

LEBANON SCHOOL DISTRICT

POLICY: 619
SECTION: FINANCES
TITLE: DISTRICT AUDIT
ADOPTED: July 18, 1994
LAST REVISED: February 17, 2020

619. DISTRICT AUDIT

Purpose

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 Commonwealth's Auditor General's office.¹

Authority

The Board shall employ an independent, certified public accounting firm 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.²

The Board 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 Independent Audit Report and the Auditor General's audit available to the public at the business office of the district.

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.

Delegation of Responsibility

The Superintendent and Board Secretary shall annually, by December 31, 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

¹ 24 P.S. 408, 2401; 65 P.S. 67.701.

² 24 P.S. 437, 504, 511, 1337, 2401, 2408, 2432, 2441; 65 P.S. 67.101 et. seq.

information is not deemed materially consistent, the district shall submit a revised annual financial report no later than December 31.³

³ 24 P.S. 218.