

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.

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 1709(20-a), 2116-a
General Municipal Law Sections 33 and 104-b
8 New York Code of Rules and Regulations (NYCRR) Sections 170.2, 170.3, and 170.12

Revisions Adopted: December 15, 2015