

LIMITED-SCOPE AUDIT PROPOSAL

Kansas Highway Patrol: Evaluating How Much It Cost to Maintain and Operate the Plane Used to Transport State Officials

SOURCE

This audit proposal was requested by Representative Tim Hodge.

BACKGROUND

The Kansas Highway Patrol (KHP) maintains a small fleet of five aircraft to assist local, state, and federal law enforcement and emergency service agencies. That fleet includes one Bell 407 helicopter, a Cessna 182 RG, and three Cessna 206s. The aircraft are used in a variety of activities including counter-drug activities, disaster assessment and relief, search and rescue missions, and traffic enforcement.

The KHP also maintains a nine-passenger Raytheon King Air 350 which is used to provide transportation for the Governor and other state agency officials. The plane is housed in a hangar at Billard Airport in Topeka, and can be used by state agencies for a fee that is based on rates set by the Department of Administration. In fiscal year 2016, 17 state agencies used this aircraft and were assessed more than \$100,000 in fees. In recent fiscal years, the KHP has budgeted about \$100,000 for maintenance and service of this plane, although necessary repairs can sometimes exceed that budgeted amount.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objectives listed below represent the questions that we would answer through our audit work. The proposed steps for each objective are intended to convey the type of work we would do, but are subject to change as we learn more about the audit issues and are able to refine our methodology.

Objective 1: How much does it cost the Kansas Highway Patrol to maintain and operate its Raytheon King Air plane used to transport state officials? Our tentative methodology would include the following:

- Collect expenditure information from KHP officials to determine how much it has cost them to maintain and operate the Raytheon King Air plane over the past three fiscal years. That evaluation would include both direct costs such as fuel and repairs as well as indirect costs such as depreciation.
- Collect trip information from KHP officials to determine the cost of the Raytheon King Air plane on a per-mile and per-trip basis.

ESTIMATED RESOURCES

We estimate this audit would require **100 staff hours** to complete.