



Code of Alabama Title 16: Section 13A Education: School Fiscal Accountability

Link: <http://alisondb.legislature.state.al.us/alison/codeofalabama/1975/coatoc.htm>

This document contains the text in its entirety for the Code of Alabama Title 16: Section 13A – the law that governs School Fiscal Accountability, including Chief School Finance Officers, as enacted in 2006 with the School Fiscal Accountability Act. This information is current as of March 28, 2018. You may visit the Code of Alabama via the link included above in order to view online.

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Fiscal management policies.

A local board of education, to ensure the sound fiscal management of board finances, upon the recommendation of the local superintendent of education, shall adopt fiscal management policies which comply with generally accepted accounting principles, including, but not limited to, policies related to each of the following:

- (1) Regular reconciliation of bank statements.
- (2) Maintenance of fixed assets inventory.
- (3) Deposit of incoming funds.
- (4) Review of monthly revenues and expenditures.

(Act 2006-196, p. 275, §2.)

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Financial oversight by State Superintendent of Education appointment and duties of Chief Education Financial Officer internal audits of schools and school systems.

(a) The State Superintendent of Education shall oversee the financial integrity of the various local boards of education and shall appoint a Chief Education Financial Officer who shall be an employee of the State Department of Education. The Chief Education Financial Officer shall be a certified public accountant or have equivalent experience as determined by the State Superintendent of Education, shall have experience in educational or governmental finance, shall complete the instructional program provided in Section 16- 13A- 3within the later of six months of its introduction or six months of appointment, and shall have passed the mandated competency test provided in Section 16- 13A- 3within the later of six months of its adoption or six months of appointment. The Chief Education Financial Officer shall oversee the collection and analysis of the reports required by Section 16- 13A- 6shall make reports of the financial integrity of the various local boards of education, shall assist school systems whose financial position is deteriorating, and shall make other reports as deemed necessary or as required by law.

(b) The State Superintendent of Education may employ a sufficient number of persons to analyze internal audits of the various local boards of education and schools within the limits of available funding. Internal auditors shall possess a bachelor's degree in accounting or finance and experience in educational or governmental finance.

(c) Contracts and employments entered into with funds available to the State Department of Education pursuant to this chapter shall reflect the racial, gender, geographic, urban/rural, and economic diversity of the state. A report shall be made annually to the Legislature detailing the extent to which this subsection has been implemented.

(Act 2006-196, p. 275, §2.)

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Financial training of local superintendents of education.

(a) The State Superintendent of Education shall develop programs for the instruction and training of local superintendents of education in subjects including finance, instruction, and legal requirements. The instruction and training shall be designed to instill a minimum level of competence in local superintendents of education. Tests of competency shall be administered by the State Superintendent of Education as required by Section 16- 1- 38.

(b) Persons employed before June 1, 2006, as local superintendents by a local board of education or elected by the people shall complete the mandated training and pass the mandated competency test within three years of June 1, 2006, unless they shall sooner become employed by another local board of education in which case they shall immediately complete the mandated training and competency test. All local superintendents of education shall complete the mandated training and pass the mandated competency test before being hired or elected as a local superintendent or after assuming office as provided in subsection (c).

(c) The State Superintendent of Education, based upon reasonable cause, may allow a newly elected or appointed superintendent to attend and satisfactorily complete the training after assuming office.

(Act 2006-196, p. 275, §2.)

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Appointment removal of chief school financial officer qualifications.

(a) In consultation with the local superintendent of education, the local board of education shall appoint a chief school financial officer who shall be an employee of the board.

(b)(1) If the position of chief school financial officer is vacant for 30 days and the local board is not actively seeking to fill the position, the State Superintendent of Education may designate a chief school financial officer for a period of not more than one year, which may be extended from year to year, unless and until the local board appoints a person who meets the established qualifications. In addition, the State Superintendent of Education shall designate a chief school financial officer if the position has been vacant for more than 60 days.

(2) A person designated as chief school financial officer by the State Superintendent of Education may not be unilaterally removed from that position by the local board of education pursuant to subsection (c) without the prior approval of the State Superintendent of Education, but may be replaced after one year by a qualified person selected by the local board.

