

CARBON CAREER & TECHNICAL INSTITUTE

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: October 21, 2004

REVISED: September 21, 2006

<p>1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 Pa. C.S.A. 701 et seq</p> <p>2. Authority SC 2401</p> <p>School Code 408, 2401</p> <p>PA Statute 65 P.S. Sec. 66.1</p> <p>PA Statute 65 Pa. C.S.A. 701 et seq</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 approval.</p> <p>The Joint Operating Committee recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Joint Operating Committee shall make the results of both the school accountant's audit and the Auditor General's audit available to the public at its Business Office.</p> <p>The Joint Operating Committee believes that the two (2) available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.</p>
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