

**79-4718. Performance audit.** The department of revenue shall be subject to a performance audit of the first year of implementation and enforcement of this act by the department. The scope of such audit shall be determined by the legislative post audit committee and shall include, but not be limited to, the efficiency and effectiveness of the department in implementing and enforcing this act. The post auditor may contract for the conduct of such performance audit in accordance with procedures established by the legislative post audit act. The report of the audit required by this section shall be submitted to the legislative post audit committee and to the legislature no later than the first day of the 2002 session. The furnishing of audit services pursuant to this section shall be a transaction between the post auditor and the department of revenue and shall be settled in accordance with the provisions of K.S.A. 75-5515, and amendments thereto.

**History:** L. 2000, ch. 173, § 16; July 1.