

# **LEVITTOWN UNION FREE SCHOOL DISTRICT      Policy 1334**

## **DUTIES OF THE EXTERNAL (INDEPENDENT) AUDITOR**

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The Board of Education by law shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The independent accountant shall present the report of the annual audit to the Board of Education and provide a copy of the audit to each Board of Education member. The Board of Education shall adopt a resolution accepting the audit report and file a copy of the resolution with the Commissioner. The School District will also file the audit report with the Commissioner for a specific school year by October 15th of the following school year. In addition to the annual audit, the School District shall be subject to State audits conducted by the State Comptroller.

### **Request for Proposal Process**

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The School District may, however, permit an 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) Sections 170.2, 170.3 and 170.12

**Re-adopted: October 9, 2024**