

MORRISVILLE BOROUGH SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT - PUBLIC

ADOPTED: May 28, 2008

REVISED:

<p>1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 Pa. C.S.A. Sec. 701 et seq Pol. 801</p> <p>2. Authority SC 2401</p> <p>School Code 408, 2401</p> <p>65 P.S. Sec. 66.1</p> <p>65 Pa. C.S.A. Sec. 701 et seq</p> <p>Board Policy 801</p>	<p style="text-align: center;">619. DISTRICT AUDIT - PUBLIC</p> <p>The Board recognizes the importance of the right of the public to have access to the public records of the district. This includes public financial records. The public has the right under law to inspect and procure copies, in accordance with the public records policy, of the annual audit conducted by the district's accountants, and the audit conducted by the Commonwealth's 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 approval.</p> <p>The Board also recognizes its obligation as an elected body to represent the best interests of all of its constituents. Therefore the Board will make the results of both the district's accountants audit and the Auditor General's audit available to the public at the business office of the district.</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>
--	---