

Department for Local Government  
 Cities and Special Districts Branch  
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## Kentucky CITY Required Filings

Requirement	Description	Statute	Due Date
<b>City Officials Update</b>	Each city shall annually forward a list to DLG containing current contact information for the city and each of the city's elected and appointed officials. In addition, to determine compliance with the Audit requirement, DLG requires each city to report the <b>total annual revenue and total annual expenditure from the previous fiscal year</b> and any <b>long-term debt</b> .	83A.085	Due by <b>January 31<sup>st</sup></b>
<b>Audit and Financial Statement</b>	<p>Each fund of the City shall be audited annually by the APA or a CPA in accordance with Generally Accepted Auditing Standards.</p> <ul style="list-style-type: none"> <li>Any city with a <b>population less than 1,000</b> shall complete a financial statement every even year and an annual audit every odd year.</li> <li>Any city with a <b>population of more than 1,000 but less than 2,000</b> shall complete a financial statement every even year and a 2-year audit every odd year.</li> <li>Any city with <b>revenues and expenditures less than \$150,000</b>, and no long-term debt, shall complete a financial statement annually. After July 1, 2022, Cities must submit an <b>attestation engagement</b> covering the fourth fiscal year in which the city qualified. Must be advertised to the public within 30 days of the completion.</li> <li>All other cities shall complete an audit annually.</li> </ul> <p>Any city <b>can elect to submit an annual audit</b> in lieu of submitting the above requirements. Any city that <b>expends \$750,000 or more in federal grant awards in a year</b> must submit an annual audit and a CAFR. All audits and financial statements must be submitted to DLG in <b>electronic format. Paper copies are no longer accepted.</b></p> <p><b>Failure to comply with the statute:</b> shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p>	<p>91A.040</p> <p><b>Financial Statement</b> – form &amp; format in accordance with KRS 424.220</p> <p><b>Attestation Engagement - Publication Requirements</b> KRS 424.120 and 424.220(6)(b)</p>	<p><b>Financial Statements:</b> Due by <b>October 1<sup>st</sup></b> following the close of the fiscal year</p> <p><b>Audits:</b> Due ten days after completion and presentation to the governing board, but no later than <b>March 1</b>. Must be submitted to DLG by <b>April 1</b>.</p>
<b>Uniform Financial Information Report</b>	<p>Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG.</p> <p><b>Failure to comply with the statute:</b> shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p>	65.905	Due by <b>May 1<sup>st</sup></b> following the close of the fiscal year
<b>Ethics Ordinance</b>	<p>When an ethics ordinance is amended, the city shall, following final passage, file a copy of the amended ordinance with DLG. The city shall file with the ordinance proof of publication in accordance with KRS 424.</p> <p><b>Failure to comply with the statute:</b> shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p>	65.003	<b>Within 21 days of any amendment</b> to the ethics ordinance

NOTE: All electronic document submissions to DLG should be emailed to – [dlg-csd@ky.gov](mailto:dlg-csd@ky.gov)

**83A.085 Office of city clerk required, except in city of first class -- Duties -- Combination with other nonelected city office -- Information on city and officials to Department for Local Government.**

- (1) Each city, except a city of the first class, shall establish the office of city clerk.
- (2) The office of city clerk may be combined with any other nonelected city office by inclusion of the title and duties of the office in the ordinance establishing the office of city clerk.
- (3) The duties and responsibilities of the clerk shall include but not be limited to the following:
  - (a) Maintenance and safekeeping of the permanent records of the city;
  - (b) Performance of the duties required of the "official custodian" or "custodian" in accordance with KRS 61.870 to 61.882;
  - (c) Possession of the seal of the city if used;
  - (d) No later than January 31 of each year, mail or electronically submit to the Department for Local Government a list containing current city information including but not limited to the following:
    1. The correct name, telephone number, and electronic mail address of the mayor, legislative body members, and the correct name, telephone number, and electronic mail address for the city's appointed officials or employees who are serving in the following roles or substantially similar roles as of January 1 of each year:
      - a. City clerk;
      - b. City treasurer or chief financial officer;
      - c. City manager or administrator;
      - d. City attorney;
      - e. Human resources director;
      - f. Police chief;
      - g. Fire chief;
      - h. Public works director;
      - i. Risk manager;
      - j. Information technology manager;
      - k. Public relations or communications officer; and
      - l. Planning and zoning administrator.
    2. The correct name of the city, mailing address for city hall, and telephone number of city hall; and
    3. The name and telephone number of either an elected or appointed official to serve as a contact person that may be reached during normal business hours of 8 a.m. to 4:30 p.m.;
  - (e) Performance of all other duties and responsibilities required of the city clerk by statute or ordinance; and

- (f) Once the information required to be reported under paragraph (d) of this subsection is compiled by the Department for Local Government, the department shall forward one (1) electronic copy of the compiled information to the Legislative Research Commission.

