

West's Arkansas Code Annotated

Title 6. Education (Refs & Annos)

Subtitle 2. Elementary and Secondary Education Generally (Chapters 10 to 39)

Chapter 13. School Districts

Subchapter 10. Education Service Cooperative Act (Refs & Annos)

A.C.A. § 6-13-1020

§ 6-13-1020. Policies and procedures--Expenditures--Reports--Audits

Effective: July 1, 2019

[Currentness](#)

(a) On or before August 31 of each year, each education service cooperative shall file with the State Board of Education for the state board's approval:

(1) The policies and procedures of the education service cooperative, including without limitation the board of directors' policies and procedures for overseeing the administrative and program expenditures of the education service cooperative;

(2) A record of the education service cooperative's employment policies and practices for the year that includes without limitation:

(A) The race and sex of each person the education service cooperative employed or terminated during the year;

(B) The race and sex of every person who sought employment with the education service cooperative during the year; and

(C) The name of each person employed by the education service cooperative during the year who is related by blood or marriage to another employee or board member of the education service cooperative; and

(3)(A) A report of its receipts and expenditures made in accordance with uniform accounting procedures adopted by the Commissioner of Elementary and Secondary Education.

(B) The report shall contain without limitation:

(i) An itemization of administrative and program expenditures; and

(ii) The result of the board of directors' review of the expenditures made under its oversight function.

(b) The Division of Elementary and Secondary Education may prescribe the forms and procedures for filing the information required by subsection (a) of this section.

(c) Each education service cooperative is subject to an annual audit by the Legislative Joint Auditing Committee.

(d)(1)(A) In an annual meeting of the board of directors which must convene between May 15 and July 15, each education service cooperative shall report to its constituent school districts on the year's operations.

(B) The report also shall include information on fiscal distress under [§ 6-13-1027](#).

(2) The education service cooperative shall supplement its report with written reports to each school district and to the division on a school-by-school, service-by-service accounting basis.

(e) Following the end of each fiscal year, any balances in particular service accounts must be apportioned and returned to the schools involved or credited to their accounts for the following year.

Credits

Acts of 1985, Act 349, § 19; Acts of 1989, Act 610, § 1; [Acts of 2009, Act 1289, § 3, eff. July 31, 2009](#); [Acts of 2019, Act 910, §§ 1139 to 1141, eff. July 1, 2019](#).

Formerly A.S.A. 1947, § 80-489.18.

A.C.A. § 6-13-1020, AR ST § 6-13-1020

The constitution and statutes are current through Acts 1 to 174 (end), passed during the 2026 Fiscal Session of the 95th Arkansas General Assembly; and Acts 1 and 2 (end), passed during the 2026 First Extraordinary Session of the 95th Arkansas General Assembly. The general effective date for the 2026 Fiscal Session is July 29, 2026; the general effective date for the 2026 First Extraordinary Session is August 5, 2026. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through May 27, 2026.