

**156.285 Access to records -- Witnesses -- Subpoena.**

- (1) The accountant shall have access to and may examine all books, accounts, reports, vouchers, correspondence files, records, money, and property of any board. Every officer or employee of any such board having such records or property in his possession or under his control shall permit access to and examination of them upon the request of the accountant.
- (2) The committee may require information on oath from any person touching any matters relative to any account that the accountant is required to audit. The committee may administer the oath, or have it done by any officer authorized to administer an oath.
- (3) The committee may issue process and compel the attendance of witnesses before it, and administer oaths and compel witnesses to testify in any of the investigations the accountant is authorized to make.

**Effective:** July 15, 1994

**History:** Amended 1994 Ky. Acts ch. 296, sec. 5, effective July 15, 1994. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 368, effective July 13, 1990. -- Created 1962 Ky. Acts ch. 244, Art. II, sec. 4.

**Legislative Research Commission Note (9/2/94).** By letter of September 2, 1994, the Secretary of the Finance and Administration Cabinet, acting under KRS 48.500, advised the Reviser of Statutes of his determination "that no funds appropriated by the Executive Branch Appropriations Act for the 1995-96 biennium can be identified as having been appropriated for the purpose of implementing Sections 1 to 7 of House Bill No. 616, Chapter (296), Acts of the 1994 Regular Session of the General Assembly." Accordingly, the amendment to this statute contained in 1994 Ky. Acts ch. 296 is void under sec. 3(8) of that Act and has not been codified into the statute.