

Policy Manual

The Board of Trustees of the Gloversville Public Library will contract with a professional auditing firm for the purpose of engaging in an annual review or a full audit of the Library's financial statements. The Board will determine the type of service needed and select the firm to do the audit. In all cases, the auditing firm shall be employed by and shall report to the Board of Trustees, and shall be fully independent of the Gloversville Public Library.

Whenever there is a change of person holding the position of Treasurer, the Board of Trustees will conduct a full audit of the financial records for that fiscal year.

Adopted December 20, 2016

Reviewed February 18, 2020

Reviewed December 1, 2021

Reviewed March 21, 2023

Reviewed December 17, 2025