

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 SENATE BILL 329

By: Bergstrom

4
5
6 AS INTRODUCED

7 An Act relating to school finance; amending 70 O.S.
8 2021, Section 3-104, which relates to powers and
9 duties of the State Board of Education; updating
10 statutory language; modifying language regarding the
11 Board's duty regarding federal funds and programs;
12 clarifying that a school district board of education
13 or any educational agency may make direct application
14 for certain federal funds; updating statutory
15 references; amending 70 O.S. 2021, Section 13-107,
16 which relates to acceptance of certain federal funds;
17 clarifying that a school district board of education
18 or any educational agency may make direct application
19 for certain federal funds; amending 70 O.S. 2021,
20 Section 18-104, which relates to the purpose of
21 certain federal funds; updating statutory language;
22 adding reference to certain funds received directly
23 by a school district; allowing a school district
24 board of education to apply for, receive, and expend
certain federal funds beginning on certain date;
directing certain transactions to be reported using
certain system; directing the State Department of
Education to review certain audit report and notify
certain administrator of deficiencies; directing
certain action to be filed with certain audit report;
providing for codification; and providing an
effective date.

22 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

23 SECTION 1. AMENDATORY 70 O.S. 2021, Section 3-104, is
24 amended to read as follows:

1 Section 3-104. A. The supervision of the public school system
2 of Oklahoma shall be vested in the State Board of Education and,
3 subject to limitations otherwise provided by law, the State Board of
4 Education shall:

5 1. Adopt policies and make rules for the operation of the
6 public school system of the state;

7 2. Appoint, prescribe the duties, and fix the compensation of a
8 secretary, an attorney, and all other personnel necessary for the
9 proper performance of the functions of the State Board of Education.
10 The secretary shall not be a member of the Board;

11 3. Submit to the Governor a departmental budget based upon
12 major functions of the Department as prepared by the State
13 Superintendent of Public Instruction and supported by detailed data
14 on needs and proposed operations as partially determined by the
15 budgetary needs of local school districts filed with the State Board
16 of Education for the ensuing fiscal year. Appropriations therefor
17 shall be made in lump-sum form for each major item in the budget as
18 follows:

19 a. State Aid to schools,

20 b. the supervision of all other functions of general and
21 special education including general control, free
22 textbooks, school lunch, Indian education, and all
23 other functions of the Board and an amount sufficient
24 to adequately staff and administer these services, and

1 c. the Board shall determine the details by which the
2 budget and the appropriations are administered.
3 Annually, the Board shall make preparations to
4 consolidate all of the functions of the Department in
5 such a way that the budget can be based on two items,
6 administration and aid to schools. A maximum amount
7 for administration shall be designated as a part of
8 the total appropriation;

9 4. On the first day of December preceding each regular session
10 of the Legislature, prepare and deliver to the Governor and the
11 Legislature a report for the year ending June 30 immediately
12 preceding the regular session of the Legislature. The report shall
13 contain:

- 14 a. detailed statistics and other information concerning
15 enrollment, attendance, expenditures including State
16 Aid, and other pertinent data for all public schools
17 in this state,
18 b. reports from each and every division within the State
19 Department of Education as submitted by the ~~State~~
20 Superintendent of Public Instruction and any other
21 division, department, institution, or other agency
22 under the supervision of the Board,
23 c. recommendations for the improvement of the public
24 school system of the state,

- 1 d. a statement of the receipts and expenditures of the
2 State Board of Education for the past year, and
3 e. a statement of plans and recommendations for the
4 management and improvement of public schools and such
5 other information relating to the educational
6 interests of the state as may be deemed necessary and
7 desirable;

8 5. Provide for the formulation and adoption of curricula,
9 courses of study, and other instructional aids necessary for the
10 adequate instruction of pupils in the public schools;

11 6. Have authority in matters pertaining to the licensure and
12 certification of persons for instructional, supervisory, and
13 administrative positions and services in the public schools of the
14 state subject to the provisions of Section 6-184 of this title, and
15 shall formulate rules governing the issuance and revocation of
16 certificates for superintendents of schools, principals,
17 supervisors, librarians, clerical employees, school nurses, school
18 bus drivers, visiting teachers, classroom teachers, and for other
19 personnel performing instructional, administrative, and supervisory
20 services, but not including members of boards of education and other
21 employees who do not work directly with pupils, and may charge and
22 collect reasonable fees for the issuance of such certificates:

