67C.104 Office of internal audit -- Chief audit executive.

(1) There shall be an office of internal audit within the consolidated local government that shall be separate from any other agency or department of the consolidated local government. The office shall report directly to the consolidated local government council. The office shall have a sufficient budget to conduct the activities and fulfill the responsibilities set out by this section and by any ordinances passed by the consolidated local government council.

(2) The office of internal audit shall be authorized to conduct financial and performance audits and reviews of all departments, offices, boards, and activities of the consolidated local government and have any other duties, powers, and authorities as set out by ordinance.

(3) The office of internal audit shall be headed by a chief audit executive, who shall serve a term of four (4) years and shall be appointed in a manner determined by the consolidated local government council by ordinance. A candidate for chief audit executive shall receive the approval of the majority of the membership of the body charged with making personnel employment decisions for the consolidated local government council and that is responsible for appointing the chief audit executive. The chief audit executive shall be at least twenty-one (21) years old and shall have any additional qualifications as determined by ordinance of the consolidated local government council.

(4) The chief audit executive may serve consecutive terms.

(5) Vacancies of the chief audit executive shall be handled in the same manner as appointments.

(6) A chief audit executive may be removed in a process determined by ordinance by the legislative council of the consolidated local government for neglect, incapacity, misfeasance, or malfeasance on the part of chief audit executive.

Effective: July 15, 2026

History: Created 2026 Ky. Acts ch. 165, sec. 3, effective July 15, 2026.

Legislative Research Commission Note (7/15/2026). 2026 Ky. Acts ch. 165, sec. 9, provides that any chief audit executive serving prior to July 15, 2026, may complete his or her term of appointment and shall be eligible for reappointment to that position.