THE WRITTEN RECOMMENDATION OF THE LIBRARY DIRECTOR, FOR IMMORALITY, MISCONDUCT IN OFFICE, INSUBORDINATION, INCOMPETENCY, OR WILFUL NEGLECT OF DUTY, PROVIDED THAT THE CHARGES BE STATED IN WRITING, AND THAT THE EMPLOYEE BE GIVEN AN OPPORTUNITY TO BE HEARD BY THE BOARD UPON NOT LESS THAN TEN DAYS' NOTICE; PROVIDED FURTHER THAT IN ALL CASES WHEN THE BOARD IS NOT UNANIMOUS IN ITS DECISION TO SUSPEND OR DISMISS, THE RIGHT OF APPEAL SHALL LIE TO THE STATE SUPERINTENDENT OF SCHOOLS.

- (5) To advise in the preparation of the budget, AND approve it; and work to obtain the necessary funds;
- (6) To establish libraries, AND to develop library service wherever needed; and develop access to recorded knowledge wherever possible;
- (7) To make annual reports as to the operation and conduct of the library as hereafter prescribed;
- (8) (7) To receive, account for, control and supervise, in accordance with its duly adopted budget and the regulations of the local governing body, the expenditure of all public funds received by the library;
- (9) (8) To cooperate with and utilize the services of the fiscal agencies of the local governing body and seek the advice of those agencies in establishing sound fiscal policies and practices;
  - (10) To receive and administer trusts, endowments, or bequests;
- (9) TO RECEIVE, HOLD AND POSSESS, OR SELL AND DISPOSE OF, ALL SUCH GIFTS, DONATIONS, DEVISES, BEQUESTS, AND LEGACIES AS MAY BE MADE TO THE COUNTY COMMISSIONERS, OR THE TRUSTEES, FOR THE PURPOSE OF ESTABLISHING, CONSTRUCTING, INCREASING, OR IMPROVING SUCH PUBLIC LIBRARY. IN ALL SUCH CASES, THE BOARD OF LIBRARY TRUSTEES SHALL ACT AS TRUSTEES AND SHALL HAVE CONTROL OF SUCH GIFTS, DEVISES, BEQUESTS, AND LEGACIES, AND MAY APPLY THE PROCEEDS, INTERESTS, RENTS, AND PROFITS ACCRUING THEREFROM, IN SUCH MANNER AS WILL BEST PROMOTE THE USEFULNESS OF THE LIBRARY, PROVIDED, HOWEVER, THAT THE APPLICATION OF THE PROCEEDS, INTERESTS, RENTS, AND PROFITS ACCRUING THEREFROM SHALL BE ACCORDING TO THE TERMS AND CONDITIONS OF THE GIFTS, DONATIONS, DEVISES BEQUESTS, AND LEGACIES. THE TREASURER OF THE BOARD OF LIBRARY TRUSTEES MUST BE ADEQUATELY BONDED.
- (10) TO PROVIDE FOR AT LEAST AN ANNUAL AUDIT OF ITS BUSINESS AND FINANCIAL TRANSACTIONS AND OF THE ACCOUNTS OF ITS TREASURER BY AN ACCOUNTANT OR ACCOUNTANTS, APPROVED BY THE STATE SUPERINTENDENT OF SCHOOLS. THE RESULTS OF THIS AUDIT SHALL BE MADE PUBLIC BY THE BOARD OF LIBRARY TRUSTEES.