# Kansas Administrative Regulations

## Kansas Public Disclosure Commission

### Article 3.—Investigations

**19-3-2. Reviews and audits.**

(a) Reviews and audits may be conducted by the executive director of any matter which is required to be reported or filed under the provisions of relevant law. Such reviews and audits shall employ generally accepted auditing standards and provisions as adapted to relevant law. Such reviews and audits may include:

(1) identification of persons required to file statements, reports or other documents;

(2) desk review of filed statements, reports and other documents;

(3) review or confirmation of receipts, expenditures, gifts, honoraria or payments; and

(4) audits of records and accounts required to be maintained or to be made available to the commission.

(b) If at the conclusion of any review or audit there appear to be material errors or omissions in any statement, report or other document, such action as is provided by relevant law shall be taken by the executive director in order to assure their correction. This action shall be reported by the executive director to the commission. A report on each completed audit shall be prepared by the executive director for the commission. A copy of the memorandum shall be issued by the commission to the person audited. (Authorized by and implementing K.S.A. 1991 Supp. 25-4119a, 46-253; effective, E-76-52, Oct. 24, 1975; effective, E-77-20, May 1, 1976; effective Feb. 15, 1977; amended May 1, 1980; amended June 22, 1992.)