

Hall of the House of Representatives
88th General Assembly - Regular Session, 2011
Amendment Form

Subtitle of House Bill No. 1708

TO REQUIRE SCHOOL DISTRICT BOARD MEMBERS TO OBTAIN PROFESSIONAL
DEVELOPMENT CONCERNING AUDIT PROCEDURES.

Amendment No. 1 to House Bill No. 1708

Amend House Bill No. 1708 as originally introduced:

Add the following markup language to the top header centered on the first page of the bill that states in size 10 Times New Roman bold font:

"Stricken language would be deleted from and underlined language would be added to present law."

AND

Page 1, delete lines 24-28 and substitute the following:

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

AND

Page 1, delete lines 30-36 and substitute the following:

"directors elected for an initial or non-continuous term shall obtain:

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

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

"(2)(A) The training and instruction required under this section shall include topics relevant to school laws, school operations, and the powers, duties, and responsibilities of the members of the board of directors, including, ~~but not limited to,~~ without limitation:

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

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



(b) Other financial laws or regulations designated by the Arkansas Department of Education;
(ii) ~~role~~ Role differentiation;
(iii) ~~financial~~ Financial management, including without limitation how to read and interpret an audit report; and
(iv) ~~improving~~ Improving student achievement."

AND

Page 2, delete lines 1-21 and substitute the following:

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

(i) Shall be conducted by a person who:
(a) Is licensed to practice accounting by the Arkansas State Board of Public Accountancy;
(b) Has prior experience in conducting a school district financial audit;
(c) Is not an employee of the Division of Legislative Audit unless the training or instruction is conducted for the boards of directors of multiple school districts; and
(d) Is not the person conducting the annual audit or other financial audit of the school district unless the training or instruction is presented in a large group setting sponsored by a statewide or regional organization that is attended by multiple school districts; and
(ii) May be conducted by electronic means or in person or both."

The Amendment was read _____
By: Representative J. Roebuck
CLR/CLR - 03/16/11 01:40
CLR262

Chief Clerk