

Adopted 11.09.11

**SUBJECT: DUTIES OF THE EXTERNAL (INDEPENDENT) AUDITOR**

The Board by law shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant, and a copy of the certified audit in a form prescribed by the Commissioner must be accepted by the Board and furnished annually to the State Education Department. In addition to the annual audit, the District shall be subject to State audits conducted by the State Comptroller.

The independent accountant shall present the report of the annual audit to the Board and provide a copy of the audit to each Board member. The Board shall adopt a resolution accepting the audit report and shall file a copy of the resolution with the commissioner. The district shall file with the commissioner its audit report for a specific school year by October 15<sup>th</sup> of the following school year.

**Request for Proposal Process**

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The District may, however, permit an independent auditor engaged under an existing contract for such services to submit a proposal for such services in response to a request for competitive proposals or be awarded a contract to provide such services under a request for proposal process.

Education Law Sections 2116-a  
General Municipal Law Sections 33 and 104-b  
8 New York Code of Rules and Regulations (NYCRR)  
Section 170.12