

An Act relating to schools; amending 70 O.S. 2011, Section 22-103, which relates to annual audits; requiring boards of education to change auditors every five years; allowing renewal of certain contract if the term does not exceed certain number of years; amending 70 O.S. 2011, Section 22-104, which relates to school auditing standards; requiring auditor to report in accordance with certain guidance; requiring firms receiving certain grade to be subject to certain review; providing an effective date; and declaring an emergency.