

UNITED SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT

ADOPTED: May 13, 2008

REVISED: October 11, 2011

619. DISTRICT AUDIT	
1. Purpose SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801	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.
2. Authority SC 437, 2401, 2408, 2441	<p>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.</p> <p>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.</p> <p>The Board believes that the two (2) available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.</p>
Pol. 801	The Board recognizes that certain information shall not be made available to the public, such as:
Pol. 324	1. Personnel records.
Pol. 216	2. Student records.
	3. Labor relations negotiations records.
	4. Property acquisition negotiation information.
	5. Records regarding actions of a criminal justice nature.
	6. Other records not considered public records.

3. Delegation of
Responsibility
SC 218

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.

References:

School Code – 24 P.S. Sec. 218, 408, 437, 504, 511, 1337, 2401, 2408, 2432, 2441

Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.

Board Policy – 216, 324, 801