



KANSAS LEGISLATIVE DIVISION *of* POST AUDIT

Excellence in Evaluation Award Submission (2026)

Introduction

The Kansas Legislative Division of Post Audit (LPA) is the non-partisan audit arm of the Kansas Legislature that informs policymakers through accurate and unbiased audits. Our 26 staff produce performance and IT security audits that comply with governmental auditing standards. We report audit findings to our Legislative Post Audit Committee, a bipartisan committee of 10 legislators who select audit topics based on a wide variety of proposals submitted across the 165-member Kansas Legislature.

I. Body of Work:

A Small but Mighty Team

A hallmark of LPA is the sheer volume of high-quality products we produce with a modest staff of 26. 18 staff members produce all performance audits, and 4 staff produce all IT security audits. The Legislative Post Auditor, with over 30 years of experience at LPA, leads our division. Despite our small staff, during the review period we produced:

- 43 Full Performance Audits
- 21 Limited-Scope Performance Audits
- 21 IT Security Audits
- 14 IT Project Monitoring Reports

This output is made possible by our highly credentialed staff. 16 staff hold advanced degrees, and several staff maintain professional certifications such as Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Information Systems Manager (CISM), Certified Fraud Examiner (CFE), Certified in Risk and Information Systems Control (CRISC), and Project Management Professional (PMP).

(See Appendix A for an organizational chart and Appendix B for a list of audit reports)

Innovative Methodologies and Products

We implement cutting-edge methodologies that allow our staff to push the boundaries of traditional auditing. In fact, our office has won the coveted Excellence in Research Methods award 3 times in recent years (2019, 2022, and 2024). Below are several examples of work we did during the award period that demonstrate both innovative methods and the wide variety of products we produce.

- K-12 Education Modeling Performance Audit: In an October 2023 audit evaluating the cost needed to ensure all students met state standards, we used multiple logistic regressions to model the relationship between student assessment scores and district expenditures. This model used numerous input variables to predict binary outcome variables allowing us to see how incremental versus targeted spending increases impacted the likelihood of student success. This was the first time the Kansas Legislature had seen this type of analysis. Our results informed the Legislature of two important things. First, spending more money in specific categories produces better outcomes than across-the-board increases. Second, increased spending alone is unlikely to close the state's achievement gap.
- Sales Tax and Revenue Bonds (STAR Bonds) Performance Audit: In this October 2024 audit, we evaluated whether one of the state's biggest economic development tools, STAR Bonds, led to growth in the types of industries that affect whether college graduates stay in Kansas after graduation. According to the state agency that administers the program, improving "quality of life" is

one of the main goals of the STAR Bonds program. We surveyed more than 4,000 students and alumni from Kansas universities about the factors that affect where they choose to live and the types of amenities that affect their quality of life such as grocery stores, recreational centers, and shopping centers. We then used mapping software and employment data to determine the employment densities within those industries for six STAR Bonds districts and the surrounding 2-mile areas. We also did this analysis for the state. The results showed that most STAR Bonds districts grew in industries that college educated Kansans said were important to their quality of life. However, there was little growth in the industries they said were the most important amenities. Further, survey respondents said other factors such as job and family were more important than amenities in deciding where to live. This was the first-of-its-kind analysis for the Kansas Legislature. It provided the Legislature and other stakeholders with key data for making policy decisions about whether the program is working as they intend.

- Tax Increment Financing (TIF) Performance Audit: In this October 2024 audit, our staff analyzed 10 years of historical parcel-level data on property values and levies for selected counties. We integrated crime report data from local police departments, unemployment data from the Department of Labor, and spatial analyses using Google Earth Pro and ArcGIS to identify physical transformations like demolitions and new construction. This allowed us to provide an innovative 360-degree view of TIF impact. The 6 districts we reviewed generally experienced increased property values and jobs, but whether these benefits are worth the financial costs is subjective and often project dependent. Further, 3 of the 6 TIF districts did not recover their costs timely.
- IT Project Monitoring: The 2018 Legislature authorized us to imbed our IT project monitoring staff into ongoing state IT projects to identify when a project is at risk of failure due to scope, schedule, or cost. We communicate real-time concerns to the agency, legislators, and other stakeholders to help improve the project's health and prevent failure. We also evaluate whether the monitored IT projects have adequately planned for security controls. During the award period, we have monitored 2 IT projects totaling nearly \$11 million and published 14 periodic reports on those projects. These quarterly IT project reports are a valuable resource to both the Legislature and other stakeholders by identifying and drawing attention, in almost real time, when multi-million-dollar projects fall behind schedule, exceed their budget, or have significant scope changes that could lead to overall project failure. Note: our latest monitoring project had several areas of concern and was recently canceled.
- Data Mining: In addition to audit work, 3 staff routinely analyze all state agencies' procurement-card transactions. The team uses Benford analysis and other methods to monitor trends and identify questionable transactions (such as weekend purchases). Those transactions are reported to the agencies for follow-up. Thus, we proactively identify potential instances of fraud, waste, and abuse, and agencies can take necessary actions right away.

