

# STATE OF KANSAS



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GOVERNOR JEFF COLYER, M.D.  
LARRY L. CAMPBELL, CHIEF BUDGET OFFICER

March 5, 2018

The Honorable Troy Waymaster, Chairperson  
House Committee on Appropriations  
Statehouse, Room 111-N  
Topeka, Kansas 66612

Dear Representative Waymaster:

**SUBJECT:** Fiscal Note for HB 2747 by House Committee on Appropriations

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2747 is respectfully submitted to your committee.

HB 2747 would enact the State Post Audit Act. The bill would abolish the Legislative Division of Post Audit and create the Post Audit Division within the Office of the State Treasurer. The bill would transfer all powers, duties, and operations from the Legislative Branch to the Executive Branch. In addition, the bill would abolish the Legislative Post Audit Committee of the Legislature and the Audit Service Fund and would create the State Audit Committee with a corresponding State Audit Services Fund in the Office of the State Treasurer.

According to the Office of the State Treasurer, the agency would perform all audits required by HB 2747 within the appropriation currently authorized for the Legislative Division of Post Audit. The agency would assume that appropriations would be lapsed in the Legislative Division of Post Audit, with new corresponding appropriations in the Office of the State Treasurer. In *The FY 2019 Governor's Budget Report*, expenditures totaling \$2,542,355 in FY 2019 were recommended for the Division of Post Audit, all from the State General Fund, along with 25.00 FTE positions.

Legislative Administrative Services indicates that \$16,500 is budgeted in FY 2019, all from the State General Fund, for contractual services for the cost of 25 parking spaces in the building where the Division of Post Audit leases office space. If the bill is enacted, the agency indicates these expenditures would be made by the Office of the State Treasurer, with corresponding funding lapsed in the Legislature's budget with new appropriations for the Office of the State Treasurer.

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Also, any expenditures that have been budgeted for the Legislative Post Audit Committee would be made by the State Audit Committee. Any fiscal effect associated with HB 2747 is not reflected in *The FY 2019 Governor's Budget Report*.

Sincerely,

A handwritten signature in cursive script, appearing to read "L. Campbell".

Larry L. Campbell  
Chief Budget Officer

cc: Rick Riggs, Post Audit  
Peter Northcott, Office of the Treasurer  
Colleen Becker, Department of Administration  
Stephen Durrell, Lottery  
Karen Clowers, Legislative Services