

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

SENATE BILL 623

By: Senator B. Pierce
By: Representative Gossage

For An Act To Be Entitled

AN ACT TO MODIFY THE REQUIREMENTS FOR TRAINING AND
INSTRUCTION FOR MEMBERS OF A SCHOOL DISTRICT BOARD OF
DIRECTORS; AND FOR OTHER PURPOSES.

Subtitle

TO MODIFY THE REQUIREMENTS FOR TRAINING
AND INSTRUCTION FROM MEMBERS FOR MEMBERS
OF A SCHOOL DISTRICT BOARD OF DIRECTORS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 6-13-629(a)(2)(B), concerning training and instruction, is amended to read as follows:

(B) The training or instruction on how to read and interpret an audit report shall be conducted:

(i) ~~Shall be conducted by~~ By a person who:

(a) Is licensed to practice accounting by the Arkansas State Board of Public Accountancy;

(b) Has prior experience in conducting a school district financial audit;

(c) Is not an employee of the Division of Legislative Audit unless the training or instruction is conducted for the boards of directors of multiple school districts; and

(d) Is not the person conducting the annual audit or other financial audit of the school district unless the training or



instruction is presented in a large group setting sponsored by a statewide or regional organization that is attended by multiple school districts; ~~and~~

(ii) Under the consultation or supervision of an individual who qualifies under subdivision (a)(2)(B)(i) of this section as part of a program that is provided:

(a) By an institution of higher education located in Arkansas;

(b) From instruction sponsored or approved by the Department of Education; or

(c) By an in-service training conducted by or through the Arkansas School Boards Association; and

(iii) May be conducted by electronic means or in person or both.

APPROVED: 03/20/2015