

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: 02-22-2017
Last Revision: 02-22-2017

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.

The Horry-Georgetown Technical College Area Commission, upon the recommendation of the Finance Committee, shall have the responsibility for selecting 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 selected above, shall be retained for no more than five consecutive years.