

INDEPENDENT AUDITOR

The Board of Education shall appoint annually at its organizational meeting an independent certified public accountant or an independent public accountant to serve for one year as auditor and shall set the annual fees for such audit. The Board-designated independent certified public accountant or independent public accountant shall review and report annually on the financial accounts of the district. The accounts to be audited shall include the General Fund, Trust and Agency, Construction, Cafeteria, Federal Aid, Classroom Activities Fund and Payroll Fund.

A certified written report shall be submitted to the Board of Education by the date specified in Section 2116-a of the education law each year by the said Independent Auditor concerning the condition and status of the accounts upon completion of the annual audit.

Ref: Education Law §§ 1700; 2526

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Revised: October 4, 2006