, the district does not have written policies.
- The district's inventory is not complete or accurate because it is not regularly updated.
  - The district's written policy specifies that the district's inventory be checked and updated annually.
  - We found that the district inventory is incomplete and inaccurate because the district's policies are not being followed.

### **SUMMARY OF RECOMMENDATIONS**

We made several recommendations to the Prairie Hills school district to either implement or consider implementing the cost savings options and financial control improvements we identified.

### **AGENCY RESPONSE**

District officials generally concurred with the report's findings, conclusions, and recommendations. However, district officials raised concerns with some recommendations and reported that the district does not plan to take action on some items such as eliminating free meals for all staff and eliminating transportation for students who live less than 2.5 miles from the school.

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program, Part 2

### Report Highlights

April 2015 • R-15-006

#### **Summary of Legislator Concerns**

*Legislators have expressed concern about the growing size of the offender population, employee workload, and working conditions at the Larned facility. Further, they would like to know how Kansas' program compares to other state programs and what actions could be taken to limit program growth.*

#### **Background Information**

*In 1994, the Legislature created a civil commitment program for sexual predators through the Sexually Violent Predator Act. The goal of the program is to prevent sexual predators from reoffending after their release.*

*The treatment program is primarily administered at Larned State Hospital. As of December 2014, the program had 243 residents and the population was continuing to grow. Additionally, program staffing and expenditures have also grown since 2010.*

#### **QUESTION 1:** How does Kansas' Sexual Predator Treatment Program compare to other states and best practices?

- The recommended practices for sexual predator programs emphasized individualized treatment.
- Kansas' program generally did not adhere to these recommended practices, while programs in Iowa, Washington, and Wisconsin generally did.
  - Kansas' treatment program was not individualized, so all residents received essentially the same treatment.
  - The treatment programs in the other states provided more individualized treatment than Kansas.
  - In addition, Iowa, Washington and Wisconsin had conditionally released and discharged more residents than Kansas.
  - Although data on reoffending was not readily available, preliminary estimates made by Wisconsin shows it had a 3% to 5% reoffense rate.
- Kansas' sexual predator treatment program met many legal requirements, although there were several exceptions.
  - Kansas appeared to adequately address most statutory program requirements.
  - However, Kansas' program may not have adequately addressed other statutory requirements related to education and rehabilitation.
  - Senate Bill 149 was introduced in the 2015 legislative session. Among other things, this bill would remove the requirements related to education and rehabilitation from the Sexually Violent Predator Act.

#### **Other Findings:**

- Residents who completed the first five phases at Larned did not necessarily arrive at the reintegration facilities (Osawatomie and Parsons) with the skills to be successful.
  - Staff told us residents often arrived without the skills necessary to find a job.
  - Additionally, staff told us residents generally arrived without basic life skills such as knowing how to cook or shop for themselves.

- Program officials had not maintained appropriate records and documentation to effectively manage the program.
  - The program did not track resident participation or progression.
  - We could not tell if residents had received the treatment they should.
  - The program did not maintain thorough records of service cancellations.
- Policies and program guidance were outdated and not adhered to. We found that staff had not adhered to progress review panel policy requirements and that resident handbooks were outdated and inaccurate.
- Until recently, KDADS had not filed annual reports with the Legislature as required by statute.

*The program has seven phases. The first five are provided at Larned. The last two phases – known as reintegration – are provided at Osawatomie and Parsons State Hospitals. Residents who complete all seven phases are conditionally release from the program. Since the program began in 1994, only three residents have completed the program.*

*Participation in treatment is voluntary. Staff estimate about 40% of the residents do not participate in treatment. As of December 2014, most residents are between 40 and 60 years old, most have been in the program more than five years, and most are in phase two or three of the program.*

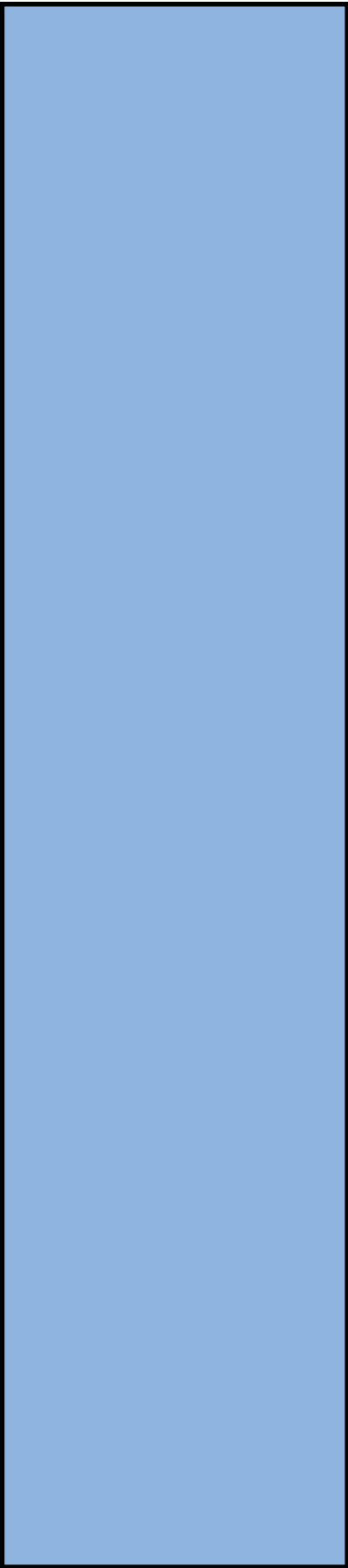
*The constitutionality of involuntary civil commitment has been challenged in Kansas and other states. In 1997, the U.S. Supreme Court ruled Kansas' Sexually Violent Predator Act was constitutional. However, recent federal lawsuits in Minnesota and Missouri could affect Kansas' program.*

## **QUESTION 2: What actions could be taken to reduce the resident population of the Sexual Predator Treatment Program?**

- Unless changes are made, the program will exceed capacity in the next few years and will continue to grow for the foreseeable future.
  - As of December 2014, the program housed 243 residents – about 92% of the program's physical capacity.
  - The population continues to grow because far more sex offenders are committed to the program each year than are released.
  - Few residents exit the program because most never progress past the early phases of treatment.
  - Based on current trends, we project the program population will exceed its current space limits in the next few years and will continue to grow into the foreseeable future.
  - We further estimate the program costs will more than double by 2025.
  - An insufficient local labor force will create staffing problems for the program as it grows.

### **Findings Related to Reducing the Resident Population:**

- We evaluated the impact of six different options to reduce the program's resident population.
- **Option 1:** Treating low-risk residents in a community setting would reduce the resident population and reduce program costs.
  - We estimate this option would decrease the resident population by about 40 residents (12%) by 2025.
  - By reducing the population, we estimate this option would also reduce projected program costs by about \$7.5 to \$8.0 million (22% to 31%) by 2025.
  - Although feasible, serving low-risk residents in the community would require a significant change in treatment philosophy, including a willingness to increase the risk of reoffending.

- 
- **Option 2:** Treating medically infirm residents in a secured nursing facility would reduce the resident population, but would not significantly affect program costs.
    - We estimate this option would decrease the resident population at Larned by about 45 to 50 residents (15%) by 2025.
    - It is unlikely this option would reduce the projected program costs by 2025, but it could alleviate capacity issues at Larned.
    - KDADS officials agreed that treating medically infirm residents in a separate facility would benefit all residents.
  - **Option 3:** Treating residents on the “parallel track” in a separate secured facility would reduce the resident population, but potentially increase costs.
    - We estimate this option would decrease the resident population at Larned State Hospital by about 45 to 50 residents (13% to 16%) by 2025.
    - However, we estimate this option would increase program costs by about \$6.5 to \$8.0 million by 2025.
    - KDADS and Larned officials generally agreed that residents with intellectual or developmental disabilities would be better treated in a separate secure facility.
  - **Option 4:** Expanding the number of reintegration slots from 16 to 32 would not reduce the resident population.
    - Because reintegration facilities house so few residents compared to Larned, it does not appear that this option would significantly reduce the resident population by 2025.
    - However, we estimate doubling the reintegration slots would increase program costs by \$5 million by 2025.
    - Even though this option would increase costs, it may prove beneficial because it could increase motivation and help avoid a potential bottleneck.
    - This option could require amending state law, but KDADS officials say it is feasible.
  - **Option 5:** Limiting the time a resident can occupy a slot in a reintegration facility would not significantly reduce the resident population at Larned State Hospital.
    - The program has no limits on how long residents can remain in the reintegration facilities, which potentially blocks others who are ready to progress.
    - Limiting the time at a reintegration facility would help ensure slots are available for residents who are more likely to transition into the community.
    - However, because only a few residents would be sent back to Larned, it does not appear this option would reduce the projected program resident population or costs.
    - Agency officials agreed that putting a time limit on a resident's time at a reintegration facility would benefit the residents.

