

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

SENATE BILL 623

5 By: Senator B. Pierce  
6 By: Representative Gossage  
7

## For An Act To Be Entitled

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

15 TO MODIFY THE REQUIREMENTS FOR TRAINING  
16 AND INSTRUCTION FROM MEMBERS FOR MEMBERS  
17 OF A SCHOOL DISTRICT BOARD OF DIRECTORS.  
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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)(2)(B), concerning training and  
23 instruction, is amended to read as follows:  
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25 (B) The training or instruction on how to read and  
26 interpret an audit report shall be conducted:

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

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

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

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

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



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

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

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

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

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

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

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 16 **APPROVED: 03/20/2015**  
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