

HAMBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT

ADOPTED: July 13, 2015

REVISED:

<p>1. Purpose SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801</p> <p>2. Authority SC 437, 2401, 2408, 2441</p>	<p style="text-align: center;">619. DISTRICT AUDIT</p> <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 Auditor General's office.</p> <p>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.</p> <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 accountant's audit and the Auditor General's audit available to the public at the business office of the district.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 408, 437, 504, 511, 1337, 2401, 2408, 2432, 2441</p> <p>Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.</p> <p>Board Policy – 801</p>
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