

43.990 Penalties.

- (1) Any officer, employee, or contractor who prevents, attempts to prevent, or obstructs an audit, examination, or review by the Auditor or his or her agents, under the provisions of this chapter, into his or her official conduct, or the conduct or condition of the office in his or her charge or with which he or she is connected is guilty of a high misdemeanor, and, upon conviction on indictment in the Franklin Circuit Court, shall be fined five hundred dollars (\$500) and removed by the Governor. Any person, other than an officer, who prevents, attempts to prevent or obstructs such an examination shall be fined one thousand dollars (\$1,000).
- (2) If the Auditor fails or refuses without good cause to perform the duties imposed upon him or her by KRS 43.060, he or she shall be fined not less than two hundred and fifty dollars (\$250) nor more than one thousand dollars (\$1,000) for each offense.
- (3) Any county officer who prevents, attempts to prevent or obstructs an examination by the Auditor, under KRS 43.070, into his official conduct, or the conduct or condition of the office in his charge or with which he is connected, is guilty of a high misdemeanor, and shall, upon indictment and conviction in the Franklin Circuit Court, be fined five hundred dollars (\$500). Any person, other than a county officer, who prevents, attempts to prevent or obstructs such an examination shall be fined one thousand dollars (\$1,000).
- (4) Any officer or other person who fails or refuses to permit the access and examination provided for in KRS 43.080, or who interferes with such examination, shall be fined not less than one hundred dollars (\$100), or imprisoned in the county jail for not less than one (1) month nor more than twelve (12) months, or both. Each refusal by an officer or other person shall constitute a separate offense.
- (5) Any person who has custody of any papers, books or records of an asylum, prison, institution for the intellectually disabled or eleemosynary institution or public works, other than a state agency, that the Auditor and his or her agents are authorized to audit, examine, or review under this chapter who fails or refuses, when called upon by the Auditor or his or her agents for that purpose, to permit him or her to inspect any of such papers, books or records, shall, upon conviction on indictment in the Franklin Circuit Court, be fined not more than five hundred dollars (\$500) and be subject to removal by the Governor.
- (6) Any person who refuses to be sworn when required to be sworn for the purpose mentioned in KRS 43.080(3) shall be fined not more than one hundred dollars (\$100).
- (7) Any witness called pursuant to KRS 43.080(4) who fails, without legal excuse, to attend or testify shall be fined not more than two hundred and fifty dollars (\$250).

Effective: March 27, 2025

History: Amended 2025 Ky. Acts ch. 117, sec. 25, effective March 27, 2025. -- Amended 2010 Ky. Acts ch. 141, sec. 5, effective July 15, 2010. -- Amended 1980 Ky. Acts ch. 348, sec. 1, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 92, sec. 3, effective June 17, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 150, 4618-136, 4625, 4626, 4628, 4629, 4635, 4636-2, 4636-3.