

## §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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.