

Book	Policy Manual
Section	(G) FINANCES
Title	Policy G120 - School Audit-public
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Section: Finances

I. Purpose

The Joint Committee recognizes the importance of the right of the public to have access to the public records of EASTERN. This includes public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by EASTERN's accountants, and the audit conducted by the Commonwealth Auditor General's office.

II. Authority

The Joint Committee recognizes its obligation as an elected body to represent the best interests of all of its constituents. Therefore, the Joint Committee will make the results of both EASTERN's accountant's audit and the Auditor General's audit available to the public at the business office of EASTERN.

III. Delegation of Responsibility

An audit of the accounts of EASTERN shall be made annually by an independent certified public accountant engaged by the Joint Committee in conformance with the prescribed and all applicable legal standards. The completed audit shall be presented to the Joint Committee for its examination and approval. Each participating school district shall be provided a copy of the annual audit.

The Joint Committee believes that the two available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups shall not be permitted.

IV. Guidelines

The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Joint Committee has direct or supervisory control.

An auditor's fee shall be established annually by the Joint Committee.

The Joint Operating Committee recognizes that certain areas of information will not be made available to the public as provided in the Pennsylvania Right-to-Know Law, such as personnel records, student records, labor relations negotiation records, property acquisition negotiation information, records regarding actions of a criminal justice nature and other records not considered public records as specified in the Right-to-Know Law.

A request for proposal for audit services shall be issued at least once every five years with the goal of maintaining efficiency, independence and objectivity.

Adopted: 3/10/82

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