

MINUTES
Legislative Post Audit Committee
November 10, 2025

Call to Order

Welcome – The meeting was called to order by Chairman Shannon Francis at 1:03 p.m. in Room 546-S of the Statehouse. Committee members present:

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| Rep. Shannon Francis, Chair | Sen. Mike Thompson, Vice Chair |
| Rep. Tom Sawyer | Sen. Cindy Holscher* |
| Rep. Sean Tarwater | Sen. Mike Petersen |
| Rep. Kristey Williams | Sen. Pat Pettey* |
| | Sen. Caryn Tyson |

*Participated via Webex

Performance Audits & Evaluations

State Mandates – Andy Brienzo, Principal Auditor, presented the findings from the audit and answered questions from the committee. Tom Franzen, Johnson County Treasurer, answered questions from the committee.

State Office Space – Macie Smith, Senior Auditor, presented the findings from the audit and answered questions from the committee. Frank Burnam, Deputy Security of Operations at the Kansas Department of Administration, answered questions from the committee.

Follow Up Audit – Ellen Slikker, Auditor, presented the findings from the audit and answered questions from the committee. Kathleen Smith, Director of Policy & Research at the Kansas Department of Revenue, answered questions from the committee.

The audits will be distributed to all legislators.

IT Monitoring Report

2025 IT Monitoring Report – Katrin Osterhaus, IT Audit Manager, presented the third 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. Derik Flerlage, Bureau Director of Family Health & Disease Control and Prevention, and Bob Doane, Chief Information Officer

at the Kansas Department of Health and Environment, answered questions from the committee.

The memo will be distributed to all legislators.

Legislative Post Audit Operations

Audit Recommendation Report – Matt Etzel, Performance Audit Manager, summarized the annual recommendation follow-up report to comply with LPAC Rule 3-5.

Triennial Audit Plan – Chris Clarke, Post Auditor, presented the triennial audit plan required by K.S.A. 46-1106 to the committee. Senator Thompson made a motion to approve the plan. Senator Petersen seconded the motion. Motion carried.

2026 IT Security Plan – Katrin Osterhaus, IT Audit Manager, presented the annual IT security plan with three recommended options for reviewing agencies in 2026. The committee discussed the pros and cons of the approaches and other potential options. Representative Williams made a motion to approve a mix of option A and option B which includes conducting 6-8 comprehensive IT security audits using a confidential report format. The audits should include selected state agencies, and at least one school district, at least one county, and at least one city. Senator Thompson seconded the motion. Motion carried.

2026 IT Monitoring Plan – Katrin Osterhaus, IT Audit Manager, presented the annual IT project monitoring plan for 2026 and answered questions from the committee. That plan would have LPA staff monitor the Kansas Department for Children and Families' (DCF's) Kansas Management Information System modernization project. Senator Thompson made a motion to approve the plan. Senator Petersen 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. Chairman Francis suggested reaching out to the Joint Committee on State Building Construction about the audit on acquiring state office space.

Consent Calendar

Kristen Rottinghaus, Deputy Post Auditor, reviewed the consent calendar. The consent calendar included approval of the September 16 meeting

minutes, acceptance of the completed performance audits presented at today's meeting, and approval of one limited-scope audit request. The audit request included:

- Determining What Issues the Kansas Department of Revenue Has Identified in Its Reviews of the Kansas Historic Rehabilitation Tax Credit

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

- Evaluating the Alternative Fuel and Community Service Tax Credits
- Evaluating State Agencies' Registries of Perpetrators of Abuse, Neglect, and Exploitation
- Reviewing Free Lunch Student Counts Used as the Basis for At-Risk Funding
- Evaluating Staff Safety at Osawatomie State Hospital

There were no objections, so the items were approved.

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

Senator Thompson 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 3:46 p.m.; and to record this motion, if adopted, as part of the committee's permanent records.

Representative Williams seconded the motion. Motion carried. Open meeting resumed at 3:46 p.m.

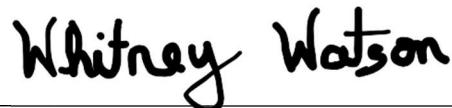
Additional Business

Audit Schedule Update – Chris Clarke, Post Auditor, reviewed the upcoming audit schedule with the committee.

Date of Next Meeting – Chairman Francis invited committee discussion about dates for the next committee meeting. The committee tentatively decided to meet on January 13. The committee also requested to have Kansas Department of Revenue officials return to the committee to give an update on the High Performance Incentive Program data.

Adjournment

The meeting adjourned at 3:56 p.m.



1/14/2026

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.