

96A.190 Annual audit -- Compliance with KRS 65A.010 to 65A.090.

- (1) Each authority shall employ a certified public accountant, or firm thereof, to make an annual audit of the authority's financial accounts and affairs, and to make a report thereof, including comments of the auditor regarding whether or not the authority is in compliance with statutory requirements and with lawful covenants and commitments made in its contract or bond proceedings. A copy of each audit report shall be filed and kept open for public inspection in the office of the secretary-treasurer of the authority, and a copy shall be provided to the clerk, secretary or other appropriate office of record of each public body which may have participated in the creation and organization of the authority, or in the subsequent expansion thereof.
- (2) Each authority shall comply with the provisions of KRS 65A.010 to 65A.090.

Effective: March 21, 2013

History: Amended 2013 Ky. Acts ch. 40, sec. 44, effective March 21, 2013. -- Created 1970 Ky. Acts ch. 243, sec. 19.