



# Legislative Post Audit Performance Audit Report Highlights

State of Kansas:  
Financial Audit of Fiscal Year 2008

## Report Highlights

February 2009

### Audit Concern

State law calls for an annual financial audit of the State. The results of the audit are presented in three parts--this report to the Legislative Post Audit Committee, the Annual Financial Report of the Division of Accounts and Reports, and a special report to federal granting agencies.

### Key Facts & Findings

- The auditors reported on several matters required by professional audit standards, such as the auditors' degree of responsibility, accounting policies, and discussions with management.

This audit was conducted by the joint venture of Allen Gibbs & Houlik and Berberich Trahan & Co., under contract with the Legislative Division of Post Audit.

**AUDIT QUESTIONS:** Financial audits done in accordance with government audit standards look at (1) whether the audited organization's financial statements are fairly presented in accordance with applicable accounting principles, (2) whether there are any significant problems with the organization's internal controls, and (3) whether the organization complied with applicable legal requirements.

### AUDIT ANSWER:

- The auditors didn't bring any problems to the Legislative Post Audit Committee's attention.
- The State's financial statements for fiscal year 2008, as shown in the Annual Financial Report, are fairly presented in accordance with generally accepted accounting principles.
- The auditors didn't report any deficiencies in internal control over financial reporting in the Annual Financial Report.
- The auditors didn't report any instances of noncompliance in the Annual Financial Report.
- A special report focusing on federal program matters will be issued later.

### The Auditors Recommended

- The audit made no recommendations.

**Agency Response:** This report did not include an agency response.

**DO YOU HAVE AN IDEA FOR  
IMPROVED GOVERNMENT EFFICIENCY OR COST SAVINGS?**

If you have an idea to share with us, send it to [ideas@lpa.ks.gov](mailto:ideas@lpa.ks.gov), or write to us at the address shown. We will pass along the best ones to the Legislative Post Audit Committee.

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