

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 2700

4
5 By: Representative Chesterfield
6
7

For An Act To Be Entitled

8
9 AN ACT TO REQUIRE SCHOOL DISTRICT AUDITORS TO
10 COMPLY WITH THE REQUIREMENTS AND PROHIBITIONS OF
11 THE FEDERAL SARBANES-OXLEY ACT OF 2002; AND FOR
12 OTHER PURPOSES.
13

Subtitle

14
15 AN ACT TO REQUIRE SCHOOL DISTRICT
16 AUDITORS TO COMPLY WITH THE REQUIREMENTS
17 AND PROHIBITIONS OF THE FEDERAL
18 SARBANES-OXLEY ACT OF 2002.
19
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

23 SECTION 1. Arkansas Code Title 6, Chapter 20, Subchapter 1806 is
24 amended to add an additional section to read as follows:

25 6-20-1806. Services outside the scope of practice of auditors -
26 Prohibited activities.

27 Any accountant, auditor, financial advisor, or financial consultant
28 performing audits or other accounting functions for a public school district
29 shall comply with the requirements and prohibitions of the federal Sarbanes-
30 Oxley Act of 2002, as in existence on January 1, 2005.
31
32
33
34
35
36

