

**7.330 Audit or investigation of financial records -- Review and evaluation of state-supported programs.**

The Commission may:

- (1) Perform an audit or investigation of any accounts, books and other financial records of the state government, or of any officer, department, board, bureau, institution, commission, agency, or other unit, of the state;
- (2) Examine and audit any fiscal books, records and accounts of custodians of public funds, and of disbursing officers of the state, making independent verification of all assets, liabilities, revenues and expenditures of the state and agencies of the state;
- (3) Review and evaluate any program supported in whole or in part by state appropriation. In any instance in which a program review indicates inadequate operating or administrative system controls or procedures, inaccuracies, waste, extravagance, unauthorized or unintended activities or programs, or other deficiencies, the Commission may report its findings to the General Assembly;
- (4) Perform audit of any agency, private or semiprivate agency or organization receiving state funds and review audits of such agencies to ascertain that recommendations are implemented within sixty (60) days after issuance of the final audit report under KRS 43.090(1); such reviews may be made by the appropriate interim committee as determined by the Commission;
- (5) The Commission may, at any time, study or review any matter relative to program activities of any state department, agency, or institution;
- (6) Require the assistance of any executives and officials, auditors, accountants, and other employees of any agency at any time in the inspection, examination and audit of books, accounts and records.

**Effective:** July 15, 1982

**History:** Amended 1982 Ky. Acts ch. 176, sec. 1, effective July 15, 1982. -- Amended 1974 Ky. Acts ch. 384, sec. 5, effective June 21, 1974. -- Amended 1968 Ky. Acts ch. 152, sec. 1, effective June 13, 1968. -- Created 1966 Ky. Acts ch. 42, sec. 7, effective July 1, 1966.

**Formerly codified as** KRS 6.380.

**Legislative Research Commission Note.** This is former KRS 6.380 as amended, renumbered by the Reviser of Statutes in 1974.