



FINANCIAL-COMPLIANCE AUDIT
Montana Board of Public Education
For the Two Fiscal Years Ended June 30, 2012

As mandated by the Montana State Constitution, the Board of Public Education exercises general supervision over the public school system, which includes more than 400 school districts, and the Montana School for the Deaf and Blind.

Context

The Board of Public Education (board) is responsible for establishing policies for school accreditation, teacher certification, state equalization aid distribution, special education, school bus standards, and various other education-related activities. The board is funded by General Fund appropriations and a \$6 yearly teacher license fee collected by the Office of Public Instruction. The teacher license fee revenue funds the activities of the board and the Certification Standards and Practices Advisory Council (CSPAC).

The board had approximately \$411,500 of budgeted expenditures in fiscal year 2010-11 and \$396,000 in fiscal year 2011-12.

Results

Our audit includes one recommendation. This recommendation deals with the board expending General Fund appropriations when it had nonGeneral Fund monies available to pay obligations.

Recommendation Concurrence	
Concur	1
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

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