

1 The accounts of the school system and the individual schools will be audited as soon as possible
2 after the close of each fiscal year by an independent, qualified auditor. The auditor will be
3 selected by the [Transylvania County Board of Education \(the “board”\)](#), and the terms and
4 conditions will be specified in a written contract. The auditor will report directly to the board.
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6 The superintendent shall assist the board in providing for an annual independent audit that meets
7 all requirements as provided by G.S. 115C-447 and any other relevant statute. All employees
8 and agents of the school system having custody of public money or responsibility for keeping
9 records of public financial or fiscal affairs shall produce all books and records requested by the
10 auditor and provide any information relating to fiscal affairs requested by the auditor. Any
11 employee who fails to cooperate may be subject to disciplinary action, up to and including
12 dismissal, and also may be found guilty of criminal conduct.
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14 Legal References: G.S. 115C-447
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16 Cross References: Professional Employees: Demotion and Dismissal (policy 7930), Classified
17 Personnel: Suspension and Dismissal (policy 7940)
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19 Adopted:
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