

SECOND REGULAR SESSION

# SENATE BILL NO. 563

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RUSSELL

Pre-filed December 1, 1997, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S2364.02I

## AN ACT

To amend chapter 165, RSMo, by adding thereto one new section relating to audits of public school enrollment and average daily attendance.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 165, RSMo, is amended by adding thereto one new section, to be known as section 165.122, to read as follows:

**165.122. 1. The commissioner of education may cause, through contract with a certified public accounting firm, an audit examination to be performed, pursuant to this section, of the enrollment and average daily attendance records of any school district. Such examination shall be made in accordance with generally accepted auditing standards applicable in the circumstances, including such reviews and tests of the system of internal check and control and of the books, records and other underlying data as are necessary to enable the independent accountant performing the audit to come to an informed opinion as to the enrollment and attendance and reporting of the district. A physical count of students shall be a part of the audit. Such physical count shall occur on a date randomly selected without notice to the district. An independent certified public accountant auditor who is not regularly engaged as an employee of the school board shall perform the audit and make a written report of his findings to the commissioner of education and the district school board.**

**2. The actual and necessary costs of the audit shall be paid by the department, and as reimbursement by the district to the department, the same amount shall be withheld from payments of state aid through the district's apportionments made pursuant to section 163.031, RSMo, in equal amounts over the next twelve monthly payment periods.**

**3. The withholding of state aid payments to a district pursuant to subsection 2**

**of this section shall discharge:**

- (1) The state's obligation to make such payments to the district; and**
- (2) The district's obligation to reimburse the department for costs of the audit examination, each to the extent of such withholding.**

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