

LEGISLATIVE DIVISION OF POST AUDIT

Expenditure	Actual FY 2015	Agency Est. FY 2016	Gov. Rec. FY 2016	Agency Est. FY 2017	Gov. Rec. FY 2017
Operating Expenditures:					
State General Fund	\$ 2,270,345	\$ 2,469,932	\$ 2,469,932	\$ 2,411,478	\$ 2,411,478
Other Funds	0	0	0	0	0
TOTAL	\$ 2,270,345	\$ 2,469,932	\$ 2,469,932	\$ 2,411,478	\$ 2,411,478
Capital Improvements:					
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL	\$ 2,270,345	\$ 2,469,932	\$ 2,469,932	\$ 2,411,478	\$ 2,411,478

Percentage Change:

Operating Expenditures					
State General Fund	13.6 %	8.8 %	8.8 %	(2.4) %	(2.4) %
All Funds	13.6	8.8	8.8	(2.4)	(2.4)
FTE Positions	25.0	25.0	25.0	25.0	25.0
Non-FTE Perm.Uncl.Pos.	0.0	0.0	0.0	0.0	0.0
TOTAL	25.0	25.0	25.0	25.0	25.0

AGENCY OVERVIEW

The Legislative Division of Post Audit is the audit arm of the Kansas Legislature. The Division is responsible for the financial-compliance and performance audits of state agencies and programs. The Division's audit work is conducted in accordance with generally accepted governmental auditing standards as set forth by the U.S. General Accounting Office. The agency operates under the supervision of the ten member Legislative Post Audit Committee.

MAJOR ISSUES FROM PRIOR YEARS

In previous years, concerns have been raised in both the House Budget Committee and Senate Subcommittee that Legislative agencies be fully staffed. Legislative Division of Post Audit has fully funded its existing positions in this budget request, and has budgeted funding for some contract audit work if an outside audit is directed by the Legislature.

In **2003**, the Governor implemented a new placeholder budget process for all Legislative and Judicial branch agencies. The FY 2004 budget recommended by the Governor was the exact amount approved for FY 2003 by the 2002 Legislature. This process left all the budget decisions to be made by the Legislature during the session.

In **2004**, the Governor modified the placeholder budget process that was used in 2003. Both the Legislative Branch and the Judicial Branch budgets were recommended by the Governor as the agency requested, without proposed changes. While required under 2003 SB 21 (law) to submit the judicial budget without change, it was a policy decision to use the same process for the Legislative Branch.

In the **2005 Session**, the Legislature passed 2005 HB 2247, the school finance bill, that created a new role for the Legislative Division of Post Audit with regard to oversight of school district costs and expenditures. The bill requires the Division to make a professional cost study analysis to determine the costs of delivering the kindergarten and grades one through 12 curriculum, related services, and other programs that are mandated by state statute in accredited schools. This bill also established the “School District Audit Team” within the Legislative Division of Post Audit to accomplish the new role and provided an additional five positions.

In the **2010 Session**, the Legislature reduced the agency by 5.0 FTE positions and associated funding to eliminate the “School District Audit Team.”

BUDGET SUMMARY AND KEY POINTS

FY 2016 – Current Year. The **agency** requests a revised estimate of \$2,469,932, all from the State General Fund. This is \$1,501 below the amount approved by the 2015 Legislature for FY 2016, after all adjustments, and will be deleted and returned to the State General Fund. The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

