

# An Act

ENROLLED HOUSE  
BILL NO. 1046

By: Kerbs of the House

and

Montgomery of the Senate

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

SUBJECT: Schools

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

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

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

B. One copy of the auditor's opinions and related financial statements shall be maintained by the district board of education as a public record for public inspection at all reasonable times at the office of the district board of education. A copy or a hyperlink to a copy of the most recent audit shall be posted on the front page of the school district website for public inspection. All records shall be kept at least five (5) years.

C. The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty

(30) days after receipt of the audit. The State Board of Education shall retain such copy in its office as a public record where it shall be available for public inspection at all reasonable times.

D. The State Board of Education may make inquiries it deems necessary to determine that each district board of education is properly complying with the Oklahoma Public School Audit Law. If within eleven (11) months after the end of the fiscal year of the school district a copy of the auditor's opinions and related financial statements has not been received by the State Board of Education and by the State Auditor and Inspector, an inquiry shall be made by the State Auditor and Inspector as to why such auditor's opinions and related financial statements have not been filed, pursuant to the provisions of Section 212A of Title 74 of the Oklahoma Statutes. Should the State Auditor and Inspector find that the district board of education has failed to cause an annual audit of the financial statements and compliance requirements of the school district to be commenced, the State Auditor and Inspector shall make a written demand on the board to complete and file such annual audit of the financial statements and compliance requirements of the school district within thirty (30) days of the date of such demand.

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

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

*Joel Ross*

Presiding Officer of the House  
of Representatives

Passed the Senate the 13th day of April, 2021.

*Julius D. Smith*

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 14<sup>th</sup>

day of April, 20 21, at 12:12 o'clock pm M.

By: *Sumner Curry*

Approved by the Governor of the State of Oklahoma this 20<sup>th</sup>

day of April, 20 21, at 11:07 o'clock a M.

*K. J. A.*

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 20<sup>th</sup>

day of April, 20 21, at 1:39 o'clock p M.

By: *Paula Bergin*