



**NORTH ALLEGHENY  
SCHOOL DISTRICT**

<b>SECTION:</b>	<b>FINANCES</b>
<b>TITLE:</b>	<b>DISTRICT AUDIT</b>
<b>ADOPTED:</b>	<b>1/27/16</b>
<b>REVISED:</b>	

<p>SC 408, 2401 65 P.S. Sec. 67.701 Pol. 801</p> <p>SC 437, 2401, 2408, 2441</p> <p>SC 218</p>	<p style="text-align: center;"><b>619 - <u>DISTRICT AUDIT</u></b></p> <p><b>Section 1. <u>Purpose</u></b></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 Local Auditor and the audit conducted by the Auditor General's office.</p> <p><b>Section 2. <u>Authority</u></b></p> <ol style="list-style-type: none"> <li>a. 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.</li> <li>b. 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 Local Auditor and the Auditor General's audit available to the public at the Business Office of the District.</li> <li>c. 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.</li> </ol> <p><b>Section 3. <u>Delegation of Responsibility</u></b></p> <p>The Superintendent and Board Secretary shall annually, 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.</p>
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