

Book	Policy Manual
Section	600 Finances
Title	Audit
Code	619
Status	Second Reading
Legal	1. 24 P.S. 2401 2. 65 P.S. 67.701 3. Pol. 801 4. 24 P.S. 437 5. 24 P.S. 2408 6. 24 P.S. 2441 7. 24 P.S. 218 24 P.S. 1850.1 65 P.S. 67.101 et seq
Last Revised	February 6, 2019
Last Reviewed	February 6, 2019

Purpose

The **Joint** Operating Committee recognizes the importance of the **public's** right to have access to the public records of the school, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the school's accountants and the audit conducted by the Commonwealth Auditor General's office.[\[1\]\[2\]](#)[\[3\]](#)

Authority

The **Joint** Operating Committee **shall employ** an independent, certified public accountant **to conduct** an annual audit **in conformance with the prescribed and legal standards**. **The completed audit shall be presented to the Joint Operating Committee for its examination and approval.**[\[4\]\[1\]\[5\]\[6\]](#)

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 school's accountants' audit and the Auditor General's audit available to the public at the business office of the school.

Delegation of Responsibility

The Director and Joint Operating Committee Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of

Education certifying that the financial statements of the school 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 school shall submit a revised annual financial report no later than December 31.[\[7\]](#)

Last Modified by Terri Birchard on February 6, 2019