

## 2021 Kansas Statutes

**46-1116. Crime of failure to make records available for post audit defined and classified.** Failure to make records available for post audit is the intentional failure to make any books, accounts, contracts or records, files, documents and correspondence, confidential or otherwise, related to any of the foregoing available to the post auditor or to a firm performing any audit or audit work under the legislative post audit act or any officer or employee of the division of post audit or of such firm upon request of the post auditor or firm or any such officer or employee for the purpose of post audit as directed by the legislative post audit committee under authority of this act or as otherwise directed pursuant to law.

Failure to make records available for post audit is a class A misdemeanor.

**History:** L. 1974, ch. 215, § 5; L. 1984, ch. 191, § 6; L. 2018, ch. 89, § 26; July 1, 2019.