



HB2106 schools, audits, financial records, budgets (Udall)

- Adds the State Board of Education (SBE) to the list of organizations the Auditor General must report to when a school district fails to establish and maintain a uniform system of financial records.
- Clarifies that the Auditor General must detail the deficiencies of the school district in its report to the Arizona Department of Education (ADE) and SBE.
- Eliminates the requirement that a governing board file its adopted budget with the county school superintendent and the county school superintendent provide a copy to the board of supervisors.
- Requires school districts and charter schools to send a copy of audit reports to the county school superintendent and ADE.
- Requires the ADE to make all audit reports available on its website.
- Requires a school district governing board or charter school governing body to publicly accept all audits and compliance questionnaires by a roll call vote.