

## 2021 Kansas Statutes

**16-325. Same; secretary of state to audit cemetery merchandise trusts.** (a) The secretary of state, or the secretary's representative, shall, while auditing each cemetery corporation, pursuant to K.S.A. 17-1312a, and amendments thereto, audit the cemetery merchandise trusts required by this act, and approve the trustee's determination of the distributable earnings period. For such purposes, the secretary of state or the secretary's representative, is authorized to administer oaths and to examine under oath the directors, officers, employees and agents of any cemetery corporation. Such examination may be reduced to writing by the person taking it and the examiner may make findings as to the condition of each trust fund examined. For the purposes of such audits, the secretary of state may also require the trustee to furnish and submit the books, records, papers and instruments of such cemetery corporation. The secretary of state shall be authorized to obtain trust accounting records from the trustee.

(b) The secretary of state shall promulgate rules and regulations for the purpose of oversight and audit of the cemetery merchandise trust fund.

**History:** L. 1982, ch. 96, § 6; L. 1988, ch. 94, § 4; L. 2011, ch. 78, § 9; January 1, 2012.