

## MINUTES

### Legislative Post Audit Committee July 11, 2007

The meeting was called to order by Chair Mast at 10:02 a.m. in Room 519-S of the Statehouse. Committee members present:

Representative Peggy Mast, Chair  
Representative John Grange  
Representative Virgil Peck  
Representative Tom Sawyer

Senator Nick Jordan, Vice-Chair  
Senator Anthony Hensley  
Senator Derek Schmidt  
Senator Chris Steineger

#### Approval of Minutes

Senator Steineger moved approval of the May 9, 2007, minutes. Representative Peck seconded the motion; motion carried.

#### Completed Performance Audits

**Kansas Dental Practices Act: Determining the Impact of the 1998 Changes to the Act.** This audit was presented by Lisa Hoopes, Senior Auditor. Because dental scaling assistants are unlicensed, it's difficult to obtain reliable information on their current employment status. Available information shows that since 1998, 400 dental assistants have completed the training to become scaling assistants, and our survey indicates that at least 158 currently are working, although the majority spend less than half their time scaling and polishing teeth. There's no significant evidence to suggest that dental hygienist positions are being replaced by dental scaling assistants. Ms. Hoopes answered members' questions.

Betty Wright, Dental Board Executive Director, answered members' questions.

Representative Sawyer moved to accept the audit report. The motion was seconded by Senator Jordan. Motion carried. The report will be distributed to the Senate Public Health and Welfare and House Health and Human Services Committees, and the Joint Health Policy Oversight Committee.

**Children's Programs: Reviewing Whether They Are Coordinated To Avoid Duplication and Maximize the Use of Resources.** This audit was presented by Joe Lawhon, Principal Auditor. Out of about 220 children's programs in Kansas, 20 State-funded and three federally administered programs focus primarily on serving children age five and under. Those 23 programs reported serving more than 500,000 children and spending almost \$310 million in fiscal year 2006. At the State level, the risk of duplication comes from having multiple programs offering similar types of services. This risk appears highest in three categories—preschool

services for children, home-based education services to parents of young children, and child-care services to low-income clients. Having multiple agencies involved in administering programs can create administrative duplication. The auditors identified six education-related programs administered by agencies other than the Department of Education and three social services/child safety programs administered by agencies other than SRS. At the local level, where most services actually are provided, the same types of administrative duplication can exist when multiple local agencies administer programs.

Efforts to coordinate children's programs at both the State and local levels primarily consist of coordinating groups and interagency agreements. A primary example is the Kansas Early Childhood Comprehensive Systems Plan Stakeholders Group, which has worked to develop Statewide strategies for serving young children. Legislation passed in 2007 would bring early childhood education services under a single office in the future, which could have a number of benefits, but issues involving funding and the definition of "education" will be need to resolved. At the local level, issues such as community size and competition for funding can affect the extent of coordination that occurs. Finally, consolidating Kansas' programs won't increase federal funding coming into the State because most federal funding is either fixed or based on formulas.

Jim Redmond, Executive Director of the Children's Cabinet, and Melissa Ness, Chair, each made brief comments and answered members' questions. Department of Education officials also were present to respond to questions, as were Linda Kinney, KDHE Director, Bureau of Family Health; Candace Shively, SRS Deputy Secretary, Integrated Service Delivery Division; and Mary Hoover, SRS Chief Audit Executive.

The audit will be distributed to the House and Senate Education Committees, the House Education Budget Committee and the Senate Ways and Means Subcommittee on the Department of Education, the 2010 Commission, the Legislative Educational Planning Committee, and the House Health and Human Services and Senate Public Health and Welfare Committees.

## **School Audit Topics**

**School district performance audit topics approved by the 2010 Commission.** Committee Rule 1-6 directs staff to report to the Committee on the topics the 2010 Commission approves for the school audit team to perform. Scott Frank, Audit Manager, reviewed with members the three new audits the Commission approved at its June 1<sup>st</sup> meeting:

- *Determining the Reasons for Variations in Virtual School Costs*
- *Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs*
- *Reviewing Issues Related to Special Education Funding*

## **Legislative Post Audit Committee Operations**

**Approval of changes to Committee rules:** Jim Wilson, First Assistant Revisor of Statutes, reviewed with members draft changes to the rules based on Committee decisions at the last meeting. Representative Sawyer moved, seconded by Senator Schmidt, to approve the new language. Motion carried.

**Designation of a budget subcommittee to review the Division's FY 2009 budget request.** Barb Hinton, Legislative Post Auditor, told members that, under the Legislative Post Audit Act, the Division is required to submit its budget request to the Committee for review and approval. Once the Committee approves the Division's request, it is forwarded to the Legislative Coordinating Council for its review and approval. She said that the Chair usually names a three-person Subcommittee to consider the Division's budget request and make a recommendation to the full Committee. The Chair appointed herself, Representative Sawyer, and Senator Jordan to the Subcommittee.

## **Legislative Post Audit Operations**

**Annual report on limited-scope audits** Committee Rule 1-3c requires the Division to prepare this report. Barb Hinton reviewed with the Committee how many limited-scope audits have been approved over the years, and how much of the Division's available audit time those audits take up.

**Out-of-State travel requests, 1<sup>st</sup> half FY 2008.** Barb Hinton reviewed with the Committee three out-of-State travel requests for the first half of the fiscal year:

- **National State Auditors Association Information Technology Conference.** September 25-28, 2007. Richmond, VA. Attendee: Levi Bowles
- **National Intergovernmental Audit Forum Fall Conference.** November 28, 2007 & **National State Auditors Association Fall Conference.** November 29-30, 2007. Attendee: Barb Hinton
- **NASACT Executive Committee meetings.** Attendee: Barb Hinton. Ms. Hinton asked the Committee to pre-approve her travel related to the NASACT Executive Committee.

Representative Sawyer moved to approve the travel requests. Senator Jordan seconded the motion. Motion carried.

**Survey of legislators.** Ms. Hinton told the Committee that the Division generally surveys legislators in off-election years asking them how satisfied they are with the work of the Division and the Committee, and soliciting audit topic ideas. She said that staff would send the survey to all legislators in the next few days.

**Status of follow-up items.** Rick Riggs, Administrative Auditor, brought the Committee up-to-date on the status of follow-up items related to previous audit reports or recommendations. Cindy Lash, Audit Manager, took the Committee through a response letter from the Department on Aging related to a 2005 audit of the frail-elderly waiver. The Chair indicated dissatisfaction with the content of the Department's response. Representative Peck moved to have staff send the Department a letter asking for better, more specific information. Representative Grange seconded the motion; motion carried.

**Budget update.** Ms. Hinton presented a summary of the Division's budget status through May 2007.

**Audits in process.** Ms. Hinton briefly discussed the schedule showing the status of the performance audits under way.

**Status of audits requested and approved.** Ms. Hinton briefly discussed the table showing the sources of the audits that have been requested and approved.

### **Old/New Business**

The Chair presented Ms. Hinton with a pin commemorating 30 years of service to the Legislature.

Ms. Hinton informed the Committee that the Division won an Excellence in Accountability award from the National State Auditors Association for the 2006 school cost study analysis.

### **Date of Next Meeting**

The Chair set the next meeting for August 24<sup>th</sup> at 10:00 a.m.

The meeting adjourned at 11:43 a.m..

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

