

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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HOUSE DRH50079-MB-13 (2/8)

Short Title: Powers and Duties of the State Controller. (Public)

Sponsors: Representative Tolson.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO REVISE THE POWERS AND DUTIES OF THE STATE  
CONTROLLER.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 143B-426.39(1) reads as rewritten:

**"§ 143B-426.39. Powers and duties of the State Controller.**

The State Controller shall:

- (1) Prescribe, develop, operate, and maintain in accordance with generally accepted principles of governmental accounting, a uniform state accounting system for all state agencies. The system shall be designed to assure compliance with all legal and constitutional requirements including those associated with the receipt and expenditure of, and the accountability for public funds. The State Controller may elect to review a State agency's compliance with prescribed uniform State accounting system standards, as well as applicable legal and constitutional requirements. Work papers, and all other evidence and supportive material directly pertaining to work papers, which may result from these reviews shall be, unless otherwise prohibited by law, made available for inspection by duly authorized representatives of the State and federal governments in connection with some matter officially before them. Compliance review work papers are not public records, are not subject to release under Chapter 132 of the General Statutes, and shall be kept confidential. Any reports resulting from these compliance reviews are public records governed by Chapter 132 of the General Statutes.

**SECTION 2.** This act is effective when it becomes law.