

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

As Engrossed: H3/18/11

# A Bill

HOUSE BILL 1708

5 By: Representatives J. Roebuck, Carnine, Kerr, Stewart, B. Wilkins  
6 By: Senator Salmon  
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## For An Act To Be Entitled

9 AN ACT TO REQUIRE SCHOOL DISTRICT BOARD MEMBERS TO  
10 OBTAIN PROFESSIONAL DEVELOPMENT CONCERNING AUDIT  
11 PROCEDURES; AND FOR OTHER PURPOSES.  
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### Subtitle

15 TO REQUIRE SCHOOL DISTRICT BOARD MEMBERS TO  
16 OBTAIN PROFESSIONAL DEVELOPMENT CONCERNING  
17 AUDIT PROCEDURES.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 6-13-629(a)(1) – (2), concerning the  
23 training for school district board members, is amended to read as follows:

24 (a)(1)(A) ~~All members~~ A member of a local school district board  
25 of directors who ~~have~~ has served on the board of directors for twelve (12) or  
26 more consecutive months shall obtain no less than six (6) hours of training  
27 and instruction by December 31 of each calendar year.

28 (B) ~~All members~~ A member of a school district board of  
29 directors elected for an initial or non-continuous term shall obtain:

30 (i) ~~no~~ No less than nine (9) hours of training and  
31 instruction by December 31 of the calendar year following the year in which  
32 ~~they were~~ the member is elected; and

33 (ii) The training or instruction under subdivision  
34 (a)(2)(B) of this section within the first fifteen (15) months of service on  
35 the board of directors.

36 (2)(A) The training and instruction required under this



1 section shall include topics relevant to school laws, school operations, and  
2 the powers, duties, and responsibilities of the members of the board of  
3 directors, including, ~~but not limited to,~~ without limitation:

4 (i) ~~legal~~ Legal requirements, including without  
5 limitation:

6 (a) The items listed or required by the  
7 Legislative Joint Auditing Committee under § 6-1-101; and

8 (b) Other financial laws or regulations  
9 designated by the Arkansas Department of Education;

10 (ii) ~~role~~ Role differentiation;

11 (iii) ~~financial~~ Financial management, including  
12 without limitation how to read and interpret an audit report; and

13 (iv) ~~improving~~ Improving student achievement.

14 (B) The training or instruction on how to read and interpret  
15 an audit report:

16 (i) Shall be conducted by a person who:

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

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

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

24 (d) Is not the person conducting the annual  
25 audit or other financial audit of the school district unless the training or  
26 instruction is presented in a large group setting sponsored by a statewide or  
27 regional organization that is attended by multiple school districts; and

28 (ii) May be conducted by electronic means or in  
29 person or both.

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31 /s/J. Roebuck

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34 **APPROVED: 04/06/2011**