File: 8.21

Adopted: 05/09/05 Reviewed: 10/07/24

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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