



SPONSOR: Rep. K. Williams & Sen. Sokola
Reps. Baumbach, Bennett, Bolden, Brady, J. Johnson,
Keeley, Kowalko, Lynn, Matthews, Mitchell, Mulrooney,
Osienski, Potter, B. Short, Viola; Sens. Henry, Peterson,
Poore, Townsend

HOUSE OF REPRESENTATIVES
148th GENERAL ASSEMBLY

HOUSE BILL NO. 53

AN ACT TO AMEND TITLE 29 OF THE DELAWARE CODE RELATING TO THE AUDITOR OF ACCOUNTS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend § 2906, Title 29 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 2906 Duties of the Auditor of Accounts.

4 (i) The Auditor of Accounts shall conduct postaudits of all financial transactions of all charter schools established under
5 Chapter 5 of Title 14. The Auditor of Accounts shall have sole responsibility for the arrangements under which the charter
6 school postaudits shall be conducted and for the selection of certified public accountants who shall make the postaudits. No
7 charter school, nor any official or employee thereof, shall have any part in, or responsibility for, the selection of the
8 certified public accountants, nor shall they make any arrangements, agreements, or contracts for the employment of the
9 certified public accountants for the purpose of making charter school postaudits.

10 Section 2. This Act shall take effect with the Auditor of Accounts conducting the first audit hereunder for the
11 audit periods starting on or after July 1, 2015.

SYNOPSIS

Currently, all school districts, including vocational schools, are subject to the Auditor of Accounts. Edits to the November 2010 Charter School Manual removed instructions for charter schools to go through Auditor of Accounts when contracting for audits. There is presently no legislative authority to require charter schools to submit to the Auditor of Accounts processes. This bill adds charter schools to the list of entities for audits through the Auditor of Accounts. The bill takes effect so that the Auditor of Accounts shall conduct audits for the time periods starting on or after July 1, 2015.