

### **212.550 Accounts and financial records -- Audits.**

The board shall install and maintain a modern and efficient system of accounting and keep financial records. The board, however, may select and use the finance department of such city to do its financial accounting and make its disbursements in such manner as may be agreed upon by and between the board and the director of finance of said city, which work shall be done by said finance department without compensation from the board. The Auditor of Public Accounts of the Commonwealth of Kentucky, the comptroller and inspector of such city, and the county auditor of such county, respectively, shall have access to the books and the records of the board, and upon the request of the Cabinet for Health and Family Services of Kentucky said Auditor of Public Accounts, or upon the direction of the legislative body of such city the said comptroller and inspector, or upon the direction of the fiscal court of such county the said county auditor, shall make an audit of the board's accounts and report back thereon.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 99, sec. 411, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 362, effective July 15, 1998. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(3). -- Created 1942 Ky. Acts ch. 41, sec. 15.