



Book	BOARD POLICIES
Section	600 Finances
Title	District Audit
Code	619
Status	First Reading

Purpose

To ensure accurate, transparent and legally compliant financial reporting for the school district, the district's financial accounts must be fully documented within the annual district audit and applicable state audits.

Authority

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.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

The Board recognizes the importance of the public's right to access 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 financial audit conducted by the district's accountants and any state-level financial audit.[\[2\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

Delegation of Responsibility

The district must submit an annual financial report to the Pennsylvania Department of Education by October 31 each year.[\[8\]](#)[\[9\]](#)

The Superintendent and Board Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school district have been properly audited pursuant to law and that in the independent auditor's opinion, the financial information submitted in the annual financial report is materially consistent with the audited financial statements.[\[8\]](#)

If the financial information submitted in the annual financial report was not deemed materially consistent with the audited financial statements, the district shall submit a revised annual financial report no later than December 31.[\[8\]](#)[\[9\]](#)

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Legal [1. 24 P.S. 437](#)

[2. 24 P.S. 2401](#)

[3. 24 P.S. 2408](#)

[4. 24 P.S. 2441](#)

[5. 24 P.S. 408](#)

[6. 65 P.S. 67.701](#)

7. Pol. 801

[8. 24 P.S. 218](#)

9. Pol. 601

[24 P.S. 504](#)

[24 P.S. 511](#)

[24 P.S. 1337](#)

[24 P.S. 2432](#)

[65 P.S. 67.101 et seq](#)