

## 2021 Kansas Statutes

**74-49,137. Same; performance of firm; submission of documents; written report; duty of confidentiality.**

(a) The executive director of the Kansas public employees retirement system shall monitor the performance of the firm conducting an audit to ensure that such audit is performed in accordance with the specifications developed for the conduct of such audit.

(b) The executive director of the Kansas public employees retirement system shall submit a preliminary draft of the management's discussion and analysis and the financial statements by October 1 of each year to the secretary of administration and the firm selected to perform an audit required by K.S.A. 74-49,136, and amendments thereto. The executive director of the Kansas public employees retirement system shall submit the final draft of the management's discussion and analysis and the financial statements by October 15 of each year to the secretary of administration and the firm selected to perform an audit required by K.S.A. 74-49,136, and amendments thereto. The final audit opinion letter shall be submitted by November 1 of each year by the firm selected to perform an audit by K.S.A. 74-49,136, and amendments thereto, to the executive director of the Kansas public employees retirement system, the secretary of administration and the legislative post audit committee.

(c) In the performance of such audit, the officers and employees of the firm performing the audit shall be subject to the same duty of confidentiality applicable to the post auditor and officers and employees of the division of post audit under the legislative post audit act, and shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, of any person, any affiliated employer or state agency subject to the audit.

**History:** L. 2018, ch. 89, § 9; May 24.