

*The minutes below are in draft form, subject to approval by the  
Legislative Post Audit Committee at a later meeting.*

**DRAFT  
MINUTES  
Legislative Post Audit Committee  
December 16, 2024**

**Call to Order and Minutes**

**Welcome** – The meeting was called to order by Chair Caryn Tyson at 11:02 a.m. in Room 546-S of the Statehouse. Committee members present:

Sen. Caryn Tyson, Chair  
Sen. Ethan Corson  
Sen. Mike Petersen  
Sen. Mike Thompson\*  
Sen. Mary Ware\*

Rep. Shannon Francis, Vice Chair  
Rep. Jason Probst  
Rep. Tom Sawyer  
Rep. Sean Tarwater  
Rep. Kristey Williams

\*Participated via Webex

**Performance Audits and Evaluations**

**Osawatomie State Hospital** – Mohri Exline, Senior Auditor, presented the findings from the audit and answered questions from the committee. Scott Brunner, Deputy Secretary of Hospitals and Facilities for the Kansas Department for Aging and Disability Services, and Ashley Byram, Superintendent for the Osawatomie State Hospital, answered questions from the committee.

**Commerce Transparency Database (LS)** – Cade Graber, Senior Auditor, presented the findings from the audit and answered questions from the committee. Rachel Willis, Director of Legislative Affairs for the Department of Commerce, provided prepared remarks and a demonstration of the database.

**Commerce Pre-Employment Screening (LS)** – Samuel Dadds, Senior Auditor, presented the findings from the audit and answered questions from the committee. Bob North, Chief Counsel for the Department of Commerce, answered questions from the committee.

**Alternative Fuel and Community Service Tax Credits** – Andy Brienzo,

Principal Auditor, presented the findings from the audit and answered questions from the committee. Rachel Willis, Director of Legislative Affairs for the Department of Commerce, answered questions from the committee.

These audits will be distributed to all legislators.

### **Executive Session – IT Security Audit**

Individuals allowed to remain in the executive session for the IT security report of the Kansas Corporation Commission were:

#### **Legislative Post Audit**

- Chris Clarke, Legislative Post Auditor
- Matt Etzel, Audit Manager
- Alex Gard, Principal IT Auditor

#### **Kansas Corporation Commission**

- Lynn Retz, Executive Director

Representative Francis made the following motion:

I move that the open meeting of the Legislative Post Audit Committee be recessed for a closed, executive meeting pursuant to K.S.A. 75-4319(a) to discuss matters relating to the security measures that protect the information systems of the Kansas corporation commission with the appropriate individuals from the legislative division of post audit and the Kansas corporation commission, pursuant to the justification listed in K.S.A. 75-4319(b)(12)(C), because discussion of such matters in an open meeting would jeopardize such security measures; that the committee resume the open meeting in room 546-S of the Statehouse at 1:35 p.m.; and to record this motion, if adopted, as a part of the committee's permanent records.

Senator Petersen seconded the motion. Motion carried. Open meeting resumed at 1:35 p.m.

Because of their confidential nature, copies of IT security audits are not distributed to any committees. Staff will notify the Joint Committee on Information Technology, the Joint Committee on Kansas Security, and the House Modernization Committee that this IT audit has been completed and can be presented in executive session.

## **Consent Calendar**

**Consent Calendar** – Kristen Rottinghaus, Deputy Post Auditor, reviewed the consent calendar. The consent calendar included approval of the October 7 meeting minutes, acceptance of the completed performance audits presented at today’s meeting, and approval of two limited-scope audit requests. Those audit requests included:

- Reviewing Ford County's Tabulation Machine Testing Processes During the 2024 General Election
- Reviewing Ford County's Ballot Reconciliation Process During the 2024 General Election

It also included designation of audits that satisfy the K-GOAL law (K.S.A. 74-7285). Those audits included:

- Evaluating the STAR Bonds Financing Program
- Evaluating Monitoring Requirements and Processes for the Federal Low-Income Housing Tax Credit Program
- Evaluating Whether Fiscal Notes Include Accurate and Reasonable Estimates
- Reviewing the KPEERS 3 Retirement Plan

There were no objections, so the items were approved.

