

# POLICY

2003

1334

By-Laws

## **SUBJECT: DUTIES OF THE 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.

Education Law Section 2116-a  
8 New York Code of Rules and Regulations  
(NYCRR) Sections 170.2 and 170.3

Adopted: 8/18/03