

Rep. M. Murray, Hills. 37
Rep. Damon, Sull. 8
Rep. Balboni, Rock. 38
January 29, 2026
2026-0397h
07/05

Amendment to HB 1823-FN

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT requiring every school district and school administrative unit to produce independent
4 reports to be posted publicly and sent to the department of education and the
5 department of revenue administration.
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7 Amend the bill by replacing all after the enacting clause with the following:

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9 1 New Section; Education; School Performance and Accountability; Annual Independent Audit.

10 Amend RSA 193-H by inserting after section 5 the following new section:

11 193-H:6 Annual Independent Audit.

12 I. Every school administrative unit and school district that receives state funding shall be
13 required to have an annual audit performed by an independent auditor. A 6-month preliminary
14 report shall be submitted to the department of revenue administration and the department of
15 education, and a final audit report shall be submitted within 365 days of the end of the fiscal year.
16 The audit shall follow the provisions of RSA 21-J:19. The findings and recommendations of the audit
17 shall be reviewed at the next meeting of the governing body.

18 II. If the audit report submitted under paragraph I informs of material deficiencies, the
19 department of education shall designate an individual at the department to receive quarterly
20 financial reports from the school entity, who shall consult with the school entity to address financial-
21 and operational-related concerns. The department and state board shall consult with the district
22 school board on the development and implementation of a remedial plan to address specific areas of
23 concern. Financial reports shall be submitted to the department of education at least quarterly until
24 the material deficiencies are resolved.

25 III. All audits shall be posted to school administrative unit, school district, and school
26 websites, as well as provided to the corresponding superintendent, business administrator, district
27 treasurer, chief operating officer, local school board members, and state board of education members.

28 IV. The business administrator, or their designee, shall be required to provide all necessary
29 data to the independent auditor in a timely manner to assist in the completion of the report required
30 under paragraph I.

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- 1 V. All audits shall include comparisons to data submitted to the department of education
2 from the corresponding fiscal year.
3 2 Effective Date. This act shall take effect July 1, 2027.

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AMENDED ANALYSIS

This bill requires every school district and school administrative unit to produce independent reports to be posted publicly and sent to the department of education and the department of revenue administration.