AN ACT concerning the legislative post audit act; providing for information technology audits; amending K.S.A. 46-1128 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

New Section 1. (a) The legislative division of post audit shall conduct information technology audits as directed by the legislative post audit committee. Audit work performed under this section may include:

(1) Assessment of security practices of information technology systems maintained or administered by an any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto; and

(2) Data mining of electronic records maintained by an any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto, in order to examine such records for indications of waste, fraud, abuse or noncompliance with laws or contract provisions;

(3) Continuous audits of ongoing information technology projects by an any state agency or any entity subject to audit under the provisions of K.S.A. 46-1114(c), and amendments thereto, including systems development and implementation; and

(4) Any other information technology issues as directed by the legislative post audit committee.

(b) Written reports on the results of such auditing shall be furnished to the governor, the entity which is being audited, the chief information technology officers of the executive, legislative and judicial branches, the legislative post audit committee, the joint committee on information technology and such other persons or agencies as may be required by law or by the specifications of the audit or as otherwise directed by the legislative post audit committee.

(c) The provisions of K.S.A. 46-1106(g), and amendments thereto, shall apply to any audit or audit work conducted pursuant to this section.

(d) This section shall be part of and supplemental to the legislative post audit act.
Sec. 2. K.S.A. 46-1128 is hereby amended to read as follows: 46-1128. (a) Except as provided by subsections (b) and (c) and (d) of this section and by subsections (d), (e) and (g) of K.S.A. 46-1106(d), (e) and (g), and amendments thereto, each audit report prepared by the division of post audit or by a firm under the legislative post audit act, and each finding, conclusion, opinion or recommendation contained in the audit report, shall be confidential and shall not be disclosed pursuant to the provisions of the open records act or under any other law until: (1) The time of the next scheduled meeting of the legislative post audit committee held after distribution of the report to members of such committee; or (2) the time of the next scheduled meeting of another legislative committee held after distribution of the report to the members of such committee as authorized by the legislative post audit committee.

(b) The legislative post audit committee may authorize a specific confidential distribution of any audit report, prior to any such presentation of the audit report, by motion adopted by the legislative post audit committee or by rule adopted by the committee, in accordance with such motion or rule. Each person who receives an audit report pursuant to any such motion or rule authorizing a specific confidential distribution of the audit report shall keep the audit report and each finding, conclusion, opinion or recommendation contained in the audit report confidential until the audit report is presented to the legislative post audit committee or another legislative committee at an open meeting of the committee.

(c) The post auditor, or the post auditor's designee may make a limited distribution of preliminary audit findings, conclusions or recommendations to any person affected by the audit as part of the process of conducting the audit. Such preliminary audit findings, conclusions, opinions or recommendations shall be confidential and shall not be subject to disclosure pursuant to the provisions of the open records act or any other law, except as provided in subsections (d), (e) and (g) of K.S.A. 46-1106(d), (e) and (g), and amendments thereto.

(d) The legislative post auditor may report in writing outside of a regularly scheduled meeting to the legislative post audit committee, the joint committee on information technology, and the chief information technology officers of the executive, legislative and judicial branches, when, in the opinion of the post auditor, it appears that an information technology project being audited under section 1, and amendments thereto, is at risk due to a failure to meet key milestones, or failure to receive sufficient deliverables after a contract payment, significant cost overruns, or when the post auditor finds the project is not being efficiently and effectively implemented in accordance with its original stated purpose and goals.

(e) As used in this section, "audit report" means the written report of
any financial-compliance audit, performance audit, or any other audit or
audit work conducted under the legislative post audit act by the division of
post audit or by a firm under the legislative post audit act; and any other
words and phrases used in this section shall have the meanings
respectively ascribed thereto by K.S.A. 46-1112, and amendments thereto.
(e) (f) This section shall be construed as part of and supplemental to
the legislative post audit act.
Sec. 3. K.S.A. 46-1128 is hereby repealed.
Sec. 4. This act shall take effect and be in force from and after its
publication in the statute book.