

CHAPTER 297  
HB 1135 - FINAL VERSION

16Mar2022... 0847h  
05/05/2022 1805s

2022 SESSION

22-2145  
08/10

HOUSE BILL ***1135***

AN ACT requiring a performance audit of the department of education, education freedom account program.

SPONSORS: Rep. Fellows, Graf. 8; Rep. Heath, Hills. 14; Rep. Ames, Ches. 9; Rep. Vail, Hills. 30; Rep. Schamberg, Merr. 4; Rep. Tanner, Sull. 9; Rep. Paige, Rock. 18; Sen. Prentiss, Dist 5

COMMITTEE: Executive Departments and Administration

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ANALYSIS

This bill requires a performance audit of the department of education, education freedom account program.

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Explanation: Matter added to current law appears in ***bold italics***.  
Matter removed from current law appears ~~[in brackets and struckthrough.]~~  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Two*

AN ACT                    requiring a performance audit of the department of education, education freedom  
account program.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1            297:1 Performance Audit; Education Freedom Account Program.

2            I. In addition to any other performance audit requirements, the audit division of the legislative  
3 budget assistant shall complete a performance audit of the department of education, education freedom  
4 account program. The audit shall include, but is not limited to, review of:

5            (a) Initial and continued eligibility of participants.

6            (b) Controls for determining qualifying expenditures.

7            (c) Identification and recovery of ineligible disbursements.

8            (d) Procedures and controls for transferring funds to the scholarship organization.

9            (e) Procedures and controls for the phase-out grants.

10           (f) Public reporting of participation, student outcomes, and expenditures.

11           (g) Demographics of qualifying applicants by 2020-2021 municipality and state of residence,  
12 grade level, and type and location of educational program, and their 2021-2022 municipality of residence,  
13 grade level, and type and location of educational program.

14           II. The legislative budget assistant shall submit the audit scope statement to the legislative  
15 performance audit oversight committee for review and approval and submit the final report to the  
16 legislative performance audit oversight committee, the fiscal committee and the legislative oversight  
17 committee established pursuant to RSA 194-F:12.

297:2 Effective Date. This act shall take effect October 1, 2023.

Approved: July 01, 2022  
Effective Date: October 01, 2023