

PENN MANOR SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT - PUBLIC

ADOPTED: February 8, 1999

REVISED:

619. DISTRICT AUDIT - PUBLIC	
1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 P.S. Sec. 261	<p>The Board recognizes the importance of the public's right to have access to the public records of the district, including 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.</p>
2. Authority	<p>The Board recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the district's accountants' audit and the Auditor General's audit available to the public at the business office of the district.</p> <p>The Board believes that the two (2) available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.</p> <p>An auditor's fee shall be established in each fiscal year. The Board shall select an auditor experienced in school accounting and willing to perform the required services for the established fee.</p> <p>The availability of the annual financial statement of the school district shall be published annually in the official newspapers of the district immediately following the outside audit of accounts at the close of the fiscal year.</p>