

MANHEIM CENTRAL SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT - PUBLIC

ADOPTED: May 23, 1995

REVISED:

619. DISTRICT AUDIT – PUBLIC	
1. Purpose SC 408	<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 of the annual audit conducted by the district's accountants, and the audit conducted by the Commonwealth's auditor general's office.</p>
2. Authority	<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>
3. Guidelines	<p>An audit of the accounts of the School District shall be made annually in conformity with the School Laws of Pennsylvania. The annual audit shall be made by a certified public accountant.</p> <p>The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control, including those of the school activity funds and school food service.</p> <p>The annual audit shall be received in at least three (3) copies.</p> <p>A statement of the financial conditions of the School District shall be filed by the auditors with the following individuals or agencies annually at the completion of the audit:</p> <ol style="list-style-type: none"> 1. One (1) copy with the Secretary of the Board. 2. One (1) copy with the Court of Common Pleas.

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| | <ol style="list-style-type: none">3. One (1) copy with the district Superintendent.4. One (1) copy with the Executive Director of Intermediate Unit, #13. |
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