**Effective:** July 14, 2018

**History:** Amended 2018 Ky. Acts ch. 47, sec. 1, effective July 14, 2018. -- Amended 2010 Ky. Acts ch. 117, sec. 67, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 61, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 45, effective July 15, 1998. -- Amended 1990 Ky. Acts ch. 51, sec. 1, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 302, sec. 1, effective July 15, 1982.

**91A.040 Annual and biennial city audits – Exemption -- Attestation engagement -- Financial statement -- Publication -- Contents -- Enforcement action -- Penalties -- Extension -- Withholding of state funds for noncompliance -- Audit expenses to be billed to audited city. (See LRC Note)**

- (1) Except as provided in subsections (2) to (4) of this section, each city shall, after the close of each fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audit shall be completed by March 1 immediately following the fiscal year being audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes by no later than April 1 immediately following the fiscal year being audited.
- (2) In lieu of the annual audit requirements in subsection (1) of this section, a city with a population equal to or less than one thousand (1,000) based upon the most recent federal decennial census may elect to have an audit performed every other fiscal year in the following manner:
  - (a) After the close of each odd-numbered fiscal year, the city shall for that odd-numbered year cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audits shall be completed by March 1 immediately following the fiscal year to be audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes by no later than April 1 immediately following the fiscal year being audited; and
  - (b) After the close of each even-numbered fiscal year, the city shall not be required to complete an annual audit but shall forward an electronic copy of its financial statement prepared in accordance with KRS 424.220 to the Department for Local Government by no later than October 1 immediately following the close of the even-numbered fiscal year.
- (3) In lieu of the annual audit requirements in subsection (1) of this section, a city with a population of more than one thousand (1,000) but less than two thousand (2,000) based upon the most recent federal decennial census may elect to have an audit performed every other fiscal year to cover the two (2) fiscal years occurring since the prior audit in the following manner:
  - (a) After the close of each odd-numbered fiscal year, the city shall cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audit shall include both fiscal years since the prior audit and shall be completed by March 1 immediately following the fiscal years to be audited. The city shall forward an electronic copy of the audit report to the Department for Local Government for information purposes by no later than April 1 immediately following the fiscal years being audited; and
  - (b) After the close of each even-numbered fiscal year, the city shall not be required to complete an annual audit but shall forward an electronic copy of its financial statement prepared in accordance with KRS 424.220 to the Department for Local Government by no later than October 1 immediately following the close of the even-numbered fiscal year.

- (4) Any city, which for any fiscal year receives and expends, from all sources and for all purposes, less than one hundred fifty thousand dollars (\$150,000), and which has no long-term debt, whether general obligation or revenue debt, shall not be required to audit each fund of the city for that particular fiscal year. In addition, each city exempted in accordance with this subsection shall:
- (a) Annually prepare a financial statement in accordance with KRS 424.220 and shall, not later than October 1 following the conclusion of the fiscal year, forward one (1) electronic copy to the Department for Local Government for information purposes; and
  - (b) If exempted under this subsection for more than four (4) consecutive fiscal years after July 1, 2022, have prepared an attestation engagement covering the fourth fiscal year in which the city qualified for an exemption under this subsection. An attestation engagement completed pursuant to this subsection shall be:
    - 1. Prepared by an independent certified public accountant or by the Auditor of Public Accounts pursuant to a contract with the city using generally accepted attestation standards as promulgated by the American Institute of Certified Public Accountants and any additional procedures established by the Department for Local Government through administrative regulation;
    - 2. Completed by no later than March 1 immediately following the conclusion of the fiscal year in which in the attestation engagement is required;
    - 3. Submitted to the Department for Local Government as one (1) electronic copy no later than April 1 after its completion;
    - 4. Advertised to the public within thirty (30) days of its completion by causing the publication of a legal display advertisement of not less than six (6) column inches in a newspaper qualified under KRS 424.120 stating that the attestation has been prepared and copies have been provided to each local newspaper of general circulation, each news service, and each local radio and television station which has on file with the city a written request to receive copies of financial statements under KRS 424.220. Any city advertising under this subparagraph shall be exempt from publishing its financial statement under KRS 424.220(6)(b) for any year in which it is required to have an attestation engagement completed; and
    - 5. Provided to the Auditor of Public Accounts upon request for review of the final report and all related work papers and documents regarding the attestation engagement.
- (5) If a city is required by another provision of law to audit its funds more frequently or more stringently than is required by this section, the city shall also comply with the provisions of that law.
- (6) The Department for Local Government shall, upon request, make available

electronic copies of the audit reports and financial statements received by it under subsections (1) to (4) of this section to the Legislative Research Commission to be used for the purposes of KRS 6.955 to 6.975 or to the Auditor of Public Accounts.

