

# Policy Guide

Policy No. 619

Section FINANCES

Title DISTRICT AUDIT – PUBLIC

Adopted AUGUST 21, 1989

Revised MARCH 19, 2001

<p>1. Purpose</p>	<p style="text-align: center;"><b>POLICY NO. 619</b> <b>DISTRICT AUDIT – PUBLIC</b></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 at their own expense 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 Commonwealth’s auditor general’s office.</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 accountant’s 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 available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.</p> <p style="text-align: right;">School Code PA Code Title 22</p> <p style="text-align: center;">Page 1 of 1</p>	<p>SC 408, 3601(a)</p> <p>Title 22 Sec. 1233</p> <p>408, 3601 Sec. 1233</p>
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