Monroe 2-Orleans BOCES Policy
Series 1000 – By-Laws
Policy #1315.1 – DUTIES OF THE EXTERNAL INDEPENDENT AUDITOR

The Board shall obtain an annual audit of its records by an external 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.

Request for Proposal Process
In accordance with law, no current audit engagement shall be for a term longer than five (5) consecutive years. On the expiration of contract, BOCES will submit a request for proposals to award a contract for such services. The current audit engagement may submit a proposal for such services in response to the request for proposals.

Policy References:
Education Law Sections 1709(20a), 2110-a, 2116-a and 2584(c)
General Municipal Law Sections 33 and 104-b
8 New York Code of Rules and Regulations (NYCRR) Sections 170.2 and 170.3

Adopted: 6/21/06
Revised: 9/15/10
Reviewed: 8/21/2013
Reviewed: 8/17/2016
Reviewed: 9/18/2019
Reviewed: 8/17/2022
Revised: 8/20/2025