

45.149 Audit of budget unit by Auditor of Public Accounts -- Contract for audit by certified public accountant.

- (1) A budget unit of any branch of government may request that an audit be performed by the Auditor of Public Accounts. Such request shall be in writing and shall include a statement of the scope and nature of the proposed audit.
- (2) No budget unit shall enter into any contract with a certified public accountant for an audit unless the Auditor of Public Accounts has declined in writing to perform the audit or has failed to respond within fifteen (15) days of receipt of a written request for an audit. Any contract with a certified public accountant entered into as a result of the Auditor of Public Accounts declining to perform the audit shall specify the following:
 - (a) The certified public accountant shall forward a copy of the audit report and management letters to the Auditor of Public Accounts and to the Legislative Research Commission; and,
 - (b) The Auditor of Public Accounts shall have the right to review the certified public accountant's work papers.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 120, sec. 6, effective July 15, 1998. -- Created 1982 Ky. Acts ch. 450, sec. 48, effective July 1, 1983.

2026-2028 Budget Reference. See State/Executive Branch Budget, 2026 Ky. Acts ch. 168, Pt. I, A, 22, (1) at 2061.