

By: Shapiro

S.B. No. 683

A BILL TO BE ENTITLED

AN ACT

relating to annual audit of school district dropout records.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 39.055(a), (d), and (e), Education Code, are amended to read as follows:

(a) The board of trustees of each school district shall have the district's dropout records audited annually at district expense by a person ~~[public accountant or certified public accountant]~~ who:

(1) ~~[is certified or registered, as appropriate, and licensed under Chapter 901, Occupations Code,~~

~~[(2)]~~ has successfully completed training approved ~~[provided]~~ by the agency in auditing school dropout records; and

(2) ~~[(3)]~~ is not an employee of the district.

(d) The district shall submit a copy of the report of the audit of dropout records, approved by the district's board of trustees, to the agency. If the board of trustees declines or refuses to approve the report, the board shall file with the agency a copy of the report with the board's statement giving detailed reasons for not approving the report. The district must submit a copy of the report and any statement required by this subsection not later than the 150th ~~[90th]~~ day after the last day permissible for resubmission of information required under Section 42.006.

(e) The agency shall review each report of an audit of dropout records. The commissioner shall notify the board of

1 trustees of a school district of any objection the commissioner has
2 to the district's report, any violation of [~~sound accounting~~
3 ~~practices or of~~] a law or rule revealed by the report, or any
4 recommendation by the commissioner concerning the report. If the
5 report reflects that a penal law has been violated, the
6 commissioner shall notify the county attorney, district attorney,
7 or criminal district attorney, as appropriate, and the attorney
8 general. The commissioner is entitled to access to all district
9 records the commissioner considers necessary or appropriate for the
10 review, analysis, or approval of a report.

11 SECTION 2. This Act takes effect September 1, 2003.