

**77.140 Accounting -- Audits and attestation procedures.**

- (1) The air pollution control board of a consolidated local government or a county containing a city of the first or second class 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 the consolidated local government or city to do its financial accounting and make its disbursements in a manner as may be agreed upon by and between the board and the director of finance of the consolidated local government or city, which work shall be done by the finance department without compensation from the board.
- (2) The Auditor of Public Accounts of the Commonwealth of Kentucky, the comptroller and inspector of the consolidated local government or the city, and the county auditor of such county, respectively, shall have access to the books and records of the board.
- (3) All air pollution control boards shall be subject to audit or attestation engagement procedures as provided in KRS 65A.030. In addition, at any other time upon the direction of the legislative body of a consolidated local government, or upon the direction of the fiscal court of the county, the county auditor shall make an audit of the board's accounts and report back thereon.

**Effective:** March 21, 2013

**History:** Amended 2013 Ky. Acts ch. 40, sec. 33, effective March 21, 2013. -- Amended 2002 Ky. Acts ch. 346, sec. 84, effective July 15, 2002. -- Created 1952 Ky. Acts ch. 53, sec. 31, effective March 14, 1952.