

**§ 54B-58. Prolonged audit, examination or revaluation; payment of costs.**

(a) If, in the opinion of the Commissioner of Banks, an examination conducted under the provisions of G.S. 54B-57 fails to disclose the complete financial condition of an association, he may in order to ascertain its complete financial condition:

- (1) Make an extended audit or examination of the association or cause such an audit or examination to be made by an independent auditor;
- (2) Make an extended revaluation of any of the assets or liabilities of the association or cause an independent appraiser to make such revaluation.

(b) The Commissioner of Banks shall collect from the association a reasonable sum for actual or necessary expenses of such an audit, examination or revaluation. (1981, c. 282, s. 3; 2001-193, s. 16.)