

SUBJECT: DUTIES OF THE EXTERNAL AUDITOR (INDEPENDENT AUDITOR)

The Board by law shall obtain an annual audit of its records by an external (independent) certified 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 BOCES shall be subject to State and Federal audits conducted by the respective agencies.

Request for Proposal Process

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The BOCES may, however, permit an external auditor (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), 2110-a, 2116-a
and 2854(c)
General Municipal Law Sections 33 and 104-b
8 New York Code of Rules and Regulations (NYCRR)
Section 170.2 and 170.3

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