

# COUNCIL ROCK SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DISTRICT AUDIT - PUBLIC

ADOPTED: February 20, 1997

REVISED:

619. DISTRICT AUDIT - PUBLIC	
<p>1. Purpose SC 408 65 PS 66.1 65 PS 261</p>	<p>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.</p>
<p>2. Authority</p>	<p>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.</p> <p>The Board 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>
<p>3. Guidelines</p>	<p>The Board recognizes that certain areas of information will 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>