

## HOUSE BILL No. 2591

By General Government Budget Committee

2-7

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1 AN ACT concerning the department of administration; relating to filing of  
2 certain audit reports; amending K.S.A. 75-1124 and repealing the  
3 existing section.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 75-1124 is hereby amended to read as follows: 75-  
7 1124. (a) A copy of each audit report with recommendations, if any,  
8 rendered by any licensed municipal public accountant or certified public  
9 accountant upon the completion of any audits provided for by K.S.A. 10-  
10 1208, 12-866, 13-1243, ~~13-1441~~ or 75-1122, and any amendments to  
11 such statutes thereto, shall be filed with the ~~director of accounts and~~  
12 ~~reports within one year after the end of the audit period of the audit unless~~  
13 ~~an extension of time is granted by the director of accounts and reports.~~  
14 ~~Final payment to any accountant performing a municipal audit shall not be~~  
15 ~~made until a copy of such report has been so filed as shown by a statement~~  
16 ~~of the director of accounts and reports secretary. The municipality's~~  
17 ~~circular A-133 audit report, if required under the provisions of the federal~~  
18 ~~single audit act amendments of 1996, 31 U.S.C. §§ 7501-7507, along with~~  
19 ~~any other audit related documents deemed necessary by the secretary,~~  
20 ~~shall also be filed with the secretary.~~

21 (b) *On and after January 1, 2015, the audits and related documents*  
22 *required under subsection (a) shall be filed electronically with the*  
23 *secretary in a manner directed by the secretary.*

24 (c) *The audits required under subsection (a) are due within one year*  
25 *after the end of the audit period of the audit unless an extension of time is*  
26 *granted by the secretary. If federal law, state law or municipal contract*  
27 *provisions requires the audit reports and related documents to be filed in a*  
28 *period of less than one year, the municipality audit reports and related*  
29 *documents shall be filed in accordance with such laws or contract*  
30 *provisions.*

31 (d) *Final payment to any accountant performing any audit required*  
32 *under subsection (a) shall not be made until a copy of the audit reports*  
33 *and related documents have been so filed with the secretary, and is*  
34 *evidenced by a document from the secretary acknowledging receipt of the*  
35 *audit reports and related documents.*

36 (e) *Notwithstanding any provision of law to the contrary, upon the*

1 *filing of the audit reports and related documents as required under*  
2 *subsection (a), the municipality is not required to submit any audit reports*  
3 *or related documents to any other state agency, office or official.*

4 *(f) For the purposes of this section, "secretary" means the secretary*  
5 *of administration or the secretary's designee.*

6 Sec. 2. K.S.A. 75-1124 is hereby repealed.

7 Sec. 3. This act shall take effect and be in force from and after its  
8 publication in the statute book.