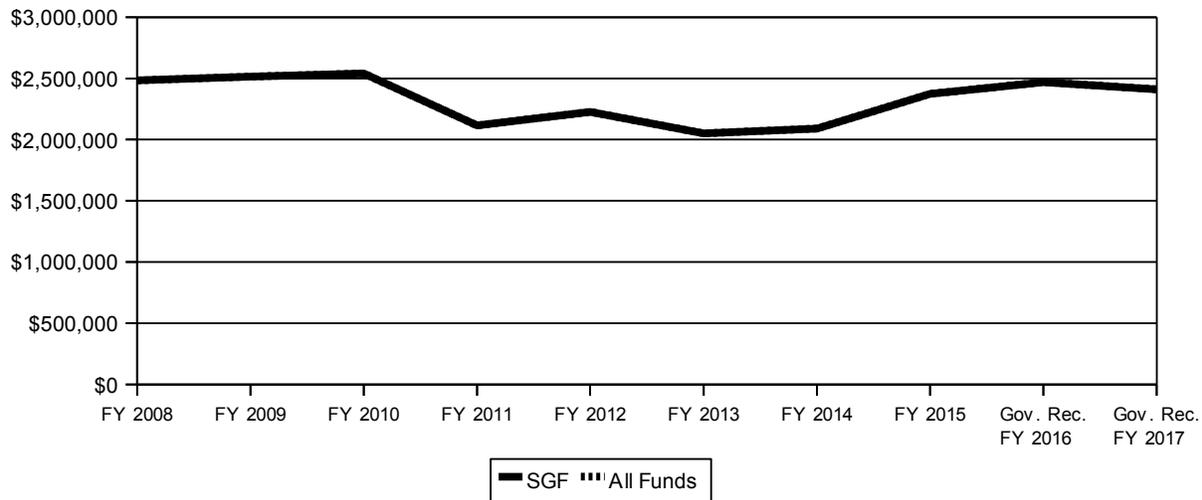
The **Governor** concurs with the agency’s revised request.

FY 2017 – Budget Year. The **agency** requests a revised estimate of \$2,411,478, all from the State General Fund. This is an increase of \$61,570 above the amount approved by the 2015 Legislature for FY 2017. The request includes a supplemental request for \$61,570 to eliminate the agency’s salary and wages shrinkage rate. The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

The **Governor** concurs with the agency’s revised request.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2008 – FY 2017



OPERATING EXPENDITURES FY 2008 – FY 2017

Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2008	\$ 2,483,204	2.6 %	\$ 2,483,204	2.6 %	26.0
2009	2,515,409	1.3	2,515,409	1.3	27.0
2010	2,540,447	1.0	2,540,447	1.0	27.0
2011	2,116,188	(16.7)	2,116,188	(16.7)	22.0
2012	2,226,706	5.2	2,226,706	5.2	0.0
2013	2,051,057	(7.9)	2,051,057	(7.9)	0.0
2014	2,090,280	1.9	2,090,280	1.9	0.0
2015	2,373,764	13.6	2,373,764	13.6	0.0
2016 Gov. Rec.	2,469,932	4.1	2,469,932	4.1	25.0
2017 Gov. Rec.	2,411,478	(2.4)	2,411,478	(2.4)	25.0
Ten-Year Change Dollars/Percent	\$ (71,726)	(2.9)%	\$ (71,726)	(2.9)%	(1.0)

Summary of Operating Budget FY 2015 - FY 2017

Legislative Division of Post Audit

	Actual 2015	Agency Estimate				Governor's Recommendation			
		Estimate FY 2016	Estimate FY 2017	Dollar Change from FY 16	Percent Change from FY 16	Rec. FY 2016	Rec. FY 2017	Dollar Change from FY 16	Percent Change from FY 16
By Program:									
Administration	\$ 2,270,345	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%
By Major Object of Expenditure:									
Salaries and Wages	\$ 2,063,137	\$ 2,185,432	\$ 2,231,978	\$ 46,546	2.1 %	\$ 2,185,432	\$ 2,231,978	\$ 46,546	2.1 %
Contractual Services	184,405	277,000	172,000	(105,000)	(37.9)	277,000	172,000	(105,000)	(37.9)
Commodities	13,102	5,000	5,000	0	0.0	5,000	5,000	0	0.0
Capital Outlay	9,701	2,500	2,500	0	0.0	2,500	2,500	0	0.0
Subtotal - Operations	\$ 2,270,345	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4) %	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%
Aid to Local Units	0	0	0	0	--	0	0	0	--
Other Assistance	0	0	0	0	--	0	0	0	--
TOTAL	\$ 2,270,345	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4) %	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%
Financing:									
State General Fund	\$ 2,270,345	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4) %	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%
All Other Funds	0	0	0	0	--	0	0	0	--
TOTAL	\$ 2,270,345	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4) %	\$ 2,469,932	\$ 2,411,478	\$ (58,454)	(2.4)%

