



# National State Auditors Association

October 26, 2007

Barbara J. Hinton, Legislative Post Auditor  
Kansas Legislative Division of Post Audit  
800 SW Jackson Street, Suite 1200  
Topeka, Kansas 66612

Dear Ms. Hinton:

We have reviewed the system of quality control of the Kansas Legislative Division of Post Audit (the Division) in effect for the period July 1, 2006 to June 30, 2007. A system of quality control encompasses the Division's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the Division. Our responsibility is to express an opinion on the design of the system, and the Division's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the Division's system of quality control for engagements conducted in accordance with government auditing standards. In addition, we tested compliance with the Division's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the Division's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the Division's engagements conducted in accordance with government auditing standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

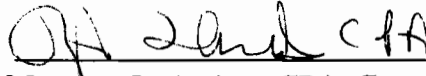
Our review was based on selective tests; therefore it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Kansas Legislative Division of Post Audit in effect for the period July 1, 2006 to June 30, 2007 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.



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Edward L. Shulder, CPA, Team Leader  
National State Auditors Association  
External Peer Review Team



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Margaret L. Andros, CPA, Concurring Reviewer  
National State Auditors Association  
External Peer Review Team