

SESSION OF 2013

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 2**

As Amended by House Committee on  
Appropriations

**Brief\***

SB 2 would amend the Legislative Post Audit Act to provide for a new type of information technology (IT) audit at the direction of the Legislative Post Audit Committee (LPAC). The audits outlined in the bill would include assessments of IT security practices; data mining of electronic records in pursuit of fraud, waste, abuse, or noncompliance with laws or contracts; continuous audits of ongoing IT projects; and any other IT issues as directed by the LPAC. The bill would direct the Post Auditor to submit audit reports to the Governor, chief information technology officers (CITOs) of each branch of state government, LPAC, and the Joint Committee on Information Technology (JCIT).

IT audit reports would be confidential until presented to the LPAC or other legislative committee authorized by LPAC. The Post Auditor would be directed to report findings outside of a regularly scheduled meeting of the LPAC, JCIT, or CITOs when the Post Auditor determines that a project being audited pursuant to the bill is at risk due to a failure to meet key milestones, a failure to receive sufficient deliverables following a contract payment, significant cost overruns, or evidence a project is not being efficiently and effectively implemented in accordance with the stated goals and purposes of the project.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

## **Background**

The bill was introduced by the Legislative Post Audit Committee. The Post Auditor testified in support of the bill before Senate Ways and Means. No others offered testimony.

At the House Appropriations Committee hearing, the Post Auditor testified in support of the bill and the Executive Branch CITO offered neutral testimony.

The House Committee amended the bill to require the Post Auditor to report findings outside of LPAC should he determine the need to do so. The previous version of the bill granted the authority but did not direct the Post Auditor to report the findings.

The Division of the Budget's fiscal note for the bill as introduced indicates that enactment of the bill would require two full-time auditors to perform eight to ten IT audits at a time. However, the agency would meet the demands of the bill within existing staffing levels and resources.