- **Option 6:** Beginning sexual predator treatment before the offender is released from prison would not significantly impact resident population and could increase costs.
  - Currently, no treatment for sexually violent predators is offered while in prison, so offenders cannot start treatment until they are committed after their release.
  - Offenders who began treatment while serving their prison sentence could shorten their civil commitment time.
  - However, this option does not significantly reduce resident population because the time savings are small compared to the times till needed to complete the program.
  - In addition, we estimate this option would increase projected program costs by about \$600,000 and \$2 million by 2025.
  - Providing sexually violent predator treatment in the prisons would require coordination between KDADS and the Department of Corrections to ensure prison-based treatment is effectively managed.

#### **Other Findings:**

- Statutory housing restrictions make it difficult for residents to leave the program.

## **SUMMARY OF RECOMMENDATIONS**

### **Question 1 Recommendations:**

- We recommend KDADS and program officials better align the program with current research-based recommended practices, identify the need for additional resources and develop a strategy for obtaining those resources. We also recommended that KDADS and program officials implement and review various processes to address management of the program.

### **Question 2 Recommendations:**

- We recommend KDADS and program officials should develop a strategic plan for addressing program growth and limited labor force issues.

## **AGENCY RESPONSE**

- Agency officials disagreed with a number of the report findings in Question One. The agency appears to have made a number of recent changes to the program, most of which were implemented after the time period covered by our audit work. We commend the agency for making these changes, but do not believe they affect the report's findings. The agency generally agreed to implement or has begun implementing all the audit recommendations.

### **HOW DO I REQUEST AN AUDIT?**

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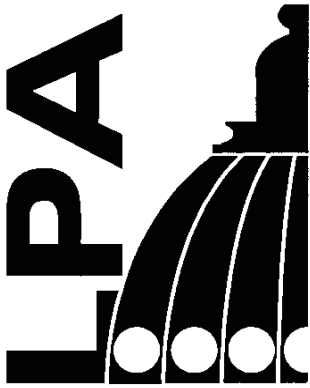
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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## K-12 Education: Efficiency Audit of the Marais des Cygnes Valley School District

### Report Highlights

April 2015 • R-15-007

#### **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.

Marais des Cygnes Valley school district was selected for an audit in September 2014 in the small-sized school district category.

#### **Background Information**

*The Marais des Cygnes Valley school district is located in Eastern Kansas, primarily in Osage County.*

*The district served 278 FTE students and had 44 FTE employees in the 2013-14 school year.*

*Four-year trend data show the district's student enrollment and staffing have increased, but expenditures per FTE student have remained constant.*

*Marais des Cygnes has lower property values and higher free-lunch counts than the state average.*

**QUESTION 1:** *Could the Marais des Cygnes Valley school district achieve significant cost savings by improving resource management, and what effect would those actions have?*

- The Marais des Cygnes Valley school district appears to operate efficiently compared to its peer districts.
  - The district's operational expenditures were lower than the peer district's average in the areas we evaluated.
  - The district has chosen to operate with fewer financial resources than comparable school districts.
  - The district's lower spending does not appear to have adversely affected student performance.
  - Because the district already appears to be operating efficiently in the areas we audited, we found limited options for increased efficiency.

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

- The district could generate up to \$5,200 in revenue annually by switching to a cash-back procurement card and maximizing its usage.
  - District officials would need to restructure the district's current procurement card use and strengthen existing controls to implement this cost savings option.

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

- The district could save about \$21,000 annually by replacing a full-time teaching position with a paraprofessional.
  - The district could eliminate a full-time teaching position that is currently performing paraprofessional duties to generate about \$21,000 in annual savings.
  - District officials confirmed that a paraprofessional could perform these duties and said they would consider adjusting staffing levels.
  - The state would also save about \$3,000 in KPERS funding by eliminating this teaching position.

- The district could generate up to \$18,000 in savings and increased revenue by eliminating free meals for staff and increasing meal prices.
  - The district transferred \$33,000 from its general fund to food service in school year 2013-14 because its food service operations were not self-sufficient.
  - The district could reduce the need to transfer about \$11,000 to \$15,000 to its food service program by eliminating free meals provided to district staff.
  - The district could generate an additional \$3,000 in revenue by bringing its student and staff meal prices in line with their peer districts.

#### Other Findings

- The district lacks adequate policies and procedures for several of its financial controls.
  - The superintendent's procurement card purchases are not reviewed and approved.
  - The district has inadequate procedures and no policies for processing cash transactions.
  - The district appears to have adequate procedures in other financial areas but lacks written policies.

### SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Marais des Cygnes Valley school district to either implement or consider implementing the cost savings options and financial control improvements we identified.

### AGENCY RESPONSE

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

#### 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 Auburn-Washburn School District

### Report Highlights

July 2015 • R-15-010

#### 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.

Auburn-Washburn school district was selected for an audit in September 2013 in the large-sized school district category.

#### Background Information

The Auburn-Washburn school district is located in Northeast Kansas, in Shawnee County.

The district served about 5,750 FTE students and had 848 FTE employees in the 2013-14 school year.

In the 2013-14 school year, the district's expenditures were a little more than \$64 million.

Five-year trend data show the district's student enrollment has increased while staffing has declined. However, expenditures per FTE students have remained constant.

**QUESTION 1:** *Could the Auburn Washburn 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 between \$165,000 and \$280,000 by eliminating 5.0 to 8.5 FTE custodial positions.
  - Auburn-Washburn's custodial staffing levels are high compared to peer districts and national benchmarks.
  - District officials were concerned that eliminating custodial positions would make buildings less clean and pose a health risk to students.
  - Based on our tours of schools in districts that meet the national custodial benchmarks and information from the Centers for Disease Control, we think the peer and national benchmarks are reasonable standards for Auburn-Washburn.
  - Eliminating custodial positions would save the state between \$18,000 and \$30,000 in Kansas Public Employees Retirement System (KPERS) funding.
- The district could save between \$34,000 and \$77,000 annually by aligning supplemental pay with what similar districts pay.
  - In the 2014-15 school year, Auburn-Washburn paid 189 staff a total of \$525,000 in supplemental pay for a variety of extracurricular activities.
  - Auburn-Washburn's supplemental pay is often more than what similar districts pay because it is based on a percentage of individual staff pay rather than a flat rate.
  - Reducing supplemental pay would also save the state between \$4,500 and \$10,200 annually in KPERS funding.
- The district could use its procurement cards for more of its supply and service expenditures, which could generate up to \$34,000 in revenue annually.
  - District officials told us it was possible to expand their use of procurement cards but expressed some concerns.

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

- The district could save \$68,000 annually by replacing four nurses with health aides.
  - Auburn-Washburn had similar total health services staffing levels as four peer districts.
  - However, two of the four peer districts we evaluated used health aides rather than nurses to deliver basic health services to students.
  - If Auburn-Washburn used health aides in a similar way, it could replace four nurses with four health aides and save \$68,000.
  - District officials were concerned that replacing nurses with health aides would pose a safety risk to students.
  - The state would also save about \$9,000 in KPERS funding if the district replaced four nurses with health aides.

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

- The district could reduce or offset about \$215,000 to \$335,000 in annual transportation costs by changing its policies on busing students who live less than 2.5 miles from school.
  - The district offers transportation services to all students who live in the district, regardless of how far away they live from school.
  - The district could save between \$232,000 and \$335,000 annually by no longer busing students who live less than 2.5 miles from their school.
  - Alternatively, the district could achieve up to \$250,000 in savings and increased revenue by requiring parents to pay for bus services for students who live less than 2.5 miles from their school.
  - District officials raised several concerns about altering their transportation services including safety issues and community resistance.
  - The state could save up to \$18,000 in KPERS funding if the district changed its transportation policy.

*Auburn-Washburn has higher property values and lower free-lunch counts than the state average.*

*92% of the district staff that responded to our survey reported that the district operated efficiently or very efficiently.*

## SUMMARY OF RECOMMENDATIONS

- We made several recommendations to the Auburn-Washburn school district to either implement or consider implementing the cost savings options we identified.

## AGENCY RESPONSE

- District officials generally concurred with the report's findings, conclusions, and recommendations except that officials raised concerns with some recommendations.

### HOW DO I REQUEST AN AUDIT?

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## Kansas Public Employees Retirement System: Evaluating Controls to Detect and Prevent Fraud and Abuse

### Report Highlights

September 2015 • R-15-011

#### Summary of Legislator Concerns

*Legislators have expressed concerns that some individuals might be circumventing KPERS current controls in order to continue earning years of service credit or earning credit for employer contributions while not working for a KPERS-covered employer.*

#### Background Information

*KPERS is a \$16 billion public pension system for 1,500 public employers and covers about 295,000 state and local public employees.*

*KPERS provides pension benefits for retired members as well as disability and death benefits.*

*KPERS currently has about 100 FTE staff who work in the following five divisions; administrative, benefits and members services, fiscal services, information technology, and investments. KPERS also contracts for actuarial and investment services.*

### QUESTION 1: Does the Kansas Public Employees Retirement System Have Sufficient Controls to Detect and Prevent Fraud and Abuse?

