



## Central Islip Union Free School District

Board of Education & School District Policy Book

50 Wheeler Rd. | Central Islip | N.Y. | 11722

(631) 348-5000

<https://www.centralislip.k12.ny.us>

Section	Section Title	Type
6000	Fiscal Management Goals	Local
Policy	Policy Title	
6660	Independent/External Audits	

As required by law, the school district shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The report of such annual audit shall be presented to the Board of Education by such accountant.

The district shall, within 90 days of the receipt of such report or letter, prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the state comptroller. This corrective action plan shall be presented to the Board for review. To the extent practicable, implementation of such corrective action plan shall begin no later than the end of the next fiscal year.

The district shall use a competitive request for proposals (RFP) process when contracting for such annual audit. In addition, pursuant to law, no audit engagement shall be for a term longer than five consecutive years; provided, however, that the district, in its discretion, may permit an independent certified public accountant or an independent public accountant engaged under an existing contract for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under a RFP process.

Adoption date: August 10, 2009

---

**Cross Reference:**

6600, Fiscal Accounting and Reporting

6690, Audit Committees

**Reference:**

Education Law §2116-a(3) and (b)