- 23 a. the State Department of Education shall not issue a
24 certificate to and shall revoke the certificate of any

1 person who has been convicted, whether upon a verdict
2 or plea of guilty or upon a plea of nolo contendere,
3 or received a suspended sentence or any probationary
4 term for a crime or an attempt to commit a crime
5 provided for in Section 843.5 of Title 21 of the
6 Oklahoma Statutes if the offense involved sexual abuse
7 or sexual exploitation as those terms are defined in
8 Section 1-1-105 of Title 10A of the Oklahoma Statutes,
9 Section 741, 843.1, if the offense included sexual
10 abuse or sexual exploitation, 865 et seq., 885, 888,
11 891, 1021, 1021.2, 1021.3, 1040.13a, 1087, 1088,
12 1111.1, 1114 or 1123 of Title 21 of the Oklahoma
13 Statutes or who enters this state and who has been
14 convicted, received a suspended sentence, or received
15 a deferred judgment for a crime or attempted crime
16 which, if committed or attempted in this state, would
17 be a crime or an attempt to commit a crime provided
18 for in any of ~~said~~ the laws,

- 19 b. all funds collected by the State Department of
20 Education for the issuance of certificates to
21 instructional, supervisory, and administrative
22 personnel in the public schools of the state shall be
23 deposited in the "Teachers' Certificate Fund" in the
24 State Treasury and may be expended by the State Board

1 of Education to finance the activities of the State
2 Department of Education necessary to administer the
3 program, for consultative services, publication costs,
4 actual and necessary travel expenses as provided in
5 the State Travel Reimbursement Act incurred by persons
6 performing research work, and other expenses found
7 necessary by the State Board of Education for the
8 improvement of the preparation and certification of
9 teachers in Oklahoma. Provided, any unobligated
10 balance in the Teachers' Certificate Fund in excess of
11 Ten Thousand Dollars (\$10,000.00) on June 30 of any
12 fiscal year shall be transferred to the General
13 Revenue Fund of ~~the State of Oklahoma~~ this state.
14 Until July 1, 1997, the State Board of Education shall
15 have authority for approval of teacher education
16 programs. The State Board of Education shall also
17 have authority for the administration of teacher
18 residency and professional development, subject to the
19 provisions of the Oklahoma Teacher Preparation Act;

20 7. Promulgate rules governing the classification, inspection,
21 supervision, and accrediting of all public nursery, kindergarten,
22 elementary and secondary schools, and on-site educational services
23 provided by public school districts or state-accredited private
24 schools in partial hospitalization programs, day treatment programs,

1 and day hospital programs as defined in this act for persons between
2 the ages of three (3) and twenty-one (21) years of age in the state.
3 However, no school shall be denied accreditation solely on the basis
4 of average daily attendance.

5 Any school district which maintains an elementary school and
6 faces the necessity of relocating its school facilities because of
7 construction of a lake, either by state or federal authority, which
8 will inundate the school facilities, shall be entitled to receive
9 probationary accreditation from the State Board of Education for a
10 period of five (5) years after ~~the effective date of this act~~ June
11 12, 1975, and any school district, otherwise qualified, shall be
12 entitled to receive probationary accreditation from the State Board
13 of Education for a period of two (2) consecutive years to attain the
14 minimum average daily attendance. The Head Start and public
15 nurseries or kindergartens operated from Community Action Program
16 funds shall not be subjected to the accrediting rules of the State
17 Board of Education. Neither will the State Board of Education make
18 rules affecting the operation of the public nurseries and
19 kindergartens operated from federal funds secured through Community
20 Action Programs even though they may be operating in the public
21 schools of the state. However, any of the Head Start or public
22 nurseries or kindergartens operated under federal regulations may
23 make application for accrediting from the State Board of Education
24 but will be accredited only if application for the approval of the

1 programs is made. The status of no school district shall be changed
2 which will reduce it to a lower classification until due notice has
3 been given to the proper authorities thereof and an opportunity
4 given to correct the conditions which otherwise would be the cause
5 of such reduction.

