

CHAPTER 128C

HIGH SCHOOL LEAGUE

128C.05 Tournaments, classes of athletic competition.

128C.12 Audits and reports by state auditor.

128C.05 TOURNAMENTS, CLASSES OF ATHLETIC COMPETITION.*[For text of subds 1 and 2, see M.S.2004]*

Subd. 3. **Exemption.** The appropriate regional committee must hear a request for a waiver to allow a nonresident student to participate in another district when that participation affects a school's classification for interscholastic athletic activities. The regional committee must review requests for waivers and make timely recommendations to the Minnesota State High School League Board of Directors.

History: 1Sp2005 c 5 art 2 s 74**128C.12 AUDITS AND REPORTS BY STATE AUDITOR.**

Subdivision 1. **Dues and events revenue.** (a) The state auditor annually must examine the accounts of, and audit all money paid to, the State High School League by its members. The audit must include financial and compliance issues. The audit must also include all money derived from any event sponsored by the league.

(b) The administrative regions of the league may contract with the state auditor or with a private certified public accountant for the audit required by this section. If a private certified public accountant performs the audit, the state auditor may require additional information from the private certified public accountant as the state auditor deems in the public interest. The state auditor may accept the audit or make additional examinations as the state auditor deems to be in the public interest.

Subd. 3. **Copies.** The board must file copies of the audit report with the commissioner of education and the director of the Legislative Reference Library.

Subd. 4. [Repealed, 1Sp2005 c 5 art 2 s 85]

*[For text of subd 5, see M.S.2004]***History:** 1Sp2005 c 5 art 2 s 75,76