HOUSE BILL

AN ACT

requiring a performance audit of the department of education, education freedom account program.


COMMITTEE: Executive Departments and Administration

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ANALYSIS

This bill requires a performance audit of the department of education, education freedom account program.

Explanation: Matter added to current law appears in bold italics. Matter removed from current law appears [in brackets and struck through.] Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.
AN ACT requiring a performance audit of the department of education, education freedom account program.

Be it Enacted by the Senate and House of Representatives in General Court convened:

297:1 Performance Audit; Education Freedom Account Program.

I. In addition to any other performance audit requirements, the audit division of the legislative budget assistant shall complete a performance audit of the department of education, education freedom account program. The audit shall include, but is not limited to, review of:

(a) Initial and continued eligibility of participants.
(b) Controls for determining qualifying expenditures.
(c) Identification and recovery of ineligible disbursements.
(d) Procedures and controls for transferring funds to the scholarship organization.
(e) Procedures and controls for the phase-out grants.
(f) Public reporting of participation, student outcomes, and expenditures.
(g) Demographics of qualifying applicants by 2020-2021 municipality and state of residence, grade level, and type and location of educational program, and their 2021-2022 municipality of residence, grade level, and type and location of educational program.

II. The legislative budget assistant shall submit the audit scope statement to the legislative performance audit oversight committee for review and approval and submit the final report to the legislative performance audit oversight committee, the fiscal committee and the legislative oversight committee established pursuant to RSA 194-F:12.

297:2 Effective Date. This act shall take effect October 1, 2023.