## 171.180 Reports and audits by local libraries and state officials.

All libraries, cities, towns, counties and school districts participating in or benefiting by the provisions of the federal grant for library service or receiving any service from the department, shall make such reports and audits as are required to the State Treasurer, the department, and the United States Commissioner of Education. The State Treasurer and department shall make such reports and audits as may be required by the federal government and the United States Commissioner of Education in respect to the expenditure of federal grants and progress of library service.

Effective: October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky.

Stat. sec. 2438d-4.