- Because of the volume of applications, contributions and benefit payments handled on a regular basis, public pension plans are at risk for fraud and abuse. For example, there is risk of making inaccurate benefit payments and not collecting enough in contributions. These risks can be exploited and result in fraud and abuse.
- These risks can be mitigated by implementing the following controls:
  - Requiring proof of identity helps verify members' identities.
  - Regular monitoring helps ensure that benefits are calculated correctly and that information used to calculate benefits is accurate.
  - Segregating duties helps ensure that one employee cannot both enroll and approve benefits and also ensures that sensitive information is safeguarded from internal and external threats.
- KPERS had many, but not all, controls to help prevent and detect fraud abuse.
  - Recent financial audits confirmed that KPERS requires proof of identity when processing benefits.
  - We confirmed KPERS monitors benefit processing through supervisory reviews.
  - We confirmed KPERS segregates duties between staff who collect contributions and staff who distribute benefits.
  - However, we also found evidence of inadequate controls in three areas as detailed in the following sections.
- Since late 2013, KPERS had not conducted field audits to verify the accuracy of employer-reported information.
  - KPERS uses field audits as a control to help ensure retirement contributions are accurate.
  - However, KPERS temporarily suspended its field audit function for 20 months beginning in 2013 because of turnover and the need to implement other projects.
  - During the time when the field audits were suspended, KPERS was at increased risk of not collecting all the contributions it should.
  - Pay-period reporting and new government accounting standards provide KPERS with additional controls, but are not a substitute for field audits.

- KPERS could strengthen its efforts to identify recipients of disability benefits who are not eligible for those benefits.
  - KPERS relies on a third-party contractor to monitor the ongoing eligibility of KPERS disability recipients.
  - We identified at least 16 KPERS disability recipients who earned substantial income while also receiving disability benefits.
  - Information from the Kansas Department of Revenue (KDOR) and the Kansas Department of Labor (KDOL) could help KPERS identify disability recipients who earned substantial income while also receiving disability benefits.
  - KDOR and KDOL officials told us they foresee few if any problems in sharing income-related data with KPERS in the future.
- We found seven teachers who were incorrectly awarded KPERS service credits while working for education associations.
  - The seven teachers were no longer teaching in their district and were officers in their education association.
  - In reporting payroll information to KPERS, each school district continued to show the teachers as working for the school district.
  - Because education associations are not KPERS-covered employers, the seven former teachers should not have been awarded KPERS service credits while working for them.
  - It is likely that service credits have been incorrectly awarded this way for many years and KPERS plans to investigate and correct any errors.

#### Other Findings

- When calculating members' retirement benefits, KPERS handled final average salary calculations appropriately.
  - Current state law includes provisions intended to limit the impact of accumulated leave and late-in-career salary increases on members' retirement benefits.
  - Our test work showed that benefit inflation rarely happens, but when it did KPERS made the required adjustments.
    - Significant increases in final average salaries used to calculate members' monthly retirement benefits have been rare—5% of retirees in the past two years had significant salary increases and those instances are allowed by law.
    - For the 61 retirees included in our sample, KPERS appropriately identified increases in their final average salaries and then made the necessary adjustments.
- Legislation considered during the 2015 Legislative Session would have substantially limited the opportunity for retirees to include unused leave when calculating retirement benefits.
  - Currently, two KPERS retirement plans call for unused leave to be included when calculating retirement benefits.
    - For members of the KPERS 1 retirement plan who were hired on or before July 1, 1993, KPERS must consider unused leave when calculating retirement benefits.
    - For members of the Kansas Police and Firefighters (KP&F) retirement system who were hired on or before July 1, 1993, KPERS must include unused leave when calculating retirement benefits.

*KPERs retirements benefits are funded through member contributions, employer contributions, and investment earnings.*

*As of May 2015, the total assets for the system were about \$16.8 billion.*

*As of December 2014, KPERS had an unfunded liability of about \$9.5 billion that is projected to be eliminated by 2033. Unfunded liability occurs when the value of benefits earned by public employees is greater than the value of the plan's assets.*

- Although rare, the monthly retirement benefit for some retirees was substantially increased when large amounts of unused leave were included in their final salary calculation, as provided for by state law.
  - In reaction to such instances, the 2015 Legislature considered two bills which would have limited employees' ability to include unused leave when calculating retirement benefits.
- Restricting or eliminating the inclusion of unused leave could reduce KPERS' unfunded liability up to \$80 million, but the actual impact likely will be far less.
    - KPERS' actuaries estimated eliminating the inclusion of unused leave in the benefits calculation would save the plan up to \$80 million.
    - We estimated that setting a 240-hour limit on the amount of unused leave that can be included would save the plan up to \$62 million.
    - Neither estimate is likely to be fully realized because many members would retire before either policy change took effect.

## SUMMARY OF RECOMMENDATIONS

### Question 1 Recommendations:

- We recommended that KPERS should follow through with its plan to reinstitute field audits.
- We recommended that KPERS work to establish inter-agency data-sharing agreements with the Kansas Department of Revenue and the Kansas Department of Labor to identify KPERS members receiving disability benefits but who are no longer eligible.
- We recommended that KPERS incorporate a check of members' service records into its field audit function, correct any inaccuracies and, for the seven teachers we identified, that KPERS make any corrections to records and contributions as required by law.

## AGENCY RESPONSE

- KPERS officials agreed to implement our recommendations and had no comments in their formal response that required us to change the report.

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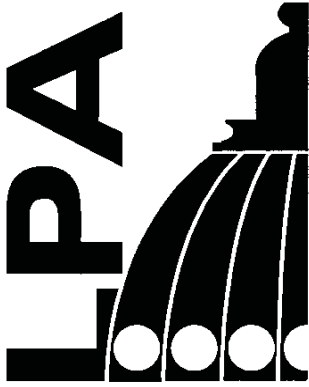
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# Legislative Post Audit Performance Audit Report Highlights

Highlights

The Kansas Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards

## Report Highlights

July 2015 • R-15-012

### Summary of Legislator Concerns

*Legislators were interested in knowing whether the Kansas Racing and Gaming Commission reviewed and approved casino internal control change requests and slot machine project requests in a timely manner. Further, they wanted to know how Kansas gaming standards compared to other states and current industry standards.*

### Background Information

*The 2007 Kansas Expanded Lottery Act allowed the state to own and operate four casinos. The Kansas Lottery owns the casino games and contracts with casino managers to operate the casino facilities, while the Kansas Racing and Gaming Commission regulates the casinos.*

*As of July 2015, three state-owned casinos were operational and a fourth was recently approved by the Kansas Racing and Gaming Commission.*

*In fiscal year 2014, state-owned casinos generated \$78 million in revenues for the state.*

### **QUESTION 1:** *Does the Kansas Racing and Gaming Commission Review and Approve Casino Change Requests in a Timely Manner to Maximize Gaming Revenues?*

- The Kansas Racing and Gaming Commission must approve any changes to a casino's internal controls or games.
  - Casinos must get permission from the Kansas Racing and Gaming Commission before changing any controls or games. These requests cover virtually all aspects of casino operations.
  - Some changes are more likely to directly affect casino revenues than others.
  - When change requests have the potential to affect revenues, it is important for Racing and Gaming staff to render timely decisions.
- We found that about 70% of slot machine project requests were not approved in a timely manner.
  - The approval process for slot machine requests is unwritten and informal.
  - Racing and Gaming staff have a goal to review each request and make a decision in three days, which is similar to other states.
  - Very few slot machine change requests were approved within three days.
  - Delays in approving slot machine project requests can affect a casino's ability to generate state revenue.
- We found 23% of table game change requests were not approved in a timely manner.
  - The Kansas Lottery, Attorney General's Office, and the Kansas Racing and Gaming Commission are involved in the table games approval process.
  - Because Racing and Gaming staff do not have an internal goal for resolving table game requests, we used Missouri's standard of three months.
  - Six of the 26 table game change requests we reviewed were not approved within three months.
- 34% of the internal control change requests that did not involve slot machines or table games were not approved with three months by the commission.
  - Staff review every change request and make recommendations to the Kansas Racing and Gaming Commission.
  - A significant number of the requests that did not involve slot machines or table games took longer than three months to be resolved.
  - Several factors affected whether the internal control change requests were approved in a timely manner including Racing and Gaming staff being slow to follow-up with casino officials and casino officials significantly revising original requests.

- Unlike Kansas, two other states we reviewed use a risk-based approach for reviewing change requests.
  - Kansas Racing and Gaming officials generally follow the same review process for all change requests, regardless of the topic area.
  - Nevada and New Jersey both use a risk-based review process to help ensure that more important change requests get reviewed more quickly.

