

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 473
HOUSE BILL 989

AN ACT TO PROVIDE FOR SINGLE AUDIT IMPLEMENTATION FOR LOCAL
GOVERNMENTS.

The General Assembly of North Carolina enacts:

Section 1. The Local Government Commission is directed to develop a plan of action for implementing the federal Single Audit Act of 1984 in North Carolina as it pertains to local governments.

Sec. 2. In developing the plan of action, the Local Government Commission shall consider the following issues:

(a) Current auditing and monitoring procedures employed by State agencies which administer State and federally funded assistance programs to local governments.

(b) The extent to which the objectives of the aforementioned auditing and monitoring procedures might be satisfied by mandated single auditing conducted by qualified independent auditors at the local level.

(c) The extent to which State agencies administering State and federal financial assistance programs have developed guidelines on program requirements which can be used by local auditing firms.

(d) The preparedness of private auditing firms whose services are available to local governments to provide competent single auditing services.

Sec. 3. All State agencies which administer State and federal financial assistance programs to local governments are instructed to cooperate with the Local Government Commission in this effort.

Sec. 4. The Local Government Commission shall consult with statewide organizations representing interested parties, including but not limited to county and city finance officers, certified public accountants, county commissioners, and elected municipal officials.

Sec. 5. The Local Government Commission shall report its findings along with recommended legislative action to be taken by the 1986 Session of the General Assembly, to the Joint Committee on Governmental Operations no later than April 15, 1986.

Sec. 6. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 26th day of June, 1985.