MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document	No. 100
H.P. 68	House of Representatives, January 9, 2023

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

Reference to the Committee on Education and Cultural Affairs suggested and ordered printed.

R(t B. Hunt

ROBERT B. HUNT
Clerk

Presented by Representative MILLETT of Cape Elizabeth.
Cosponsored by Representatives: DODGE of Belfast, KUHN of Falmouth, SALISBURY of Westbrook, Senators: DAUGHTRY of Cumberland, HICKMAN of Kennebec, RAFFERTY of York.

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

2   **Sec. 1. 20-A MRSA §2953, sub-§3** is enacted to read:

3   **3. Annual audit required.** A private school approved for tuition purposes shall, by
4 September 1, 2024 and on or before September 1st of each year thereafter, submit to the
5 State Auditor satisfactory proof that the books, accounts, financial documents and reports
6 of the school for the preceding fiscal year have been examined and found to be in a
7 satisfactory and accurate condition with proper vouchers on file. The audit required under
8 this subsection must be conducted by the Office of the State Auditor, a public accountant
9 licensed to practice in the State or an individual or firm the department has determined is a
10 competent auditor by training and experience. The department shall adopt routine technical
11 rules as defined in Title 5, chapter 375, subchapter 2-A to implement this subsection.

12   **SUMMARY**

13   This bill requires a private school approved for tuition purposes to submit to the State
14 Auditor an annual audit that demonstrates that the books, accounts, financial documents
15 and reports of the school are in a satisfactory and accurate condition.