Article 79.
Internal Auditing.

§ 143-745. Definitions; intent; applicability.
(a) For the purposes of this section:
   (1) "Agency head" means the Governor, a Council of State member, a cabinet secretary, the President of The University of North Carolina, the President of the Community College System, the State Controller, and other independent appointed officers with authority over a State agency.
   (2) "State agency" means each department created pursuant to Chapter 143A or 143B of the General Statutes, and includes all institutions, boards, commissions, authorities, by whatever name, that is a unit of the executive branch of State government, including The University of North Carolina, and the Community Colleges System Office. The term does not include a unit of local government.
(b) This Article applies only to a State agency that:
   (1) Has an annual operating budget that exceeds ten million dollars ($10,000,000);
   (2) Has more than 100 full-time equivalent employees; or
   (3) Receives and processes more than ten million dollars ($10,000,000) in cash in a fiscal year. (2007-424, s. 1; 2009-516, s. 2; 2013-406, s. 1; 2016-126, 4th Ex. Sess., s. 9.)