

Kansas Administrative Regulations

Municipal Accounting Board

Article 3.—Accounting and Fiscal Procedure for Municipalities

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 and 75-1124; effective May 1, 1978.)

***** Authenticated Kansas Administrative Regulation *****