## **LPA Operations**

**Proposed Legislation** – At a prior meeting, the committee directed Revisor of Statutes staff to draft potential legislation to create an oversight and enforcement mechanism for the Lay Caregiver Act. Tamera Lawrence, Senior Assistant Revisor, presented the proposed legislation for the committee to consider for the 2025 legislative session. Representative Probst made a motion to approve the bill and pre-file it for introduction in both chambers. Representative Tarwater seconded the motion. Motion carried.

**Hemp Audit Discussion** – Chris Clarke, Post Auditor, referred the committee to a previously approved audit proposal on the state’s hemp program and a memo from the Department of Agriculture with information about planned changes to the state’s administration of the hemp program. Senator Ware made a motion to rescind her audit request of the state’s hemp program because of those changes. Senator Corson seconded the motion. Motion carried.

**Audit Recommendation Report** – Matt Etzel, Performance Audit Manager,

summarized the annual recommendation follow-up report to comply with LPAC Rule 3-5.

**2025 IT Security Plan** – Katrin Osterhaus, IT Audit Manager, presented the annual IT security plan with two recommended options for reviewing agencies in 2025. The committee discussed the pros and cons of both approaches and other potential options. Representative Francis made a motion to approve option A to conduct 4-6 comprehensive IT security audits on selected state agencies using a confidential report format. Senator Petersen seconded the motion. Motion carried. Representative Francis made a motion to include a city in option A. Representative Sawyer seconded the motion. Motion carried.

The committee also requested staff develop two performance audit proposals for consideration at the committee's 2025 spring meeting. The topics would include evaluating school districts' data security controls for accounting systems and evaluating counties' IT security practices and resources.

**2025 IT Monitoring Plan** – Katrin Osterhaus, IT Audit Manager, presented the annual IT project monitoring plan for 2025 and answered questions from the committee. That plan would have LPA staff continue to monitor the Kansas Department of Health and Environment's (KDHE's) Early Childhood Data Integration and System Enhancement project. Senator Petersen made a motion to approve the plan. Representative Francis seconded the motion. Motion carried.

**Legislative Report Meetings Plan** – Chris Clarke, Post Auditor, discussed how the division plans to comply with LPAC Rule 1-5(f). That includes which committees staff intend to meet with regarding audits released in the last year.

### **Executive Session – Post Auditor Evaluation**

Individuals allowed to remain in the executive session for the evaluation of the Post Auditor were:

#### **Legislative Post Audit**

- Chris Clarke, Legislative Post Auditor

#### **Legislative Administrative Services**

- Tom Day, Director

Representative Francis made the following motion:

I move that the open meeting of the Legislative Post Audit Committee be recessed for a closed, executive meeting pursuant to K.S.A. 75-4319(a) to discuss matters relating to the annual evaluation of the Post Auditor with the appropriate individuals, pursuant to the justification listed in K.S.A. 75-4319(b)(1) because such evaluation constitutes a need to discuss a personnel matter of nonelected personnel; that the committee resume the open meeting in room 546-S of the Statehouse at 2:30 p.m.; and to record this motion, if adopted, as part of the committee's permanent records.

Representative Sawyer seconded the motion. Motion carried. Open meeting resumed at 2:30 p.m.

### **Additional Business**

**Date of Next Meeting** – Chris Clarke, Post Auditor, highlighted LPA accomplishments from this year for the committee. She also outlined committee business and reports LPA will release at future meetings. She said the next meeting will be within two weeks of the start of session for committee reorganization. The committee will also need to meet in January to hear Commerce's presentation to LPAC as required by state law. The committee scheduled the reorganization meeting for Wednesday, January 22, 2025.

### **Adjournment**

The meeting adjourned at 2:37 p.m.

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Whitney Watson, Secretary  
Legislative Post Audit Committee

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.*