

**MINUTES**  
**Legislative Post Audit Committee**  
**March 11, 2015**

**Call to Order**

**Welcome by the Chair.** The meeting was called to order by Chair Barker at 12:03 p.m. in Room 118-N of the Statehouse. Committee members present:

Representative John Barker, Chair	Senator Michael O'Donnell, Vice-Chair
Representative Peggy Mast	Senator Anthony Hensley
Representative Virgil Peck, Jr.	Senator Laura Kelly
Representative Ed Trimmer	Senator Jeff Longbine
	Senator Julia Lynn

**Consideration of Audit Topics**

**First-time audit requests.** Justin Stowe, Deputy Post Auditor, reviewed for the committee the latest audit requests, presented for the first time for committee consideration:

- Student Enrollment Counts (Rep. Mast)
- Death Penalty Savings Through Plea Agreements (Sen. Smith)
- Energy Conservation (Rep. Hutton)

Mr. Stowe noted that Senator Lynn had formulated a request related to the Firefighters Relief Fund, but had obtained additional information and wished to withdraw her audit request. Senator Greg Smith and Representative Mark Hutton briefly addressed the committee in support of their audit requests.

Mr. Stowe reminded members that, if the committee approved any of the requests, it would need to specify which audits should be displaced on the audit schedule. Otherwise, the audit requests will go onto the list of all requests to be considered at the April 23 meeting of the committee.

The chair noted that the list of all requests contained some interesting and important topics, and the committee might want to wait and consider all topics together at the April 23 meeting. Representative Mast moved approval of Representative Hutton's energy-conservation request, but the motion died for lack of a second. As there were no other motions to authorize an audit, today's topics will be considered again in April.

## Completed Contracted Audits

***OMB Circular A-133 Compliance Audit Report: Fiscal Year 2014 (Federal Compliance)***. This audit was presented by Sean Walker of CliftonLarsonAllen, an accounting firm under contract with Legislative Post Audit.

Mary Hoover, Director of Audit Services, Kansas Department for Children and Families, delivered prepared remarks and distributed copies of her testimony. Other agency officials present for questions were:

### *Department for Children and Families*

- Kathy Armstrong, Attorney, DCF Prevention and Protection Services

### *Department of Commerce*

- Keith Myers, Director, Training Services for Workforce Development

### *Department of Labor*

- Brett Flachsbarth, Director of Unemployment Insurance
- Dawn Palmberg, Chief Fiscal Officer
- Justin McFarland, LMIS Director

### *Department of Education*

- Dale Dennis, Deputy Commissioner
- Craig Neuenswander, Director of School Finance

### *Department of Health and Environment*

- Jason Osterhaus, Program Integrity Manager

All legislators will receive the audit highlights document and full copies of the audit will be distributed to the chairs, vice-chairs, and ranking minority members of the following committees:

### *House Committees*

- Appropriations
- Federal and State Affairs
- Commerce, Labor and Economic Development
- Education
- Health and Human Services
- Children and Seniors

### *Senate Committees*

- Ways and Means

- Federal and State Affairs
- Commerce
- Education
- Public Health and Welfare

## **Legislative Post Audit Operations**

**Potential STAR Bonds legislation.** Scott Frank, Legislative Post Auditor, reminded members that, at the conclusion of last week's presentation of the Heartland Park STAR Bond audit, Representative Mast had moved, seconded by Senator O'Donnell, to adopt the report recommendations. Senator Hensley had suggested the committee have a bill drafted that implemented the recommendations. Scott Wells, Senior Assistant Revisor of Statutes, had said Revisor and Post Audit staff could collaborate on a bill draft for members to review at today's meeting. The chair did not call for a vote, so Representative Mast's motion on March 4 remained open for committee action today.

Scott Wells, Senior Assistant Revisor, reviewed the bill draft for members.

Representative Mast withdrew her original motion, with the concurrence of Senator O'Donnell, and made a motion on behalf of the entire committee to accept the bill draft for introduction next session. Senator Lynn seconded the motion.

During discussion, Senator Hensley suggested that the motion be amended to introduce the bill in the current session by asking an exempt committee to introduce it. He pointed out that Senator Kelly could do that through the Ways & Means Committee. The chair suggested that the committee could follow recent practice and introduce a version of the bill in the House as well as the Senate, as Representative Peck is on the House Appropriations Committee.

Representative Mast amended her motion, moving on behalf of the entire committee that the Revisor's bill draft be accepted, and introduced in the Senate Ways & Means Committee by Senator Kelly and in the House Appropriations Committee by Representative Peck. Senator Lynn seconded the amended motion. Motion carried.

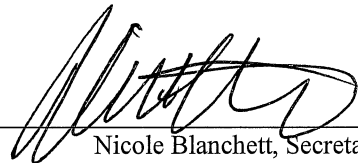
Senator Hensley reported that the Court of Appeals had ruled that the City of Topeka can purchase Heartland Park without a public vote.

## **Wrap-Up**

**Additional business.** Mr. Frank told members that the House Appropriations Committee had requested Legislative Post Audit to work with Research Department staff to estimate the cost of a statewide efficiency audit.

**Date of next meeting.** The Chair had scheduled the next meeting for Wednesday, March 18, at noon in Room 118-N to hear the Prairie Hills school district efficiency audit. The following meeting has been scheduled for April 23, with one major agenda item being consideration of audit topics for the coming year.

**Adjournment.** The meeting adjourned at 12:41 p.m.



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Nicole Blanchett, Secretary  
Legislative Post Audit Committee

4/29/15

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.*