

Athens Area School District



"Building Foundations for Future Success!"

Book	Policy Manual
Section	600 Finances
Title	District Audit
Number	619
Status	Active
Adopted	May 24, 2011

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 Auditor General's office.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Authority

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.[\[2\]](#)[\[7\]](#)[\[8\]](#)[\[9\]](#)

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 district's accountant's audit and the Auditor General's audit available to the public at the business office of the district.

Legal	1. 24 P.S. 408
	2. 24 P.S. 2401
	3. 65 P.S. 67.701
	4. Pol. 801
	7. 24 P.S. 2408
	8. 24 P.S. 2441
	9. 24 P.S. 437
	24 P.S. 2432
	24 P.S. 1337
	24 P.S. 511
	24 P.S. 504
	65 P.S. 67.101 et seq

