



# MEMORANDUM

**Legislative Post Audit**  
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To: Joint Committee on Pensions, Investments and Benefits  
From: Justin Stowe, Legislative Post Auditor  
Date: November 4, 2019  
Subject: **Triennial KPERS Performance Audit Requirement**

## **Audit Requirement**

State law (K.S.A. 46-1136) requires a performance audit of the Kansas Public Employees Retirements System (KPERS) at least once every three years. The law also requires the Legislative Post Audit Committee to consider recommendations or audit requests from members of this committee.

## **Past Performance Audits**

In 2015, we audited KPERS to determine whether it had sufficient controls to detect and prevent fraud and abuse. We found that KPERS had many, but not all, relevant controls. The largest issue we identified is that KPERS had suspended its field audits for almost two years because of turnover. We recommended that KPERS resume their field audits, should establish data sharing agreements, and should check service records during their field audits.

In 2018, we followed-up on our 2015 audit recommendations. We found that KPERS had fully implemented all three of our recommendations.

## **Future Performance Audit**

In April 2020, we will ask the Legislative Post Audit Committee to approve an audit of KPERS to meet our statutory charge.

We also will tell the committee about any recommendations this committee includes in its formal report. I also welcome any input individual members might have. Please feel free to reach out to me if you have thoughts on potential audit topics.