

York Adams Academy

Section: Finances
 Title: Fiscal Objectives
 Adopted: January 29, 2013
 Revised: January 29, 2013

601. FISCAL OBJECTIVES	
1. Purpose	The Board recognizes its responsibility to taxpayers to ensure that public monies expended by the school are utilized for delivery of the educational program in a manner that mandates full value to the taxpayers, and that adequate procedures and records are established to ensure that end.
2. Authority SC 439, 601, 602, 609, 610, 631, 634, 672, 687, 690, 751, 807.1, 1155 53 P.S. Sec. 6926.311	The Board has the authority and responsibility to prepare and adopt the budget, approve bids, approve each expenditure of the school, and incur debt in accordance with law.
3. Delegation of Responsibility	To meet the goals of this policy, the Board directs the Business Manager to establish sound accounting procedures based upon recommendations of the auditor and state and federal government, institute effective business practices, and recommend appropriate equipment and technology when necessary.
	<p>The Business Manager shall review monthly the financial operations, report to the Board on effectiveness and recommended improvements, and prepare administrative regulations and procedures for sound fiscal operations.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 439, 601, 602, 609, 610, 631, 634, 672, 687, 690, 751, 807.1, 1155</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p>