

**THE STATE SCHOOL AID ACT OF 1979 (EXCERPT)**  
**Act 94 of 1979**

**388.1820 Performance audits.**

Sec. 220.

(1) As provided for under section 1 of 2003 PA 1, MCL 13.101, pursuant to section 53 of article IV of the state constitution of 1963, the auditor general or a certified public accountant appointed by the auditor general may conduct performance audits of community colleges as the auditor general considers necessary.

(2) Within 60 days after an audit report is released by the office of the auditor general, the principal executive officer of the community college that was audited shall submit to the house and senate appropriations committees, the house and senate fiscal agencies, the auditor general, and the state budget director a plan to comply with audit recommendations. The plan shall contain projected dates and resources required, if any, to achieve compliance with the audit recommendations, or a documented explanation of the college's noncompliance with the audit recommendations concerning the matters on which the audited community college and office of the auditor general disagree.

**History:** Add. 2011, Act 62, Eff. Oct. 1, 2011 ;-- Am. 2012, Act 201, Eff. Oct. 1, 2012 ;-- Am. 2016, Act 249, Eff. Oct. 1, 2016 ;-- Am. 2021, Act 86, Eff. Oct. 1, 2021