UPPER BUCKS COUNTY AREA VOCATIONAL TECHNICAL SCHOOL

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: January 15, 2009

REVISED: May 11, 2011

619. AUDIT

1. Purpose SC 2401 65 P.S. Sec. 67.701 Pol. 801	The Joint Operating Committee 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 conducted by the school's accountants and the audit conducted by the Commonwealth Auditor General's office.
2. Authority SC 437, 2401, 2408, 2441	The Joint Operating Committee shall employ an independent, certified public accountant to conduct an annual audit in conformance with the prescribed and legal standards. The completed audit shall be presented to the Joint Operating Committee for its examination and approval. The Joint Operating Committee recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Joint Operating Committee shall make the results of both the school's accountants' audit and the Auditor General's audit available to the public at the business office of the school.
3. Delegation of Responsibility SC 218	The Executive Director and Joint Operating Committee Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school 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 school shall submit revised annual financial report no later than December 31. The Joint Operating Committee believes that the two (2) available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.
Pol. 801	The Joint Operating Committee recognizes that certain information shall not be made available to the public, such as: 1. Personnel records.

2. Student records.
3. Labor relations negotiations records.
4. Property acquisition negotiation information.
5. Records regarding actions of a criminal justice nature.
6. Other records not considered public records.

References:

School Code – 24 P.S. Sec. 218, 437, 1850.1, 2401, 2408, 2441

Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.

Joint Operating Committee Policy – 801