



Section FINANCES

Title DISTRICT AUDIT - PUBLIC

LACKAWANNA TRAIL SCHOOL DISTRICT

Adopted

Revised

# Lackawanna Trail School District

619. DISTRICT AUDIT - PUBLIC

The Board recognizes the importance of the right of the public to have access to the public records of the district. This includes public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the district's accountants, and the audit conducted by the Commonwealth's auditor general's office.

SC 408

The Board also recognizes its obligation as an elected body to represent the best interests of all of its constituents. Therefore the board will make the results of both the district's accountants audit and the auditor general's audit available to the public at the business office of the district.

SC 3601(a)

SC 22  
SC 1233

The Board believes that the two available audits provide adequate safeguards for the public interest. Therefore, special audits by special interest groups are not permitted.

The Board recognizes that certain areas of information will not be made available to the public, such as personnel records, student records, labor relations negotiation records, property acquisition negotiation information, records regarding actions of a criminal justice nature, and other records not considered public records.

School Code

SC 408  
3601(a)

Pa. Code (Title 22)

SC 1233

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44