Geauga County Public Library
Operating Policy Manual

SECTION:	AUDIT COMMITTEE
NUMBER:	310
EFFECTIVE DATE:	APRIL 19, 2022

The Executive Committee of the GCPL Board of Trustees will serve as the Audit Committee of the Geauga County Public Library. The Audit Committee will serve as a liaison between management and its auditors. The primary functions of the committee are to monitor and review the library's accounting and financial reporting practices, and to follow up on citations (if any exist), and recommendations made by its auditors.

The Audit Committee of Geauga County Public Library will:

1. Meet with the state auditors before and after each audit if requested by auditors.

2. Monitor the process of the financial and compliance audit.

3. Evaluate the results of the financial and compliance audit.

4. Ensure that the internal control and legal compliance issues identified in the audit are promptly and effectively remedied.

The Audit Committee will meet as deemed necessary to monitor the library's legal compliance, financial condition, and controls over the safeguarding of assets.

Revised	April 19, 2022
Revised	February 18, 2014
Reviewed	January 29, 2010