

262.280 Board to provide record -- Audits of district accounts -- Data to be furnished to commission.

- (1) The board shall provide for the keeping of a full and accurate record of all its proceedings and of all resolutions, regulations, and orders issued or adopted by it.
- (2) Notwithstanding KRS 65A.030, an audit of the accounts of each soil and water conservation district shall take place once every four (4) years unless the soil and water conservation district receives or expends one million dollars (\$1,000,000) or more in any year, in which case the soil and water conservation district shall provide for the performance of an annual audit. The audit shall be conducted in accordance with audit standards and requirements stipulated in KRS 65.065(5).
- (3) Upon request of the commission, the board shall furnish the commission with copies of ordinances, regulations, orders, contracts, forms, and other documents adopted or employed by the board and any other information requested by the commission concerning the board's activities.

Effective: June 27, 2025

History: Amended 2025 Ky. Acts ch. 139, sec. 3, effective June 27, 2025. -- Amended 2013 Ky. Acts ch. 40, sec. 72, effective March 21, 2013. -- Amended 2007 Ky. Acts ch. 114, sec. 2, effective June 26, 2007. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 42i-7.

Legislative Research Commission Note (3/21/2013). Under the authority of KRS 7.136, the Reviser of Statutes has corrected a manifest clerical or technical error in subsection (2) of this statute. A period has been inserted before the phrase "for fiscal periods beginning on and after July 1, 2014," and the first letter of the word "for" has been capitalized.