

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

H.B. 87
Feb 12, 2015
HOUSE PRINCIPAL CLERK

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HOUSE DRH40011-MK-24 (12/29)

Short Title: Community Colleges Program Audit. (Public)

Sponsors: Representatives Glazier and McGrady (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE COMMUNITY COLLEGES PROGRAM AUDITING
3 FUNCTION.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. Section 10.15(a) of S.L. 2013-360 is repealed.
6 SECTION 2. G.S. 115D-5(m) reads as rewritten:
7 "(m) The State Board of Community Colleges shall maintain an ~~education program~~
8 ~~auditing~~ accountability function that conducts ~~an annual audit~~ periodic reviews of each
9 community college operating under the provisions of this Chapter. The purpose of the ~~annual~~
10 ~~audit compliance review~~ shall be to ensure that ~~college programs and related fiscal operations~~
11 ~~comply with State law, State regulations, State Board policies, and System Office guidance.~~ (i)
12 data used to allocate State funds among community colleges is reported accurately to the
13 System Office and (ii) community colleges are charging and waiving tuition and registration
14 fees consistent with law. The State Board of Community Colleges shall require ~~auditors of~~
15 ~~community college programs to the use of~~ a statistically valid sample size in performing
16 ~~program audits compliance reviews~~ of community colleges. All ~~education program audit~~
17 ~~compliance review findings that are determined to be material~~ shall be forwarded to the college
18 president, local college board of trustees, the State Board of Community Colleges, and the State
19 Auditor. The State Board of Community Colleges shall adopt rules governing the frequency,
20 scope, and standard of materiality for compliance reviews."
21 SECTION 3. Section 2 of this act becomes effective July 1, 2015, and applies to
22 compliance reviews beginning with the 2015-2016 academic year. The remainder of this act is
23 effective when the act becomes law.