- (7) Each city required by this section to conduct an annual or biennial audit shall enter into a written contract with the selected auditor. The contract shall set forth all terms and conditions of the agreement which shall include but not be limited to requirements that:
  - (a) The auditor be employed to examine the basic financial statements, which shall include the government-wide and fund financial statements;
  - (b) The auditor shall include in the annual or biennial city audit report an examination of local government economic assistance funds granted to the city under KRS 42.450 to 42.495. The auditor shall include a certification with the annual or biennial audit report that the funds were expended for the purpose intended;
  - (c) All audit information be prepared in accordance with generally accepted governmental auditing standards which include tests of the accounting records and auditing procedures considered necessary in the circumstances. Where the audit is to cover the use of state or federal funds, appropriate state or federal guidelines shall be utilized;
  - (d) The auditor shall prepare a typewritten or printed report embodying:
    1. The basic financial statements and accompanying supplemental and required supplemental information;
    2. The auditor's opinion on the basic financial statements or reasons why an opinion cannot be expressed; and
    3. Findings required to be reported as a result of the audit;
  - (e) The completed audit and all accompanying documentation shall be presented to the city legislative body at a regular or special meeting; and
  - (f) Any contract with a certified public accountant for an audit shall require the accountant to forward a copy of the audit report and management letters to the Auditor of Public Accounts upon request of the city or the Auditor of Public Accounts, and the Auditor of Public Accounts shall have the right to review the certified public accountant's work papers upon request.
- (8) A copy of an audit report which meets the requirements of this section shall be considered satisfactory and final in meeting any official request to a city for financial data, except for statutory or judicial requirements, or requirements of the Legislative Research Commission necessary to carry out the purposes of KRS 6.955 to 6.975.
- (9) Each city shall, within thirty (30) days after the presentation of an audit to the city legislative body, publish an advertisement in accordance with KRS Chapter 424 containing:
  - (a) The auditor's opinion letter;
  - (b) The "Budgetary Comparison Schedules-Major Funds," which shall include the

- general fund and all major funds;
- (c) A statement that a copy of the complete audit report, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours;
  - (d) A statement that any citizen may obtain from city hall a copy of the complete audit report, including financial statements and supplemental information, for his or her personal use;
  - (e) A statement which notifies citizens requesting a personal copy of the city audit report that they will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page; and
  - (f) A statement that copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the business address of the officer responsible for preparation of the statement.
- (10) Any resident of the city or owner of real property within the city may bring an action in the Circuit Court to enforce the provisions of this section. Any person who violates any provision of this section shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500). In addition, any officer who fails to comply with any of the provisions of this section shall, for each failure, be subject to a forfeiture of not less than fifty dollars (\$50) nor more than five hundred dollars (\$500), in the discretion of the court, which may be recovered only once in a civil action brought by any resident of the city or owner of real property within the city. The costs of all proceedings, including a reasonable fee for the attorney of the resident or property owner bringing the action, shall be assessed against the unsuccessful party.
- (11) In the event of extenuating circumstances that prevent a city from completing and submitting a required audit or financial statement in compliance with the applicable deadlines in subsections (1) to (4) of this section, the city may submit a written request for an extension of time to the Department for Local Government on a form prescribed by the Department for Local Government. The Department for Local Government shall approve the request if it is submitted on or before the applicable deadline and, in the judgment of the Department for Local Government, the request is warranted by extenuating circumstances beyond the control of the city. Extensions granted under this subsection shall not exceed nine (9) months from the original due date of the audit or financial statement. If the Department for Local Government approves an extension for a city and the city fails to complete and submit the required audit or financial statement in compliance with that extended deadline, then the provisions of subsection (12) of this section shall apply.
- (12) If a city fails to complete an audit or financial statement and submit it to the Department for Local Government as required in subsections (1) to (4) and (11) of this section, the Department for Local Government shall notify the Finance and Administration Cabinet that the city has failed to comply with the audit requirements of this section, and that any funds in the possession of any agency, entity, or branch of state government shall be withheld from the city until further

notice. The Department for Local Government shall immediately notify the Finance and Administration Cabinet when the city complies with the requirements of subsections (1) to (4) and (11) of this section for all prior fiscal years it has failed to comply with the audit requirements of this section, and the Finance and Administration Cabinet shall direct the reinstatement of payments to the city, including any funds that were withheld due to the noncompliance.

- (13) Within a reasonable time after the completion of a special audit or examination conducted pursuant to KRS 43.050, the Auditor shall bill the city for the actual expense of the audit or examination conducted. The actual expense shall include the hours of work performed on the audit or examination as well as reasonable associated costs, including but not limited to travel costs. The bill submitted to the city shall include a statement of the hourly rate, total hours, and total costs for the entire audit or examination.