Multimedia Innovation

- Podcasts: We recognize that the value of an audit is lost if the findings are not consumed. We are a pioneer in audit podcasts, which offer an innovative way to deliver information and increase our audience. For each audit, we design and produce the podcast in-house. These episodes are Q&A style, average about 15 minutes in length, and are available alongside respective audit reports on our website. We received an overwhelmingly enthusiastic response from legislators and the public, as these podcasts allow them to consume our audit findings while driving, going on a run, or taking the dog on a walk. During the review period, our podcast episodes have been downloaded more than 5,500 times. We are one of only a handful of audit shops who produce podcasts. We have shared tips with colleagues from other states who want to produce similar podcasts in their states.
- HTML reports: Over the last several years, we overhauled our writing process to fundamentally change the way we write and present our audit reports to be responsive to the way legislators and the public consume information. We moved from very long, hard copy reports to much shorter, HTML reports. Our HTML reports have collapsible and expandable features allowing readers to easily navigate between main findings and recommendations. Plus, our HTML reports include interactive figures giving readers a wealth of information at the tip of their fingertips. For example, during the

award review period, we used interactive figures to present information about community college athletic scholarships, retirement replacement ratios, and the distribution of federal connectivity grants in new and novel ways. Each use case allowed legislators to see a larger amount of data than we would otherwise be able to show and allowed them to filter and tailor the data to their individual interests. Finally, we've implemented new tools to lower the average reading grade level of our reports to between the 8th and 10th grade reading level.

Legislative Presentations

Beyond LPAC, our impact radiates throughout the Capitol as our office has given numerous presentations to various subject-specific legislative committees during the review period. For example, our staff have briefed education committees on audits regarding K-12 funding and at-risk expenditures. We have also presented tax related audits to relevant committees when legislators are discussing tax legislation. We also consistently present in front of commerce and economic development committees who ask for guidance and our expertise in measuring the effectiveness and performance of economic development programs. Finally, we have presented to IT committees discussing actions the state can take to improve IT security. **(See Appendix D for list of presentations)**

II. Impact:

During the review period, our findings directly influenced several major legislative shifts described below. This is further evidenced by the number of times we've won the NLPES Certificate of Impact award—14 of the last 15 years.

Reforming At-Risk Student Funding

Our July 2023 audit of the Kansas Department of Education's at-risk program—designed to help students at risk of academic failure—found that many expenditures (29% of the \$5.2 million reviewed) did not comply with state law. That's because districts were using unapproved at-risk programs, and programs that were not evidence-based or did not specifically target at-risk students. Students' academic performance (through standardized test results, graduation rates, and ACT scores) showed at-risk students performed worse on all three metrics compared to the rest of the students. They also showed no improvements over time despite targeted funding. We issued four recommendations to the department and school districts to fix these issues.

In response, the Kansas Legislature also passed a bill in 2024 requiring districts to create at-risk student accountability plans starting in the 2026-27 school year. Districts must now use approved programs, demonstrate the use of evidence-based instruction, and prove that funds are spent "above and beyond" regular services. Failure to meet these requirements now includes the potential loss of funding. **(See Appendix E for legislation)**

Strengthening State Cybersecurity

A July 2023 evaluation of 15 state and local entities revealed that nine did not substantively comply with security standards in three main areas we audited: Security Awareness Training, Incident Response, and Account Security. We issued four total recommendations to agencies through these audits. Our staff presented this, and several other IT audits, to various legislative committees including the Joint Committee on Information Technology, Legislative Modernization Committee, House Education Committee, and Senate Education Committee.

More importantly, key legislators asked our staff to provide input on draft versions of new legislation. In 2024, the Legislature passed a bill making sweeping and significant changes to the Cybersecurity Act to help clarify responsibilities and improve state agencies' security posture based on our recommendations. **(See Appendix F for summary of legislation)**

Increasing Accountability and Transparency in State Tax Incentives

During the award review period, we completed a series of nine audits evaluating the state's economic development and tax incentive programs. **(See Appendix G for list of audits)** The evaluations consistently identified issues with state law not defining the statutory goals of the state's incentive programs and

missing or low-quality data on programs' performance and outcomes. Despite these issues, we developed methods to measure the programs' performance against criteria that we thought were relevant based on program guidance and legislative testimony. This included estimating programs' returns on investment, impacts on local quality of life, and impacts on rural depopulation among others.

