<table>
<thead>
<tr>
<th>Number</th>
<th>Article Title</th>
<th>Rule and Regulation Title</th>
<th>Type (new, amended)</th>
<th>Effective Date</th>
<th>Authorizing KSA(s)</th>
<th>Implementing KSA(s)</th>
<th>NECESSITY</th>
<th>POTENTIAL FOR REVOCATION</th>
<th>TIES TO FEDERAL PROGRAMS</th>
<th>ADDITIONAL INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-3-4</td>
<td>Article 3.- Accounting and Fiscal Procedure for Municipalities</td>
<td>Audit reports</td>
<td>Effective</td>
<td>May 1, 1978</td>
<td>75-1121, 75-1124</td>
<td>[not listed]</td>
<td>Yes/no</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
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<td>Briefly describe how revocation would affect Kansas, if the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which changes?</td>
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<td>2-3-5</td>
<td>Article 3.- Accounting and Fiscal Procedure for Municipalities</td>
<td>Compliance reports</td>
<td>Effective</td>
<td>May 1, 1978</td>
<td>75-1121</td>
<td>[not listed]</td>
<td>No</td>
<td>No</td>
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**ADDITIONAL INFORMATION**

- Could allow political subdivisions to adjust the audit scope, which could impact public transparency.
- No known impact - regulation is obsolete and not being followed.

**IDENTIFYING THE RULE AND REGULATION**

**NECESSITY**

- Is the rule and regulation necessary for the implementation and administration of state law?
- Does the rule and regulation serve an identifiable public purpose in support of state law?

**POTENTIAL FOR REVOCATION**

- Is the rule and regulation being revoked?
- Briefly describe how revocation would affect Kansas, if the rule and regulation is not in active use and revocation would require a change to the authorizing or implementing statute, which changes?

**TIES TO FEDERAL PROGRAMS**

- Is the rule and regulation federally required for state participation in a federal program or authority?
- Is the rule and regulation necessary for federal delegation of enforcement authority to the State?
- Could federal money be in jeopardy if the rule and regulation were repealed?

**ADDITIONAL INFORMATION**

- The audit thresholds are established by KSA 75-1120a, but a municipality could conceivably attempt to adjust the audit scope. Since state statute does not prohibit such an action, KAR 2-3-4 is necessary.