BUDGET OVERVIEW

A. FY 2016 – Current Year

Adjustments to Approved State General Fund Budget

The 2015 Legislature approved a State General Fund budget of \$2,352,344 for the Legislative Division of Post Audit in FY 2016. An adjustment has subsequently been made to that amount. The adjustment changes the current year approved amount without any legislative action required. For this agency, the following adjustment has been made:

- An increase of \$119,089, based on the reappropriation of FY 2015 funding which was not spent in FY 2015 and has shifted to FY 2016.

This adjustment changes the FY 2016 approved State General Fund to \$2,471,433. That amount is reflected in the table below as the currently approved FY 2016 State General Fund amount.

CHANGE FROM APPROVED BUDGET					
	Approved 2015 Legislature	Agency Estimate FY 2016	Agency Change from Approved	Governor Rec. FY 2016	Governor Change from Approved
State General Fund	\$ 2,471,433	\$ 2,469,932	\$ (1,501)	\$ 2,469,932	\$ (1,501)
All Other Funds	0	0	0	0	0
TOTAL	\$ 2,471,433	\$ 2,469,932	\$ (1,501)	\$ 2,469,932	\$ (1,501)
FTE Positions	25.0	25.0	0.0	25.0	0.0

The **agency** requests a revised estimate of \$2,469,932, all from the State General Fund. This is \$1,501 below the amount approved by the 2015 Legislature for FY 2016, after all adjustments, and will be deleted and returned to the State General Fund. The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

The **Governor** concurs with the agency's revised request.

B. FY 2017 – Budget Year

Adjustments to Approved State General Fund Budget

The 2015 Legislature approved a State General Fund budget of \$2,349,908 for the Legislative Division of Post Audit in FY 2017.

CHANGE FROM APPROVED BUDGET					
	Approved 2015 Legislature	Agency Estimate FY 2017	Agency Change from Approved	Governor Rec. FY 2017	Governor Change from Approved
State General Fund	\$ 2,349,908	\$ 2,411,478	\$ 61,570	\$ 2,411,478	\$ 61,570
All Other Funds	0	0	0	0	0
TOTAL	\$ 2,349,908	\$ 2,411,478	\$ 61,570	\$ 2,411,478	\$ 61,570
FTE Positions	25.0	25.0	0.0	25.0	0.0

FY 2017 OPERATING BUDGET SUMMARY				
	Agency Request	Governor's Recommendation	Difference	
Total Request/Recommendation	\$ 2,411,478	\$ 2,411,478	\$ 0	
FTE Positions	25.0	25.0	0.0	
Change from FY 2016:				
<i>Dollar Change:</i>				
State General Fund	\$ (58,454)	\$ (58,454)		
All Other Funds	0	0		
TOTAL	\$ (58,454)	\$ (58,454)		
<i>Percent Change:</i>				
State General Fund	(2.4) %	(2.4) %		
All Other Funds	--	--		
TOTAL	(2.4) %	(2.4) %		
Change in FTE Positions	0.0	0.0		

The **agency** requests a revised estimate of \$2,411,478, all from the State General Fund. This is an increase of \$61,570 above the amount approved by the 2015 Legislature for FY 2017. The request includes a supplemental request for \$61,570 to eliminate the agency's salary and wages shrinkage rate. The agency requests a revised estimate of 25.0 FTE positions which is the same as the approved number.

The **Governor** concurs with the agency's revised request.

Supplementals Detail

FY 2017 SUPPLEMENTALS						
Enhancements	Agency Estimate			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
TOTAL	\$ 61,570	\$ 61,570	0.0	\$ 61,570	\$ 61,570	0.0

The **agency** requests \$61,570, all from the State General Fund, to eliminate salaries and wages shrinkage in order to fully fund all agency positions.

