

SESSION OF 2021

SUPPLEMENTAL NOTE ON SENATE BILL NO. 16

As Recommended by Senate Committee on
Ways and Means

Brief*

SB 16 would amend statutes to remove requirements that the following reports and certifications be provided to the Legislative Division of Post Audit (LPA), the Post Auditor, or the Legislative Post Audit Committee:

- An audited statement of actual expenditures incurred by a Kansas nonprofit corporation providing legal services to indigent inmates of Kansas correctional institutions;
- A certified summary of the write-off of any accounts receivable or taxes receivable by the Director of Account and Reports;
- An annual audit of corporations who contract with the Board of Regents (Board) or any state educational institution and are substantially controlled by the Board or such institution; and
- An annual report by the Secretary of Revenue regarding tax abatements that reduce final tax liability by \$5,000 or more.

Additionally, the bill would make technical amendments to ensure consistency in statutory phrasing and remove an outdated retroactivity provision.

*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.

[*Note:* 2021 SB 16 contains provisions similar to those of 2020 SB 258, as recommended by the Senate Committee on Ways and Means.]

Senate Committee on Ways and Means

In the Senate Committee hearing, the Post Auditor provided **proponent** testimony, stating the Legislative Division of Post Audit no longer oversees the audit work associated with the reports due to enactment of 2018 SB 260 and receives no meaningful information from the reports. Written neutral testimony was submitted by the President and chief executive officer of the Board. No **opponent** testimony was presented.

The Senate Committee recommended the bill be placed on the Consent Calendar.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget, enactment of the bill would have no fiscal effect.

Legislative Post Audit; state agency reports