

1 *House* JOINT RESOLUTION NO. *105*
 2 INTRODUCED BY *B. Anderson*
 3

4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
 5 REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING THE
 6 LEGISLATIVE AUDITOR TO CONDUCT AN ANNUAL AUDIT OF SELECTED
 7 SPECIAL EDUCATION PROGRAMS IN SCHOOL DISTRICTS THROUGHOUT
 8 MONTANA.

9
 10 WHEREAS, special education in Montana is funded on an
 11 allowable cost basis which provides school districts with
 12 virtually a "blank check" for statutorily allowable costs;
 13 and

14 WHEREAS, in the current biennium the state of Montana
 15 is spending approximately \$35 million on special education
 16 and will spend from \$40 million to \$45 million in the next
 17 biennium, which will amount to almost 10% of state general
 18 fund expenditures; and

19 WHEREAS, it is essential that special education moneys
 20 be used most efficiently and effectively to best serve the
 21 educational needs of Montana's handicapped citizens; and

22 WHEREAS, there is very little state fiscal control over
 23 the expenditure of state funds for special education; and

24 WHEREAS, there is at present no state level auditing of
 25 special education funds provided by the state; and

INTRODUCED BILL

1 WHEREAS, the Montana Legislative Audit Act, Title 79,
 2 chapter 23, R.C.M. 1947, grants authority to the
 3 Legislative Auditor to audit expenditures of all state
 4 funds.

5
 6 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
 7 OF REPRESENTATIVES OF THE STATE OF MONTANA:

8 That the Legislative Auditor is directed to perform an
 9 annual audit of selected special education programs in
 10 school districts throughout Montana; and that each annual
 11 audit of such programs be conducted according to all
 12 standards, objectives, and procedures established under the
 13 Montana Legislative Audit Act, Title 79, chapter 23, R.C.M.
 14 1947.

-End-

-2- HJR 105

Approved by Comm. on
Appropriations

1 House JOINT RESOLUTION NO. 105
2 INTRODUCED BY Baudouin

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SECOND READING

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-2- HIR/53

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2 INTRODUCED BY BARDANOUVE

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