

# POLICY

Spencerport Central School District

1999

1333  
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By-Laws

## **SUBJECT: DUTIES OF THE INDEPENDENT AUDITOR**

The Board by law shall annually 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

Adopted: 6/22/99