

MINUTES
Legislative Post Audit Committee
September 16, 2025

Call to Order

Welcome – The meeting was called to order by Chairman Shannon Francis at 1:33 p.m. in Room 546-S of the Statehouse. Committee members present:

Rep. Shannon Francis, Chair	Sen. Mike Thompson, Vice Chair
Rep. Tom Sawyer	Sen. Cindy Holscher*
Rep. Stephanie Sawyer Clayton**	Sen. Mike Petersen*
Rep. Bill Sutton**	Sen. Pat Pettey
Rep. Sean Tarwater	Sen. Caryn Tyson

*Participated via Webex

** Representative Sawyer Clayton was temporarily appointed to replace Representative Winn and Representative Sutton was temporarily appointed to replace Representative Williams.

Performance Audits & Evaluations

School District Accounting Controls – Mohri Exline, Senior Auditor, presented the findings from the audit and answered questions from the committee. Dr. Frank Harwood, Deputy Commissioner of Fiscal and Administrative Services at the Kansas State Department of Education, answered questions from the committee.

The audit will be distributed to all legislators.

Legislative Post Audit Operations

LPA Budget – Chris Clarke, Post Auditor, explained the fiscal year 2026 revised budget and fiscal year 2027 budget request. She explained that the LPAC executive committee had approved both budgets. She also explained that after discussion and approval from the full committee, LPA's budget would be submitted to the Legislative Coordinating Council (LCC) for its consideration. Senator Tyson made a motion to approve the budget as presented. Senator Petersen seconded the motion. Motion carried.

Performance Audits & Evaluations Continued

HPIP and KAHTC Tax Credits (LS) – Josh Luthi, Principal Auditor,

presented the findings from the audit and answered questions from the committee. Kathleen Smith, Director of Policy and Research at the Kansas Department of Revenue, answered questions from the committee. Ryan Vincent, Executive Director at the Kansas Housing Resource Corporation, provided prepared remarks and answered questions from the committee.

The audit will be distributed to all legislators.

Executive Session – IT Security Audit

Board of Nursing IT Security Audit

Individuals allowed to remain in the executive session for the IT security report of the Board of Nursing were:

Legislative Post Audit

- Chris Clarke, Legislative Post Auditor
- Katrin Osterhaus, IT Audit Manager
- Alex Gard, Principal IT Auditor
- Olivia Romig, Associate IT Auditor

Board of Nursing

- Carol Moreland, Executive Administrator
- Adrian Guerrero, Director of Operations
- John Godfrey, Chief Information Security Officer, State of Kansas

Senator Thompson made the following motion:

I move that the open meeting of 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 board of nursing with the appropriate individuals from the legislative division of post audit and the board of nursing, 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 3:45 p.m.; and to record this motion, if adopted, as part of the committee's permanent records.

Senator Pettey seconded the motion. Motion carried. Open meeting resumed at 3:45 p.m.

IT Monitoring Report

2025 IT Monitoring Report – Katrin Osterhaus, IT Audit Manager, presented the second quarter of 2025 IT Monitoring Report of the Kansas Department of Health and Environment's (KDHE's) Early Childhood Data Integration and System Enhancement Project and answered questions from the committee.

The memo will be distributed to all legislators.

Legislative Post Audit Operations Continued

Post Auditor Evaluation Kickoff – Chris Clarke, Post Auditor, provided an update on the annual performance evaluation of the Post Auditor. She explained that Tom Day, Director of Legislative Administrative Services, would be sending an evaluation form to members. He will compile the results, and the committee will deliver the evaluation in a closed executive meeting this winter. Representative Sawyer made a motion. Senator Thompson seconded the motion. Motion carried.

Chris also discussed having LPA staff survey the full legislature in early 2026 for feedback on their services and products. A survey template will be provided to the committee at the next meeting.

Additional IT Security Audit Selection – Chris Clarke, Post Auditor, provided an update on the 2025 IT security audit schedule. She explained that they are ahead of schedule and would like the committee to authorize one additional IT security audit for the year. After committee discussion, Representative Francis made a motion to approve the Board of Veterinary Examiners as the primary audit. Senator Petersen seconded the motion. Motion carried. Senator Pettey made a motion to approve the Dental Board as the backup audit. Representative Sawyer seconded the motion. Motion carried.

Consent Calendar – Kristen Rottinghaus, Deputy Post Auditor, reviewed the consent calendar. The consent calendar included approval of the July 21 meeting minutes and acceptance of the completed performance audits presented at today's meeting. There were no objections, so the audits were accepted. Representative Sutton and Representative Sawyer Clayton abstained from voting on the minutes.

Additional Business

Date of Next Meeting – Chris Clarke, Post Auditor, provided an overview of the upcoming audit schedule. Chairman Francis invited committee

discussion about dates for the next committee meeting. He directed staff to survey committee members to identify potential dates in November or December.

Adjournment

The meeting adjourned at 4:18 p.m.



11/13/2025

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.