

# **POLICY**

1995

1334

By-Laws

**SUBJECT:** Duties of the Independent Auditor

The Board by law shall appoint 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) Section 170.2