

**43.080 Access to books and records -- Power to obtain testimony.**

- (1) The Auditor shall have access to and may examine all books, accounts, reports, vouchers, correspondence files, records, money and property of any state agency. Every officer or employee of any such agency having such records or property in his or her possession or under his or her control shall permit access to and examination of them upon the request of the Auditor.
- (2) The Auditor shall have access at all times to the papers, books, and records of the asylums, prisons, institutions for the intellectually disabled and eleemosynary institutions, and public works that he or she is authorized to examine, and of any county officer who receives or disburses county funds.
- (3) The Auditor may require information on oath from any person touching any matters relative to any account or matter that the Auditor is required or authorized to state, audit, investigate, review, or settle. The Auditor may administer the oath, or have it done by any officer authorized to administer an oath.
- (4) The Auditor may issue process and compel the attendance of witnesses and administer oaths and compel witnesses to testify in any of the audits, reviews, or investigations the Auditor is authorized to make.
- (5) Every state agency shall provide at no cost to the Auditor any software and access rights that the Auditor deems advisable to view and retrieve any information subject to this section. Any cost that may be incurred by providing the Auditor with software and access rights shall be borne by the state agency.
- (6) As used in this section, "Auditor" includes:
  - (a) The Auditor's authorized agents;
  - (b) The deputy auditor; and
  - (c) The ombudsman.

**Effective:** March 27, 2025

**History:** Amended 2025 Ky. Acts ch. 117, sec. 23, effective March 27, 2025. -- Amended 2010 Ky. Acts ch. 141, sec. 4, effective July 15, 2010. -- Amended 1978 Ky. Acts ch. 92, sec. 2, effective June 17, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 150, 4618-136, 4625, 4636-1.