§ 4410-c. Audits of special education services program providers for preschool children with disabilities. 1. Notwithstanding any other provision of law to the contrary and within such funds as are made available for such purpose, the comptroller shall audit the expenses reported to the department by every program provider of special education services for preschool children with disabilities in the state. Pursuant to a plan developed by the comptroller, such audits shall be conducted in a manner so as to cause every such provider to be audited by the comptroller at least once by March thirty-first, two thousand eighteen.

2. a. The priority and frequency of such audits, and any audits conducted thereafter, shall be based upon a risk assessment process conducted by the comptroller which may include investigations of alleged improprieties, previous audit findings and recommendations, or other financial performance indicators.

b. In undertaking such audits the comptroller's review shall include, but not be limited to, examining, auditing and evaluating relevant financial documents and records of providers for the particular years included within the scope of the audit.

c. All audits shall include any appropriate findings and recommendations of the comptroller regarding the propriety of the amounts reported as expenses to the department as well as any other findings deemed appropriate with respect to the public funding of the special education services.

d. The comptroller shall refer any findings of fraud, abuse or other conduct constituting a crime that are uncovered during the course of an audit, as warranted to an appropriate agency or agencies possessing jurisdiction.

e. The final audit report resulting from audits performed pursuant to this section shall be posted to the department's internet website and otherwise made available to the public upon request for a period of at least five years. Furthermore, the audited provider shall be required to

post the final audit report on its internet website, if any, for a period of five years.

f. The comptroller shall inform and advise the governor and the legislature in December of each year regarding its audits of expenses reported to the department by program providers of special education services for preschool children with disabilities conducted during the preceding twelve months and regarding any other pertinent information the comptroller deems appropriate.