6 Private and parochial schools may be accredited and classified
7 in like manner as public schools or, if an accrediting association
8 is approved by the State Board of Education, by procedures
9 established by the State Board of Education to accept accreditation
10 by such accrediting association, if application is made to the State
11 Board of Education for such accrediting;

12 ~~8. Be the legal agent of the State of Oklahoma to accept, in~~
13 ~~its discretion, the provisions of any Act of Congress appropriating~~
14 ~~or apportioning funds which are now, or may hereafter be, provided~~
15 ~~for use in connection with any phase of the system of public~~
16 ~~education in Oklahoma. It shall prescribe such rules as it finds~~
17 ~~necessary to provide for the proper distribution of such funds in~~
18 ~~accordance with the state and federal laws~~ Be the "state education
19 agency" in the event the designation of a state education agency is
20 required by federal laws which make available federal funds for
21 educational purposes. The Board shall be the agency through which
22 applications, reports, agreements, and federal funds are to be
23 channeled, and the Board is hereby authorized and empowered to do
24 all things necessary to comply with and carry out any such federal

1 law or the rules and regulations promulgated thereunder by the
2 federal government or any agency thereof. Provided, however,
3 nothing in this paragraph shall be construed as preventing any
4 school district board of education or any educational agency of this
5 state from making direct applications for or receiving directly
6 federal funds made available for educational purposes in those cases
7 where federal law permits direct applications for and receipt of
8 federal funds by any school district board of education or
9 educational agency of this state;

10 9. Be and is specifically hereby designated as the agency of
11 this state to cooperate and deal with any officer, board, or
12 authority of the United States Government under any law of the
13 United States which may require or recommend cooperation with any
14 state board having charge of the administration of public schools
15 unless otherwise provided by law;

16 10. Be and is hereby designated as the "State Educational
17 Agency" referred to in Public Law 396 of the 79th Congress of the
18 United States, which law states that ~~said~~ the act may be cited as
19 the "National School Lunch Act", and ~~said~~ the State Board of
20 Education is hereby authorized and directed to accept the terms and
21 provisions of ~~said~~ the act and to enter into such agreements, not in
22 conflict with the Constitution of Oklahoma or the Constitution and
23 Statutes of the United States, as may be necessary or appropriate to
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1 secure for ~~the State of Oklahoma~~ this state the benefits of the
2 school lunch program established and referred to in ~~said~~ the act;

3 11. Have authority to secure and administer the benefits of the
4 National School Lunch Act, Public Law 396 of the 79th Congress of
5 the United States, in ~~the State of Oklahoma~~ this state and is hereby
6 authorized to employ or appoint and fix the compensation of such
7 additional officers or employees and to incur such expenses as may
8 be necessary for the accomplishment of the above purpose, administer
9 the distribution of any state funds appropriated by the Legislature
10 required as federal matching to reimburse on children's meals;

11 12. Accept and provide for the administration of any land,
12 money, buildings, gifts, donation, or other things of value which
13 may be offered or bequeathed to the schools under the supervision or
14 control of ~~said~~ the Board;

15 13. Have authority to require persons having administrative
16 control of all school districts in Oklahoma to make such regular and
17 special reports regarding the activities of the schools in ~~said~~ the
18 districts as the Board may deem needful for the proper exercise of
19 its duties and functions. Such authority shall include the right of
20 the State Board of Education to withhold all state funds under its
21 control, to withhold official recognition, including accrediting,
22 until such required reports have been filed and accepted in the
23 office of ~~said~~ the Board and to revoke the certificates of persons
24 failing or refusing to make such reports;

1 14. Have general supervision of the school lunch program. The
2 State Board of Education may sponsor workshops for personnel and
3 participants in the school lunch program and may develop, print, and
4 distribute free of charge or sell any materials, books, and
5 bulletins to be used in ~~such~~ the school lunch programs. There is
6 hereby created in the State Treasury a revolving fund for the Board,
7 to be designated the School Lunch Workshop Revolving Fund. The fund
8 shall consist of all fees derived from or on behalf of any
9 participant in any such workshop sponsored by the State Board of
10 Education, or from the sale of any materials, books, and bulletins,
11 and ~~such~~ funds shall be disbursed for expenses of such workshops and
12 for developing, printing, and distributing of ~~such~~ the materials,
13 books, and bulletins relating to the school lunch program. The fund
14 shall be administered in accordance with Section 155 of Title 62 of
15 the Oklahoma Statutes;

16 15. Prescribe all forms for school district and county officers
17 to report to the State Board of Education where required. The State
18 Board of Education shall also prescribe a list of appropriation
19 accounts by which the funds of school districts shall be budgeted,
20 accounted for, and expended; and it shall be the duty of the State
21 Auditor and Inspector in prescribing all budgeting, accounting, and
22 reporting forms for school funds to conform to such lists;

