

**SENATE BILL No. 255**

By Legislative Post Audit Committee

11-16

1 AN ACT concerning emergency telephone services; relating to the Kansas  
2 911 act; audits by the division of legislative post audit; amending  
3 K.S.A. 2017 Supp. 12-5377 and repealing the existing section.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2017 Supp. 12-5377 is hereby amended to read as  
7 follows: 12-5377. (a) The receipts and disbursements of the LCPA shall be  
8 audited yearly by a licensed municipal accountant or certified public  
9 accountant.

10 (b) The LCPA may require an audit of any provider's books and  
11 records concerning the collection and remittance of fees pursuant to this  
12 act. The cost of any such audit shall be paid from the 911 state grant fund.

13 (c) On or before December 31, ~~2013~~ 2018, and at least once every  
14 ~~three~~ five years thereafter, the division of post audit shall conduct an audit  
15 of the 911 system to determine: (1) Whether the moneys received by  
16 PSAPs pursuant to this act are being used appropriately; (2) whether the  
17 amount of moneys collected pursuant to this act is adequate; and (3) the  
18 status of 911 service implementation. The auditor to conduct such audit  
19 shall be specified in accordance with K.S.A. 46-1122, and amendments  
20 thereto. The post auditor shall compute the reasonably anticipated cost of  
21 providing audits pursuant to this subsection, subject to review and  
22 approval by the contract audit committee established by K.S.A. 46-1120,  
23 and amendments thereto. Upon such approval, the 911 state grant fund  
24 shall reimburse the division of post audit for the amount approved by the  
25 contract audit committee. The audit report shall be submitted to the 911  
26 coordinating council, the LCPA, the house committee on utilities and  
27 telecommunications and the senate committee on utilities.

28 (d) The legislature shall review this act at the regular 2014 legislative  
29 session and at the regular legislative session every five years thereafter.

30 ~~(e) This section shall take effect on and after January 1, 2012.~~

31 Sec. 2. K.S.A. 2017 Supp. 12-5377 is hereby repealed.

32 Sec. 3. This act shall take effect and be in force from and after its  
33 publication in the statute book.