

**EASTERN
WESTMORELAND
CAREER &
TECHNOLOGY CENTER**

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: APRIL 22, 2015

REVISED:

<p>1 Authority SC 437, 2401, 2408, 2441</p> <p>2. Delegation of Responsibility SC 218</p>	<p style="text-align: center;">619. AUDIT</p> <p>The Joint Operating Committee shall employ an independent, certified public accountant to conduct an audit. The completed audit shall be presented to the Joint Operating Committee for its examination and approval.</p> <p>All audits of the center shall be available to the public.</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>
---	---