



CHAPTER 147
ARTICLE 5A - AUDITOR

N.C.G.S. § 147-64.12.

Conflict of interest.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT 2nd Ex. Sess., c. 18, s. 8(n) — third act in the lineage	RETRIEVED 21 September 2026, 04:13 UTC	SOURCE FINGERPRINT b69dc82dd077c6f19fa635d4 - e76da11b0644d7ac72acdd75 - 65ca85f3254f3980
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§ 147-64.12(a) To preserve the independence and objectivity of the audit function, the Auditor and his employees may not, unless otherwise expressly authorized by statute, serve in any capacity on an administrative board, commission, or agency of government of a political subdivision of the State or any other organization that, under the provisions of this act, they have the responsibility or authority to audit. Nor shall they have a material, direct or indirect financial, or other economic interest in the transactions of any State agency.

§ 147-64.12(b) The Auditor shall not conduct an audit on a program or activity for which he had management responsibility or in which he has been employed during the preceding two years. The General Assembly shall otherwise provide for the necessary audit of programs and activities within the meaning of this subsection.

If the Auditor's hotline receives a report of allegations of improper governmental activities in a program or activity that the Auditor is prohibited by this subsection from auditing, the Hotline Manager shall transmit the report to the Legislative Services Officer or his designee. The report shall retain the same confidentiality after transmittal to the General Assembly that it had in the possession of the Auditor.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

	1983		1990		1996
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT		CHARACTER	
01	1983	c. 913, s. 2		ENACTED	
02	1993	c. 152, s. 1		AMENDED	
03	1996	2nd Ex. Sess., c. 18, s. 8(n)		AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-64.12 (1996).

PINPOINT

N.C. Gen. Stat. § 147-64.12(a) (1996).

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

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

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1983, c. 913, s. 2; 1993, c. 152, s. 1; 1996, 2nd Ex. Sess., c. 18, s. 8(n).)

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