

INDEPENDENT AUDITOR

The independent auditor shall be a Certified Public Accountant in the State of New York. The duties of the independent auditor shall be as follows:

1. To examine the accounts of the school district as at the close of its fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.
2. To conduct such examinations in accordance with generally accepted auditing standards and to include such test of the accounting records and such other auditing procedures as are necessary or advisable in the circumstances.
3. To render an opinion on the financial statements prepared as at the close of the fiscal year.
4. To make such recommendations to the Board concerning its accounting records, procedures, and related activities as may appear necessary or desirable.
5. To perform such other related services as may be requested by the Board.

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