

A. W. BEATTIE CAREER CENTER

SECTION: FINANCES
 TITLE: CAREER CENTER AUDIT
 ADOPTED: June 15, 2000
 REVISED: May 23, 2013
 APPROVED: June 20, 2013
 REVISED: April 27, 2017
 APPROVED: May 25, 2017
 FIRST READING: May 21, 2026
 REVISED & APPROVED: June 18, 2026

619. CAREER CENTER AUDIT	
1. Purpose SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801	The A. W. Beattie Career Center Joint Operating Committee (JOC) recognizes the importance of the public's right to have access to public records of the Career Center, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the Career Center's accountants and applicable state audits.
2. Authority SC 437, 2401 2408, 2441	The Joint Operating Committee shall employ an independent, certified public accountant to conduct an annual Career Center audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Joint Operating Committee for its examination and acceptance. The Joint Operating Committee recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Joint Operating Committee shall make the results of both the Career Center's accountant's audit and any state-level financial audit available to the public at the business office of the Career Center and on the Career Center's website.
3. Delegation of Responsibility SC 218	The Executive Director and Board Recording Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the Career Center 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 Career Center shall submit a revised annual financial report no later than December 31. References: School Code - 24 P.S. Sec. 218, 437, 2401, 2408, 65 P.S. 67.101 et seq Right-to-Know Law - 65 P.S. Sec. 67.101 et seq. Board Policy - 601, 801