CHAPTER 147
ARTICLE 6 - TREASURER

N.C.G.S. § 147-69.9.

Third-party audit of State Treasurer's investments.

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, 04:03 UTC	d6e6a4ce8a2605fb9ae8fca4 - dcfce3c3e4480e7befa35f18 - 15f1c01072fe273b

§ 147-69.9(a) In addition to all other audits and reports required by the law, the State Treasurer, with the active assistance of the Investment Authority, shall prepare and issue, at the end of each fiscal year, a set of consolidated stand-alone financial statements regarding investments authorized in G.S. 147-69.1 and G.S. 147-69.2. These financial statements shall be audited by a commercial independent third-party audit firm selected and engaged by the State Treasurer, in consultation with the Investment Authority. The audit firm's report and the financial statement shall be provided to the Joint Legislative Commission on Governmental Operations, the House of Representative Appropriations Committee, the Senate Appropriations/Base Budget Committee, and the Fiscal Research Division within six months after the closing of the reporting period.

§ 147-69.9(b) The management discussion and analysis section of the report accompanying the f - inancial statements shall be prepared by the Investment Authority and shall include a discussion of the investment programs' risk and returns compared to benchmarks, total management fees and incentives paid, and comparison to peer cost benchmarks. (2016-55, s. 3; 2025-6, ss. 1.1(3), 3.1(b).)

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APPARATUS II
2 AUTHORITIES

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. 147-69.1	(a)	*"financial statements regarding investments authorized in"*
G.S. 147-69.2	(a)	*"investments authorized in G.S. 147-69.1 and"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-69.9 (2026).

PINPOINT

N.C. Gen. Stat. § 147-69.9(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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