**Effective:** July 14, 2022

**History:** Amended 2022 Ky. Acts ch. 103, sec. 2, effective July 14, 2022. -- Amended 2019 Ky. Acts ch. 91, sec. 1, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 10, sec. 1, effective July 14, 2018. -- Amended 2016 Ky. Acts ch. 17, sec. 2, effective July 15, 2016. -- Amended 2014 Ky. Acts ch. 5, sec. 3, effective July 15, 2014; and ch. 92, sec. 88, effective January 1, 2015. -- Amended 2010 Ky. Acts ch. 117, sec. 68, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 62, effective June 26, 2007. -- Amended 2006 Ky. Acts ch. 8, sec. 2, effective July 12, 2006. -- Amended 2000 Ky. Acts ch. 89, sec. 1, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 69, sec. 46, effective July 15, 1998. -- Amended 1992 Ky. Acts ch. 33, sec. 4, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 52, sec. 1, effective July 13, 1990. -- Amended 1986 Ky. Acts ch. 331, sec. 22, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 111, sec. 173, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 393, sec. 45, effective July 15, 1982; ch. 407, sec. 1, effective July 15, 1982; and ch. 430, sec. 1, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 232, sec. 4, effective July 15, 1980.

**Legislative Research Commission Note (4/15/2020).** 2020 Ky. Acts ch. 91, sec. 73, which was effective April 15, 2020, stated the following:

**"Publishing Requirements:** Notwithstanding KRS 83A.060, 91A.040, and Chapter 424, a county containing a population of more than 90,000 or any city within a county containing a population of more than 90,000, as determined by the 2010 United States Census, may publish enacted ordinances, audits, and bid solicitations by posting the full ordinance, the full audit report including the auditor's opinion letter, or the bid solicitation on an Internet Web site maintained by the county or city government for a period of at least one (1) year. If a county or city publishes ordinances, audits, or bid solicitations on an Internet Web site, the county or city shall also publish an advertisement, in a newspaper qualified in accordance with KRS 424.120, with a description of the ordinances, audits, or bid solicitations published on the Internet Web site, including the Uniform Resource Locator (URL) where the documents can be viewed. Any advertisement required to be published in a newspaper under KRS Chapter 424 shall contain the following statement at the end of the advertisement:

"This advertisement was paid for by [insert the name of the governmental body required to advertise in a newspaper] using taxpayer dollars in the amount of \$[insert the amount paid for the advertisement]."



**424.220 Financial statements -- Contents -- Publication requirements -- Exempted officers.**

- (1) Excepting officers who are exempted under subsection (8) of this section, every public officer of any city, county, or district less than a county, or of any board, commission, or other authority of a city, county, or district whose duty it is to collect, receive, have the custody, control, or disbursement of any funds collected from the public in any form shall, at the expiration of each fiscal year, prepare an itemized, sworn statement of the funds collected, received, held, or disbursed by him or her during the fiscal year just closed, unless he or she has complied with KRS 424.230.
- (2) The statement shall show:
  - (a) The total amount of funds collected and received during the fiscal year from each individual source; and
  - (b) The total amount of funds disbursed during the fiscal year to each individual payee. The list shall include only aggregate amounts to vendors exceeding one thousand dollars (\$1,000).
- (3) Only the totals of amounts paid to each individual as salary or commission and public utility bills shall be shown. The amount of salaries paid to all nonelected county employees shall be shown as lump-sum expenditures by category, including but not limited to road department, jails, solid waste, public safety, and administrative personnel.
- (4) The financial reporting and publishing requirements for a school district are provided in KRS 160.463.
- (5) The officer shall procure and include in or attach to the financial statement, as a part thereof, a certificate from the cashier or other proper officer of the banks in which the funds are or have been deposited during the past year, showing the balance, if any, of funds to the credit of the officer making the statement.
- (6) To provide notice to the public that the city's financial statement has been completed as required by this section:
  - (a) The appropriate officer of a city that has performed an audit under KRS 91A.040 for the fiscal year or years, including the appropriate officer of any municipally owned electric, gas, or water system, shall publish the audit report in accordance with KRS 91A.040(9); and
  - (b) The appropriate officer of a city that has not conducted an annual audit for the fiscal year under one (1) of the exceptions provided in KRS 91A.040(2), (3), or (4) shall publish a legal display advertisement of not less than six (6) column inches in a newspaper qualified under KRS 424.120 that the statement required by subsection (1) of this section has been prepared and that copies have been provided to each local newspaper of general circulation, each news service, and each local radio and television station which has on file with the city a written request to be provided a statement. The advertisement shall be published within ninety (90) days after the close of the fiscal year.
- (7) To provide notice to the public that the county's financial statement has been

completed as required by this section, the appropriate officer of a county shall publish the county's audit, prepared in accordance with KRS 43.070 or 64.810, in the same manner that city audits are published in accordance with KRS 91A.040(9).

