



BOARD POLICY

619-DUP1 District Audit - Public

POLICY NUMBER	REVISED	VERSION	DOCUMENT STATUS
619-DUP1	8/10/2026	v1.4	DRAFT
WORKFLOW	PRINTED		
Administrative Review	9/18/2026		

■ Proposed addition ■ Proposed deletion

Purpose

The Board recognizes the importance of the public's right ~~of the public~~ to have access to the public records of the district, including public financial records. ~~This includes 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 ~~Commonwealth's~~ 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. ^{[2][5][6][7]}

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

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.[\[8\]](#)

Guidelines

~~An audit of the accounts of the school district shall be made annually by an independent certified public accountant selected by the Board.[\[2\]](#)~~

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

Legal Footnotes

[1] 24 P.S. 408 LEGAL REFERENCE	[2] 24 P.S. 2401 LEGAL REFERENCE
[3] 65 P.S. 67.701 LEGAL REFERENCE	[4] Pol. 801 — Public Records POLICY REFERENCE
[5] 24 P.S. 437 LEGAL REFERENCE	[6] 24 P.S. 2408 LEGAL REFERENCE
[7] 24 P.S. 2441 LEGAL REFERENCE	[8] 24 P.S. 218 LEGAL REFERENCE

Legal References

No additional references listed.