Several of the incentive evaluations led to statutory changes, ranging from adding the STAR Bonds program's goals and visitation reporting requirements in state law to establishing monetary caps and sunsets to the Kansas Affordable Housing Tax Credit program. **(See Appendix H for legislation)** Further, as recognition of our repeat findings and thought-provoking analyses through these evaluations, the Legislature asked us to speak to both the tax and commerce committees in the House and Senate multiple times to provide a multi-year summary of our results as well as recommendations on things the Legislature can do to increase the accountability and transparency of incentive programs. **(See Appendix I for list of presentations)**

Improving Staff Safety at the Osawatomie State Hospital

Our December 2024 audit of the state's psychiatric hospital in Osawatomie found inadequate safety and security for its staff, including incomplete security patrols, insufficient fire-trained security staff, a lack of personal safety alarms for staff, and poor accounting over physical keys. The hospital also lacked sufficient nursing staff to meet minimum requirements, and it experienced high turnover and vacancies. Lastly, our audit found that management had not set clear safety expectations, and hadn't promoted a culture of professional boundaries, among other issues. We issued five recommendations to the hospital and its oversight agency to address these issues.

The hospital quickly implemented several recommendations, including reviewing, updating and clarifying policies to ensure policies and practices align. Our audit also led to the hiring of an HR investigator to assist with employee investigations and helped improve the data collection practices of staff and management. **(See Appendix J for list of recommendations and agency response)**

Agility through Limited-Scope Audits

Our efficient processes and excellent staff mean our standard performance audits take between 3-5 months to complete. However, we also offer "limited-scope" audits (requiring fewer than 100 staff hours). These very targeted reviews allow us to evaluate a legislator's singular concerns quickly and efficiently. These innovative audits also have a more expedient approval process, to allow us to be responsive to an urgent concern. When these audits uncover larger problems or unforeseen areas of concern, our committee can take action to approve additional work in the form of another limited scope or a regular performance audit. We are proud to be able to meet Yellow Book standards for these 100-hour audits, despite the incredible speed with which they are conducted. The Legislature can use these limited-scope audits to quickly revise legislation in response to identified problems. Here is one example:

- Our December 2024 limited-scope audit of an agency's pre-employment screening process allowed the Legislature to immediately revise the law to clarify how agencies can obtain criminal history information on prospective job applicants. **(See Appendix K for summary of legislation)**

III. Furthering the Field of Legislative Evaluation

LPA is an active leader in the national audit community, with staff participating as attendees, presenters, and committee members at numerous audit organizations across all levels of government.

National Leadership

During the award period, our staff held several leadership positions:

- Deputy Post Auditor: Served as Chair of the NLPES Executive Committee and a member of NCSL's Legislative Staff Coordinating Council from 2021-2022. Also served on the planning committee for the multi-staff section training conference in Atlanta, Georgia in October 2022 (called StaffHub ATL).
- Post Auditor: Served as Vice Chair of the NSAA HR Committee 2022-2023 and as a judge for the NSAA Excellence in Evaluation award 2023-current. They serve as the NCSL state representative on the

Government Accounting Standards Advisory Council (2024-current), as a task force member of newly created NSAA Outreach committee (current), and as the state-level executive committee member for the Mid-America Intergovernmental Audit Forum 2024-current.

- IT Audit Manager: Served for multiple years (2019, 2020, 2023, 2024) on the NSAA IT Conference Planning Committee.
- Principal and Senior Audit Staff: One is a member of Pew Charitable Trust's economic development executive council from 2024-current, and five staff have served as judges for NLPES and NSAA awards during the award review period.
- Peer Review: We have sent four audit staff members to serve on Peer Review teams across the nation, ensuring high standards across the field. **(See Appendix L for list)**

Conference Participation and Collaboration

We are proud to share our knowledge and internal processes with colleagues in other states. In the review period, staff have been panelists, moderators, or presenters on numerous occasions whether it be at an NLPES or NSAA conference. **(See Appendix M for list)** In addition, we have also served as panelists or moderators at national and regional conferences including Pew Charitable Trusts, Institute of Internal Auditors, Levin Center for Legislative Oversight and Democracy, and the Intergovernmental Audit Forum. We routinely share our expertise and templates with other audit shops on topics ranging from onboarding and annual staff satisfaction surveys to the production of HTML audit reports and the development of safe artificial intelligence usage policies.

We also maintain a strong connection with local universities, attending career fairs to promote the field of performance auditing, and attracting potential future recruits. One of our staff members teaches a Policy Analysis and Evaluation course at Kansas State University. In this class, LPA staff frequently serve as guest speakers to discuss how we evaluate programs and state and local officials from other agencies discuss how they use audit findings to improve their processes.

Finally, we collaborate annually with other nearby audit entities in a local ad-hoc "forum" which consists of federal, state, and local auditors. We also collaborate with other legislative staff and organized a 2025 cross-agency training session with NCSL staff.

Conclusion

The Kansas Legislative Division of Post Audit proves that a small, dedicated team can move an entire state government toward greater efficiency and effectiveness. Through sophisticated modeling, innovative communication, and a commitment to national leadership, we continue to define and promote excellence in legislative evaluation.