- (8) The provisions of this section shall not apply to officers of:
- (a) A city of the first class;
  - (b) A county containing a city of the first class;
  - (c) A consolidated local government;
  - (d) An urban-county government;
  - (e) A city with a population equal to or greater than twenty thousand (20,000) based upon the most recent federal decennial census;
  - (f) A public agency or joint public agency of a:
    - 1. City of the first class;
    - 2. Consolidated local government; or
    - 3. County containing a city of the first class; or
  - (g) A school district of a:
    - 1. City of the first class;
    - 2. Consolidated local government; or
    - 3. County containing a city of the first class.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 91, sec. 2, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 10, sec. 2, effective July 14, 2018; ch. 171, sec. 8, effective April 14, 2018; and ch. 207, sec. 8, effective April 27, 2018. -- Amended 2014 Ky. Acts ch. 92, sec. 309, effective January 1, 2015. -- Amended 2011 Ky. Acts ch. 46, sec. 2, effective June 8, 2011. -- Amended 2006 Ky. Acts ch. 8, sec. 6, effective July 12, 2006. -- Amended 2002 Ky. Acts ch. 346, sec. 232, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 69, sec. 79, effective July 15, 1998. -- Amended 1990 Ky. Acts ch. 52, sec. 3, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 32, sec. 2, effective July 15, 1988. -- Amended 1984 Ky. Acts ch. 277, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 430, sec. 7, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 384, sec. 526, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 71, sec. 1. -- Amended 1962 Ky. Acts ch. 170, sec. 1. -- Amended 1960 Ky. Acts ch. 168, sec. 1. -- Created 1958 Ky. Acts ch. 42, sec. 12.

**Legislative Research Commission Note (8/19/2022).** The Reviser of Statutes has corrected an error that occurred during codification of this statute following the enactment of 2018 Ky. Acts chs. 10, 171, and 207.

#### **424.120 Qualifications of newspapers.**

- (1) Except as provided in subsection (2) of this section, if an advertisement for a publication area is required by law to be published in a newspaper, the publication shall be made in a newspaper that meets the following requirements:
  - (a) It shall be published in the publication area. A newspaper shall be deemed to be published in the area if it maintains its principal office in the area for the purpose of gathering news and soliciting advertisements and other general business of newspaper publications, and has a periodicals class mailing permit issued for that office. A newspaper published outside of Kentucky shall not be eligible to carry advertisements for any county or publication area within the county, other than for the city in which its main office is located, if there is a newspaper published in the county that has a substantial general circulation throughout the county and that otherwise meets the requirements of this section; and
  - (b) It shall be of regular issue and have a bona fide circulation in the publication area. A newspaper shall be deemed to be of regular issue if it is published at least once a week, for at least fifty (50) weeks during the calendar year as prescribed by its mailing permit, and has been so published in the area for the immediately preceding two (2) year period. A newspaper meeting all the criteria to be of regular issue, except publication in the area for the immediately preceding two (2) year period, shall be deemed to be of regular issue if it is the only paper in the publication area and has a paid circulation equal to at least ten percent (10%) of the population of the publication area. A newspaper shall be deemed to be of bona fide circulation in the publication area if it is circulated generally in the area, and maintains a definite price or consideration not less than fifty percent (50%) of its published price, and is paid for by not less than fifty percent (50%) of those to whom distribution is made; and
  - (c) It shall bear a title or name, consist of not less than four (4) pages without a cover, and be of a type to which the general public resorts for passing events of a political, religious, commercial, and social nature, and for current happenings, announcements, miscellaneous reading matter, advertisements, and other notices. The news content shall be at least twenty-five percent (25%) of the total column space in more than one-half (1/2) of its issues during any twelve (12) month period.
  - (d) If, in a publication area there is more than one (1) newspaper which meets the above requirements, the newspaper having the largest bona fide paid circulation as shown by the average number of paid copies of each issue as shown in its published statement of ownership as filed on October 1 for the publication area shall be the newspaper where advertisements required by law to be published shall be carried.
  - (e) For the purposes of KRS Chapter 424, publishing shall be considered as the total recurring processes of producing the newspaper, embracing all of the included contents of reading matter, illustrations, and advertising enumerated

in paragraphs (a) through (d) of this subsection. A newspaper shall not be excluded from qualifying for the purposes of legal publications as provided in this chapter if its printing or reproduction processes take place outside the publication area.

- (2) (a) If, in the case of a publication area smaller than the county in which it is located, there is no newspaper published in the area, the publication shall be made in a newspaper published in the county that is qualified under this section to publish advertisements for the county. If the qualified newspaper publishes a zoned edition which is distributed to regular subscribers within the publication area, any advertisement required by law to be published in the publication area may be published in the zoned edition distributed in that area.
- (b) If, in any county there is no newspaper meeting the requirements of this section for publishing advertisements for that county, any advertisements required to be published for the county or for any publication area within the county shall be published in a newspaper of the largest bona fide circulation in that county published in and qualified to publish advertisements for an adjoining county in Kentucky. This subsection is intended to supersede any statute that provides or contemplates that newspaper publication may be dispensed with if there is no newspaper printed or published or of general circulation in the particular publication area.
- (3) If a publication area consists of a district, other than a city, which extends into more than one (1) county, the part of the district in each county shall be considered to be a separate publication area for the purposes of this section, and an advertisement for each separate publication area shall be published in a newspaper qualified under this section to publish advertisements for the area.

