

Book	Policy Manual
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Purpose

The **Joint** Operating Committee recognizes its responsibility to the taxpayers of the participating school districts to **ensure** that public monies expended by the school are utilized for **delivery of the ~~vocational~~ career and technical program** in a manner that **provides** full value to the taxpayers, and that adequate **procedures** and records are established to ensure that end.

Authority

The **Joint** Operating Committee has the authority and responsibility to prepare the budget, approve bids and **approve** each expenditure of the school.[\[1\]](#)

The school shall submit an annual financial report to the Secretary of Education by October 31 of each year, in accordance with law and the reporting standards established by the Pennsylvania Department of Education.[\[2\]](#)

Delegation of Responsibility

To meet the goals of this policy, the **Joint** Operating Committee requires the Director or designee to establish sound accounting procedures based upon recommendations **of the**

auditor and state and federal **government**, institute effective business practices, **and** recommend **appropriate** accounting equipment **and technology** when necessary.

The Director or designee shall review monthly the financial operations, report to the **Joint** Operating Committee on effectiveness and recommended improvements, and prepare procedures for sound fiscal operations.

Last Modified by Terri Birchard on February 6, 2019