

HORRY-GEORGETOWN TECHNICAL COLLEGE

# PROCEDURE

Number: 2.1.3.1  
Related Policy: 2.1.3  
Title: Audit of Financial Records  
Responsibility: Vice President of Finance and Administration

Original Approval Date: 08-01-1994  
Last Cabinet Review: 10-06-2021  
Last Revision: 10-06-2021

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President

## I. Purpose

The purpose is to establish a procedure for audit of the financial records of Horry-Georgetown Technical College.

## II. Procedure

The Area Commission shall make copies of the audit available to the legislative delegation of Horry and Georgetown Counties, the Clerks of Courts for Horry and Georgetown Counties, and the Horry and Georgetown County Councils.

Horry-Georgetown Technical College will follow the State procurement code in initially selecting an independent auditor.

The Horry-Georgetown Technical College Area Commission shall have the responsibility for approving an independent certified public accountant to perform an annual audit of financial affairs in accordance with the State Board for Technical and Comprehensive Education Policies and Procedures.

The independent certified public accountant, as approved above, shall be retained for no more than five consecutive years.