

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 743, Page 1, Section 162.401, Line 9, by  
2 inserting immediately after all of said section and line the following:

3  
4 "162.1321. 1. Each school district and charter school shall make the following information  
5 available through a visible link on its website homepage in an easy-to-find tab or dropdown box:

6 (1) The annual operating budget for the current school year and the two previous school  
7 years and, within fifteen days of adopting the annual operating budget for the following fiscal year,  
8 the budget for the following fiscal year along with any subsequent revisions to such budget;

9 (2) The annual audit report for the current school year and the two previous school years;

10 (3) The current collective bargaining agreement for each bargaining unit, if applicable;

11 (4) The board policy covering each health care benefits plan including, but not limited to, a  
12 medical, dental, vision, disability, or long-term care plan, or any other type of plan that provides  
13 benefits that would constitute health care services, offered to any bargaining unit or employee;

14 (5) The contract for each administrator and salaried central office staff member, including  
15 the compensation, fringe benefits, health benefits, dental benefits, vision benefits, vacation, sick  
16 leave, annuity payments, life insurance, general expenses, relocation expenses, storage expenses,  
17 automobile expenses, travel expenses, civic and professional dues, professional liability costs, and  
18 any other benefits of monetary value provided to such administrator and salaried central office staff  
19 member;

20 (6) The certified teacher salary schedule;

21 (7) The noncertified employee salary schedule;

22 (8) The annual secretary of the board report required under section 162.821 for the current  
23 year and the two previous years;

24 (9) The annual amount spent on lobbying or the services of any lobbyist, as defined in  
25 section 105.470, for the current year and the two previous years; and

26 (10) Identification of each credit card maintained by the district or charter school, the  
27 identity of each individual authorized to use each such credit card, the credit card limit of each such  
28 credit card, and the limit, if any, for each individual's authorized use of each such credit card, for the  
29 current year and the two previous years.

30 2. The department of elementary and secondary education shall include in the Core Data  
31 reporting portal a statement by the superintendent or chief administrator of each school district or  
32 charter school indicating that the information required under subsection 1 of this section is available  
33 through a visible link on the school's website homepage in an easy-to-find tab or dropdown box for  
34 each school year beginning in the 2018-19 school year."; and

35  
36 Further amend said bill, Page 2, Section 163.018, Line 39, by inserting immediately after all of said

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 section and line the following:

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3 "165.111. 1. The school board of each district, for any year for which it does not cause an  
4 audit to be performed by October thirty-first after the close of the school year, ~~[shall make and~~  
5 ~~publish,]~~not later than September first, shall make available through a visible link on its website  
6 homepage in an easy-to-find tab or dropdown box, or shall make and publish in some newspaper as  
7 described in section 493.050 published in the school district, and if there is none then in some  
8 newspaper of general circulation within the district, a statement of all receipts of school moneys,  
9 when and from what source derived, and all expenditures, and on what account; also, the present  
10 indebtedness of the district and its nature, and the rate of taxation for all purposes for the year. The  
11 statement shall be duly attested by the president and secretary of the board, and the secretary shall  
12 forward a copy to the state board of education on forms prescribed by the board.

13 2. The state board of education shall not release the state aid apportioned to the district for  
14 the next ensuing school year until a copy of the required statement has been received at its office in  
15 Jefferson City and has been approved by it. Any school board which fails, refuses or neglects to  
16 order the statement to be made, and any officer of the board who fails, refuses, or neglects to  
17 prepare, publish and forward the statement, as required by this section, when ordered by the board,  
18 is guilty of a misdemeanor and punishable by a fine not to exceed one hundred dollars. Annual or  
19 biennial audit summaries shall be published according to section 165.121.

20 165.121. 1. The school board of each seven-director district shall cause an audit  
21 examination to be made at least biennially of all financial, transportation and attendance records of  
22 the districts. Such examination shall be made in accordance with generally accepted auditing  
23 standards applicable in the circumstances, including such reviews and tests of the system of internal  
24 check and control and of the books, records and other underlying data as are necessary to enable the  
25 independent accountant performing the audit to come to an informed opinion as to the financial  
26 affairs (including attendance and transportation transactions) of the district. An independent auditor  
27 who is not regularly engaged as an employee of the school board shall perform the audit and make a  
28 written report of his findings.

29 2. The board shall supply each member thereof with a copy of the report and in addition  
30 shall furnish one copy each to the state department of elementary and secondary education and to  
31 the superintendent of schools of the county in which the district is located. The cost of the audit and  
32 report shall be paid for out of the incidental fund of the district.

33 3. The report shall contain the following information:

34 (1) A statement of the scope of examination;

35 (2) The auditor's opinion as to whether the audit was made in accordance with generally  
36 accepted auditing standards applicable in the circumstances;

37 (3) The auditor's opinion as to whether the financial statements included in the audit report  
38 present fairly the results of the operations during the period audited;

39 (4) The auditor's opinion as to whether the financial statements accompanying the audit  
40 report were prepared in accordance with generally accepted accounting principles applicable to  
41 school districts;

42 (5) The reason or reasons an opinion is not rendered with respect to items (3) and (4) in the  
43 event the auditor is unable to express an opinion with respect thereto;

44 (6) The auditor's opinion as to whether the district's budgetary and disbursement procedures  
45 conform to the requirements of chapter 67;

46 (7) The auditor's opinion as to whether attendance and transportation records are so  
47 maintained by the district as to disclose accurately average daily attendance and average daily  
48 transportation of pupils during the period of the audit;

1 (8) Financial statements presented in such form as to disclose the operations of each fund of  
2 the school district and a statement of the operations of all funds.

3 4. The school board shall furnish the state department of elementary and secondary  
4 education with its copy of the audit report not later than October thirty-first following the close of  
5 the fiscal period covered by the audit unless, for good cause shown prior to such date, the  
6 commissioner of education or some officer of the department of elementary and secondary  
7 education designated by him for this purpose grants an extension of time, not to exceed sixty  
8 additional days, for the filing of the report. In the event the report in the approved form is not filed  
9 within the period or extension thereof, further state aid to the district shall thereafter be withheld  
10 until the audit report has been received by the department of elementary and secondary education.

11 5. Within thirty days of the receipt of the audit report the school board shall cause a  
12 summary of the report to be prepared which shall include, together with any other matter the board  
13 deems appropriate, the following:

14 (1) A summary statement of fund balances and receipts and disbursements by major  
15 classifications of each fund and all funds;

16 (2) A summary statement of the scope of the audit examination;

17 (3) The auditor's opinion on the financial statements included in the audit report.  
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19 Immediately upon the completion of the summary, the school board shall make it available through  
20 a visible link on its website homepage in an easy-to-find tab or dropdown box, or cause it to be  
21 published once in a newspaper within the county in which all or a part of the district is located  
22 which has general circulation within the district or, if there is none, then the board shall cause the  
23 summary to be posted in at least five public places within the district. The publication shall contain  
24 information as to where the audit report is available for inspection and examination. The report  
25 shall be kept available for such purposes thereafter."; and  
26

27 Further amend said bill by amending the title, enacting clause, and intersectional references  
28 accordingly.