

2023 Kansas Statutes

46-1112. Definitions. As used in the legislative post audit act, unless the context otherwise requires:

(a) "Person" means an individual, proprietorship, partnership, limited partnership, association, trust, estate, business trust, group, or corporation, whether or not operated for profit, or a governmental agency, unit, or subdivision.

(b) "State agency" means any state office, officer, department, board, commission, institution, bureau, agency, or authority or any division or unit thereof.

(c) "Firm" means any individual, firm, partnership, corporation, association or other legal entity permitted by law to engage in practice as a certified public accountant.

History: L. 1974, ch. 215, § 1; L. 1977, ch. 186, § 3; L. 1980, ch. 153, § 11; L. 2018, ch. 89, § 23; July 1, 2019.