

§3804. Audit

An education service center shall adhere to generally accepted accounting principles and shall annually engage an external auditor to do an independent audit of the education service center's finances. The education service center shall submit the audit to its members and to the department. The audit must be conducted in the same manner as a school administrative unit audit in accordance with chapter 221, subchapter 2. An education service center under the fiscal authority of a school administrative unit may be included in the audit of that school administrative unit and is not required to file an additional audit under this section. [PL 2025, c. 112, §6 (AMD).]

SECTION HISTORY

PL 2017, c. 284, Pt. VVVVV, §6 (NEW). PL 2019, c. 219, §3 (AMD). PL 2025, c. 112, §6 (AMD).

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