

## 2023 Kansas Statutes

**75-1121. Same; duties of director of accounts and reports.** The director of accounts and reports shall:

- (a) Formulate, devise and prescribe a system of fiscal procedure, auditing, accounting and reporting for municipalities, applicable to those municipalities required by K.S.A. 75-1122, and amendments thereto, to have their accounts examined and audited at least once each year.
- (b) Adopt rules and regulations to carry out the provisions of this act and, from time to time, to make, change, amend and enforce such system and forms of accounting and reporting and rules and regulations. No rules and regulations adopted pursuant to the provisions of this section shall prescribe any system of fiscal procedure or require the governing body of any municipality to have its accounts examined or audited unless such municipality is required to have its accounts examined or audited under the provisions of K.S.A. 75-1122, and amendments thereto.
- (c) Conduct either in person or by representatives such investigation as the director may deem necessary to determine if this act and the regulations issued pursuant thereto are being fully complied with.

**History:** L. 1935, ch. 275, § 11; L. 1953, ch. 375, § 88; L. 1974, ch. 364, § 18; L. 1978, ch. 334, § 4; L. 1988, ch. 301, § 22; L. 1994, ch. 274, § 8; L. 2016, ch. 3, § 2; July 1.