

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

*As Engrossed: S2/26/15*

# A Bill

HOUSE BILL 1370

5 By: Representative Cozart  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE TRAINING REQUIREMENTS UNDER THE  
9 ARKANSAS EDUCATIONAL FINANCIAL ACCOUNTING AND  
10 REPORTING ACT OF 2004; TO DECLARE AN EMERGENCY; AND  
11 FOR OTHER PURPOSES.  
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### Subtitle

14 *TO AMEND THE TRAINING REQUIREMENTS UNDER*  
15 *THE ARKANSAS EDUCATIONAL FINANCIAL*  
16 *ACCOUNT AND REPORTING ACT OF 2004; AND TO*  
17 *DECLARE AN EMERGENCY.*  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 6-20-2204(a)(2), concerning required  
24 training, is amended to read as follows:

25 (2)(A) Each year thereafter, the school district superintendent,  
26 the education service cooperative executive director, or open-enrollment  
27 public charter school director and the person whose job responsibilities  
28 include preparing the budget or overall accounting responsibility who have  
29 already attended the initial and Tier I training shall obtain by December 31  
30 of each calendar year ~~four (4)~~ a minimum of two (2) hours of annual training  
31 and instruction as required by the department in order to maintain basic  
32 proficiency in the topics described in subdivision (a)(1) of this section.

33 (B) Additional annual training may be required by the  
34 department for the school district superintendent, the education service  
35 cooperative executive director, or open-enrollment public charter school  
36 director and the person whose job responsibilities include preparing the



1 budget or overall accounting responsibility based on repetitive or flagrant  
2 audit findings or the identification of multiple indicators of fiscal  
3 distress.

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5 SECTION 2. Arkansas Code § 6-20-2204(b)(3), concerning required  
6 training, is amended to read as follows:

7 (3)(A) The training shall be annual and shall be ~~four (4) a~~  
8 minimum of two (2) hours.

9 (B) Additional annual training may be required by the  
10 department for employees who do not make decisions about selecting codes or  
11 who have a limited number of codes that they can use based on repetitive or  
12 flagrant audit findings or the identification of multiple indicators of  
13 fiscal distress.

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15 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
16 General Assembly of the State of Arkansas that proper training of school  
17 district personnel in financial accounting is critical; that financial  
18 accounting requirements for school districts are difficult and complex; and  
19 that this act is immediately necessary to ensure that school district  
20 personnel are properly trained before the beginning of the next school year.  
21 Therefore, an emergency is declared to exist, and this act being immediately  
22 necessary for the preservation of the public peace, health, and safety shall  
23 become effective on:

24 (1) The date of its approval by the Governor;

25 (2) If the bill is neither approved nor vetoed by the Governor,  
26 the expiration of the period of time during which the Governor may veto the  
27 bill; or

28 (3) If the bill is vetoed by the Governor and the veto is  
29 overridden, the date the last house overrides the veto.

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31 /s/Cozart

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34 **APPROVED: 03/06/2015**