

# MAINE STATE LEGISLATURE

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Date 5-10-2023

(Filing No H-120)

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**EDUCATION AND CULTURAL AFFAIRS**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to HP 68, LD 100, "An Act to Require an Annual Financial Audit of a Private School Approved for Tuition Purposes"

Amend the bill by striking out the title and substituting the following

**'An Act to Require Annual Financial Audits of Certain Private Schools Approved for Tuition Purposes'**

Amend the bill in section 1 in subsection 3 in the first 3 lines (page 1, lines 3 to 5 in LD) by striking out the following "shall, by September 1, 2024 and on or before September 1st of each year thereafter, submit to the State Auditor" and inserting the following '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'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively

**SUMMARY**

This amendment requires a private school approved for tuition purposes that enrolls 60% or more publicly funded students to submit to the State Auditor and the Commissioner of Education within 6 months after the end of the school's audit period 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 satisfactory and accurate condition with proper vouchers on file, rather than requiring all private schools approved for tuition purposes to submit that proof to the State Auditor by September 1st of each year. The amendment also changes the bill title

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 131st MAINE LEGISLATURE

LD 100

LR 241(02)

## An Act to Require an Annual Financial Audit of a Private School Approved for Tuition Purposes

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-120)  
Committee: Education and Cultural Affairs

Fiscal Note Required: Yes

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### Fiscal Note

Current biennium cost increase - Other Special Revenue Funds  
Current biennium revenue increase - Other Special Revenue Funds  
Minor cost increase - General Fund

#### Fiscal Detail and Notes

Any audits of private schools conducted by the Office of the State Auditor (OSA) would be by contract with the schools and would generate Other Special Revenue Funds revenue to cover the costs of the audits. Additional costs to the OSA associated with the receipt and processing of reports of annual private school audits not conducted by the OSA are expected to be minor and can be absorbed within existing budgeted resources.

Additional costs to the Department of Education associated with rulemaking and compliance reviews can be absorbed within existing budgeted resources.