

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 899

H. P. 692

House of Representatives, February 14, 1973

Referred to the Committee on Education. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Lynch of Livermore Falls.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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AN ACT Relating to School Statistics.

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Be it enacted by the People of the State of Maine, as follows:

R. S., T. 20, § 967, amended. Section 967 of Title 20 of the Revised Statutes, as amended, is further amended by adding a new paragraph at the end to read as follows:

Any school committee or board of directors which accepts federal funds shall pay the cost of necessary audits of the programs supported by such funds, under such guidelines as may be prescribed by the commissioner in accordance with any requirements which may be imposed by the Federal Government. School officials shall pay out of available school funds, or from the federally allocated sums, the costs of such audits and shall be responsible for the employment of auditors and the payment of such audit bills for federal program audits only. The commissioner shall specify the detail and the form in which such audit reports shall be filed. Auditors employed by local units to audit such federally funded programs shall file a copy of the audit with the commissioner forthwith, upon completion of the audit, in such detail and in such form as may be prescribed. The commissioner is authorized to use the reports which have been filed by the auditors to compile such necessary summaries and such other information as may be required by the Federal Government.

STATEMENT OF FACT

The purpose of this Act is to require units which receive the benefit of federal funds to pay the cost of auditing those programs and to make certain

that the State Department of Educational and Cultural Services has adequate audit information to comply with federal regulations. Auditing federal programs annually at the same time as the regular school account audit will save a duplication of effort and auditing costs.