

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

# A Bill

HOUSE BILL 1708

4  
5 By: Representatives J. Roebuck, Carnine, Kerr, Stewart, B. Wilkins  
6 By: Senator Salmon

## 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.

### Subtitle

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

18  
19  
20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

21  
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~~ Except as provided under subdivision  
25 (a)(1)(B) of this section, a member of a local school district board of  
26 directors ~~who have served on the board of directors for twelve (12) or more~~  
27 ~~consecutive months~~ shall obtain no less than ~~six (6)~~ nine (9) hours of  
28 training and instruction by December 31 of each calendar year.

29 (B) ~~All members~~ A member of a school district board of  
30 directors elected or appointed for an initial or non-continuous term shall  
31 obtain no less than ~~nine (9)~~ six (6) hours of the nine (9) hours of training  
32 and instruction by December 31 of the calendar year following the year in  
33 which ~~they were~~ the member is elected or appointed.

34 (2) The training and instruction required under this section  
35 shall include:

36 (A) ~~topics~~ Topics relevant to school laws, school



1 operations, and the powers, duties, and responsibilities of the members of  
 2 the board of directors, including, but not limited to, legal requirements,  
 3 role differentiation, financial management, and improving student  
 4 achievement; and

5 (B)(i) Not less than three (3) hours of training or  
 6 instruction in:

7 (a) How to read and interpret an audit report;

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

10 (c) Other financial laws or regulations  
 11 designated by the Arkansas Department of Education.

12 (ii) The training or instruction under this  
 13 subdivision (a)(2)(B) shall be conducted by a person who:

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

16 (b) Has prior experience in conducting a  
 17 school district financial audit;

18 (c) Is not an employee of the Division of  
 19 Legislative Audit; and

20 (d) Is not the person conducting the annual  
 21 audit or other financial audit of the school district.