

York Adams Academy

Section: Finances

Title: Audit

Adopted: January 29, 2013

Revised: January 29, 2013

	619. Audit
1. Purpose SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801	The Board 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, at the established rate for copies, conducted by the school's accountants and the audit conducted by the Auditor General's office.
2. Authority SC 437, 2401, 2408, 2441	The Board shall employ an independent, certified public accountant who is experienced in school accounting, to conduct an annual audit of the books, accounts and records of the district in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval.
	The Auditor General's office shall also audit the district's books, accounts, and records periodically.
	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 school accountant's audit and the Auditor General's audit available to the public at the business office of the home district.
	References: School Code – 24 P.S. Sec. 408, 437, 504, 511, 1337, 2401, 2408, 2432, 2441 Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.