

**96.840 Records and reports of board -- Audits.**

- (1) The board shall keep a complete and accurate record of all meetings and actions taken, and of all receipts and disbursements, and shall make reports of the same to the governing body at stated intervals, not to exceed one (1) year. Said report shall be in writing, shall be filed in open meeting of the governing body, at stated intervals, not to exceed one (1) year, and a copy shall be filed with the municipal clerk or recorder as a public record. An audit of the board's records shall be made annually by an auditor selected by the legislative body of the municipality. The expense of such an audit shall constitute an operating expense.
- (2) The board shall comply with the requirements of KRS Chapter 65A.

**Effective:** March 19, 2014

**History:** Amended 2014 Ky. Acts ch. 7, sec. 6, effective March 19, 2014. --  
Created 1942 Ky. Acts ch. 18, sec. 27.

**Legislative Research Commission Note** (3/19/2014). 2014 Ky. Acts ch. 7, sec. 11 provides that the amendments to this statute made in 2014 Ky. Acts ch. 7, sec. 6, shall apply retroactively beginning January 1, 2014.