

6-13-1020. Policies and procedures — Expenditures, reports, and audits.

(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.