



Northport-East Northport Public Library

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www.nenpl.org

ANNUAL AUDIT POLICY

The Library Board of Trustees will retain the services of a certified public accountant who will provide advice and consultation, review the financial records, and perform an annual audit in accordance with United States generally accepted accounting principles and in conformity with the requirements of the New York State Department of Audit and Control.

A written independent auditor's report, including an opinion on the financial statement for the fiscal year, shall be issued by the accountant at the closing of the audit. Following its receipt, this report shall be presented to the trustees at the Board meeting.

Adopted 07/12/07
Revised 09/19/19
Reviewed 07/18/24