

1 ENGROSSED HOUSE  
2 BILL NO. 1046

By: Kerbs of the House

3 and

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

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

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

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

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

1 office of the district board of education. A copy or a hyperlink to  
2 a copy of the most recent audit shall be posted on the front page of  
3 the school district website for public inspection. All records  
4 shall be kept at least five (5) years.

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

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

1 shall make a written demand on the board to complete and file such  
2 annual audit of the financial statements and compliance requirements  
3 of the school district within thirty (30) days of the date of such  
4 demand.

5 SECTION 2. This act shall become effective November 1, 2021.

6 Passed the House of Representatives the 3rd day of March, 2021.

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Presiding Officer of the House  
of Representatives

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Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2021.

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Presiding Officer of the Senate

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