

## **INDEPENDENT AUDITOR**

The Berlin Central School District Board of Education establishes that an independent audit of the District's finances and financial management shall be conducted annually. Said audit shall be conducted by a certified public accountant. The auditor's report shall be adopted by a resolution of the Board, and a copy of the resolution and report shall be filed with the Commissioner of Education on or before October 1.

Pursuant to the "Audit Response Law" of 1988, the Superintendent of Schools shall ensure that a copy of any external audit report is filed with the District Clerk and the New York State Comptroller within ten (10) days of its receipt. The Clerk shall publish a notice within ten (10) days of receipt of any audit report pertaining to the District received from an independent public accountant. Said notice shall state that the District "may, in its discretion, prepare a written response" to said audit report and file said response, in a form prescribed by the Comptroller, with the Comptroller's Office. A copy of said response shall also be filed with the Commissioner of Education.

### **References**

Education Law Secs. 1721; 2216-a(3); 2117  
Gen. Municipal Law Secs. 30; 31; 33; 35  
8 N.Y.C.R.R. 170.2