The Library will use the uniform chart of accounts administered by Georgia Public Library Service.

An independent audit will be performed annually by a qualified external auditor.

The Library will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).

The Library will maintain accurate records of all capital assets to ensure a high degree of stewardship of public property.

The Library will develop an ongoing system of financial reporting to meet the needs of the Library Board, managers, department heads, and contributing local governments. The reporting systems will promote budgetary control and comparative analysis.