

### **15.225 Investigation of county financial administration -- Report.**

- (1) After the examination of each county's financial administration by the Auditor of Public Accounts as provided in KRS 43.070, and receipt of a written report from the Auditor of Public Accounts as required by KRS 43.090, the Attorney General may conduct such investigation as is necessary to determine if prosecution is warranted and may, in his discretion, prosecute any violation of law.
- (2) In the event the books of a county official are audited by a certified public accountant in lieu of the audit conducted by the Auditor of Public Accounts as provided in KRS 64.810, the Attorney General may conduct such investigation as is necessary to determine if prosecution is warranted and may, in his discretion, prosecute any violation of law.
- (3) Where an investigation is conducted by this section, the Attorney General shall, within six (6) months of the receipt of the audit as directed by KRS 43.090 and KRS 64.810, make a written report regarding the results of his investigation to the Auditor of Public Accounts, the General Assembly, the Governor, the county attorney, and the Commonwealth's attorney of the county examined. The report of the Attorney General shall include but need not be limited to the following:
  - (a) A description of the allegations against the official;
  - (b) A summary of the findings of the Attorney General's investigation of such allegations;
  - (c) The nature and disposition of any proceedings initiated against the official.
- (4) This section shall not be deemed to limit or to prohibit the investigation or prosecution of violations of law by other appropriate authorities.

**Effective:** July 15, 1980

**History:** Created 1980 Ky. Acts ch. 151, sec. 1, effective July 15, 1980.