

# BERMUDIAN SPRINGS SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT

ADOPTED: March 14, 2006

REVISED: June 14, 2011

619. DISTRICT AUDIT	
<p>1. Purpose SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801</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>2. Authority SC 437, 2401, 2408, 2441</p>	<p>An audit of the accounts of the school district shall be made annually by an independent certified public accountant selected by the Board. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control. 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, in accordance with legal requirements.</p> <p>The Board 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>
<p>Pol. 801</p>	<p>The Board recognizes that certain information shall not be made available to the public, such as:</p>
<p>Pol. 324, 424, 524</p>	<p>1. Personnel records.</p>
<p>Pol. 216</p>	<p>2. Student records.</p>
	<p>3. Labor relations negotiations records.</p>
	<p>4. Property acquisition negotiation information.</p>

<p>3. Delegation of Responsibility SC 218</p>	<p>5. Records regarding actions of a criminal justice nature.</p> <p>6. Other records not considered public records.</p> <p>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. If the financial information is not deemed materially consistent, the district shall submit a revised annual financial report no later than December 31.</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>
---	---