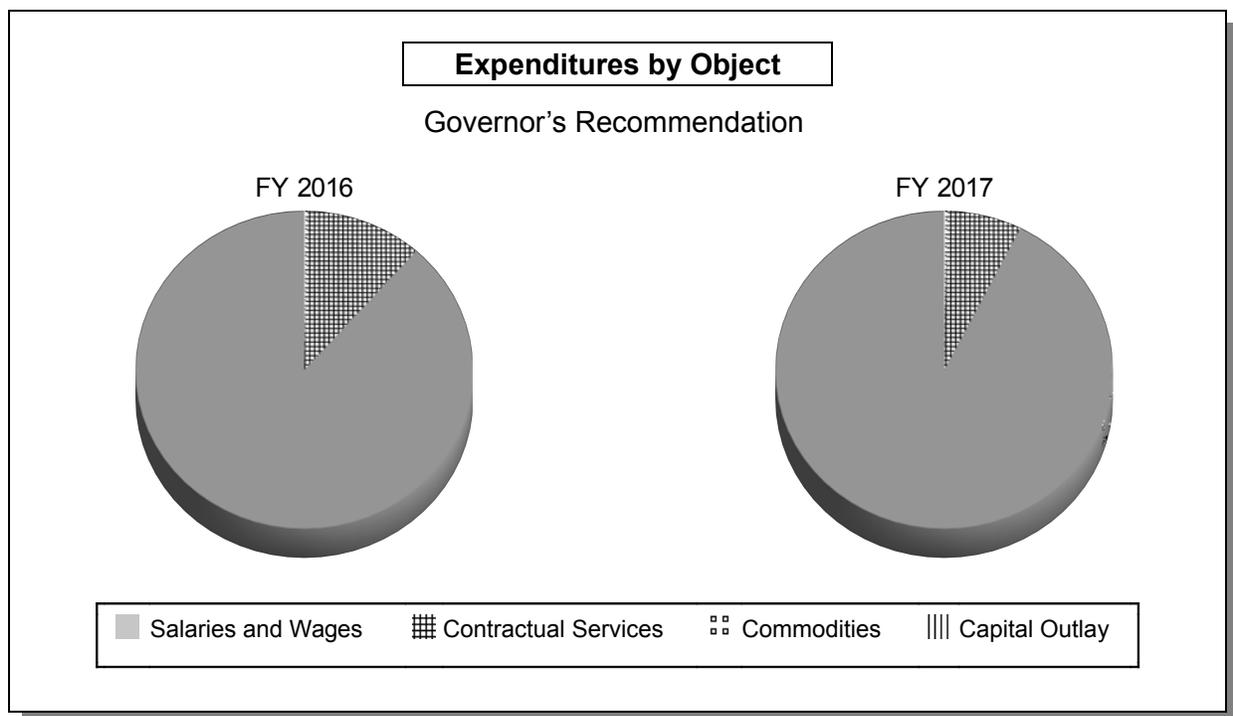
The **Governor** concurs with the agency's request.

Funding Sources

Funding Source	Agency Est. Percent of Total FY 2017	Gov. Rec. Percent of Total FY 2017
State General Fund	100.0 %	100.0 %

Note: Percentages may not add due to rounding.

PROGRAM DETAIL



Object of Expenditure	Gov. Rec. All Funds FY 2016	Percent of Total	Gov. Rec. All Funds FY 2017	Percent of Total
Salaries and Wages	\$ 2,185,432	88.5 %	\$ 2,231,978	92.6 %
Contractual Services	277,000	11.2	172,000	7.1
Commodities	5,000	0.2	5,000	0.2
Capital Outlay	2,500	0.1	2,500	0.1
TOTAL	\$ 2,469,932	100.0 %	\$ 2,411,478	100.0 %

FTE POSITIONS BY PROGRAM FY 2015 – FY 2017

Program	Actual FY 2015	Agency Est. FY 2016	Gov. Rec. FY 2016	Agency Est. FY 2017	Gov. Rec. FY 2017
TOTAL	25.0	25.0	25.0	25.0	25.0