

**43.075 Uniform standards and procedures.**

- (1) The Auditor shall develop uniform standards and procedures for conducting, and uniform formats for reporting, all audits of county budgets and the accounts, books and papers of elected county or district officials performed under KRS 43.070(1)(a) and (b) or (2)(b) or 64.810. The Auditor shall promulgate the uniform standards and procedures by administrative regulation according to KRS Chapter 13A.
- (2) Upon and after July 15, 1986, no person shall conduct an audit under KRS 43.070(1)(a) and (b) or (2)(b) or 64.810 which does not comply with the standards and procedures promulgated by the state Auditor of Public Accounts under subsection (1) of this section.
- (3) The uniform audit standards and procedures promulgated by the Auditor shall include but need not be limited to the requirement that each person performing an audit shall determine whether the fiscal court or county official is complying with the requirements of the uniform system of accounts adopted under KRS 68.210, whether there is accurate recording of receipts by source and expenditures by payee, and whether or not each official is complying with all other legal requirements relating to the management of public funds by his office, including all publication requirements. The requirements for uniform formats for audit reports shall require that the format of reports for each category of county or district office shall be uniform.
- (4) The Auditor shall make informational copies of the regulations containing the audit standards and procedures available to interested persons at their request, and may charge a reasonable fee for such copies.

**Effective:** July 15, 1986

**History:** Amended 1986 Ky. Acts ch. 51, sec. 2, effective July 15, 1986. -- Created 1976 Ky. Acts ch. 49, sec. 1.