

# GREATER JOHNSTOWN CAREER & TECHNOLOGY CENTER

SECTION: FINANCES

TITLE: AUDIT

ADOPTED: February 26, 2008

REVISED:

619. AUDIT	
<p>1. Purpose SC 408, 2401 65 P.S. Sec. 67.101 et seq</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>2. Authority SC 2401</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 center's accountants' audit and the Auditor General's audit available to the public at the business office of the school.</p>
<p>Pol. 801</p>	<p>The Joint Operating Committee recognizes that certain information shall not be made available to the public, such as:</p> <ol style="list-style-type: none"> <li>1. Personnel records.</li> <li>2. Student records.</li> <li>3. Labor relations negotiations records.</li> <li>4. Property acquisition negotiation information.</li> <li>5. Records regarding actions of a criminal justice nature.</li> <li>6. Other records not considered public records.</li> </ol>

References:

School Code – 24 P.S. Sec. 408, 2401

Right-to-Know Law – 65 P.S. Sec. 67.101 et seq.

Joint Operating Committee Policy – 801