1 State of Arkansas
2 90th General Assembly
A Bill
3 Regular Session, 2015   SENATE BILL 623
4
5 By: Senator B. Pierce
6 By: Representative Gossage
7
8   **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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14   **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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