



## CHAPTER 115C

## ARTICLE 14A - CHARTER SCHOOLS

## N.C.G.S. § 115C-218.30.

# Accountability; reporting requirements to State Board of Education.

| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT    | RETRIEVED                    | SOURCE FINGERPRINT                                                     |
|--------------------------------------------------------------------------|--------------------------------|------------------------------|------------------------------------------------------------------------|
| General Statutes of North Carolina, as published by the General Assembly | No amendment history on record | 21 September 2026, 04:21 UTC | f3d3fc7535126d17b1bc6041 - f9162c84b1166fbdeac1b61a - 104ab34219425693 |

- § 115C-218.30(a)** The school is subject to the financial audits, the audit procedures, and the audit requirements adopted by the State Board of Education for charter schools. These audit requirements may include the requirements of the School Budget and Fiscal Control Act. The audit requirements shall not include submission to, review of, or approval by, the Local Government Commission for any audit reports, audit contracts, or audit invoices, nor shall they require any other authority, involvement, or oversight by the Local Government Commission with regard to financial reporting, accountability requirements, or procedures.
- § 115C-218.30(b)** The school shall comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System.
- § 115C-218.30(c)** The school shall report at least annually to the Review Board and the State Board of Education the information required by rules adopted by the State Board. (1995 (Reg. Sess., 1996), c. 731, s. 2; 1997-430, s. 5; 1997-443, s. 8.19; 1997-456, s. 55.4; 1998-212, s. 9.14A(a); 1999-243, s. 8; 2001-462, s. 1; 2004-118, s. 3; 2004-203, s. 45(b); 2006-69, s. 3(e); 2006-137, s. 2; 2007-59, s. 2; 2007-126, s. 2; 2007-323, s. 28.22A(o); 2007-345, s. 12; 2009-239, s. 1; 2009-563, s. 2; 2010-10, s. 2(a); 2011-93, s. 2(a); 2011-145, s. 7.29(b); 2011-164, s. 4; 2011-282, s. 9; 2012-142, ss. 7A.1(f), 7A.3(c), 7A.11(b); 2012-145, s. 2.5; 2012-179, s. 1(c); 2013-307, s. 1.1; 2013-355, s. 1(f); 2013-359, s. 1; 2013-360, ss. 8.43(a), 9.7(q); 2014-101, s. 7; 2021-58, s. 5; 2023-110, s. 1(k); 2023-134, s. 7.26(c).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

## APPARATUS III

## Citation

## FULL SECTION

N.C. Gen. Stat. § 115C-218.30 (2026).

## PINPOINT

N.C. Gen. Stat. § 115C-218.30(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

## COLOPHON

## Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO  
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

