

## 2021 Kansas Statutes

**75-37,160. Same; notice to secretary of awards of federal financial assistance to state agencies; computation and reimbursement of federal audit service and other audit service costs; disposition of moneys received; expenditures from department of administration audit services fund.** (a) Each state agency awarded a federal grant or other federal financial assistance that is subject to an audit pursuant to K.S.A. 75-37,153, and amendments thereto, as a condition of such grant or assistance shall notify the secretary of administration immediately of the award of such grant or assistance. Based on the amount and nature of federal moneys received by the state agency, the secretary shall compute annually the amount of federal moneys reasonably anticipated to be required to provide audit coverage in accordance with federal requirements. The amounts determined for such audits shall be reviewed and approved by the department of administration audit contract committee. Upon such approval, the state agency, in accordance with K.S.A. 75-37,159, and amendments thereto, shall reimburse the secretary of administration for the amount approved by the contract audit committee.

(b) The secretary of administration shall compute the amount of money reasonably anticipated to be required to provide a financial-compliance audit as required pursuant to K.S.A. 75-37,153, and amendments thereto. The amounts determined for such audits shall be reviewed and approved by the department of administration contract audit committee.

(c) The secretary of administration shall remit all money received under this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the audit services fund.

(d) In addition to expenditures that may be made from the department of administration audit services fund under K.S.A. 75-37,159, and amendments thereto, expenditures shall be made from such fund, and from other available appropriations, to pay for the cost of financial-compliance audits performed to comply with federal government audit requirements.

**History:** L. 2018, ch. 89, § 19; May 24.