

# ***PERRY PUBLIC LIBRARY***

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***Make It Part of Your Day***

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## **Audit and Review Policy**

The Perry Public Library will complete an independent financial review of the accounting records every three years, beginning in 2016 for the year 2015.

Reviews: **2028 for 2027.**

A full audit will be completed every nine years. The next audit after approval of this policy will be in **2034 for 2033**. The full audit will replace that year's financial review.

Audits and reviews outside this schedule can also be requested by the board by majority vote. This vote must pass before the year's budget is finalized, in order to properly account for the funding.

Reviews should also be completed in any year that a major personnel change – such as a new library director – takes place.