



Book	Policy Manual
Section	600 Finances
Title	District Audit
Code	619
Status	Second Reading
Adopted	August 8, 2006
Last Revised	December 9, 2014

Purpose

The Board recognizes the importance of the public's right to have access to the public records of the district, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the district's accountants and the audit conducted by the Auditor General's office.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Authority

The Board shall employ an independent, certified public accountant to conduct an annual district audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval.[\[5\]](#)[\[2\]](#)[\[6\]](#)[\[7\]](#)

The Board recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the district's accountant's audit and the Auditor General's audit available to the public at the business office of the district and on the district website.

Delegation of Responsibility

The Superintendent and Board Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school district have been properly audited pursuant to law and that in the independent auditor's opinion, the financial information submitted in the annual financial report is materially consistent with the audited financial statements. If the financial information is not deemed materially consistent, the district shall submit a revised annual financial report no later than December 31.[\[8\]](#)

Legal

1. 24 P.S. 408

2. 24 P.S. 2401

3. 65 P.S. 67.101 et seq

4. Pol. 801

5. 24 P.S. 437

6. 24 P.S. 2408

7. 24 P.S. 2441

8. 24 P.S. 218

24 P.S. 504

24 P.S. 511

24 P.S. 1337

24 P.S. 2432