

**75.430 Compliance with KRS 65A.010 to 65A.090 -- Financial information -- Audit.**

- (1) Each recognized and certified fire department created pursuant to KRS Chapter 273 with annual receipts from all sources or annual expenditures of greater than one hundred thousand dollars (\$100,000) shall comply with the provisions of KRS 65A.010 to 65A.090.
- (2) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 or a recognized and certified fire protection district or volunteer fire department district operating under KRS Chapter 75 which, for the year in question, receives from all sources or expends for all purposes less than one hundred thousand dollars (\$100,000) shall submit financial information to the commission as provided in KRS 95A.055.
- (3) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 which, for the year in question, receives from all sources or expends for all purposes one hundred thousand dollars (\$100,000) or more shall prepare a financial statement and shall employ an independent certified public accountant or contract with the Auditor of Public Accounts to perform a review of the financial statement, and shall submit the reviewed statement to the commission by July 31 of each year.

**Effective:** July 15, 2016

**History:** Amended 2016 Ky. Acts ch. 91, sec. 2, effective July 15, 2016. -- Amended 2013 Ky. Acts ch. 40, sec. 27, effective March 21, 2013. -- Amended 2010 Ky. Acts ch. 151, sec. 124, effective January 1, 2011. -- Created 1994 Ky. Acts ch. 43, sec. 4, effective July 15, 1994.