## **QUESTION 2: Do the Gaming Standards Adopted by the Kansas Racing and Gaming Commission Align with Current Industry Standards?**

- Kansas' gaming standards currently require more review and are more stringent than several other states.
  - The Kansas Racing and Gaming Commission's interpretation of slot machine payouts is more stringent than in other states and affects casino revenues.
  - Kansas required more layers of review for its table games changes than three other states.
  - Unlike other states, Racing and Gaming staff approve all advertising and promotional materials before they are disseminated.
- Kansas has not adopted the most recent electronic gaming standards recommended by its contractor.
  - Gaming Laboratories International (GLI) establishes base standards for gaming devices and systems.
  - The Kansas Racing and Gaming Commission uses gaming standards that are eight years old.

### **Other Findings:**

- Racing and Gaming officials and a state contractor complete verification work on slot machines.

## **SUMMARY OF RECOMMENDATIONS**

We made a series of recommendations to the commission to develop a slot machine project request process, use a risk-based approach for other change requests, consider alternative slot machine payout requirements, allow on-site staff to approve casino marketing materials, and update its regulations to align with current electronic gaming standards.

## **AGENCY RESPONSE**

The agency disagreed with several of the report's findings and recommendations. Racing and Gaming officials do not plan to implement the recommendations dealing with implementing a risk-based review process, using theoretical payout when determining whether a slot machine can be removed, using on-site staff to review and to approve advertising and promotional materials, and adopting the most recent electronic gaming standards recommended by Gaming Laboratories International.

### **HOW DO I REQUEST AN AUDIT?**

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# Legislative Post Audit Performance Audit Report Highlights

## Highlights

### Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex

#### Report Highlights

September 2015 • R-15-013

##### **Summary of Legislator Concerns**

Our July 2012 audit of the Kansas Juvenile Correctional Complex (KJCC) identified numerous problems that compromised the safety and security of offenders and staff, including a poor security environment and poor personnel practices. Because of the extensive number of problems we identified, the Legislative Post Audit Committee authorized this follow-up audit of safety and security issues at KJCC.

##### **Background Information**

*KJCC is one of two juvenile correctional facilities in Kansas. As of May 2015, KJCC provided maximum and medium security beds for 128 male and 15 female juvenile offenders. In fiscal year 2015, KJCC had \$15.1 million in expenditures and employed 237 FTE staff.*

*Our 2012 audit of KJCC identified problems related to the facility's personnel management and safety and security environment. As a result, we made several recommendations to resolve those deficiencies. In this audit, we evaluated 12 topic areas to determine whether officials had substantially addressed those recommendations.*

#### **QUESTION 1: Has the Kansas Juvenile Correctional Complex Taken Adequate Action to Correct Problems Identified in Our 2012 Audit?**

**KJCC officials have taken actions that substantially addressed nine of the 12 recommendations we evaluated.**

- KJCC implemented a new process to track investigations of abuse, neglect, and sexual assault of juvenile offenders.
- KJCC now has a process to internally review critical incidents.
- KJCC has improved personnel practices related to background checks, staff training, and staffing analyses.
- KJCC has greatly improved its process to inventory, track, and secure keys and tools. However, officials did not appear to follow a consistent process regarding damaged tools.
- KJCC's process ensures searches are generally frequent and documented.
- KJCC implemented a new process to address prohibited items, although some items did not make it into that process as they should.
- Medical staff generally were notified when juvenile offenders were found with alcohol or drugs, but we could not verify if other staff were also notified.

**KJCC officials' actions failed to adequately address two of the 12 recommendations we evaluated.**

- As was the case in 2012, KJCC staff did not adequately supervise juvenile offenders.
  - Officers either missed or were late in conducting visual checks on general population units in two of the three cases we tested.
  - Officers either missed or were late in conducting visual checks on segregation units in three of the five cases we tested.
  - We also saw examples of officers who did not check on juvenile offenders on suicide precaution as required. In all three cases, staff documented that they completed the checks even though video showed they had not.
  - Finally, our test work also revealed several examples of officers who did not stagger the timing of their checks of juvenile offenders on suicide precaution, as is required by policy.

- Not all KJCC policies have been updated as needed since our 2012 audit.
  - In 2012, we found that KJCC management had done a poor job of establishing and communicating clear, concise, and easy-to-follow safety and security policies.
  - Oversight of KJCC was transferred to the Department of Corrections in July 2013. This required KJCC officials to consolidate, revise, and rescind policies and procedures to align KJCC policy with current Department of Corrections' policy.
  - As of July 2015, KJCC officials were still in the process of updating and aligning the facility's policies with those of the Department of Corrections.

#### **Findings related to agency actions we could not fully evaluate.**

- We could not fully evaluate staff discipline, but had some concerns about the process officials use to ensure discipline is consistent and increasingly severe.
  - During the 2012 audit we found that staff discipline was not consistent and that disciplinary actions were not increasingly severe.
  - By 2015, KJCC officials had updated their policy on staff discipline and reported using a database to help manage disciplinary actions.
  - However, the disciplinary database was not maintained or updated in a way that officials could use it to ensure discipline was consistent and increasingly severe.
  - Officials described other actions they took to address our recommendation on staff discipline. Officials believe these actions improved their overall disciplinary process. However, we were unable to evaluate whether these other actions satisfied our recommendation. We did however identify risks associated with relying on these other methods.

We also identified certain minor issues that were communicated separately to agency management. Those issues are not included in the audit report.

### **SUMMARY OF RECOMMENDATIONS**

We made a series of recommendations aimed to address the issues we discovered regarding juvenile supervision, prohibited items, tool destruction, disciplinary actions, and policies and procedures.

### **AGENCY RESPONSE**

Agency officials agreed to implement our recommendations and had no comments in their formal response that required us to change the report.

#### **HOW DO I REQUEST AN AUDIT?**

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## Substance Abuse Programs: Evaluating Cost Savings Achieved Through Enhanced Access to State Substance Abuse Programs

### Report Highlights

December 2015 • R-15-014

#### Summary of Legislator Concerns

Legislators have raised concerns that state-funded substance abuse programs may not meet all the treatment needs for state residents, which results in increased state criminal justice, health care, and other service costs.

#### Background Information

Substance abuse treatment in Kansas is provided through a network of treatment providers.

State funding for substance abuse treatment is overseen by a number of state agencies, including the Kansas Department of Health and Environment, Kansas Department for Aging and Disability Services, Kansas Sentencing Commission, and the Department of Corrections.

In fiscal year 2014, the state spent about \$27.6 million to provide substance abuse prevention and treatment programs to about 23,000 individuals.

#### QUESTION 1: Could the State Achieve Significant Savings by Improving Access to Substance Abuse Treatment Programs?

- Although substance abuse can result in substantial criminal justice and social service costs, expanding treatment is unlikely to achieve significant savings.
- We estimate an additional 4,500 to 7,000 individuals are eligible for state-funded treatment and likely to seek it.
  - A 2006 needs assessment found that approximately 55,000 Kansans likely needed, but had not received, state-funded substance abuse treatment.
  - Although many people may need substance abuse treatment, the number of individuals who will actually seek out and receive it is limited. That is primarily because most individuals with a substance abuse problem do not think they need treatment and insufficient funding and counselors mean fewer people receive services.
  - To serve additional individuals, the state could expand eligibility for some existing programs or could supplement federal funding to increase access for those who qualify.
- We estimate the state would spend between \$7 million and \$11 million to assess and treat those individuals during a three-year period.

**Estimated Number of People Served and State Costs Incurred Through Expanded Substance Abuse Treatment in Kansas**

Program	Est. People Served		Est. Cost	
	Minimum	Maximum	Minimum	Maximum
Medicaid	800	1,100	\$500,000	\$600,000
Substance Abuse Prevention and Treatment Block Grant (a)	200	2,400	\$250,000	\$3.3 million
Senate Bill 123	700	700	\$3 million	\$3 million
Other State-Funded Programs: DUI, Correctional Program	2,800	2,800	\$3.5 million	\$3.5 million
<b>Total (b)</b>	<b>4,500</b>	<b>7,000</b>	<b>\$ 7 million</b>	<b>\$11 million</b>

(a) These individuals meet the eligibility requirements under the federal SAPT block grant. However, officials at the Substance Abuse and Mental Health Services Administration told us these individuals would likely have to be funded with state dollars (rather than federal) because the state would not receive additional SAPT block grant dollars simply because it spent more.

(b) Due to rounding these numbers may not add up. Further, the total represents only state costs (the federal government pays for 55% of Medicaid costs). Total costs are \$8 million to \$12 million. Source: LPA analysis of audited data from six treatment providers and various state agencies.

- We estimated the state would reduce spending on other services by \$1 million to \$7 million for those individuals, which would not offset the cost of their treatment.
  - We interviewed treatment providers, reviewed academic studies, and created a simulation model to determine whether increased substance abuse treatment would reduce costs for other state services.
  - Treatment could reduce the number of individuals who are convicted of crimes, children placed into foster care, and admissions to state hospitals.
  - The estimated savings for some services was less than might be expected because the reduced need for these services was unlikely to affect fixed costs. These primarily include savings related to the criminal justice system.
  - Additionally, we did not identify any savings for some other services because the impact of treatment was unlikely to reduce their costs at all. These include savings related to the Kansas Highway Patrol, state hospitals, and Medicaid.
- Our results are significantly different from other studies which found greater savings from expanding substance abuse treatment primarily because we focused only on savings to the state and because many of the studies included savings in their estimate that we do not think will be realized.

