

As required by Education Law §2116-c, the Board of Education shall establish, by resolution, an audit committee to oversee and report to the trustees on the annual audit of the district as required by §2116-a of the Education Law.

The audit committee shall follow the Audit Committee Charter. The role of an audit committee shall be advisory and any recommendations it provides to the Board shall not be substituted for any required review and acceptance by the Board of Education.

*Ref:* Education Law §§2116-a; 2116-b; 2116-c; 3811-3813

Adoption date: February 13, 2006

Revised: May 12, 2008

Revised: September 26, 2016

Reviewed: August 28, 2017

