

LENAPE TECHNICAL SCHOOL

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: December 20, 2007

REVIEWED: February 18, 2016

REVISED:

<p>1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 P.S. Sec. 261</p> <p>2. Authority SC 2401</p> <p>School Code 408, 2401</p> <p>65 P.S. Sec. 66.1, 261</p> <p>Joint Operating Committee Policy 801</p>	<p style="text-align: center;">619. AUDIT</p> <p>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.</p> <p>The Joint Operating Committee shall employ an independent, certified public accountant to conduct an 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.</p> <p>The Joint Operating Committee shall select an auditor experienced in school accounting for a fee agreed upon between the Joint Operating Committee and the auditor.</p> <p>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 local audit and the Auditor General's audit available to the public at the business office of the school.</p> <p>The Joint Operating Committee 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>
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