

CAPITAL AREA SCHOOL FOR THE ARTS CHARTER SCHOOL

SECTION: FINANCES

TITLE: SCHOOL AUDIT

ADOPTED: September 8, 2014

REVISED:

<p>1. Purpose SC 408, 2401, 65 P.S. Sec. 67.701</p> <p>2. Authority SC 437, 2401, 2408, 2441</p> <p>3. Delegation of Responsibility SC 218</p>	<p style="text-align: center;">619. SCHOOL AUDIT</p> <p>The Capital Area School for the Arts Charter School Board recognizes the importance of the public’s right to have access to the public records of the school, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the Auditor General’s office.</p> <p>The Board shall employ an independent, certified public accountant to conduct an annual audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval.</p> <p>The Board recognizes its obligation to represent the best interests of all its constituents. Therefore, the Board shall make the results of the accountant’s audit and the Auditor General’s audit available to the public at the school office.</p> <p>The Principal and Board Secretary shall annually, by December 21, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school have been properly audited pursuant to law and that in the 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 school submit a revised annual financial report no later than December 31.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 408, 437, 504, 511, 1337, 2401, 2408, 2432, 2441</p> <p>Right-to-Know Law – 65 P.S. Sec. 47.701 et. Seq.</p>
--	---

--	--