- 41.330 Delivery of office to successor -- Certification of accounts and inventory -- Certification by assistant treasurer in case of vacancy due to death or incapacitation of Treasurer.
- (1) Upon the expiration of the term of office of the Treasurer, or if a vacancy occurs, the outgoing Treasurer shall certify in writing that the accounts and inventory of the Treasury, as recorded in the recordkeeping systems of the Commonwealth, are true, complete, and accurate as of the close of business on the Treasurer's last day in office. The certification shall include accounts and tangible property held by the Treasury pursuant to KRS Chapters 393 and 393A. A copy of this certification shall be provided to the following:
  - (a) The Auditor of Public Accounts;
  - (b) The Secretary of State; and
  - (c) The secretary of the Finance and Administration Cabinet.
- (2) The money, books, supplies, and equipment shall be delivered to the newly elected Treasurer or the person who fills the vacancy, and the newly elected Treasurer or the person who fills the vacancy shall give a receipt for them which shall be filed with the Secretary of State.
- (3) In the event that a vacancy occurs due to the death or incapacitation of the Treasurer, the certification set forth in subsection (1) of this section shall be completed by the assistant in accordance with KRS 41.060.
- (4) Nothing in this section shall be construed as limiting the right of the Auditor to review the accounts and inventory of the Treasurer at other times as the Auditor may deem necessary or appropriate, or as required by KRS 43.060.

Effective: June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 155, sec. 18, effective June 29, 2021. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4684, 4700.