91A.394 Standards for audits required by KRS 91A.360 and 91A.380 -- Review of audits by State Auditor -- Civil action to compel compliance with KRS 91A.350 to 91A.390.

(1) On an annual basis, the Auditor of Public Accounts shall issue audit standards to be followed in the audits authorized by KRS 91A.360(5) and 91A.380(5). These audit standards shall supplement generally accepted audit standards. Upon request, the Auditor of Public Accounts may review the final report and all related work papers and documents of the independent certified public accountant relating to the audit required under KRS 91A.360. Any costs associated with the review or subsequent audit by the Auditor of Public Accounts shall be borne by the commission. If the Auditor of Public Accounts determines that there are substantive discrepancies in the commission's books or account, the Auditor of Public Accounts shall notify the director of the commission, the county attorney, and the appropriate legislative body of its findings.

(2) Any resident of the county may bring an action in the Circuit Court to enforce the provisions of KRS 91A.350 to 91A.390. The Circuit Court shall hear the action and, on a finding that the commission has violated the provisions of KRS 91A.350 to 91A.390, shall order the commission to comply with the provisions. The Circuit Court, in its discretion, may allow the prevailing party, other than the commission, court costs, to be paid from the commission's account.

Effective: July 14, 2000

History: Created 2000 Ky. Acts ch. 344, sec. 6, effective July 14, 2000.