*The federal government provided an additional \$25.9 million in funding for substance abuse treatment and prevention through the Substance Abuse Prevention and Treatment Block Grant and Medicaid.*

## SUMMARY OF RECOMMENDATIONS

None

## AGENCY RESPONSE

Agency officials generally concurred with our findings and conclusions. However, agency officials also noted that if we had used assumptions that increased the estimated number of individuals affected by treatment, it might have led to greater savings. Although we agree that this is possible, we also think the assumptions we used were reasonable and accurately reflect the general effect of increasing substance abuse treatment in Kansas.

### HOW DO I REQUEST AN AUDIT?

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# Legislative Post Audit Financial Audit Report Highlights

Highlights

Kansas Lottery: Fiscal Year 2015

## Report Highlights

December 2015 • R-15-015

### **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 2,000 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. The first casino opened in Dodge City in December 2009. The second casino opened in Kansas City in 2011 and the third in the Wichita area in 2012. A contract has been awarded for a fourth casino in Southeast Kansas. However, construction has been delayed due to pending litigation.*

**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 Kansas Lottery's financial position fairly in all material respects and in conformity with generally accepted accounting principles.
- The audit disclosed no deficiencies in the Kansas Lottery's internal control over financial reporting and applicable compliance areas.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to the Kansas Lottery's financial statements.

### **SUMMARY OF RECOMMENDATIONS:**

The auditors made no recommendations.

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# Legislative Post Audit Performance Audit Report Highlights

Highlights

## Federal Funds: Evaluating State Spending Required by Federally Funded Programs

### Report Highlights

December 2015 • R-15-016

#### **Summary of Legislator Concerns**

Legislators have expressed concern that Kansas' federally funded programs might contain provisions that require additional state spending, which could potentially be challenged given the Supreme Court's ruling in *NFIB v. Sebelius* (2012).

#### **Background Information**

The federal government provides both monetary and nonmonetary support for state programs in a number of areas including education, transportation, health care, and social services.

- Monetary grants distribute federal funds to state agencies for certain activities that can have broad or narrow purposes.
- Nonmonetary grants provide goods or services to state agencies rather than funds.

Agencies can pass monetary and nonmonetary grants through to other state agencies or local governments that expend the funds.

### **QUESTION 1: Does Kansas' Participation in Federally Funded Programs Create Significant Unfunded Obligations for State Agencies?**

- In recent years, Kansas Agencies spent about \$5 billion annually in monetary and nonmonetary support from the federal government for more than 500 programs.
- Federally funded programs will require Kansas agencies to spend an estimated \$2 billion on cost-sharing obligations in fiscal year 2016.
  - These programs generally require one of two types of cost-sharing:
    - Matching requirements compel the state to pay for a certain percentage of a program's costs and helps ensure the state participates financially in programs that directly benefit Kansans.
    - Maintenance-of-effort requirements compel the state to maintain a certain level of non-federal funding or services and helps ensure federal funds are used to augment, rather than replace, state funds.
  - State agencies can use a variety of funding sources to satisfy cost-sharing obligations, including state general funds and fee funds.
  - Data compiled by the Kansas Legislative Research Department shows Kansas' portion of cost sharing will be about \$2 billion in fiscal year 2016.
    - This is only an estimate of the cost-sharing obligations and does not include information for all federally funded programs in Kansas.
  - Beyond cost-sharing obligations, we did not identify any significant unfunded mandates.
- Federally funded programs typically impose administrative requirements on state agencies, although most of these can be paid for with program funds.
  - State agencies are required to file numerous reports with federal agencies, monitor program performance, develop program policies and a state plan, and maintain accounting systems and other records necessary to operate the state plan.
  - The federal Office of Management and Budget has established guidelines that generally permit state agencies to use federal funds to pay for these administrative obligations.
  - We selected nine programs with large federal expenditures to review, and state and federal officials with those programs told us the significant administrative obligations were either paid for with federal funds or counted toward the state's cost-sharing obligations.

- Federally funded programs often include conditions on how state agencies can spend federal funds.
  - The federal government prohibits states from using federal funds for certain costs, such as alcoholic beverages and fines.
  - Many federally funded programs limit the amount of federal funds agencies can spend on administrative activities.
  - Some federally funded programs require agencies to use a portion of the federal funds for a particular purpose, a practice known as “earmarking.”
- Most programs have penalty or repayment clauses if state agencies fail to meet program requirements, although the terms vary depending on the program.
  - In recent years, Kansas has been assessed penalties or required to repay funds for failing to meet federal requirements.
- The federal government has tied some national policy objectives to federal funds, and states’ efforts to challenge those policies have had mixed results.
  - We identified several national policies tied to state-operated programs for education, health care, and transportation, but they do not appear to have resulted in significant costs to the state.
  - States’ efforts to challenge national policies have had mixed results.
    - States successfully challenged a provision of the Patient Protection and Affordable Care Act as described at right.
    - On the other hand, states were unsuccessful in challenging the No Child Left Behind Act and federal drinking age requirements.

*In the U.S. Supreme Court case **NFIB v. Sebelius** (2012), states successfully challenged a provision of the Patient Protection and Affordable Care Act that required states to expand the scope of Medicaid or risk losing all federal program funds. The Court determined this was coercive.*

## SUMMARY OF RECOMMENDATIONS

- This report contains no recommendations.

## AGENCY RESPONSE

- We provided copies of the report to six state agencies involved with the nine programs we selected for our review. None of the agencies submitted a formal response.

### HOW DO I REQUEST AN AUDIT?

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# Legislative Post Audit Financial Audit Report Highlights

Highlights

Kansas Public Employees Retirement System: Fiscal Year 2015

## Report Highlights

December 2015 • R-15-017

### Summary of Legal Requirements

*State law requires an annual financial audit of the Kansas Public Employees Retirement System. This year's audit was conducted by CliftonLarsonAllen, a CPA firm under contract with the Legislative Division of Post Audit.*

### Background Information

*KPERS provides three statewide defined-benefit retirement plans for more than 290,000 active, inactive and retired state and local public employees:*

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

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

*The Governmental Accounting Standards Board (GASB) has made significant changes in accounting standards in recent years regarding pension plans like KPERS.*

**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 the financial statements present KPERS' financial position fairly in all material respects and in conformity with generally accepted accounting principles.
- The audit disclosed no significant deficiencies in KPERS' internal control over financial reporting.
- The audit disclosed no instances of noncompliance with applicable legal requirements that were material to KPERS' financial statements.

### SUMMARY OF RECOMMENDATIONS:

The auditors made no recommendations.



- *GASB 67 builds upon the existing framework for financial reports of defined benefit pension plans. The goal is to provide greater transparency, consistency, and comparability in the financial statements for similar types of pensions. GASB 67 became effective for KPERS for fiscal year 2014 and appeared on last year's financial report.*
- *The primary objective of GASB 68 is to better allocate responsibility for the net pension liability (an accounting version of the actuarial unfunded liability) among participating employers in a multi-employer pension plan (like KPERS). This does not affect the financial statements for KPERS, but it will require the state to recognize its share of the collective pension amounts (including the net pension liability) on its financial statements rather than less prominently in the notes to those statements. GASB 68 became effective for fiscal year 2015 and the changes are reflected in State of Kansas' annual financial statements that were released in December 2015.*

#### **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 2015

## Report Highlights

December 2015 • R-15-018

### 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 unmodified opinions 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 with regard to the financial statements:
  - At the end of fiscal year 2015, the state had a deficit in its general fund balance of \$285 million. This is the result of an operating deficit of \$678 million over the last two fiscal years and raises concerns about the state’s ability to meet its future financial obligations.
  - The financial statements reflect the state having adopted a new accounting guidance in accordance with changes to generally accepted accounting principles (GAAP).
- The auditors reported five material weaknesses in the state’s internal control over financial reporting. As a result, adjusting entries and restatements of previous fund balances were needed to correct the financial statements. The five material weaknesses were as follows:
  - The auditors noted an error in the journal entry to record taxes receivable which would have materially affected the general fund balance and was not identified by management in a timely fashion (finding 2015-001). The Department of Administration disagreed with this finding (see the Agency Response section).
  - As a result of improvements in its processes, the state identified an error that occurred in prior years related to Economic Development Initiative Funds transfers from the Department of Commerce to two of the universities (finding 2015-002). The Department of Administration disagreed with this finding (see the Agency Response section).
  - The auditors identified a missing account receivable reflecting outstanding provider assessments paid by hospitals (finding 2015-003). The estimated amount of the receivable was \$16.5 million.
  - Various errors occurred in the university system in prior years that were not noted or corrected (finding 2015-004). As a result, restatements of prior period balances were required.
  - Some universities do not have a comprehensive general ledger system (finding 2015-005).
- 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 findings.

