HB535
151075-1
By Representative Scott
RFD: Education Policy
First Read: 02-APR-13
SYNOPSIS: Under existing law, a city board of education is required to be audited as soon as possible after July first of each year and the audit report may be published.

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

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

This bill would require the Department of Education to provide online access to the audit report of a city or county board of education that does not have a website and keep a database of city
and county boards of education audit records to ensure that each city and county board of education complies with this act.

A BILL

TO BE ENTITLED

AN ACT

Relating to audits of city and county boards of education; to amend Section 16-11-22, Code of Alabama 1975, relating to city board of educations audits; to require a city board of education to be audited by July 31 of each year, to provide online access to its audit report, and to submit the audit report to the Department of Education; to authorize a circuit judge of the judicial circuit in which a city or county board of education is located to compel the city or county board of education to conduct an audit or submit the audit report to the Department of Education; and to require the Department of Education to provide online access to the audit report of a city or county board of education that does not have a website and keep a database of city and county boards of education audit reports.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§16-11-22.
"(a) The city board of education shall make all reports required by the State Board of Education at such time, and upon such items and in such form, and on such blanks as may be prescribed by the State Board of Education. The business and financial transactions of the city board of education and the records and accounts of its treasurer shall be kept in a manner approved by the State Superintendent of Education and shall be audited as early as possible after by July first 31 of each year, and may shall be published on the city board of education's website and submitted to the Department of Education. If the city board of education does not have a website, the Department of Education shall publish the audit report on the website of the department.

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

Section 2. (a) The business and financial transactions of the county board of education and the records and accounts of its treasurer shall be kept in a manner approved by the State Superintendent of Education and shall be audited by July 31 of each year, and shall be published on the county board of education's website and submitted to the
Department of Education. If the county board of education does not have a website, the Department of Education shall publish the audit report on the website of the department.

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

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

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