

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**HOUSE BILL 231**

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

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Sponsors: Representatives Tolson; Daughtridge and Michaux.

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Referred to: State Government, if favorable, Judiciary I.

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February 15, 2005

1 A BILL TO BE ENTITLED  
2 AN ACT TO REVISE THE POWERS AND DUTIES OF THE STATE  
3 CONTROLLER.

4 The General Assembly of North Carolina enacts:

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

6 "**§ 143B-426.39. Powers and duties of the State Controller.**

7 The State Controller shall:

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

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