

Agency 2

Municipal Accounting Board

Articles

- 2-1. EXAMINATION AND LICENSURE OF MUNICIPAL PUBLIC ACCOUNTANTS. (*Not in active use*)
- 2-2. ACCOUNTING AND FISCAL PROCEDURE FOR MUNICIPALITIES. (*Not in active use*)
- 2-3. ACCOUNTING AND FISCAL PROCEDURE FOR MUNICIPALITIES.
- 2-4. SAME; APPLICABILITY TO OTHER UNITS. (*Not in active use*)
- 2-5. CONTINUING EDUCATION REQUIREMENTS FOR LICENSED MUNICIPAL PUBLIC ACCOUNTANTS.

Editor's Note:

For later regulations affecting licensed municipal public accountants, see Agency 74, articles 4, 5 and 10.

Article 1.—EXAMINATION AND LICENSURE OF MUNICIPAL PUBLIC ACCOUNTANTS

2-1-1 to 2-1-16. (Authorized by K.S.A. 75-1119; effective May 1, 1978; revoked May 1, 1985.)

Article 2.—ACCOUNTING AND FISCAL PROCEDURE FOR MUNICIPALITIES

2-2-1 to 2-2-4. (Authorized by K.S.A. 75-1117, 75-1120, 75-1121, 75-1123; effective May 1, 1978; revoked May 1, 1980.)

Article 3.—ACCOUNTING AND FISCAL PROCEDURE FOR MUNICIPALITIES

2-3-1 and 2-3-2. (Authorized by K.S.A. 75-1120, 75-1121, 75-1123; effective May 1, 1978; revoked May 1, 1980.)

2-3-3. (Authorized by K.S.A. 75-1121; effective May 1, 1978; revoked July 19, 1993.)

2-3-4. Audit reports. No municipality shall place a restriction upon the scope of the report without prior approval of the director. The audit report shall comply with the standards prescribed by regulations adopted by the director and the board.

The report shall either contain an expression of opinion regarding the financial statements, taken as a whole, or an assertion to the effect that an opinion cannot be expressed. When an overall opinion cannot be expressed, the reasons therefor should be stated. In all cases where an auditor's name is associated with financial statements, the report should contain a clear-cut indication of the character of the auditor's examination, if any, and the degree of responsibility he is taking. (Authorized by K.S.A. 75-1121, 75-1124; effective May 1, 1978.)

2-3-5. Compliance reports. Upon the installation in any governmental unit of approved accounting procedures at the direction of, or with the assistance of, the director or his staff, copies of the monthly reports, as prepared for the governing body shall be filed with the office of the director for a period of one year or as determined by the director upon his written directive. These copies will indicate the financial condition of the governmental unit and establish its continued compliance with the prescribed accounting procedures. Failure to comply will be subject to penalties as prescribed in K.S.A. 75-1130. (Authorized by K.S.A. 75-1121; effective May 1, 1978.)

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2-3-6. (Authorized by K.S.A. 75-1121, 75-1123; effective May 1, 1978; revoked May 1, 1980.)

Article 4.—SAME; APPLICABILITY TO OTHER UNITS

2-4-1. (Authorized by K.S.A. 75-1121; effective May 1, 1978; revoked May 1, 1980.)

Article 5.—CONTINUING EDUCATION REQUIREMENTS FOR LICENSED MUNICIPAL PUBLIC ACCOUNTANTS

2-5-1 to 2-5-5. (Authorized by K.S.A. 75-1119; effective May 1, 1979; revoked May 1, 1985.)