

**441.695 Reports of authority -- Audits -- Authority's audits to be public records.**

By January 1 each year the authority shall make an annual report of its activities for the preceding fiscal year to the Office of the State Budget Director and to the Interim Joint Committee on Appropriations and Revenue. Each such report shall set forth a complete operating and financial statement covering its operations during the year. The authority shall provide for an audit of its books and accounts to be made within ninety (90) days after the close of each fiscal year by certified public accountants and the cost thereof may be treated as a part of the cost of construction of the project. Such audits shall be public records within the meaning of KRS 61.870 to 61.884.

**Effective:** August 1, 2002

**History:** Amended 2002 Ky. Acts ch. 183, sec. 29, effective August 1, 2002. -- Amended 1986 Ky. Acts ch. 344, sec. 1, effective July 15, 1986. -- Created 1982 Ky. Acts ch. 235, sec. 20, effective July 15, 1982.

**2016-2018 Budget Reference.** See State/Executive Branch Budget, 2016 Ky. Acts ch. 149, Pt. I, H, 5, c, (2) at 1082.