

MINUTES
Legislative Post Audit Committee Executive Committee
August 22, 2023

Call to Order

The meeting was called to order by Chairman Sean Tarwater at 3:30 p.m. in Room 546-S of the Statehouse. Committee members present:

Rep. Sean Tarwater, Chairman
Sen. Caryn Tyson, Vice Chair
Sen. Mary Ware, Ranking Minority Member

Consideration of Legislative Post Audit's Budget Request

Chris Clarke, Post Auditor, explained the division's budget request. K.S.A. 46-1103 requires the Legislative Post Auditor to prepare the division's annual budget request and revisions. The budget is first reviewed by the executive committee. Then the budget will be reviewed by the full committee at its next meeting. After approval by the committee, the budget request is submitted to the Legislative Coordinating Council (LCC) for its consideration.

Chris presented a budget memo that summarized the division's budget revisions for fiscal year 2024. The FY 2024 revised estimate of \$3.5 million is within the amount appropriated by the Legislature. It is enough to fully staff the agency.

She also presented the division's fiscal year 2025 budget request of \$3.5 million.

After discussion, Senator Tyson moved approval of the fiscal year 2024 revised budget and the fiscal year 2025 budget request. Senator Ware seconded the motion; motion carried. The full Legislative Post Audit Committee will review the budget at the next meeting.

Post Auditor Evaluation Kickoff

Per committee rule 5-1, the Legislative Post Audit Committee is supposed to conduct an annual performance evaluation of the Post Auditor between August and December in a closed, executive meeting.

Senator Tyson made a motion for the division to work with Tom Day, Director of Legislative Administrative Services to send out an evaluation

form to members and compile results. The Post Auditor evaluation results would then be shared with the full committee and the Post Auditor at the December meeting. Senator Ware seconded the motion; motion carried.

Consideration of Proposed Legislation

Chris Clarke, Post Auditor, briefed the subcommittee on four proposed legislative changes.

- One change would remove a requirement that LPA conduct an audit of the 911 system implementation every 5 years. The system is essentially implemented so the purpose of that audit requirement appears to be fulfilled.
- One change would remove a requirement that LPA conduct an audit of KPERS at least once every 3 years. The requirement was added in state law in 1992 and it appears the original concerns about program administration no longer exist or may be better addressed through an ad hoc performance audit request.
- One change would remove a requirement that LPA evaluate all newly created economic development incentives the year after they commence. One year is not long enough for meaningful economic activity to occur or be measured. Instead, LPA would add newly created incentives to its inventory from which the LPAC economic development subcommittee can select incentives for future audits.
- One change would clarify the definition of economic development incentives that LPA is required to evaluate.


The committee discussed and asked questions about each proposed legislative change. Senator Tyson made a motion for staff to draft legislation to remove LPA and LPAC from the recurring statutory requirements of the 911 system, KPERS, and the newly created economic development incentives. Senator Ware seconded the motion; motion carried.

Senator Tyson also made a motion for staff to draft legislation to modify the statutory requirement for LPA and LPAC to regularly review economic development incentives on an ongoing basis. Instead, the LPAC Chairman would annually establish an economic development subcommittee to review and consider evaluations of specific economic development incentives. Senator Ware seconded the motion; motion carried.

By consensus, committee members directed staff to draft the proposed legislative changes in a single bill to be introduced in both chambers. The bill will be drafted and put before the full LPAC at the October meeting.

Adjournment

The meeting adjourned at 3:59 p.m.



Nicole Blanchett, Secretary
Legislative Post Audit Committee

8/22/2023

date

All handouts and other documents referred to in these minutes are on file with Legislative Post Audit. Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim and have not been submitted to the individuals appearing before the committee for editing or corrections.