## AGENCY RESPONSES:

- The Department of Administration and the universities affected expressed disagreement with findings of material weaknesses as follows:
  - Finding 2015-001 – The Department of Administration agrees that the error occurred but contends it did not have the opportunity to complete later steps in the control process that would have detected the error before the financial statements were finalized.
  - Finding 2015-002 – The Department of Administration, Wichita State University and Kansas State University agree that the cash status of the EDIF fund was not properly recorded but disagree that the two universities are to receive funds as a reimbursement.
- The Department of Administration, Department of Health and Environment, Board of Regents, and state universities developed corrective action plans to address each of the findings.

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# Legislative Post Audit Performance Audit Report Highlights

## Highlights

### The Kansas Eligibility Enforcement System: Evaluating Delays in the System's Implementation

#### Report Highlights

December 2015 • R-15-019

#### Summary of Legislator Concerns

Legislators have expressed concerns that delays in implementing KEES may have increased the project's costs and affected the system's functionality.

#### Background Information

In 2011, officials from the Kansas Department of Health and Environment (KDHE) and the Department for Children and Families (DCF) combined two information technology projects, K-Med and Avenues, under a single project called the Kansas Eligibility Enforcement System (KEES).

The K-Med component of KEES is an eligibility determination system for medical assistance programs such as Medicaid and CHIP, whereas the Avenues component is an eligibility determination system for social service assistance programs such as TANF and LIEAP.

Managing the KEES project is a joint effort between KDHE and DCF officials, although the KEES project director works for KDHE. A private vendor, Accenture, is under contract with the state to build and maintain the KEES system.

#### **QUESTION 1:** Have Delays or Other Changes to the KEES Project Resulted in Additional Costs, Reduced Anticipated Savings, or Reduced System Functionality?

- As of November 2015, the core of the Kansas Eligibility Enforcement System (KEES) project was approximately two and a half years behind schedule.
  - The first component of the project, the publicly available web portal for medical programs, was completed slightly ahead of schedule in July 2012.
  - The medical eligibility component of KEES (K-Med) was completed in July 2015, about a year and half behind schedule.
  - Assuming current deadlines are met, the social services eligibility component of KEES (Avenues) will be completed in August 2016, at least two and half years behind schedule.
- Once complete, KEES will likely exceed the original budget to build, maintain, and operate the system by at least \$46 million through August 2016.
  - It was originally estimated to cost a total of \$188 million to build and maintain KEES through August 2016. This included:
    - about \$138 million to build KEES.
    - about \$50 million to maintain the system through August 2016.
  - It will likely cost a total of about \$234 million to build and maintain KEES through August 2016. This will include:
    - about \$179 million to finish building KEES.
    - about \$55 million to maintain KEES through August 2016.
- Although it appears the main functionality of KEES will work as planned, some important components have been significantly postponed or reduced.
  - KEES main functionality—its ability to centrally process medical and social service program eligibility—will be provided as originally planned.
  - However, two important components of KEES have been significantly postponed or will have their functionality significantly reduced.
    - The entire social services eligibility component has been postponed at least two and half years because of project delays.
    - KEES' ability to automatically verify eligibility information is limited because of variations in client data.
  - Finally, some less important features of KEES were postponed or removed entirely, including new reporting functionality and certain features related to eligibility notifications.

- The state is unlikely to realize all the estimated savings expected from KEES because estimates were based on faulty assumptions.
  - KDHE and DCF officials have consistently reported that implementing KEES could save the state about \$300 million over about a ten-year period.
  - Because the assumptions behind four of the main cost savings estimates were overly aggressive, savings from KEES will likely be much less than the originally estimated \$300 million.
  - We identified about \$1 million in annual costs the state likely will avoid by replacing several legacy systems with KEES.
- Project management issues early in the KEES project and other changes led to many of the current problems we identified.
  - The original project schedule was unrealistic, making it difficult for the KEES project to meet the initial deadlines.
  - The unrealistic deadlines were exacerbated by poor communication between Accenture (the vendor) and state staff early in the project.
  - Accenture's software required more modifications than originally planned to meet the specific needs of the state and to accommodate recent federal and state policy changes.
  - However, it appears the project management of KEES has improved over time.
- State oversight bodies do not always receive complete information about IT projects like KEES.
  - Quarterly summary KITO reports are based on information that is self-reported by agency officials.
  - Quarterly summary KITO reports may be based on recast schedules which do not represent the original project deadlines.
  - The cost information for the KEES project in the KITO reports was incomplete.
  - The KITO reports also did not include the results of independent evaluations.

*As called for in the original project plan, KEES would provide a centralized way for applicants to apply for social and medical benefits. The original plan also called for KEES to provide a centralized way to determine applicant's eligibility for medical and social programs.*

*As originally planned, KEES was to be completed in 2014 and cost a total of \$138 million to build and \$50 million to maintain for five years. Federal grants pay for about 85% of KEES' build costs, and 75% of the maintenance costs. The remaining costs are paid for with state funds.*

## SUMMARY OF RECOMMENDATIONS

We recommended that KDHE officials stop reporting cost savings estimates to the executive branch chief information technology officer until they reevaluate KEES current functionality and other relevant factors. We also recommended Legislative action to address issues with limited oversight and the continuing KEES' project deadlines and budget.

## AGENCY RESPONSE

- Agency officials agreed to implement our recommendation and had no comments in their formal response that required us to change the report.

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## C. Follow-Up on Audit Recommendations

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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.

We 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.

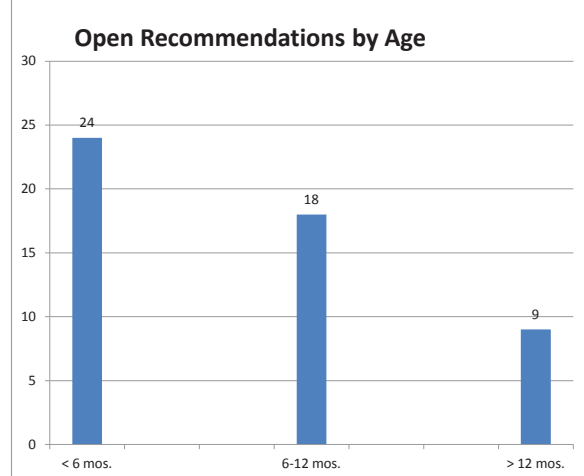
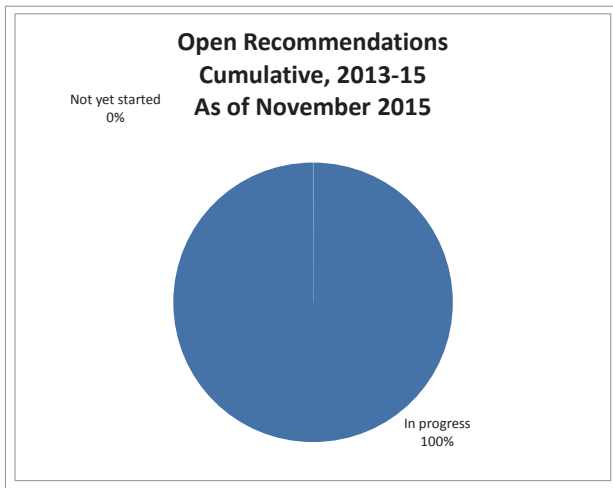
As part of that comprehensive update, we flag any unimplemented recommendations that are at least six months old, as well as any recommendations the agency says it no longer intends to implement. After Post Audit staff agree that a recommendation has been substantially implemented, it drops off the list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

This process only covers performance audits that are not 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 202 recommendations. Of those, 51 (25%) remain open, either not yet started or in progress.

