

NORTHERN WESTMORELAND CAREER AND TECHNOLOGY CENTER

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: October 20, 2011

REVISED:

<p>1. Purpose SC 2401 65 P.S. Sec. 67.701 Pol. 801</p> <p>2. Authority SC 437, 2401 2408, 2441</p>	<p style="text-align: center;">619. AUDIT</p> <p>The Joint Operating Committee recognizes the importance of the public's right to have access to the public records of the center, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the center's accountants and the audit conducted by the Commonwealth Auditor General's office.</p> <p>The Joint Operating Committee shall employ an independent, certified public accountant to conduct an annual audit in conformance with the prescribed and legal standards. The completed audit shall be presented to the Joint Operating Committee for its examination and acceptance.</p> <p>The Administrative Director and Joint Operating Committee Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the center 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 center shall submit a revised annual financial report no later than December 31.</p> <p>References:</p> <p>School Code 24 P.S. Sec. 218, 437, 1850.1, 2401, 2408, 2441</p> <p>Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.</p> <p>Joint Operating Committee Policy -- 801</p> <p style="text-align: right;">PSBA Revision 2/11</p>
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