

### **156.265 State Committee for School District Audits.**

- (1) There shall be a State Committee for School District Audits comprised of the Governor, or a person designated by him, the Attorney General, the Auditor of Public Accounts, a person designated by the Legislative Research Commission to represent the Office of Education Accountability, and the commissioner of education. The Auditor of Public Accounts shall be the chair of the committee.
- (2) The committee shall have the accounts of each board audited not less than once every fiscal year. The committee also may, at any time, cause to be made a comprehensive and complete audit of any board. Upon the written request of the state board, the commissioner of education, the Attorney General, the Auditor of Public Accounts, the Governor, or the Office of Education Accountability, the committee may cause the accounts of a board to be audited. Each audit shall cover such period of time, and shall include such auditing procedures and standards, as the committee may designate.
- (3) Audits authorized under this section are in addition to any audits contemplated under KRS 11.090 or 156.200 or KRS Chapter 43.
- (4) The actual expense of any audit authorized under this section shall be borne equally by the district board of education and by the committee from funds allocated to it.
- (5) The committee shall meet at least quarterly. Additional or special meetings may be called by the chair.

**Effective:** July 14, 2000

**History:** Amended 2000 Ky. Acts ch. 491, sec. 2, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 296, sec. 3, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 143, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 155, sec. 41, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 210, sec. 4. -- Amended 1974 Ky. Acts ch. 257, sec. 4. -- Created 1962 Ky. Acts ch. 244, Art. II, sec. 2.

**2016-2018 Budget Reference.** See State/Executive Branch Budget, 2016 Ky. Acts ch. 149, Pt. I, C, 3, (15) at 1061.

**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.