

1 HB535
2 151075-1
3 By Representative Scott
4 RFD: Education Policy
5 First Read: 02-APR-13

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8 SYNOPSIS: Under existing law, a city board of
9 education is required to be audited as soon as
10 possible after July first of each year and the
11 audit report may be published.

12 This bill would require a city board of
13 education to be audited by July 31 of each year, to
14 provide online access to its audit report, and to
15 submit the audit report to the Department of
16 Education.

17 This bill would authorize a circuit judge of
18 the judicial circuit in which a city or county
19 board of education is located to compel the city or
20 county board of education to conduct an audit or
21 submit the audit report to the Department of
22 Education within a time period prescribed by the
23 circuit judge.

24 This bill would require the Department of
25 Education to provide online access to the audit
26 report of a city or county board of education that
27 does not have a website and keep a database of city

1 and county boards of education audit records to
2 ensure that each city and county board of education
3 complies with this act.

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5 A BILL
6 TO BE ENTITLED
7 AN ACT
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9 Relating to audits of city and county boards of
10 education; to amend Section 16-11-22, Code of Alabama 1975,
11 relating to city board of educations audits; to require a city
12 board of education to be audited by July 31 of each year, to
13 provide online access to its audit report, and to submit the
14 audit report to the Department of Education; to authorize a
15 circuit judge of the judicial circuit in which a city or
16 county board of education is located to compel the city or
17 county board of education to conduct an audit or submit the
18 audit report to the Department of Education; and to require
19 the Department of Education to provide online access to the
20 audit report of a city or county board of education that does
21 not have a website and keep a database of city and county
22 boards of education audit reports.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 16-11-22, Code of Alabama 1975,
25 is amended to read as follows:

26 "§16-11-22.

1 "(a) The city board of education shall make all
2 reports required by the State Board of Education at such time,
3 and upon such items and in such form, and on such blanks as
4 may be prescribed by the State Board of Education. The
5 business and financial transactions of the city board of
6 education and the records and accounts of its treasurer shall
7 be kept in a manner approved by the State Superintendent of
8 Education and shall be audited ~~as early as possible after~~ by
9 July first 31 of each year, and ~~may~~ shall be published on the
10 city board of education's website and submitted to the
11 Department of Education. If the city board of education does
12 not have a website, the Department of Education shall publish
13 the audit report on the website of the department.

14 "(b) If a city board of education fails to conduct
15 an audit or fails to publish or submit an audit report as
16 required under this section, a circuit judge of the judicial
17 circuit in which the city board of education is located may
18 compel the city board of education to conduct an audit or
19 submit the audit report, or both, to the Department of
20 Education within a time period prescribed by the circuit
21 judge."

22 Section 2. (a) The business and financial
23 transactions of the county board of education and the records
24 and accounts of its treasurer shall be kept in a manner
25 approved by the State Superintendent of Education and shall be
26 audited by July 31 of each year, and shall be published on the
27 county board of education's website and submitted to the

1 Department of Education. If the county board of education does
2 not have a website, the Department of Education shall publish
3 the audit report on the website of the department.

4 (b) If a county board of education fails to conduct
5 an audit or fails to publish or submit an audit report as
6 required under this section, a circuit judge of the judicial
7 circuit in which the county board of education is located may
8 compel the county board of education to conduct an audit or
9 submit the audit report, or both, to the Department of
10 Education within a time period prescribed by the circuit
11 judge.

12 Section 3. The Department of Education shall keep a
13 database of city and county boards of education audit records
14 to ensure that each city and county board of education
15 complies with this act.

16 Section 4. This act shall become effective on the
17 first day of the third month following its passage and
18 approval by the Governor, or its otherwise becoming law.