**Effective:** July 12, 2006

**History:** Amended 2006 Ky. Acts ch. 8, sec. 3, effective July 12, 2006. -- Amended 1992 Ky. Acts ch. 9, sec. 2, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 201, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 180, sec. 1, effective July 15, 1982; and ch. 430, sec. 3, effective July 15, 1982. -- Amended 1960 Ky. Acts ch. 168, sec. 1. -- Created 1958 Ky. Acts ch. 42, sec. 2.

**65.905 Local governments required to file uniform financial information report -- Application of provisions only to fiscal periods ending before July 1, 2014 -- Transition to requirements of KRS 65A.010 to 65A.090 -- Use of report by Department for Local Government.**

- (1) Except as otherwise provided in subsection (2) of this section, each local government shall annually, after the close of the fiscal year, complete a uniform financial information report. The report shall be submitted to the Department for Local Government by May 1 immediately following the close of the fiscal year. The Department for Local Government shall immediately send the compiled data from the uniform financial information report to the Legislative Research Commission in accordance with KRS 65.925 to be used for the purposes of KRS 6.955 to 6.975.
- (2) The final quarterly report filed by a county within fifteen (15) days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2), shall be deemed the uniform financial information report for that county for purposes of compliance with KRS 65.900 to 65.925.
- (3)
  - (a)
    1. Each city may have the uniform financial information report completed by its selected auditor as part of the terms and conditions of the written agreement between the city and the auditor in accordance with KRS 91A.040.
    2. Each county may have the uniform financial information report completed by its auditor selected in accordance with KRS 43.070 or 64.810.
    3. For fiscal periods ending prior to July 1, 2014, each special district may have the uniform financial information report completed by its auditor selected in accordance with KRS 65.065. For fiscal periods beginning on and after July 1, 2014, the provisions of this section shall no longer apply to special districts. Instead, the provisions of KRS 65A.010 to 65A.090 shall apply. Notwithstanding the dates established by this subparagraph, the provisions of this section and KRS 65A.010 to 65A.090 shall be administered such that the registration required by KRS 65A.090(1) occurs as required by that subsection, and there is no gap in reporting by entities subject to this section and KRS 65A.010 to 65A.090 as the transition occurs.
  - (b) If a city does not use the auditor to complete the uniform financial information report, it shall by order designate an elected or nonelected official to be responsible for annually completing the report and submitting it to the Department for Local Government.
  - (c) If a local government has any agency, board, or commission that receives any funding from the local government, but conducts its operations on an autonomous or semi-autonomous basis, the local government shall note on the uniform financial information report the name of the agency, board, or commission; the mailing address of the agency, board, or commission; and the dollar amount annually appropriated by the local government to the agency, board, or commission.

- (4) The Department for Local Government shall by administrative regulation prescribe the format of the uniform financial information report, and shall attempt to coordinate and combine efforts with the United States Bureau of the Census in the development of the format of the uniform financial information report so that a single report will meet the needs of both agencies and fulfill the requirements of KRS 65.900 to 65.925. Regardless of any agreement between the Department for Local Government and the United States Bureau of the Census, the Department for Local Government shall maintain responsibility for assuring that a uniform financial information report is distributed to each local government as soon as practicable after the close of each fiscal year, but in no event later than one hundred twenty (120) days prior to the required submission date of May 1.
- (5) The Department for Local Government shall use the uniform financial information report to replace as many financial information forms as possible that local governments are currently required to complete and submit to that office for use by either the state or federal governments, by consolidating the required information into the uniform report.

**Effective:** July 14, 2018

**History:** Amended 2018 Ky. Acts ch. 47, sec. 2, effective July 14, 2018. -- Amended 2013 Ky. Acts ch. 40, sec. 16, effective March 21, 2013. -- Amended 2010 Ky. Acts ch. 117, sec. 55, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 20, sec. 2, effective June 26, 2007; and ch. 47, sec. 48, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 35, effective July 15, 1998; and ch. 186, sec. 1, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 321, sec. 2, effective July 15, 1996. -- Amended 1992 Ky. Acts ch. 33, sec. 6, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 47, sec. 2, effective July 13, 1990.

