

SECTION: FINANCES

TITLE: DISTRICT AUDIT

ADOPTED: APRIL 25, 2005

REVISED:

NAZARETH AREA SCHOOL DISTRICT

619. DISTRICT AUDIT	
<p>1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 Pa. C.S.A. 701 et seq</p> <p>2. Authority SC 2401</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>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 acceptance promptly after completion.</p> <p>An auditor's fee shall be established in each fiscal year. The Board shall select an auditor experienced in school accounting and willing to perform the required services for the established fee.</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.</p>
<p>Pol. 801</p>	<p>The Board recognizes that certain information shall not be made available to the public, such as</p>
<p>School Code 408, 2401 65 P.S. Sec. 66.1, 261</p> <p>65 Pa. C.S.A. 701 et seq</p> <p>Board Policy 801</p>	<p>1. Personnel records.</p> <p>2. Student records.</p> <p>3. Labor relations negotiations records.</p> <p>4. Property acquisition negotiation information.</p> <p>5. Records regarding actions of a criminal justice nature.</p> <p>6 Other records not considered public records.</p>