# Cumulative Implementation of Recommendations

		Ecodelv I KCC SD OITS 911 Systems Ashland SD Parsons SD CDDO Performance Emporia SD DMV Pharmacy Virtual Schools Prairie Hills SD Marais des Cygnes SD Sex Predator Pgm II Workers Comp Insurance Auburn-Washburn Racing & Gaming KPERS Fraud & Abuse KJCC																				Total	%						
Implemented		17	12	4	7	14	5	19	8	5	0	3	10	5	5	1	4	2	0	2								123	61%
In Progress		1	0	5	0	1	1	0	1	5	9	0	4	2	9	0	3	2	4	4								51	25%
Not yet started		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								0	0%
Refused		6	3	1	0	1	2	0	1	1	0	3	4	0	0	0	0	2	0	0								24	12%
NA/Other		0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2	0	0								4	2%
TOTAL RECS		24	15	10	7	16	8	19	12	11	9	6	18	7	14	1	7	8	4	6								202	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 Pgm. II	9	0	0	
2	Department of Commerce				
	Economic Development Part I	0	0	1	
3	Office of Information Technology Services				
	OITS Rates	0	0	5	
4	Department of Health and Environment				
	Pharmacy benefits	0	9	0	
5	911 Coordinating Council				
	Implementation of the 911 Act	0	0	0	No further open recommendations
6	Attorney General				
	CDDO Performance	0	0	0	No further open recommendations
7	Department of Revenue				
	DMV Computer Project	0	5	0	
8	Insurance Department				
	Workers Comp Insurance	0	0	0	No further open recommendations
9	Racing & Gaming Commission				
	Regulatory Processes & Standards	2	0	0	
10	Public Employees Retirement System				
	Fraud & Abuse Controls	4	0	0	
11	Department of Corrections				
	KJCC	4	0	0	
<b>School Districts:</b>					
12	Ashland School District	0	0	1	
13	Parsons School District	0	0	1	
14	Emporia School District	0	0	1	
15	Prairie Hills	0	4	0	
16	Marais des Cygnes	2	0	0	
17	Kansas City	0	0	0	No further open recommendations
18	Auburn-Washburn	3	0	0	
<b>Total Open Recommendations:</b>		<b>24</b>	<b>18</b>	<b>9</b>	

# OPEN Recommendations (we will continue to track)

## Kansas Department of Commerce

*Economic Development: Part 1  
(September 2013)*

create adequate policies and procedures that instruct staff on how to administer steps in the PEAK process in a uniform manner. In Progress

## Office of Information Technology Services

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

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

## 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

## Parsons School District

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

Develop written policies and procedures regarding its inventory process that include what items should be inventoried and who will be responsible for conducting it. In Progress

## 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



## Department of Revenue

### *Department of Revenue: Examining Issues Related to the DMV Modernization Project (December 2014)*

KDOR officials should follow ITEC policy and contract with an independent external oversight entity to complete risk assessments for the remaining duration of the DMV Modernization Project.	In Progress
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KDOR officials should review and implement the various lessons learned from Phase One, including:

Completing testing of the software before implementation	In Progress
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Providing training on software that mirrors what will be deployed for Phase Two.	In Progress
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KDOR officials need to follow up with county treasurers on a periodic basis to ensure that any identified problems with Phase One have been addressed including the following:

Missing, inaccurate, or duplicate data in the system.	In Progress
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Equipment not working properly, including document scanners and signature pads.	In Progress
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### *Kansas State Employee Health Plan: Evaluating the State's Pharmacy Benefits Management System (February 2015)*

To address the issues with the state's monitoring of spread pricing, the Kansas State Employees Health Care Commission and KDHE should include terms in its contract with the pharmacy benefit manager that would allow KDHE to periodically request data directly from pharmacies and test for spread pricing.	In Progress
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To address the issues with the state's monitoring of drug manufacturer rebates, the Kansas State Employees Health Care Commission and KDHE should:

Develop benchmarks to assess whether the total rebate amount received from its pharmacy benefit manager is generally reasonable.	In Progress
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Develop a process to verify whether the claims figures used by the pharmacy benefit manager to calculate the state's point-of-sale rebates is correct.	In Progress
--	-------------

Contract with a third-party to periodically audit rebate amounts that the pharmacy benefit manager receives from drug manufacturers to ensure that the state receives the total amount of drug rebates to which it is entitled.	In Progress
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To address the issues regarding the state employee prescription drug formulary, the Kansas State Employees Health Care Commission and KDHE should regularly have a third-party conduct independent reviews of the pharmacy benefit manager's formulary recommendations to determine whether they are cost effective and in the best interest of the state and its employees.	In Progress
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To address the issues regarding mail-order prescriptions, the Kansas State Employees Health Care Commission and KDHE should monitor the number of mail-order prescription drug claims. If the share of these claims increase significantly, they should consider auditing the cost of mail-order prescription drug claims to ensure they cost less than prescriptions filled at walk-in pharmacies.	In Progress
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To address the issues regarding specialty drugs, the Kansas State Employees Health Care Commission and KDHE should:

Periodically monitor how much the state spends on specialty drugs.	In Progress
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Include specialty prescription drugs in the drug rebate audit planned for calendar year 2015.	In Progress
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Periodically take steps to monitor and ensure that pricing is accurate for specialty drug claims.	In Progress
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## **Prairie Hills School District**

### **K-12 Education: Efficiency Audit of the Prairie Hills School District**

Develop and implement appropriate cash handling policies and procedures for meal and enrollment payments to include separating the duties of receiving, receipting, depositing, and reconciling payments.	In Progress
Develop written policies for the already established cash handling practices for gate receipts.	In Progress

## **Marais des Cygnes Valley School District**

### **K-12 Education: Efficiency Audit of the Marais des Cygnes Valley School District**

Switch to a cash-back procurement card and develop a strategy to maximize the cash-back potential of district purchases.	In progress
Develop written policies and procedures to reflect the established process for handling payroll, purchasing, inventory, and overtime.	In progress

### **Larned State Hospital: Review of the Sexual Predator Treatment Program, Part 2**

To better align the program with research-based recommendations practices, KDADS and program officials should:

Develop individualized treatment plans based on the results of the various assessment tools.	In progress
Conduct periodic reviews to assess the residents' progress, reassess specific risk factors, and modify the treatment appropriately.	In progress
Establish treatment criteria that is tailored for residents with intellectual or developmental disabilities.	In progress
Reevaluate the need for, and the extent of, non-clinical criteria for residents to advance to the next phase of treatment.	In progress
Develop a plan for implementing these and other changes deemed appropriate. Identify the need for any additional resources and develop a strategy for obtaining those resources.	In progress

To address issues related to management of the program, KDADS and program officials should:

Implement a process to review the program's services to ensure residents have the necessary skills to progress successfully to reintegration facilities and eventually transition back into the community.	In progress
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To address the population growth KDADS and program officials should:

Develop a strategic plan for addressing the program's population growth. As part of that plan, consider the options presented as part of this audit.	In progress
Examine the feasibility of relocating some or all of the Sexual Predator Treatment Program to an area of the state with a larger labor market that will increase the number of potential job applicants.	In progress
During the Legislative Post Audit Committee's consideration of the audit, the committee recommended that an action plan be developed by KDADS and the Department of Corrections for dealing with the population-growth issue identified in the report.	In progress

## Kansas Department of Corrections

### *Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex*

To address the issues related to some prohibited items not being submitted to the investigator, KJCC officials should consider establishing clear guidance on officials' expectations for how officers should report and document questionable items. In Progress

To address inadequate tool destruction and inventory of repurposed tools, KJCC officials should develop and implement a process to ensure the master inventory is updated to reflect any final action taken on repurposed tools. In Progress

To address the issues concerning an inadequate process to track disciplinary actions over time, KJCC officials should:

Continue to develop and implement a disciplinary database that is complete, accurate, and provides sufficient detail on violations. In Progress

To address the issues with policies and procedures, KJCC officials should continue to review and amend policies that are ambiguous, cumbersome or outdated and need to be properly aligned with Department of Corrections' practices. In Progress

## Kansas Public Employees Retirement System (KPERS)

### *Kansas Public Employees Retirement System (KPERS): Evaluating Controls to Detect and Prevent Fraud and Abuse*

To address the issues with the field audits not being conducted, KPERS' fiscal services division should follow through with its current plan to reinstitute those audits. In Progress

To address the concern with individuals' eligibility for disability benefits, KPERS should work to establish inter-agency data-sharing agreements with the Kansas Department of Revenue and the Kansas Department of Labor for the purpose of identifying members who are no longer eligible. In Progress

To address the issues related to inaccurate service credit records, KPERS should:

incorporate a check of members' service records into its field audit function and then correct any inaccuracies as they are discovered. In Progress

for the seven teachers we identified, make any corrections to records and contributions as required by law In Progress

## Auburn-Washburn School District

### *K-12 Education: Efficiency Audit of the Auburn-Washburn School District*

Develop a strategy to align supplemental pay with league peers. In Progress

Develop a strategy to maximize procurement card use. In Progress

Change the district's current busing policies for students who live less than 2.5 miles from school by charging parents an annual fee to provide transportation services to students who live less than 2.5 miles from school. In Progress

## Kansas Racing and Gaming Commission

### *Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards*

To address issues related to the timeliness of approving slot machine project requests submitted by casino managers, the Kansas Racing and Gaming Commission should develop a slot machine project request policy that clearly details the responsibilities of the gaming facility manager and Racing and Gaming officials. In Progress

To address issues related to using outdated electronic gaming standards, the Kansas Racing and Gaming Commission should continue to identify and update its regulations to align with current gaming standards, including the most recent Gaming Laboratories International standards. In Progress

## REFUSED Recommendations (we will no longer track)

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### Kansas City, Kansas School District

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

Develop and implement a plan to reduce the number of custodial positions to bring them in line with peers or national benchmarks.	Refused
Develop and implement a plan for closing one middle school and redistributing those students across the remaining schools.	Refused