23 16. Provide for the establishment of a uniform system of pupil
24 and personnel accounting, records, and reports;

1 17. Have authority to provide for the health and safety of
2 school children and school personnel while under the jurisdiction of
3 school authorities;

4 18. Provide for the supervision of the transportation of
5 pupils;

6 19. Have authority, upon request of the local school board, to
7 act in behalf of the public schools of the state in the purchase of
8 transportation equipment;

9 20. Have authority and is hereby required to perform all duties
10 necessary to the administration of the public school system in
11 Oklahoma as specified in the Oklahoma School Code; and, in addition
12 thereto, those duties not specifically mentioned herein if not
13 delegated by law to any other agency or official;

14 21. Administer the State Public Common School Building
15 Equalization Fund established by Section 32 of Article X of the
16 Oklahoma Constitution. Any monies as may be appropriated or
17 designated by the Legislature, other than ad valorem taxes, any
18 other funds identified by the State Department of Education, which
19 may include, but not be limited to, grants-in-aid from the federal
20 government for building purposes, the proceeds of all property that
21 shall fall to the state by escheat, penalties for unlawful holding
22 of real estate by corporations, and capital gains on assets of the
23 permanent school funds, shall be deposited in the State Public
24 Common School Building Equalization Fund. The fund shall be used to

1 aid school districts and charter schools in acquiring buildings,
2 subject to the limitations fixed by Section 32 of Article X of the
3 Oklahoma Constitution. It is hereby declared that the term
4 "acquiring buildings" as used in Section 32 of Article X of the
5 Oklahoma Constitution shall mean acquiring or improving school
6 sites, constructing, repairing, remodeling, or equipping buildings,
7 or acquiring school furniture, fixtures, or equipment. It is hereby
8 declared that the term "school districts" as used in Section 32 of
9 Article X of the Oklahoma Constitution shall mean school districts
10 and eligible charter schools as defined in subsection B of this
11 section. The State Board of Education shall disburse redbud school
12 grants annually from the State Public Common School Building
13 Equalization Fund to public schools and eligible charter schools
14 pursuant to subsection B of this section. The Board shall
15 promulgate rules for the implementation of disbursing redbud school
16 grants pursuant to this section. The State Board of Education shall
17 prescribe rules for making grants of aid from, and for otherwise
18 administering, the fund pursuant to the provisions of this
19 paragraph, and may employ and fix the duties and compensation of
20 technicians, aides, clerks, stenographers, attorneys, and other
21 personnel deemed necessary to carry out the provisions of this
22 paragraph. The cost of administering the fund shall be paid from
23 monies appropriated to the State Board of Education for the
24 operation of the State Department of Education. From monies

1 apporportioned to the fund, the State Department of Education may
2 reserve not more than one-half of one percent (1/2 of 1%) for
3 purposes of administering the fund;

4 22. Recognize that the Director of the Oklahoma Department of
5 Corrections shall be the administrative authority for the schools
6 which are maintained in the state reformatories and shall appoint
7 the principals and teachers in such schools. Provided, that rules
8 of the State Board of Education for the classification, inspection,
9 and accreditation of public schools shall be applicable to such
10 schools; and such schools shall comply with standards set by the
11 State Board of Education; and

12 23. Have authority to administer a revolving fund which is
13 hereby created in the State Treasury, to be designated the
14 Statistical Services Revolving Fund. The fund shall consist of all
15 monies received from the various school districts of the state, the
16 United States Government, and other sources for the purpose of
17 furnishing or financing statistical services and for any other
18 purpose as designated by the Legislature. The State Board of
19 Education is hereby authorized to enter into agreements with school
20 districts, municipalities, the United States Government,
21 foundations, and other agencies or individuals for services,
22 programs, or research projects. The Statistical Services Revolving
23 Fund shall be administered in accordance with Section 155 of Title
24 62 of the Oklahoma Statutes.

