

## MINUTES

### Legislative Post Audit Committee March 13, 2007

The meeting was called to order by Chair Mast at 7:00 a.m. in Room 423-S of the Statehouse. Committee members present:

Representative Peggy Mast, Chair  
Representative Tom Burroughs  
Representative Virgil Peck, Jr.  
Representative John Grange

Senator Nick Jordan, Vice-Chair  
Senator Les Donovan  
Senator Derek Schmidt

#### Approval of Minutes

Senator Schmidt moved to approve the minutes of the February 28th, 2007, meeting. Senator Jordan seconded the motion; motion carried.

#### Performance Audit Topics

**Consideration of Audit Requests.** Leo Hafner, Deputy Post Auditor, took members through the list of legislators' audit requests and the list of staff suggestions for possible audit topics.

Representatives Kenny Wilk and Kay Wolf addressed the Committee in support of audit topic #12, *Kansas Housing Resource Corporation: Reviewing the Section 42 Housing Tax Credit Program*.

Senator Donovan moved to approve request #8, *Kansas Dental Practices Act: Determining the Impact of the 1998 Changes to the Act*. Senator Jordan seconded the motion; motion passed.

Senator Jordan moved to approve request #12, *Kansas Housing Resource Corporation: Reviewing the Section 42 Housing Tax Credit Program*. Senator Donovan seconded the motion; motion passed.

Representative Peck moved to approve request #1, *Community Colleges: Examining Whether There Are Ways Community Colleges Could Share Resources to Reduce Costs*. Representative Grange seconded the motion. The Committee expressed a desire to broaden Question 1 to include the whole system, and to include possible options for reducing mill levies; and to ensure that Question 2 includes options for sharing resources among community colleges. After discussion on the scope statement, the Committee voted to approve the motion as amended during the discussion.

Senator Donovan voiced his interest in staff suggestion #2, Vehicle Taxes, and #3, University Maintenance Costs. Committee members agreed and directed staff to develop scope statements for those topics for review in the future.

Barb Hinton, Post Auditor, informed members about two items:

**Contracting out the 200-hour audit related to the Capitol Renovation.** Ms. Hinton informed members that during preliminary planning, staff realized the legislative branch was significantly more involved in the early procurement and bidding processes than initially thought. Under generally accepted government auditing standards, the Division and Committee would have an independence impairment if conducting an audit of the legislative branch.

To address this independence issue, the Division is proposing contracting out this audit through an extension to the existing audit contract for the Statewide single audit. Ms. Hinton said that the audit firms would issue a separate report under their own cover, and that the firms tentatively have indicated they thought this limited-scope audit could be ready for Committee review in mid-May.

**Extending the time frame for the Children's Program audit.** Ms. Hinton told members that this audit initially was estimated as a 12-week audit, but staff now estimate it will take 4-6 weeks longer. It has taken longer than anticipated to determine which programs are focused primarily on children age 0-5, obtain information about those programs, and identify and evaluate local efforts to coordinate those programs. Ms. Hinton said that staff hope to have the report completed before the end of May.

### **Date of Next Meeting**

Members indicated they would be available for a meeting on Tuesday, April 24<sup>th</sup>. The Chair set the next meeting for that date, directing all members be canvassed for a quorum.

The meeting adjourned at 8:35 a.m

*(All handouts and other documents referred to in these minutes are on file with Legislative Post Audit.)*