(c) Except as specified in subdivision (2) of subsection (b), a local board of education, upon a majority vote of its members, shall have unilateral authority to remove the chief school financial officer.

(d) A person designated as a chief school financial officer shall meet the minimum job qualifications established by the local board and the State Board of Education and shall possess or be eligible to possess certification required pursuant to regulations promulgated by the State Board of Education.

(Act 2006-196, p. 275, §2.)

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Supervision, fiduciary responsibility of chief school financial officer duties.

(a) The chief school financial officer shall work under the direct supervision of the local superintendent of education but shall have a fiduciary responsibility to the local board of education.

(b) The chief school financial officer shall perform each of the following duties:

(1) Verify the receipt of all funds to which the local board of education may be entitled by law or which may come into its possession for public school purposes.

(2) Verify the payment of such funds, such payments to occur only on written order of the local superintendent of education.

(3) Keep an accurate record of all receipts and expenditures, and provide such information to the local superintendent and the local board.

(4) Make reports as may be required by law, by the local board of education, or by rules and regulations of the State Board of Education.

(5) Personally notify, in writing, each board member and the local superintendent of education of any financial transaction of the local board of education which the chief school financial officer deems to be non-routine, unusual, without legal authorization, or not in compliance with the fiscal management policies of the board. The notification shall be recorded in the minutes of the board by the president of the local board of education.

(6) Be bonded in an amount determined by the State Board of Education.

(Act 2006-196, p. 275, §2.)

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Required reports.

(a) The State Board of Education shall by regulation provide for various financial and other information which local superintendents of education shall have prepared for the local boards of education, including, but not limited to, the following:

- (1) A monthly financial statement showing the financial status of the local board of education accounts with itemized categories specified by the State Board of Education.
- (2) A monthly report showing all receipts and the sources thereof.
- (3) A monthly report showing all expenditures with itemized categories specified by the State Board of Education.
- (4) An annual projected budget.
- (5) Monthly and/or quarterly reports showing expenditures relative to such projected budget.
- (6) A yearly report of the fixed assets inventory of the local board of education with itemized categories specified by the State Board of Education.
- (7) Financial and other information necessary to participate in national statistical studies on education.

(b) The financial information required in subsection (a), as well as any other financial information which the State Board of Education shall require, shall be submitted in writing and/or electronically to the Chief Education Financial Officer by the 15th day of the month following its presentation to the local board of education.

(c) All local boards of education shall be required to implement a standardized financial accounting program as determined by the State Department of Education to collect the information required by this chapter and to provide for ease of input by local boards of education and ease of monitoring by a local board of education, its chief school financial officer, and the State Department of Education. If a local school system's financial report is found to be in conflict with generally accepted accounting principles, the State Department of Education shall issue a notice to that school system informing it of such and request that proof of correction of conflict be forwarded to the State Department of Education and approved by the State Superintendent of Education within a reasonable time thereafter.

(d) All financial documents, in whatever source maintained, are public documents, and shall be open to inspection and accessible to the public. An annual budget and monthly financial statements with supporting spread sheets as submitted to the State Department of Education shall be made available to the general public at the local school system Internet site.

(Act 2006-196, p. 275, §2.)

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Section 16-13A-7

Audits.

(a)(1) The yearly business and financial transactions of a local board of education shall be audited as early as possible after the end of the fiscal year.

(2) The audits of the books and accounts of local boards of education shall be conducted by the Department of Examiners of Public Accounts. The Department of Examiners of Public Accounts shall audit, review, and otherwise investigate the receipts and disbursements of funds of each local board in the same manner as audits are performed on other agencies and departments of the State of Alabama.

