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. 2. [Repealed, 1991 c 265 art 11 s 26]

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 [Repealed, 1Sp2005 c 5 art 2 s 85]

Subd. 5. **League to pay for audit.** The league must pay for the audit.

History: *1989 c 220 s 4; 1991 c 265 art 11 s 13; 1991 c 345 art 1 s 75; 1Sp1995 c 3 art 16 s 13; 1Sp1997 c 4 art 7 s 38; 2003 c 130 s 12; 1Sp2005 c 5 art 2 s 75,76*