1 B. 1. The redbud school grants shall be determined by the
2 State Department of Education as follows:

- 3 a. divide the county four-mill levy revenue by four to
4 determine the nonchargeable county four-mill revenue
5 for each school district,
- 6 b. determine the amount of new revenue generated by the
7 five-mill building fund levy as authorized by Section
8 10 of Article X of the Oklahoma Constitution for each
9 school district as reported in the Oklahoma Cost
10 Accounting System for the preceding fiscal year,
- 11 c. add the amounts calculated in subparagraphs a and b of
12 this paragraph to determine the nonchargeable millage
13 for each school district,
- 14 d. add the nonchargeable millage in each district
15 statewide as calculated in subparagraph c of this
16 paragraph and divide the total by the average daily
17 membership in public schools statewide based on the
18 preceding school year's average daily membership,
19 according to the provisions of Section 18-107 of this
20 title. This amount is the statewide nonchargeable
21 millage per student, known as the baseline local
22 funding per student,
- 23 e. all eligible charter schools shall be included in
24 these calculations as unique school districts,

1 separate from the school district that may sponsor the
2 eligible charter school, and the total number of
3 districts shall be used to determine the statewide
4 average baseline local funding per student,

5 f. for each school district or eligible charter school
6 which is below the baseline local funding per student,
7 the Department shall subtract the baseline local
8 funding per student from the average nonchargeable
9 millage per student of the school district or eligible
10 charter school to determine the nonchargeable millage
11 per student shortfall for each district, and

12 g. the nonchargeable millage per student shortfall for a
13 school district or eligible charter school shall be
14 multiplied by the average daily membership of the
15 preceding school year of the eligible school district
16 or eligible charter school. This amount shall be the
17 redbud school grant amount for the school district or
18 eligible charter school.

19 2. For fiscal year 2022, monies for the redbud school grants
20 shall be expended from the funds apportioned pursuant to ~~Section 2~~
21 Section 426 of this act Title 63 of the Oklahoma Statutes. For
22 fiscal year 2023 and each subsequent fiscal year, monies for the
23 redbud school grants shall be appropriated pursuant to ~~Section 2~~
24 Section 426 of this act Title 63 of the Oklahoma Statutes, not to

1 exceed three-fourths (3/4) of the tax collected in the preceding
2 fiscal year pursuant to Section 426 of Title 63 of the Oklahoma
3 Statutes as determined by the Oklahoma Tax Commission. For fiscal
4 year 2023 and each subsequent fiscal year, if such appropriated
5 funds are insufficient to fund the redbud school grants, then an
6 additional apportionment of funds shall be made from sales tax
7 collections as provided by subsection D of ~~Section 3~~ Section 1353 of
8 ~~this act~~ Title 68 of the Oklahoma Statutes. If both funds are
9 insufficient, the Department shall promulgate rules to permit a
10 decrease to the baseline local funding per student to the highest
11 amount allowed with the funding available.

12 3. As used in this section, "eligible charter school" shall
13 mean a charter school which is sponsored pursuant to the provisions
14 of the Oklahoma Charter ~~School~~ Schools Act. Provided, however,
15 "eligible charter school" shall not include a charter school
16 sponsored by the Statewide Virtual Charter School Board but shall
17 only include those which provide in-person or blended instruction,
18 as provided by Section 1-111 of this title, to not less than two-
19 thirds (2/3) of students as the primary means of instructional
20 service delivery.

21 4. The Department shall develop a program to acknowledge the
22 redbud school grant recipients and shall include elected members of
23 the ~~Oklahoma~~ House of Representatives and ~~Oklahoma State~~ Senate who
24 represent the school districts and eligible charter schools.

1 5. The Department shall create a dedicated page on its website
2 listing annual redbud school grant recipients, amount awarded to
3 each recipient, and other pertinent information about the Redbud
4 School Funding Act.

5 6. The Department shall provide the Chair of the House
6 Appropriations and Budget Committee and the Chair of the Senate
7 Appropriations Committee no later than February 1 of each year with
8 an estimate of the upcoming year's redbud school grant allocation as
9 prescribed by this section.

10 SECTION 2. AMENDATORY 70 O.S. 2021, Section 13-107, is
11 amended to read as follows:

12 Section 13-107. The State Board of Education is hereby
13 empowered to accept and disburse any grants or funds that may be
14 matched by or received from the federal government for the education
15 of exceptional children and to make necessary rules and regulations
16 for such purpose. Provided, however, nothing in this section shall
17 be construed as preventing any school district board of education or
18 any educational agency of this state from making direct applications
19 for or receiving directly federal funds made available for the
20 education of exceptional children in those cases where the federal
21 law permits direct applications for and receipt of federal funds by
22 any school district board of education or educational agency of this
23 state.

