

§ 147-86.26. Reporting requirements.

A State agency shall provide the State Controller a complete report of the agency's accounts receivable at least quarterly or more frequently as required by the State Controller. The State Controller shall use the information provided by a State agency and any additional information available to compile a summary report of the agency. The State Controller shall provide copies of these summary reports annually to the Governor, the Joint Legislative Commission on Governmental Operations, and each State agency. Each summary report shall include the following:

- (1) The type of accounts receivable owed to the State agency.
- (2) An aging of the accounts receivable.
- (3) Any attempted collection activity and any costs incurred in the collection process.
- (4) Any accounts receivable that have been written off.
- (5) Information required by subdivisions (1) through (4) for the previous three years.
- (6) Identification of a State agency that is not complying with this Article or Chapter 105A of the General Statutes.
- (7) Any additional information the State Controller considers useful. (1993, c. 512, s. 1.)