(3) Any local board of education governing a city school system, other than those city systems required by law to be audited by the Department of Examiners of Public Accounts on June 1, 2006, may employ a certified public accounting firm or firms or use the Department of Examiners of Public Accounts to perform its yearly financial audit of its books and accounts including a legal compliance audit and program compliance audit. The foregoing to the contrary notwithstanding, a city system which has had any financial form of intervention by the State Superintendent of Education shall be audited by the Department of Examiners of Public Accounts, or if any such intervention should become necessary at any future date, such city system shall be audited for three future years by the Department of Examiners of Public Accounts. The Department of Examiners of Public Accounts or the certified public accounting firm or firms shall perform a yearly legal compliance audit in accordance with Chapter 5 of Title 41, and if the compliance audit results in adverse findings by the Department of Examiners of Public Accounts or the certified public accounting firm or firms, the adverse findings shall be reported to the State Superintendent of Education. If the adverse findings involve misappropriation or theft, such findings shall also be reported to the appropriate district attorney and the Attorney General.

(b) Legal compliance audits and program compliance audits performed by a private certified public accounting firm shall adhere to the standards of the Department of Examiners of Public Accounts for each respective type of audit. The Department of Examiners of Public Accounts shall provide these standards to the private certified public accounting firms. Any adverse findings shall be noted in the audit report and reported to the State Superintendent of Education. Such adverse findings shall, upon request, be provided to any member of the public.

(c) A local board of education may request an audit of system funds under control of the same local board by the Department of Examiners of Public Accounts whenever there is a permanent change in the position of local superintendent of education or chief school financial officer.

(d) A local board of education by majority vote may unilaterally request an audit of any school or school system account under control of the same local board by the Department of Examiners of Public Accounts, if the board deems such action is in the best interest of the school system.

(e) The findings of audits conducted pursuant to this section shall be presented to the local board of education in a board meeting. The State Superintendent of Education shall be sent a copy of the audit to review and shall be notified of the time, place, and location of the meeting at which the findings will be presented to the local board of education. Audits are public records.

(Act 2006-196, p. 275, §2.)

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Authority to expend funds.

Each local board of education shall adopt procedures relating to the expenditure of funds which do not require express board approval prior to the expenditure. A local superintendent of education, subject to these policies and board- approved budget limitations, may expend funds without prior approval of the board. All such expenditures shall be included in the monthly report to the board of expenditures required pursuant to this chapter.

(Act 2006-196, p. 275, §2.)

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Reserve funds.

(a) A local board of education shall develop a plan to establish and maintain a minimum reserve fund equal to one month's operating expenses. Also, a local board of education shall develop a plan to replenish its reserve fund after any withdrawal is made pursuant to subsection (b).

(b) Local boards of education are authorized to expend such reserve funds if either of the following occur:

(1) The Governor declares proration in the Education Trust Fund.

(2) Total state funds appropriated by the Legislature to the local boards of education are less than the same appropriation for the preceding fiscal year.

(Act 2006-196, p. 275, §2 Act 2009-747, p. 2266, §1.)

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Penalties for failing to comply with chapter.

If an employee or official of a local board of education deliberately, willfully, or wantonly fails to provide the local board of education, the State Department of Education, the State Superintendent of Education, or the Chief Education Financial Officer with accurate information required pursuant to this chapter or pursuant to regulations of the State Department of Education or the State Board of Education, or if the employee knowingly, willfully, or wantonly provides inaccurate information, the employee is guilty of a Class A misdemeanor.

(Act 2006-196, p. 275, §2.)

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Liability.

No individual member of a local board of education shall be held financially liable for misappropriation of funds of the local board of education unless the individual acts willfully, maliciously, fraudulently, in bad faith beyond his or her authority, or pursuant to a mistaken interpretation of the law.

(Act 2006-196, p. 275, §2.)

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Bonding.

(a) The following officers and employees of a local board of education shall be bonded in amounts fixed by the local board of education and approved by the State Superintendent of Education:

(1) Local superintendents of education.

(2) Chief school financial officers.

(3) Any other employee of a local board handling local board of education funds as required by the board.

(b) The Chief Education Financial Officer shall be bonded in an amount fixed by the State Superintendent of Education and approved by the State Board of Education.

(c) A certified copy of the bond shall be filed with the State Superintendent of Education.

(Act 2006-196, p. 275, §2.)

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Publication of budget and financial information.

Budget and financial information used for public hearings on local district budgets shall be published on a form provided by the State Superintendent of Education. Such information shall contain financial information at both the school and school district levels.

(Act 2006-196, p. 275, §2.)