

### **Annual Audit**

The Pioneer Library System's Audit Committee will retain the services of a certified public accountant who will provide advice and consultation to the Board of Trustees and the Director.

The accountant will also perform an annual audit and shall prepare a written report, including an opinion on the financial statements, at the close of each fiscal year. This shall be done in accordance with generally accepted accounting principles and in conformity with the requirements of the New York State Office of the Comptroller.

Every three years, the Library System will put the audit out to bid.

Fifteen days after receipt by the Board of Trustees the audit and report shall be made available, through the Director, to anyone who wishes to view it.