

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

S

1

SENATE BILL 302

Short Title: Coordinate Special Audits/Funds.

(Public)

Sponsors: Senators Rand; and Perdue.

Referred to: State Government, Local Government, and Personnel.

March 5, 1997

A BILL TO BE ENTITLED

**AN ACT PROVIDING FOR THE COORDINATION OF LEGISLATIVE REQUESTS
FOR SPECIAL AUDIT ASSISTANCE.**

The General Assembly of North Carolina enacts:

Section 1. (a) Notwithstanding any other provision of law, requests from members or committees of the General Assembly for audit assistance as authorized by G.S. 147-64.5(b) shall be presented to the Joint Legislative Commission on Governmental Operations for review, comment, and approval. After consultation with the Office of the State Auditor, the Joint Legislative Commission on Governmental Operations shall indicate to the State Auditor the priority it assigns to each legislative request for an audit or assistance and shall determine the due date of each report. The Joint Legislative Commission on Governmental Operations, after consultation with the State Auditor, may extend the due date for any report requested pursuant to this section. The State Auditor shall provide the Joint Legislative Commission on Governmental Operations with copies of each report issued in response to a request submitted pursuant to this section.

(b) Notwithstanding any other provision of law, the Office of the State Auditor shall not be obligated to undertake an audit or review requested by the General Assembly if undertaking the audit or review would require more audit resources than provided by Section 2 of this act.

1 (c) Nothing in this section is intended nor shall it be construed to limit the duties,
2 powers, or independence of the State Auditor under Article 5A of Chapter 147 of the
3 General Statutes.

4 Section 2. (a) There is appropriated from the General Fund to the Office of the
5 State Auditor the sum of two hundred fifty-seven thousand two hundred forty dollars
6 (\$257,240) for the 1997-98 fiscal year and the sum of two hundred thirty-one thousand
7 two hundred eighty dollars (\$231,280) for the 1998-99 fiscal year for additional audit
8 positions, including related expenses, to be used for performance audits requested by the
9 Joint Legislative Commission on Governmental Operations pursuant to Section 1 of this
10 act.

11 (b) There is appropriated from the General Fund to the Office of the State Auditor
12 the sum of two hundred thousand dollars (\$200,000) for the 1997-98 fiscal year and the
13 sum of two hundred thousand dollars (\$200,000) for the 1998-99 fiscal year for the hiring
14 of consultants, travel expenses, and related expenses incurred by the Office of the State
15 Auditor in responding to requests for legislative assistance as provided by Section 1 of
16 this act. Any funds which are not expended or encumbered during the fiscal year for
17 which they were appropriated shall revert to the General Fund.

18 Section 3. This act becomes effective July 1, 1997.