1 SECTION 3. AMENDATORY 70 O.S. 2021, Section 18-104, is

2 amended to read as follows:

3 Section 18-104. A. The funds apportioned and disbursed to the
4 several school districts of the state shall be for the purpose of
5 aiding each school district receiving the same to finance its school
6 budget for each fiscal year. The State Board of Education shall
7 notify the county clerk, the board of education, superintendent of
8 each school district, and the school district treasurer of the
9 tentative amount ~~said~~ the district is to receive from the funds
10 apportioned under the provisions of this article and disbursed
11 according to the provisions hereof. After such allocation of State
12 Aid has been made by the State Board of Education and certified to
13 the treasurer of the school district and district superintendent of
14 schools, ~~such~~ the amount of aid may be included as probable income
15 by the board of education in its ~~Estimate of Needs and Financial~~
16 ~~Statement~~ financial statement and estimate of needs as submitted to
17 the county excise board, and ~~said~~ the excise board shall include
18 ~~such~~ the amount in the approved appropriations, and in addition
19 thereto any federal aid certified or allocated by the State Board of
20 Education or received directly by the school district shall be
21 included in the appropriation made by the excise board if requested
22 by the board of education; provided, no such federal aid estimate
23 shall be used in any way to reduce the State Foundation Aid or
24 Incentive Aid for ~~such~~ the school district or sustain a protest for

1 the reduction of a tax levy. If ~~such~~ the allocation of aid is not
2 included in the board of education's estimate of needs, it shall be
3 added by the county clerk to the items of appropriation designated
4 by the board of education of the school district. Funds received
5 under the provisions of this article shall be deposited in the
6 general fund of ~~such~~ the school district. Provided, funds received
7 from the federal government for current expense purposes shall
8 likewise be added to the appropriation of the general fund if so
9 designated by the board of education of ~~such~~ the school district.
10 Provided, further, that the board of education of a school district
11 may enter into agreements with federal agencies for educational
12 projects and programs to be maintained in ~~such districts~~ the
13 district; and federal funds received by the district in pursuance
14 thereof shall, consistent with the agreement and requirements of the
15 federal agency, be kept, administered and disbursed in such manner
16 as may be prescribed by rules and regulations of the board of
17 education.

18 B. If the State Board of Education should ascertain that
19 allocation of State Aid to any school district has so changed as to
20 reduce its State Aid, then the State Board of Education shall
21 forthwith notify the district superintendent, the clerk of the board
22 of education, and the treasurer thereof, as to the amount of
23 reduction in the allocation of State Aid. If there has been an
24 overpayment, the same shall be returned to the State Treasurer and

1 credited to a refund account which shall be available for further
2 payment of State Aid. Whenever it becomes necessary for a school
3 district to refund any overpayment of monies previously received,
4 the school district shall issue ~~such a~~ warrant against a properly
5 approved encumbrance in the manner provided by law. ~~Such~~ The claim
6 or encumbrance shall be coded as a refund of prior revenue and paid
7 from the current expense appropriation of the general fund or ~~such~~
8 ~~other~~ another fund or account from which ~~such~~ the refund may
9 properly be paid by the school district.

10 SECTION 4. NEW LAW A new section of law to be codified
11 in the Oklahoma Statutes as Section 18-126 of Title 70, unless there
12 is created a duplication in numbering, reads as follows:

13 A. Beginning October 1, 2024, a school district board of
14 education may make and file applications for federal funds
15 appropriated and made available for school purposes by federal law.
16 A school district may receive from the federal government, or any of
17 its agencies, and expend any funds made available under existing
18 law, rules, or regulations or that may hereafter be made available
19 for any and all school purposes.

20 B. School districts shall report financial transactions for
21 federal funds received pursuant to subsection A of this section
22 using the Oklahoma Cost Accounting System.

23 C. The State Department of Education shall review each audit
24 report submitted pursuant to the Oklahoma Public School Audit Law

1 and notify the appropriate federal program administrator of any
2 deficiencies reported by the independent auditor regarding federal
3 programs. The administrator shall implement the procedures deemed
4 necessary to resolve the exceptions noted by the auditor. The final
5 result of the action taken will be filed with the audit report no
6 later than ninety (90) days after the program administrator has been
7 advised of the auditor's findings.

8 D. The State Board of Education shall promulgate rules to
9 implement the provisions of this section.

10 SECTION 5. This act shall become effective July 1, 2024.

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