

43.030 Assistant auditor -- Subordinate personnel -- Qualifications. (Effective July 1, 2024)

- (1) The Auditor shall appoint for the duration of his or her own term, subject to removal by the Auditor at any time, one (1) assistant auditor of public accounts, who shall be a certified public accountant and who has been a citizen and resident of the state for at least two (2) years. Except for the Office of the Ombudsman as established in KRS 43.035, the assistant auditor shall have direct supervision over all technical work and technical assistants, and shall otherwise aid the Auditor in the performance of his or her duties, except that the assistant auditor of public accounts may exercise a full or partial recusal from this supervision requirement in regard to the consulting function authorized in KRS 43.050 if needed to comply with the professional standards of accountancy. If the Auditor is absent or is rendered incapable of performing his or her duties, or if a vacancy in the office occurs, the assistant auditor shall perform the duties of Auditor until the necessity therefor ceases to exist. He or she shall take the constitutional oath.
- (2) The Auditor may employ other subordinate personnel subject to the provisions of KRS 12.060. All employees with status as defined in KRS 18A.005 who are engaged in auditing or investigations shall possess a minimum of a four (4) year college degree. No less than ninety percent (90%) of all employees engaged in financial auditing or financial investigations shall have twenty (20) semester hours or thirty (30) quarter hours of accounting, or alternately, shall be a certified public accountant. Not more than two (2) persons charged with the conduct of audits and investigations may substitute year-for-year responsible experience acceptable to the Personnel Cabinet for the required college education and accounting hours.
- (3) The Auditor and his or her sureties are liable on his or her official bond for the acts of the assistant auditor and clerks.
- (4) Nothing in this section shall be deemed to affect the provisions of KRS 11.090 or other legislation authorizing audits.

Effective: July 1, 2024

History: Amended 2023 Ky. Acts ch. 124, sec. 92, effective July 1, 2024. -- Amended 2020 Ky. Acts ch. 59, sec. 2, effective July 15, 2020. -- Amended 2019 Ky. Acts ch. 18, sec. 1, effective June 27, 2019. -- Amended 1998 Ky. Acts ch. 39, sec. 1, effective July 15, 1998; and ch. 154, sec. 63, effective July 15, 1998. -- Amended 1980 Ky. Acts ch. 177, sec. 1, effective July 15, 1980. -- Amended 1976 Ky. Acts ch. 329, sec. 1. -- Amended 1968 Ky. Acts ch. 152, sec. 19. -- Amended 1956 (1st Extra. Sess.) Ky. Acts ch. 7, Art. XI, sec. 1. -- Amended 1946 Ky. Acts ch. 27, sec. 44. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 140, 141, 142, 147, 4618-137.