**65.003 Codes of ethics for city, county, charter county, urban-county government, and consolidated local government officials and employees -- Codes of ethics for boards, officers, and employees of special purpose governmental entities -- Interlocal agreements -- Delegation of council's subpoena power to investigate code of ethics violations.**

- (1) (a) The governing body of each city, county, urban-county, consolidated local government, and charter county, shall adopt, by ordinance, a code of ethics which shall apply to all elected officials of the city, county, urban-county, consolidated local government, or charter county, and to appointed officials and employees of the city, county, urban-county, consolidated local government, or charter county government, or agencies created jointly, as specified in the code of ethics. The elected officials of a city, county, or consolidated local government to which a code of ethics shall apply include the mayor, county judge/executive, members of the governing body, county clerk, county attorney, sheriff, jailer, coroner, surveyor, and constable but do not include members of any school board. Agencies created jointly may include planning or administrative commissions or boards. Candidates for the local government elective offices specified in this subsection shall comply with the annual financial disclosure statement filing requirements contained in the code of ethics.
- (b) The boards, officers, and employees of special purpose governmental entities shall be subject to a code of ethics as provided in KRS 65A.070. As used in this section, special purpose governmental entity has the same meaning as in KRS 65A.010.
- (2) Any city, county, or consolidated local government may enter into a memorandum of agreement or an interlocal agreement with one (1) or more other cities, counties, or consolidated local governments for joint adoption of a code of ethics which shall apply to all elected officials of the cities, counties, or consolidated local governments, and to appointed officials and employees as specified by each of the cities, counties, or consolidated local governments which enters into the agreement. Interlocal agreements shall be executed pursuant to the Interlocal Cooperation Act in KRS 65.210 to 65.300. The interlocal agreement or memorandum of agreement may provide for but shall not be limited to:
  - (a) The provision of administrative services relating to the implementation of a code of ethics;
  - (b) The creation of a regional ethics board which serves independently to provide advice to member governments and their officials and provides for the enforcement of locally adopted codes of ethics; and
  - (c) Contracting by a memorandum of agreement with an area development district for the provision of administrative services relating to the implementation of a code of ethics.

Candidates for the city, county, or consolidated local government elective offices specified in this subsection shall comply with the annual financial disclosure statement filing requirements contained in the code of ethics.

- (3) Each code of ethics adopted as provided by subsection (1) or (2) of this

section, or amended as provided by subsection (4) of this section, shall include but not be limited to provisions which set forth:

- (a) Standards of conduct for elected and appointed officials and employees;
  - (b) Requirements for creation of financial disclosure statements, which shall be filed annually by all candidates for the city, county, or consolidated local government elective offices specified in subsection (1) of this section, elected officials of each city, county, or consolidated local government, and other officials or employees of the city, county, or consolidated local government, as specified in the code of ethics, and which shall be filed with the person or group responsible for enforcement of the code of ethics;
  - (c) A policy on the employment of members of the families of officials or employees of the city, county, or consolidated local government, as specified in the code of ethics; and
  - (d) The designation of a person or group who shall be responsible for enforcement of the code of ethics, including maintenance of financial disclosure statements, all of which shall be available for public inspection, receipt of complaints alleging possible violations of the code of ethics, issuance of opinions in response to inquiries relating to the code of ethics, investigation of possible violations of the code of ethics, and imposition of penalties provided in the code of ethics.
- (4) The code of ethics ordinance adopted by a city, county, or consolidated local government may be amended but shall not be repealed.
- (5) (a) Within twenty-one (21) days of the adoption of the code of ethics required by this section, each city, county, or consolidated local government shall deliver a copy of the ordinance by which the code was adopted and proof of publication in accordance with KRS Chapter 424 to the Department for Local Government. The Department for Local Government shall maintain the ordinances as public records and shall maintain a list of city, county, or consolidated local governments which have adopted a code of ethics and a list of those which have not adopted a code of ethics.
- (b) Within twenty-one (21) days of the amendment of a code of ethics required by this section, each city, county, or consolidated local government shall:
- 1. Deliver a copy of the ordinance by which the code was amended and proof of publication in accordance with KRS Chapter 424 to the Department for Local Government, which shall maintain the amendment with the ordinance by which the code was adopted; and
  - 2. Deliver a copy of the ordinance by which the code was amended to the governing body of each special purpose governmental entity that follows that establishing entity's code of ethics pursuant to KRS 65A.070.
- (c) For ordinances adopting or amending a code of ethics under this section, cities of the first class and consolidated local governments shall comply with the publication requirements of KRS 83A.060(9), notwithstanding the exception contained in that statute.



- (6) If a city, county, or consolidated local government fails to comply with the requirements of this section, the Department for Local Government shall notify all state agencies, including area development districts, which deliver services or payments of money from the Commonwealth to the city, county, or consolidated local government. Those agencies shall suspend delivery of all services or payments to the city, county, or consolidated local government which fails to comply with the requirements of this section. The Department for Local Government shall immediately notify those same agencies when the city, county, or consolidated local government is in compliance with the requirements of this section, and those agencies shall reinstate the delivery of services or payments to the city, county, or consolidated local government.
- (7) Notwithstanding KRS 67C.103(14)(e), a simple majority of the legislative council of a consolidated local government may delegate its authority to issue administrative subpoenas for the attendance and testimony of witnesses and the production of documents relevant to possible violations of the code of ethics to the person or a majority of the group responsible for enforcement of a code of ethics. Subpoenas shall be served in the same manner as subpoenas for witnesses in civil cases. Compliance with the subpoenas shall be enforceable by the Circuit Court. Any failure to obey an order of the court may be punished by the court as contempt thereof.

