



CHAPTER 143

ARTICLE 79 - INTERNAL AUDITING

N.C.G.S. § 143-745.

Definitions; intent; applicability.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
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§ 143-745(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.

§ 143-745(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.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143-745 (2026).

PINPOINT

N.C. Gen. Stat. § 143-745(a) (2026).

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