### Kansas Racing and Gaming Commission

#### *Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards*

Develop an internal control change review process that is risk-based. For example, requests related to gaming revenue or security could be reviewed before other requests such as those related to organizational changes.	Refused
To address issues with payouts, the Kansas Racing and Gaming Commission should consider using “theoretical payout” instead of “actual payout” when determining whether a slot machine is eligible to be replaced on the casino floor.	Refused

## IMPLEMENTED Recommendations (we will no longer track)

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### Kansas Department of Commerce

#### *Economic Development: Part 1*

create comprehensive written policies and procedures that instruct staff on how to administer each economic development program.	Implemented
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### Emporia School District

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

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.	Implemented
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.	Implemented

## Marais des Cygnes Valley School District

### *K-12 Education: Efficiency Audit of the Marais des Cygnes Valley School District*

The district should post a copy of the completed performance audit on their website pursuant to K.S.A. 46-1133	Implemented
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## Kansas Department of Aging and Disability Services

### *Larned State Hospital: Review of the Sexual Predator Treatment Program, Part 2*

Implement appropriate assessment tools that identify the residents' risk of reoffending, as well as the presence of other factors that could affect treatment such as intellectual and development disabilities, addiction, trauma, and mental health issues.	Implemented
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Develop and implement a process to ensure appropriate program data are maintained to track treatment services, cancellation of services, phase progression and participation data	Implemented
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Utilize this program data to continually evaluate staffing and program services.	Implemented
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Establish and implement a process to periodically review policies and procedures as well as resident documents to ensure accuracy and proper implementation.	Implemented
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## Kansas Department of Corrections

### *Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex*

To address issues related to supervision of juvenile offenders, KJCC officials should develop and implement a formal and documented process to verify that officers perform visual checks on juvenile offenders as required.	Implemented
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To address the issues concerning an inadequate process to track disciplinary actions over time, KJCC officials should develop a process for periodically reviewing the information in the disciplinary database.	Implemented
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## Prairie Hills School District

### *K-12 Education: Efficiency Audit of the Prairie Hills School District*

Assess the current food service program to determine where it is inefficient and how best to get expenditures in line with peer districts in areas including:

Exploring the option of purchasing primarily through one vendor to leverage buying power.	Implemented
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Increase meal prices to the peer average.	Implemented
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Work with districts that have low supply costs and zero transfers into their food service program to determine other processes and procedures to improve.	Implemented
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Consider closing the Wetmore Public School and moving the students to Sabetha schools.	Implemented
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## 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.	Implemented
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## 911 Coordinating Council

### *The Kansas 911 Act: Reviewing Implementation of the 2012 Act*

Additional training of dispatchers and the general public may be needed once text to 911 is established and should include common texting shorthand language.	Implemented
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The Council should adopt minimum training, testing, and certification requirements, and consider regional training facilities to facilitate consistent training programs.	Implemented
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## Kansas Insurance Department

### *Kansas Insurance Department: Evaluating the State's Workers' Compensation Insurance Plan Contract*

To address the issue with inconsistent cost proposals (page 4), the Kansas Workers' Compensation Insurance Plan Board should consider whether a plan contract is necessary after the current contract expires and explore other options the state has for maintaining oversight of the plan that do not involve a contract. If the plan board determines that a plan contract is necessary, it should determine the costs the contract needs to include and exclude and clarify those costs in the next request for proposal and any subsequent contracts.	Implemented
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## Auburn-Washburn School District

### *K-12 Education: Efficiency Audit of the Auburn-Washburn School District*

To comply with the requirements of K.S.A 46-1133, district officials should post a copy of the completed performance audit on the district's website.	Implemented
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Reduce custodial costs by eliminating 5.0 to 8.5 custodial positions to align current staffing levels with peers or national benchmarks.	Implemented
--	-------------

Replace four school nurses with health aides.	Implemented
---	-------------

Change the district's current busing policies for students who live less than 2.5 miles from school by eliminating transportation services for regular education students who live less than 2.5 miles from school	Implemented
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## Kansas Racing and Gaming Commission

### *Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards*

Establish a timeframe for when internal control change requests should be resolved.	Implemented
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Consider whether it is necessary for staff to review and approve all of these materials.	Implemented
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## **IV. Reference**





### Management Staff



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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.



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



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



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



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



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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. She earned her Project Management Professional certification in 2015.

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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.



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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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Meghan joined Post Audit in 2015. She graduated with a bachelor's degree in sociology and religious studies in 2006, and a law degree in 2010, both from the University of Kansas. Before coming to Legislative Post Audit, Meghan worked as an attorney in family and criminal law.



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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. Alex is a Certified Information Systems Auditor and Project Management Professional.



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Leyton joined the division in 2015 after completing a bachelor's degree in political science from the University of Colorado and a master's degree in public administration from Kansas State University. Before joining Post Audit, Leyton worked in the Manhattan City Manager's Office.



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Betty joined Legislative Post Audit in 2015. She holds a master's degree in public administration from Kansas State University and a bachelor's degree in biological engineering. Before joining Post Audit, Betty worked as an account manager in China and then a teaching assistant at K-State.



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Daria joined Legislative Post Audit in 2015. She received her bachelor's degree in business analytics in Russia. She also has a master's degree and is finishing her PhD in economics at KU. She worked as a research assistant at K.U.'s Institute for Policy and Social Research and before that worked in IT consulting.



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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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Mike came to Legislative Post Audit in 2011 from the Kansas Highway Patrol. 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 ever since. Mike recently earned the designation of Certified Information Systems Security Professional, and was selected as one of the 2015 (ISC)<sup>2</sup> U.S.A. Cyber Warrior Scholarship recipients.



## B. Audit Reports Issued, 1972 to the Present

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### **Agriculture**

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

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

### **Computers/Information Technology**

DECEMBER 2015	Kansas Eligibility Enforcement System: Evaluating Delays in the System's Implementation (R-15-019)
DECEMBER 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – University of Kansas (CY 2015) (R-15-008.8)
DECEMBER 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Department of Revenue (CY 2015) (R-15-008.7)
DECEMBER 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Department of Agriculture (CY 2015) (R-15-008.6)
SEPTEMBER 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Commission on Peace Officers' Standards and Training (CY 2015) (R-15-008.4)
SEPTEMBER 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Department on Aging and Disability Services (CY 2015) (R-15-008.5)
JULY 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Department of Corrections (CY 2015) (R-15-008.2)
JULY 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Department of Labor (CY 2015) (R-15-008.4)
APRIL 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Department of Wildlife, Parks and Tourism (CY 2015) (R-15-008.1)
FEBRUARY 2015	State Agency Information Systems: Reviewing Security Controls in Selected State Agencies – Kansas Neurological Institute (R-14-012.7)
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**

SEPTEMBER 2015	Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex (R-15-013)
APRIL 2015	Larned State Hospital: Reviewing the Operations of the Sexual Predator Treatment Program (R-15-006)
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**

MARCH 2015	Sales Tax and Revenue Bonds: Evaluating the Heartland Park STAR Bond Project (R-15-004)
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 2015	K-12 Education: Efficiency Audit of the Auburn-Washburn School District (R-15-010)
APRIL 2015	K-12 Education: Efficiency Audit of the Marais des Cygnes Valley School District (R-15-007)
MARCH 2015	K-12 Education: Efficiency Audit of the Prairie Hills School District (R-15-005)



JANUARY 2015	K-12 Education: Reviewing Virtual Schools Costs and Student Performance (R-15-001)
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)

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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)

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DECEMBER 2015	Federal Funds: Evaluating State Spending Required by Federally Funded Programs (R-15-016)
DECEMBER 2015	State of Kansas: Fiscal Year 2015 (R-15-018)
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)
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)
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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)
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OCTOBER 2014	Examining Selected Financial Management Practices of the State Treasurer's Office, Fiscal Year 2014 (R-14-013)
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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)
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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)
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NOVEMBER 2010	Division of Purchases: Reviewing Issues Related To Its Acquisition of Goods and Services (10PA17)
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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)

### **Health/Welfare**

DECEMBER 2015	Substance Abuse Programs: Evaluating Cost Savings Achieved Through Enhanced Access to State Substance Abuse Programs (R-15-014)
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)
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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**

SEPTEMBER 2015	Kansas Public Employees Retirement System: Evaluating Controls to Detect and Prevent Fraud and Abuse (R-15-011)
FEBRUARY 2015	Kansas State Employee Health Plan: Evaluating the State's Pharmacy Benefits Management System (R-15-002)
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 2015	Kansas Lottery: Fiscal Year 2015 (R-15-015)
DECEMBER 2014	Kansas Lottery: Fiscal Year 2014 (R-14-015)
JULY 2015	The Kansas Racing and Gaming Commission: Evaluating Selected Regulatory Processes and Standards (R-15-012)
DECEMBER 2013	Kansas Lottery: Fiscal Year 2013 (R-13-014)
DECEMBER 2012	Kansas Lottery: Fiscal Year 2012 (R-12-013)
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 2015	Kansas Public Employees Retirement System: Fiscal Year 2015 (R-15-017)
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)