

BOARD OF EDUCATION

Duties of Officers of the Board of Education – Independent (External) Auditor

The District shall obtain an annual audit of its records by an independent (external) auditor which must be a certified public accountant or an independent public accountant. The Board shall appoint an independent auditor annual at the annual organizational meeting. The annual audit report shall be presented to the Board of Education by such accountant.

The scope of the audit shall include all requirements of law and regulation promulgated by the State Education Department. The independent auditor will review the documentary evidence and determine the District's compliance with all laws, policies, rules and regulations regarding the expenditure of money.

The District shall engage the independent auditor through a competitive requires for proposals (RFP) for a term of no longer than five consecutive years. The District, however, in its discretion, may permit the accountant engaged under an existing contract for such service to submit a proposal in proposal in repose to an RFP or to be awarded a contract to provide such services under an RFP process.

Approved: 10/24/77
Reviewed: 4/15/97, 3/16/06
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