

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Thicksten**

A Bill ACT 4 OF 1991
HOUSE BILL 1003

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7 **For An Act To Be Entitled**

8 "AN ACT TO REQUIRE BOARDS OR GOVERNING BODIES OF PUBLICLY
9 FUNDED SCHOOLS, EDUCATIONAL COOPERATIVES, VOCATIONAL-
10 TECHNICAL SCHOOLS, AND INSTITUTIONS OF HIGHER EDUCATION TO
11 REVIEW AUDIT REPORTS IN AN OPEN MEETING; TO REQUIRE THE
12 BOARDS OR GOVERNING BODIES TO TAKE APPROPRIATE ACTION
13 CONCERNING RECOMMENDATIONS CONTAINED IN THE REPORTS; TO
14 REQUIRE DOCUMENTATION THEREOF; AND FOR OTHER PURPOSES."

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

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18 SECTION 1. Review of Audit Report by Board. The audit reports and
19 accompanying comments and recommendations relating to any publicly funded
20 school, educational cooperative, vocational-technical school, or institution
21 of higher education prepared in accordance with the provisions of Arkansas
22 Code Annotated 6-1-101 or other Code provisions shall be reviewed by the
23 applicable board or governing body. The audit report and accompanying
24 comments and recommendations shall be reviewed at the first regularly
25 scheduled meeting following receipt of the audit report if the audit report is
26 received by the board or governing body prior to ten (10) days before the
27 regularly scheduled meeting. If the audit report is received by the board or
28 governing body within ten (10) days before a regularly scheduled meeting, the
29 audit report may be reviewed at the next regularly scheduled meeting after the
30 ten (10) day period. The board or governing body shall take appropriate
31 action relating to each finding and recommendation contained in the audit
32 report. The minutes of the board or governing body shall document the review
33 of the findings and recommendations and the action taken by the board or
34 governing body.

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36 SECTION 2. All provisions of this Act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this Act or the application thereof to
5 any person or circumstance is held invalid, such invalidity shall not affect
6 other provisions or applications of the Act which can be given effect without
7 the invalid provision or application, and to this end the provisions of this
8 Act are declared to be severable.

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10 SECTION 4. All laws and parts of laws in conflict with this Act are
11 hereby repealed.

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APPROVED: 1-28-91

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