

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 2323

By: Kerbs

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5  
6 AS INTRODUCED

7 An Act relating to schools; amending 70 O.S. 2011,  
8 Section 22-108, which relates to school district  
9 audits; requiring posting of most recent audit on  
10 school district website for public inspection; and  
11 providing an effective date.

12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 70 O.S. 2011, Section 22-108, is  
14 amended to read as follows:

15 Section 22-108. A. Each audit of the financial statements of a  
16 school district required by the Oklahoma Public School Audit Law  
17 shall be completed and the auditor's opinion thereon shall be  
18 submitted by the firm to the district board of education within nine  
19 (9) months after the close of the fiscal year of the district board  
20 of education.

21 B. One copy of the auditor's opinions and related financial  
22 statements shall be maintained by the district board of education as  
23 a public record for public inspection at all reasonable times at the  
24 office of the district board of education. A copy of the most

1 recent audit shall be posted on the school district website for  
2 public inspection. All records shall be kept at least five (5)  
3 years.

4 C. The district board of education shall forward a copy of the  
5 auditor's opinions and related financial statements to the State  
6 Board of Education and the State Auditor and Inspector within thirty  
7 (30) days after receipt of the audit. The State Board of Education  
8 shall retain such copy in its office as a public record where it  
9 shall be available for public inspection at all reasonable times.

10 D. The State Board of Education may make inquiries it deems  
11 necessary to determine that each district board of education is  
12 properly complying with the Oklahoma Public School Audit Law. If  
13 within eleven (11) months after the end of the fiscal year of the  
14 school district a copy of the auditor's opinions and related  
15 financial statements has not been received by the State Board of  
16 Education and by the State Auditor and Inspector, an inquiry shall  
17 be made by the State Auditor and Inspector as to why such auditor's  
18 opinions and related financial statements have not been filed,  
19 pursuant to the provisions of Section 212A of Title 74 of the  
20 Oklahoma Statutes. Should the State Auditor and Inspector find that  
21 the district board of education has failed to cause an annual audit  
22 of the financial statements and compliance requirements of the  
23 school district to be commenced, the State Auditor and Inspector  
24 shall make a written demand on the board to complete and file such

1 annual audit of the financial statements and compliance requirements  
2 of the school district within thirty (30) days of the date of such  
3 demand.

4 SECTION 2. This act shall become effective November 1, 2019.

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