



CHAPTER 147
ARTICLE 5A - AUDITOR

N.C.G.S. § 147-64.6B.

Reports of improper governmental activities.

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, 03:32 UTC	7531b46c97059a0e180eb494 - 4b3d5b70153b53c5bc90e953 - 5659cc5a41a7b169

§ 147-64.6B(a) The Auditor shall provide various means, including a telephone hotline, email, and internet access to receive reports of allegations of improper governmental activities. The Auditor shall periodically publicize the hotline telephone number, email address, website address, and any other means by which the Auditor may receive reports of allegations of improper governmental activities. Individuals who make a report under this section may choose to remain anonymous until the individual affirmatively consents to having his or her identity disclosed.

§ 147-64.6B(b) The Auditor shall investigate reports of allegations of improper governmental activities of State agencies, employees of those agencies, and publicly funded entities within the scope of authority set forth in G.S. 147-64.6, including misappropriation, mismanagement, or waste of State resources, fraud, violations of State or federal law, rule or regulation by State agencies or State employees administering State or federal programs, and substantial and specific danger to the public health and safety. When the allegation involves issues of substantial and specific danger to the public health and safety, the Auditor shall notify the appropriate State agency immediately. When the Auditor believes that an allegation of improper governmental activity is outside the authority set forth in G.S. 147-64.6, the Auditor shall refer the allegation to the appropriate State agency responsible for the enforcement or administration of the matter for investigation. When the Auditor believes that an allegation of improper governmental activity involves matters set forth in subdivisions (1), (2), or (3) of this subsection, those matters shall be referred as follows:

- (1) Allegations of criminal misconduct to either the State Bureau of Investigation or the District Attorney for the county where the alleged misconduct occurred.
- (2) Allegations of violations of Chapter 138A, Chapter 120C and Article 14 of Chapter 120 of the General Statutes to the State Ethics Commission.
- (3) Allegations of violations of Chapter 163 of the General Statutes to the State Board of Elections.

§ 147-64.6B(c) All records maintained by the Auditor of reports of unsubstantiated allegations of improper governmental activities shall be destroyed within four years from the date the unsubstantiated allegation was received. (2008-215, s. 1(b); 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1; 2025-25, s. 29(1), (3), (5); 2025-83, s. 5.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 147-64.6	(b)	"scope of authority set forth in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 147-64.6B (2026).

PINPOINT
N.C. Gen. Stat. § 147-64.6B(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.

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