## 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. 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