

## §2953. Audit

### 1. Annual audit.

[PL 2011, c. 171, §6 (RP).]

**2. Special audit.** Audits by the State Auditor may be requested by 3 or more duly elected and qualified officers of the private school. This audit must be conducted at the expense of the requesting school except when the audit is determined necessary by the commissioner.

[PL 2005, c. 153, §4 (AMD).]

**3. Annual audit required.** A private school approved for tuition purposes that enrolls 60% or more publicly funded students shall, within 6 months after the end of the school's audit period, submit to the State Auditor and the commissioner satisfactory proof that the books, accounts, financial documents and reports of the school for the preceding fiscal year have been examined and found to be in a satisfactory and accurate condition with proper vouchers on file. The audit required under this subsection must be conducted by the Office of the State Auditor, a public accountant licensed to practice in the State or an individual or firm the department has determined is a competent auditor by training and experience. The department shall adopt routine technical rules as defined in Title 5, chapter 375, subchapter 2-A to implement this subsection.

[PL 2023, c. 112, §1 (NEW).]

### SECTION HISTORY

PL 1981, c. 693, §§5,8 (NEW). PL 2005, c. 153, §4 (AMD). PL 2011, c. 171, §§5, 6 (AMD). PL 2023, c. 112, §1 (AMD).

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