

#### **43.030 Assistant auditor -- Subordinate personnel -- Qualifications.**

- (1) The Auditor shall appoint for the duration of his own term, subject to removal by him at any time, one (1) assistant auditor of public accounts, who shall be a certified public accountant and who has been a citizen and resident of the state for at least two (2) years. The assistant auditor shall have direct supervision over all technical work and technical assistants, and shall otherwise aid the Auditor in the performance of his duties. If the Auditor is absent or is rendered incapable of performing his duties, or if a vacancy in the office occurs, the assistant auditor shall perform the duties of Auditor until the necessity therefor ceases to exist. He shall take the constitutional oath.
- (2) The Auditor may employ other subordinate personnel subject to the provisions of KRS 12.060. All employees engaged in auditing or investigations shall possess a minimum of a four (4) year college degree. No less than ninety percent (90%) of all employees engaged in financial auditing or financial investigations shall have twenty (20) semester hours or thirty (30) quarter hours of accounting, or alternately, shall be a certified public accountant. Not more than two (2) persons charged with the conduct of audits and investigations may substitute year-for-year responsible experience acceptable to the Personnel Cabinet for the required college education and accounting hours.
- (3) The Auditor and his sureties are liable on his official bond for the acts of the assistant auditor and clerks.
- (4) Nothing in this section shall be deemed to affect the provisions of KRS 11.090 or other legislation authorizing audits.

**Effective:** July 15, 1998

**History:** Amended 1998 Ky. Acts ch. 39, sec. 1, effective July 15, 1998; and ch. 154, sec. 63, effective July 15, 1998. -- Amended 1980 Ky. Acts ch. 177, sec. 1, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 329, sec. 1. -- Amended 1968 Ky. Acts ch. 152, sec. 19. -- Amended 1956 (1st Extra. Sess.) Ky. Acts ch. 7, Art. XI, sec. 1. -- Amended 1946 Ky. Acts ch. 27, sec. 44. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 140, 141, 142, 147, 4618-137.

**Legislative Research Commission Note** (7/15/98). This section was amended by 1998 Ky. Acts. chs. 39 and 154 which do not appear to be in conflict and have been codified together.