42.0147 Office of the Inspector General -- Division of Special Investigations.

- (1) The Office of the Inspector General is established within the Office of the Secretary of the Finance and Administration Cabinet and shall be responsible for conducting various investigations within the executive branch in accordance with KRS 45.131.
- (2) The Division of Special Investigations is established within the Office of the Inspector General and shall be headed by a director appointed by the secretary pursuant to KRS 12.050, who shall report to the executive director of the office. The division shall investigate alleged violations of the tax laws and recommend criminal prosecution of the laws when warranted.

Effective: June 29, 2017

History: Created 2017 Ky. Acts ch. 131, sec. 1, effective June 29, 2017.