

**Legislative Post Audit Committee**  
**Consent Calendar Memo**  
March 10, 2021

**Consent Calendar Items for Today's Meeting**

<b>Committee Action</b>	Unless there is objection from the committee, the following items will be considered approved by the Post Audit Committee without objection and will be recorded in the meeting minutes.  If a member of the committee objects to a committee consent calendar item, it will be voted on separately.
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- a) **Acceptance of Performance Audits (Rule 2-2(a))** – approval of the consent calendar regarding performance audits constitutes the completion of audit procedures for that topic. Performance audit presented today:
- *Evaluating County Government Procurement and Contracting Practices*
- b) **Approval of Limited-Scope Audit** - Any member who has an objection to a limited-scope audit approved by the chairperson shall state such objection in the form of a motion to remove the limited-scope audit from the list of approved audits and to treat it as a regular performance audit. The chair has preliminarily approved the following two limited-scope audit requests, which are included as **Attachment A**:
- *Financial Position of the Butler Community College Council Grove Site (Requested by Representative Kristey Williams)*

## Attachment A

### LIMITED-SCOPE AUDIT PROPOSAL

#### Financial Position of the Butler Community College Council Grove Site

##### SOURCE

This audit proposal was requested by Representative Kristey Williams.

##### BACKGROUND

State law has allowed local elections to establish community colleges and special taxing districts to support them since 1917. Today, community colleges are funded through a combination of local mill levies, state aid, and student tuition. The community colleges are governed by locally elected boards. The Kansas Board of Regents serves as the statewide coordinating board for the community colleges. Kansas currently has 19 community colleges.

Butler Community College is the second largest community college in the state. It offers more than 80 degree programs and 30 professional certification programs. Butler maintains sites in El Dorado, Andover, Rose Hill, McConnell Air Force Base, Marion, Council Grove.

Legislators have expressed concerns regarding the financial position of sites located outside of Butler county. Specifically, legislators want to know if the Council Grove site is financially self-sufficient (i.e. revenues are greater than expenditures), and if not, to what extent.

##### AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

*The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.*

**Objective 1: Are the revenues for the Butler Community College Council Grove site sufficient to cover the site's expenditures?** Our tentative methodology would include the following:

- Work with Butler County Community College (BCCC) and Kansas Board of Regents staff to understand the colleges revenues, expenditures, enrollments, facilities, state aid, tax base, etc.
- For the Council Grove site, have BCCC staff put together a site analysis using their standard template for a recent academic year and relevant supporting documentation. This document should reflect revenues and expenditures

directly attributable to the Council Grove site.

- Conduct data-reliability on the results of BCCC's site analysis by checking the supporting documentation against other sources of information (e.g. lease agreements, enrollment data, state aid allocations, credit hours, etc.)
- Determine whether the Council Grove site is financially self-sufficient, and if not to what extent.

### **ESTIMATED RESOURCES**

We estimate this audit would require **100 staff hours** to complete. (from the time the audit starts to our best estimate of when it would be ready for the committee).