

**325.240 Officers of the board -- Administrative regulations -- Rules of professional conduct -- Quorum -- Seal -- Records -- Employees -- Expenditure of funds for primary or secondary educational programs and scholarship programs -- Civil immunity for discretionary acts.**

- (1) The board shall elect annually a president and such other officers as it deems necessary.
- (2) The board may promulgate, and amend from time to time, administrative regulations, in accordance with the provisions of KRS Chapter 13A, for the orderly conduct of its affairs, for the administration of this chapter, and to establish and maintain a high standard of integrity and dignity in the profession of public accounting.
- (3) A majority of the board shall constitute a quorum for the transaction of business.
- (4) The board shall have a seal which shall be judicially noticed. The board shall keep records of its proceedings, and in any proceeding in court, civil or criminal, arising out of or founded upon any provision of this chapter, copies of said records certified as correct under the seal of the board shall be admissible in evidence as tending to prove the content of said records.
- (5) The board may employ an executive director and such other personnel as it deems necessary in its administration and enforcement of this chapter. It may appoint such committees or persons, to advise or assist it in the administration and enforcement, as it may see fit. It may retain its own counsel to advise and assist it, in addition to such advice and assistance as is provided by the Attorney General of this state.
- (6) The board may join or participate in professional organizations and associations that promote improvement of the practice of accounting for the protection of the public or to facilitate the activities of the board.
- (7) The board may expend funds from its account created by KRS 325.250 to:
  - (a) Assist with accounting educational programs proposed or offered in the primary and secondary schools in this state; and
  - (b) Support scholarship programs that assist students enrolled in a Kentucky-based college or university who also satisfy other criteria contained in an administrative regulation promulgated by the board.

The amount of the expenditure for these programs shall not interfere with the performance of the board's other responsibilities.

- (8) Former and current members of the board, its agents, and employees shall be immune from suit for any discretionary act performed by them in good faith.

**Effective:** July 14, 2022

**History:** Amended 2022 Ky. Acts ch. 43, sec. 1, effective July 14, 2022. -- Amended 2007 Ky. Acts ch. 50, sec. 2, effective June 26, 2007. -- Amended 2000 Ky. Acts ch. 99, sec. 3, effective July 14, 2000. -- Amended 1984 Ky. Acts ch. 117, sec. 3, effective July 13, 1984. -- Amended 1976 Ky. Acts ch. 116, sec. 2. -- Amended 1968 Ky. Acts ch. 143, sec. 3. -- Created 1946 Ky. Acts ch. 210, sec. 2, (2).