

1 SB466
2 118677-1
3 By Senator Keahey
4 RFD: Fiscal Responsibility and Accountability
5 First Read: 23-FEB-10

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8 SYNOPSIS: Under existing law, the School Fiscal
9 Accountability Act, each local board of education
10 is required to post financial statements and other
11 financial reports on the Internet.

12 Also under the School Fiscal Accountability
13 Act, the position of custodian of school funds is
14 abolished and the newly created position of chief
15 school financial officer is required to verify
16 payments of all local board of education funds upon
17 written order of the local superintendent of
18 education.

19 This bill would make optional the
20 requirement that a local board of education publish
21 financial statements, now available on the
22 Internet, in the local newspaper.

23 This bill would also delete the requirement
24 that payrolls be signed by the chair of the local
25 board of education.

26
27 A BILL

1 TO BE ENTITLED

2 AN ACT

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4 Relating to local boards of education; to amend
5 Sections 16-8-37 and 16-11-24, Code of Alabama 1975, to make
6 optional the publication of local board of education financial
7 statements in a local newspaper; and to repeal Sections
8 16-9-28, 16-9-33, and 16-12-17, Code of Alabama 1975,
9 requiring the signing of payrolls by the chair of the local
10 board of education.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Sections 16-8-37 and 16-11-24 of the Code
13 of Alabama 1975, are amended to read as follows:

14 "§16-8-37.

15 "The county board of education ~~shall~~ may publish
16 annually in the month of ~~October~~ November in the county
17 newspaper at the county seat of each county a full and
18 complete statement of the receipts by source and disbursements
19 by function of the county for the 12 months' period ending
20 September 30 ~~in such form as is required by the State~~
21 ~~Superintendent of Education at the same time it forwards said~~
22 ~~statement to the State Superintendent of Education. The county~~
23 ~~board of education shall also publish annually in the county~~
24 ~~newspaper at the county seat of each county in the month of~~
25 ~~October, a statement of the outstanding indebtedness of the~~
26 ~~board of education on September 30, which statement must show~~
27 ~~the schedule by years for retiring said indebtedness and shall~~

1 ~~separate funded indebtedness from unfunded indebtedness, and~~
2 ~~the statement shall show the resources available to pay such~~
3 ~~unfunded indebtedness.~~ The county board of education may also
4 cause to be prepared and published annually in sufficient
5 quantities for distribution among the citizens of the county a
6 report covering the condition, current accomplishments and
7 needs for the improvement of the schools. ~~The refusal or~~
8 ~~negligent failure of any member of the county board of~~
9 ~~education to comply with the provisions of this section shall~~
10 ~~constitute a misdemeanor, and the State Superintendent of~~
11 ~~Education shall withhold the payment of public school funds~~
12 ~~until the provisions of this section have been complied with.~~

13 "§16-11-24.

14 "The city board of education ~~shall~~ may publish
15 annually in the month of ~~October~~ November in a newspaper
16 published in said city, if there is a newspaper published in
17 said city, a full and complete statement of the receipts by
18 source and disbursements by function of the city for the 12
19 months' period ending September 30, ~~in such form as is~~
20 ~~required by the State Superintendent of Education at the same~~
21 ~~time it forwards said statement to the State Superintendent of~~
22 ~~Education. The city board of education shall also publish~~
23 ~~annually in a newspaper published in said city, if there is a~~
24 ~~newspaper published in said city, in the month of October, a~~
25 ~~statement of the outstanding indebtedness of the board of~~
26 ~~education on last September 30, which statement must show the~~
27 ~~schedule by years for retiring said indebtedness and shall~~

1 ~~separate funded indebtedness from unfunded indebtedness, and~~
2 ~~the statement shall show the resources available to pay such~~
3 ~~unfunded indebtedness.~~ The city board of education may also
4 cause to be prepared and published annually in sufficient
5 quantities for distribution among the citizens of the county a
6 report covering the condition, current accomplishments and
7 needs for the improvement of the schools. ~~The refusal or~~
8 ~~negligent failure of any member of the city board of education~~
9 ~~to comply with the provisions of this section shall constitute~~
10 ~~a misdemeanor, and the State Superintendent of Education shall~~
11 ~~withhold the payment of public school funds until the~~
12 ~~provisions of this section have been complied with."~~

13 Section 2. Sections 16-9-28, 16-9-33, and 16-12-17
14 of the Code of Alabama 1975, are repealed.

15 Section 3. This act shall become effective on July
16 1, 2010, following its passage and approval by the Governor,
17 or its otherwise becoming law.