



19 of education and to the sending district. Said department and sending  
20 district may review said certification to determine that the amount of  
21 the individual tuition charged for each child is in accordance with  
22 the provisions of this section and shall inform the state treasurer of  
23 any errors. The department shall also, on a post-audit basis, verify  
24 the admission and attendance of the number of children certified by  
25 each school district, and shall prescribe strict penalties for inaccura-  
26 cies, including the reimbursement of all funding and accrued interest  
27 for any students who fail to enroll, drop out, or transfer from the  
28 receiving district to a non-public school.