



MEMORANDUM

Legislative Post Audit

800 SW Jackson Street

Topeka, Kansas 66612

Phone: (785) 296-3793

Web: www.kslpa.org

To: Legislative Coordinating Council
From: Chris Clarke, Legislative Post Auditor
Date: November 6, 2023
Subject: **Legislative Post Audit's FY 2024-25 Budget Revision and Request**

State law requires me to submit our division's annual budget to the Legislative Post Audit Committee (LPAC) for approval. Members of the LPAC executive committee reviewed and approved our budget in August, and the full committee approved the budget October 10th.

Our budget is now presented to the Legislative Coordinating Council (LCC) for review and approval. Once approved by the LCC, our budget is sent to the appropriate budget committees in the House and Senate to consider during the legislative session.

Budget Summary

A table summarizing our budget revision and request is on the next page. Key points from that table are highlighted below.

- **Our revised 2024 budget is within our appropriation and allows us to fully staff our agency.** About \$4.1 million was appropriated to our agency for fiscal year 2024. Based on our revised budget, we will have a surplus of \$599,888. These budgeted funds will be lapsed back to the State General Fund.

Our 2024 budget allows us to fully staff our agency. It also sets aside funds for contractors to assist us with performance audits and evaluations of economic development tax incentives.

- **Our requested 2025 budget of \$3.48 million is almost identical to our 2024 revised budget.** This budget allows us to fully staff our agency. It is slightly below our 2024 revised budget because it includes less funding for contractors. We'll use any money that we don't spend from our fiscal year 2024 revised budget to supplement funding for contractors in fiscal year 2025.

Expenditure Object	Fiscal Year 2023 (Actual)	Fiscal Year 2024 (Revised)	Fiscal Year 2025 (Requested)
Staff FTE	26	26	26
Resources			
Appropriation	\$ 3,477,553	\$ 3,534,391	\$ 3,478,835
Reappropriation	\$ 408,526	\$ 487,891	\$ -
Pay Adjustment	\$ 120,612	\$ 120,773	
Lapse	\$ (420,638)	\$ (599,888)	\$ -
Total Resources	\$ 3,586,053	\$ 3,543,167	\$ 3,478,835
Expenditures			
Salaries & Benefits	\$ 2,862,529	\$ 3,176,917	\$ 3,162,585
Contractual Services	\$ 227,041	\$ 346,250	\$ 296,250
Commodities	\$ 5,195	\$ 10,000	\$ 10,000
Capital Outlay	\$ 1,994	\$ 10,000	\$ 10,000
Encumbrances	\$ 1,304	\$-	\$-
Total Expenditures	\$ 3,098,063	\$ 3,543,167	\$ 3,478,835



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To: Members, Legislative Coordinating Council
From: Chris Clarke, Legislative Post Auditor
Date: November 6, 2023
Subject: **Annual Report on Outside Employment for Fiscal Year 2023**

Per Legislative Coordinating Council Policy 42, here is the annual report on division staff with outside employment for fiscal year 2023. I approved this outside employment as required by LCC policy.

<u>EMPLOYEE</u>	<u>EMPLOYER</u>	<u>NATURE OF EMPLOYMENT</u>	<u>ESTIMATED COMPENSATION</u>
Nicole Blanchett, Office Manager	Interim Health Care	Certified Nurse's Aide	\$2,000 monthly
Tanner Rohrer Auditor	SKV Academy	Soccer Coach	\$200 monthly
Mohri Exline Senior Auditor	Lava Yoga	Yoga Instructor	\$200 monthly
Holly Alker Auditor	Independent Contractor for BarBri (bar exam preparation)	Part-time, text preparation and practice test grading for the bar exam. (Dec-Feb; May-July)	Seasonal - paid per hour of instruction and/or per test graded; avg. \$1,500/month
Holly Alker Auditor	State of Missouri- Jackson County Family Court	Periodic pro bono representation of parties engaged in family law matters.	None (Pro Bono)

cc: Gordon Self, Revisor of Statues



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To: Members, Legislative Coordinating Council
From: Chris Clarke, Legislative Post Auditor
Date: November 6, 2023
Subject: **Summary of FY 2023 Out-of-State Travel**

Per Legislative Coordinating Policy 4, here is the annual report on division staff who traveled out-of-state in fiscal year 2023. Total travel expenditures were \$25,169.68 after reimbursements from several event hosts.

Dates	Purpose/Destination	Staff
July 30 – Aug. 4, 2022	NCSL Legislative Summit <i>Denver, Colorado</i>	Kristen Rottinghaus
August 21-24, 2022	NASACT Annual Conference <i>Charleston, South Carolina</i>	Chris Clarke Matt Etzel
September 20-23, 2022	NSAA IT Conference <i>Salt Lake City, Utah</i>	Katrin Osterhaus Alex Gard
October 10-12, 2022	NLPES Staff Hub <i>Atlanta, Georgia</i>	Kristen Rottinghaus Andy Brienzo Cade Graber Mohri Exline
November 3-4, 2022	NCSL Eco-Devo Pew Conference <i>Washington, DC</i>	Daria Milakhina
December 5-7, 2022	NCSL Forecast '23 <i>San Diego, California</i>	Brad Hoff
June 5-9, 2023	NSAA Annual Conference <i>Hartford, Connecticut</i>	Chris Clarke Kristen Rottinghaus

cc: Gordon Self, Revisor of Statutes