

**LUZERNE
INTERMEDIATE
UNIT #18**

**SECTION: FINANCES
TITLE: INTERMEDIATE UNIT
AUDIT
ADOPTED: NOVEMBER 20, 2002
REVISED: FEBRUARY 24, 2016**

619. INTERMEDIATE UNIT AUDIT	
<p>1. Purpose SC 408, 2401 65 P.S. Sec 66.1 65 P.S. Sec.261 65 P.S. Sec. 701 et seq</p> <p>2. Authority SC 2401</p> <p>School Code 408, 2401</p> <p>65 P.S. Sec 66.1, 261, 701 et seq</p> <p>Board Policy 801</p>	<p>The Board recognizes the importance of the public’s right to have access to the public records of the intermediate unit, 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 and 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 as an elected body to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the intermediate unit’s accountants’ audit and the Auditor General’s audit available to the public at the business office of the intermediate unit.</p>