
*Rescinds Policy Number: DID-R, DID**Issued: 2/28/1979*

The accounts of the school district and the individual schools will be audited as soon as possible after the close of each fiscal year by an independent, qualified auditor. The auditor will be selected by the board and the terms and conditions will be specified in a written contract. The auditor will report directly to the board.

The superintendent will assist the board in providing for an annual independent audit which meets all requirements as provided by G.S. 115C-447 and any other relevant statute. All employees and agents of the school district having custody of public money or responsibility for keeping records of public financial or fiscal affairs will produce all books and records requested by the auditor and provide any information relating to fiscal affairs requested by the auditor. Any employee who fails to cooperate may be subject to disciplinary action, up to and including dismissal and also may be found guilty of criminal conduct.

Legal Reference: G.S. 115C-447