

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 2089

(SENATE AUTHORS: PRATT)

DATE
03/13/2017

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OFFICIAL STATUS
Introduction and first reading
Referred to State Government Finance and Policy and Elections

1.1 A bill for an act
 1.2 relating to education; state government; modifying Department of Education data
 1.3 auditing procedures; providing for rulemaking; amending Minnesota Statutes 2016,
 1.4 section 127A.41, subdivision 3.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2016, section 127A.41, subdivision 3, is amended to read:

1.7 Subd. 3. **Audits.** The commissioner shall establish procedures for conducting and shall
 1.8 conduct audits of district records and files for the purpose of verifying district pupil counts,
 1.9 levy limitations, and aid entitlements. The commissioner shall establish procedures for
 1.10 selecting and shall select districts to be audited. Disparities, if any, between pupil counts,
 1.11 levy limitations, or aid entitlements determined by audit of district records and files and
 1.12 data reported by districts in reports, claims and other documents shall be reviewed by the
 1.13 commissioner who shall order increases or decreases accordingly. Whenever possible, the
 1.14 commissioner shall audit at least 25 districts each year pursuant to this subdivision.

1.15 Procedures adopted under this subdivision are not subject to chapter 14 and may differ from
 1.16 the procedures under section 127A.42.

1.17 **EFFECTIVE DATE.** This section is effective July 1, 2017.