

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1999**

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**SENATE BILL 1271\***

Short Title: Information Systems Auditing.

(Public)

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Sponsors: Senator Reeves.

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Referred to: Information Technology.

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May 17, 2000

**A BILL TO BE ENTITLED**

**AN ACT TO FUND THE EXPANDED INFORMATION SYSTEMS AUDIT  
FUNCTION OF THE STATE AUDITOR, AS RECOMMENDED BY THE JOINT  
SELECT COMMITTEE ON INFORMATION TECHNOLOGY.**

The General Assembly of North Carolina enacts:

Section 1. For the fiscal year beginning July 1, 2000, two million five hundred ninety-five thousand six hundred ninety-one dollars (\$2,595,691) is transferred from the Office of Information Technology Services reserves to the Office of the State Auditor to fund expanded information systems audit functions. Information systems auditing provides for the independent assessment and appraisal of risks and controls surrounding and integrated through the information technology in State government, including the following:

- (1) General information technology controls audits.
- (2) Mission critical application audits.
- (3) Network penetration analysis for the Criminal Justice Information Network and the N.C. Integrated Information Network.
- (4) Assessment of information technology controls over emerging technologies.
- (5) Support for financial, Smart Start, and performance audits.
- (6) Computer-assisted audit techniques.

1           (7) Investigation of reported information technology security breaches,  
2           cyber attacks, and cyber fraud.

3           (8) Support special requests for assessment of risk and controls surrounding  
4           specified information technology environments.

5           Section 2. Beginning July 1, 2001, the information systems audit function in  
6 the Office of the State Auditor, including expansions recommended to and approved by  
7 the Joint Select Committee on Information Technology, shall be supported by receipts  
8 derived from the rates charged by the Office of Information Technology Services.

9           Section 3. This act becomes effective July 1, 2000.