**Effective:** June 29, 2017

**History:** Amended 2017 Ky. Acts ch. 150, sec. 7, effective June 29, 2017. -- Amended 2015 Ky. Acts ch. 17, sec. 4, effective June 24, 2015. -- Amended 2013 Ky. Acts ch. 40, sec. 10, effective March 21, 2013. -- Amended 2010 Ky. Acts ch. 117, sec. 46, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 40, effective June 26, 2007. -- Amended 2002 Ky. Acts ch. 291, sec. 1, effective July 15, 2002; and ch. 346, sec. 22, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 69, sec. 29, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 214, sec. 1, effective July 15, 1996. -- Created 1994 Ky. Acts ch. 16, sec. 1, effective July 15, 1994.

**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 this statute. In subsection (1)(b), the word "have" has been changed to read "has."

**65.037 Definitions -- Affidavit in lieu of lost, damaged, or destroyed local government record -- Good-faith attempt at replacement or re-creation -- Contents of affidavit -- Exception.**

- (1) As used in this section:
  - (a) "Government entity" means an entity enumerated in KRS 12.020 or the Legislative Research Commission;
  - (b) "Legislative body" means the city commission, board of commissioners, city council, or board of alderman of a city; the fiscal court of a county; the board of a special purpose governmental entity, fire district, or volunteer fire department; or the legislative body of an urban-county government, charter county government, unified local government, or consolidated local government;
  - (c) "Local government" means a city, county, urban-county government, charter county government, unified local government, consolidated local government, special purpose governmental entity as defined in KRS 65A.010, or fire district operating under KRS Chapter 75 or volunteer fire department operating under KRS Chapter 273 which reports to the Kentucky Fire Commission under KRS Chapter 95A; and
  - (d) "Record" means a record, document, data, or information required to be produced by a local government no matter the format. "Record" shall not include any record required under:
    1. KRS Chapter 422;
    2. KRS Chapters 131 to 144, or any record ancillary to tax collection;
    3. KRS Chapters 116 to 121A, or any record ancillary to elections of any kind;
    4. KRS Chapter 382, or any record ancillary to conveyances and encumbrances of property;
    5. KRS Chapter 213, or any record ancillary to the collection of vital statistics or the reporting of deaths and diseases; or
    6. KRS Chapters 431 to 441, or any record ancillary to the administration of persons held in local correctional facilities.
- (2) If a record required to be produced by a local government is lost, damaged, or destroyed, under circumstances other than as set out in KRS 519.060 when a person tampers with a record with the intent of invoking the provisions of this section, then the legislative body of the local government, in lieu of presenting the record itself, may provide an affidavit that shall be sufficient to serve as being in compliance with any statute or administrative regulation promulgated under KRS Chapter 13A that requires the local government to transmit a record to a government entity. Any affidavit presented to a government entity that is in substantial compliance with this section shall be sufficient to consider the local government as effectively having transmitted that record, and a penalty for noncompliance shall not be assessed. The affidavit shall only serve to satisfy any requirement based solely on the fact of the transmission or receipt of the record.

- (3) A local government shall make a good-faith attempt at replacing or re-creating the record that has been lost, damaged, or destroyed. A good-faith effort shall include at least bona fide attempts at:
  - (a) Contacting the individual or entity in charge of producing or storing the record for replacement;
  - (b) Reproducing the data that constituted the record and re-creating the record; and
  - (c) Contacting an individual or entity that possesses a copy or an additional original of the record to acquire a copy for replacement.
- (4) If a bona fide attempt or attempts at replacing or re-creating the record in its entirety is unsuccessful, then the legislative body of the local government may proceed with filing the affidavit with the government entity, which shall contain:
  - (a) The statutory citation requiring transmission of the record which has been lost, damaged, or destroyed and a description of the general contents of what was required to be recorded;
  - (b) A description of the circumstances surrounding the loss, damage, or destruction of the record;
  - (c) A detailed description of the specific efforts toward reconstructing the record as set out in subsection (3) of this section; and
  - (d) A citation of any data or information that the city has been able to replace or reconstruct from the original record, and the data or information itself shall be included as an attachment to the affidavit.
- (5) The affidavit shall be in the form of a resolution passed by the legislative body of the local government.
- (6) Nothing in this section shall prevent a government entity from requiring that the local government reproduce the information contained in the record if the government entity determines that information is necessary for governmental operations. A government entity shall not require the local government to reproduce the information contained in the record if that information is received only for archival purposes or used for incidental data collection.

**Effective:** July 14, 2022

**History:** Created 2022 Ky. Acts ch. 111, sec. 1, effective July 14, 2022.

**Legislative Research Commission Note (7/14/2022).** Under the authority of KRS 7.136(1), the Reviser of Statutes has altered the format in subsection (1) of this statute during codification to place the terms in alphabetical order. The words in the text were not changed.