

## 2021 Kansas Statutes

**38-2103. Kansas children's cabinet, duties concerning children's initiatives fund; reviews, assessments and evaluations of uses of moneys; audits; children's initiatives accountability fund, interest.** (a) The Kansas children's cabinet established by K.S.A. 38-1901, and amendments thereto, shall advise the governor and the legislature regarding the uses of the moneys credited to the children's initiatives fund.

(b) The Kansas children's cabinet shall review, assess and evaluate all uses of the moneys in the children's initiatives fund. The Kansas children's cabinet shall study and shall initiate studies, assessments and evaluations, by contract or otherwise, through institutions of higher education and other appropriate research entities to identify best practices and to measure and otherwise determine the efficiency and efficacy of practices that are utilized in programs, projects, improvements, services and other purposes for which moneys are allocated or appropriated from the children's initiatives fund. The costs of such reviews, assessments and evaluations shall be paid from the children's initiatives accountability fund.

(c) There shall be conducted performance audits and other audit work by the legislative post auditor upon request by the Kansas children's cabinet and as directed by the legislative post audit committee in accordance with the provisions of the legislative post audit act. The purpose of such performance audits and other audit work shall be to provide interested parties with the program evaluation and research needed to make informed decisions for the uses of moneys credited to the children's initiatives fund. The auditor to conduct such performance audit or other audit work shall be specified in accordance with K.S.A. 46-1122, and amendments thereto, and if the legislative post audit committee specifies under such statute that a firm, as defined by K.S.A. 46-1112, and amendments thereto, is to perform all or part of the audit work of such audit, such firm shall be selected and shall perform such audit work as provided in K.S.A. 46-1123, and amendments thereto, and K.S.A. 46-1125 through 46-1127, and amendments thereto. The audit work required pursuant to this subsection shall be conducted in accordance with generally accepted governmental auditing standards. The post auditor shall compute the reasonably anticipated cost of the audit work performed by a firm for such performance audit or other audit work pursuant to this subsection, subject to review and approval by the contract audit committee established by K.S.A. 46-1120, and amendments thereto, and the Kansas children's cabinet shall pay such cost from the children's initiatives accountability fund. If all or part of the audit work for such performance audit or other audit work is performed by the division of post audit and the division of post audit incurs costs in addition to those attributable to the operations of the division of post audit in the performance of other duties and responsibilities, the post auditor shall charge the Kansas children's cabinet for such additional costs and the Kansas children's cabinet shall pay such charges from the children's initiatives accountability fund. The payment of any such costs and any such charges shall be a transaction between the division of post audit and the Kansas children's cabinet and such transaction shall be settled in accordance with the provisions of K.S.A. 75-5516, and amendments thereto. All moneys received by the division of post audit for such costs and charges shall be credited to the audit services fund.

(d) There is hereby established in the state treasury the children's initiatives accountability fund which shall be administered in accordance with this section and the provisions of appropriation acts. The governor shall recommend and the legislature shall provide for moneys to be credited annually to the children's initiatives accountability fund by transfers or other provisions of appropriation acts.

(e) All moneys credited to the children's initiatives accountability fund shall be used for the purposes of providing funding for assessment and evaluation of programs, projects, improvements, services and other purposes for which moneys are allocated or appropriated from the children's initiatives fund. All expenditures from the children's initiatives accountability fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved in the manner prescribed by law.

(f) On or before the 10th day of each month, the director of accounts and reports shall transfer from the state general fund to the Kansas endowment for youth fund interest earnings based on (1) the average daily balance of moneys in the children's initiatives accountability fund for the preceding month and (2) the net earnings rate of the pooled money investment portfolio for the preceding month.

**History:** L. 1999, ch. 172, § 3; July 1.