

# PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

## 619-AR-1. EMPLOYMENT OF AUDITOR

The Board is responsible for employing an independent, certified public accountant to conduct an annual district audit.

When the Board decides to seek proposals for employment as the district auditor, the Superintendent is responsible for initiating the process. This process should be conducted at least once every five (5) years.

In cooperation with the Board, the Superintendent and/or Business Manager will develop the required qualifications and criteria for the auditor's position.

The Superintendent and/or Business Manager will advertise in appropriate media the availability of the position, state the required qualifications and criteria, and clarify the process for submitting proposals, including the timeline and contact employee.

The Superintendent and/or Business Manager will receive the completed proposals and review each proposal, comparing the relative merits of alternative audit approaches, the hours required by staff levels to complete the various segments of the audit, as well as the experience of the assigned staff as appropriate for the type of audit desired.

The Superintendent and/or Business Manager will complete an Evaluation Form for each submitted proposal that meets the stated qualifications and criteria.

### Oral Presentations/Interviews

During the evaluation process, the administration has the authority to request any one or all firms to make oral presentations. Such presentations may provide firms with an opportunity to clarify issues and answer questions regarding the firm's proposal. Not all firms may be asked to make an oral presentation.

At a presentation, district administrators may pose interview questions to the firm's representative about the proposal.

### Final Selection

Based on the total scores on the Evaluation Form, feedback from any oral presentation or interview, information received and opinion of the Business Manager, the Superintendent will recommend an auditing firm to the Board for its approval.

The Board will approve the employment of an auditor at a public Board meeting and will execute a written contract that specifies the terms and conditions of employment.