

43.090 Reports of audits and investigations -- Implementation by agency of audit recommendation.

- (1) Immediately upon completion of each audit and investigation, except those provided for in KRS 43.035 or 43.070, the Auditor shall prepare a report of his or her findings and recommendations. He or she shall furnish one (1) copy of the report to the head of the agency to which the report pertains, one (1) copy to the Governor, one (1) copy to the secretary of the Finance and Administration Cabinet, one (1) copy to the Legislative Research Commission, and one (1) copy to the state librarian. The agency to which an Auditor's draft report pertains shall respond in writing to any adverse or critical audit findings and to any recommendations contained in the draft report within fifteen (15) days of receipt of the draft report. The Auditor shall distribute the agency's response to those entitled by this subsection to a copy of the audit report. Within sixty (60) days of the completion of the final audit or examination report, the agency to which an Auditor's report pertains shall notify the Legislative Research Commission and the Auditor of the audit recommendations it has implemented and of the audit recommendations it has not implemented. The agency shall state the reasons for its failure to implement any recommendation made in the final audit or examination report. All audit reports and agency responses shall be, subject to KRS 61.870 to 61.884, posted online in a publicly searchable format.
- (2) The Auditor shall, within a reasonable time after the examination of each county as provided in KRS 43.070, make a written report to the Governor, the General Assembly, the Attorney General, the state librarian, and the fiscal court and county attorney of the county examined, calling attention in specific terms to any mismanagement, misconduct, misapplication or illegal appropriation, or extravagant use of money received or disbursed by any officer of the county examined. In addition, said report shall be sent to a newspaper having general circulation in the county examined, and the letter of transmittal accompanying the report shall be published in said newspaper in accordance with the provisions of KRS Chapter 424. All audit reports and responses shall be, subject to KRS 61.870 to 61.884, posted online in a publicly searchable format.
- (3) Immediately upon completion of each audit, investigation, or review conducted under KRS 43.035, the ombudsman shall prepare a report of his or her findings and recommendations and furnish a copy of the report to the head of the agency to which the report pertains. The agency shall respond in writing to any adverse or critical audit findings and to any recommendations contained in the report within fifteen (15) days of receipt of the report. Within sixty (60) days of completion of the final audit, investigation, or draft report, the agency to which the report pertains shall notify the ombudsman of which recommendations have and have not been implemented and shall state in its notice to the ombudsman the reason or reasons for any failure to implement any recommendations.
- (4) The Auditor shall maintain confidentiality, except when disclosure may be advisable in the Auditor's judgment to enable the office to carry out its duties and to support its recommendations.

Effective: March 27, 2025

History: Amended 2025 Ky. Acts ch. 117, sec. 24, effective March 27, 2025. -- Amended 2020 Ky. Acts ch. 59, sec. 6, effective July 15, 2020. -- Amended 2007 Ky. Acts ch. 47, sec. 25, effective June 26, 2007. -- Amended 1982 Ky. Acts ch. 176, sec. 2, effective July 15, 1982. -- Amended 1974 Ky. Acts ch. 254, sec. 9. -- Amended 1966 Ky. Acts ch. 255, sec. 52. -- Amended 1942 Ky. Acts ch. 139, secs. 1 and 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 1992b-59, 4618-135, 4636-4.