

Book: Luzerne Intermediate Unit
Section: 600 Finances
Title: Intermediate Unit Audit
Code: 619
Status: Active
First Adopted: November 20, 2002
Last Revised: May 20, 2026



Purpose

To ensure accurate, transparent and legally compliant financial reporting for the Intermediate Unit, the Intermediate Unit's financial accounts must be fully documented within the annual Intermediate Unit audit and applicable state audits.

Authority

The Board shall employ an independent, certified public accountant to conduct an annual audit of the Intermediate Unit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

The Board recognizes the importance of the public's right to 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 financial audit conducted by the Intermediate Unit's accountants and any state-level financial audit. [\[1\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

Delegation of Responsibility

The Executive Director or designee shall submit an annual financial report to the Pennsylvania Department of Education by October 31, together with an independent auditor's report, certifying that the financial information of the Intermediate Unit submitted in the annual financial report has been properly audited pursuant to law and is materially consistent with the audited financial statements. [\[4\]](#)[\[8\]](#)

Legal

[1. 24 P.S. 2401](#)

[2. 24 P.S. 2408](#)

[3. 24 P.S. 437](#)

[4. 24 P.S. 921-A](#)

[5. 24 P.S. 408](#)

[6. 65 P.S. 67.701](#)

[7. Pol. 801](#)

[8. Pol. 601](#)

[65 P.S. 67.101 et seq](#)