

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 1888

S.P. 711

In Senate, December 11, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Secretary of the Senate on December 11, 1989. Referred to the Committee on Education and 1,600 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

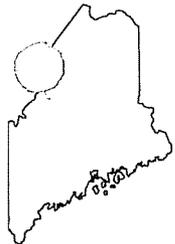
JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator ESTES of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

An Act Concerning Financial Accountability of Schools Approved for Tuition Purposes.



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

20-A MRSA §15618-A, sub-§2 is enacted to read:

2. Annual audit for schools approved for tuition purposes.

A private secondary school approved for tuition purposes must furnish to the State Auditor, on or before September 1st of each year, satisfactory proof that the books, accounts, financial documents and reports of the private secondary school to the commissioner for the preceding fiscal year have been examined and found to be in a satisfactory and accurate condition with proper vouchers on file. An audit must be made by the Department of Audit, by individuals or firms recognized as competent auditors by training and experience or by qualified public accountants.

STATEMENT OF FACT

Public Law 1987, chapter 669, established a uniform budgeting format for school administrative units and schools approved for tuition purposes. It also called for annual publication of school budgets by the Commissioner of Educational and Cultural Services.

Rather than publish the budgets of private schools, some of which receive very few public tuition dollars, this bill requires private schools approved for tuition purposes to file an annual audit with the State Auditor.