1   AN ACT relating to the qualifications of employees of the Auditor of Public

2 Accounts.

3 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

4   ➔Section 1.   KRS 43.030 is amended to read as follows:

5 (1) The Auditor shall appoint for the duration of his ***or her*** own term, subject to

6   removal by ***the Auditor***[him] at any time, one (1) assistant auditor of public

7   accounts, who shall be a certified public accountant and who has been a citizen and

8   resident of the state for at least two (2) years. The assistant auditor shall have direct

9   supervision over all technical work and technical assistants, and shall otherwise aid

10   the Auditor in the performance of his ***or her*** duties. If the Auditor is absent or is

11   rendered incapable of performing his ***or her*** duties, or if a vacancy in the office

12   occurs, the assistant auditor shall perform the duties of Auditor until the necessity

13   therefor ceases to exist. He ***or she*** shall take the constitutional oath.

14 (2) The Auditor may employ other subordinate personnel subject to the provisions of

15   KRS 12.060. All employees ***with status as defined in KRS 18A.005 who are***

16   engaged in auditing or investigations shall possess a minimum of a four (4) year

17   college degree. No less than ninety percent (90%) of all employees engaged in

18   financial auditing or financial investigations shall have twenty (20) semester hours

19   or thirty (30) quarter hours of accounting, or alternately, shall be a certified public

20   accountant. Not more than two (2) persons charged with the conduct of audits and

21   investigations may substitute year-for-year responsible experience acceptable to the

22   Personnel Cabinet for the required college education and accounting hours.

23 (3) The Auditor and his ***or her*** sureties are liable on his ***or her*** official bond for the acts

24   of the assistant auditor and clerks.

25 (4) Nothing in this section shall be deemed to affect the provisions of KRS 11.090 or

26   other legislation authorizing audits.