

Section 600 Finances
Title District Audit
Code 619
Status Active
Adopted June 16, 2008
Last Revised February 17, 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. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

To ensure accurate, transparent and legally compliant financial reporting for the school district, the district's financial accounts must be fully documented within the annual district audit and applicable state audits.

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. [\[2\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

~~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.~~

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~~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.~~

The Board recognizes the importance of the public's right to access 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 financial audit conducted by the district's accountants and any state-level financial audit. [\[2\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

Delegation of Responsibility

The district must submit an annual financial report to the Pennsylvania Department of Education by October 31 each year. [\[8\]](#)[\[9\]](#)

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 **submitted in the annual financial report was not** deemed materially consistent **with the audited financial statements**, the district shall submit a revised annual financial report no later than December 31. [8](#)