



CHAPTER 7A
ARTICLE 29 - ADMINISTRATIVE OFFICE OF THE COURTS

N.C.G.S. § 7A-343.5.

Definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:50 UTC	SOURCE FINGERPRINT 59e1b322fa184eb41ce00d5d - a76722f12c3423f5c91af441 - a55d244c708dc595
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The following definitions apply in this Article:

"Accounting system" means the total structure of records and procedures which discover, record, classify, and report information on the financial position and operating results of the Judicial Department, or a segment of the Judicial Department, or any of its funds, balanced account groups, and organizational components.

"Internal auditing" means an independent, objective assurance and consulting activity designed to add value to and improve an organization's operations. Internal auditing helps an organization accomplish its objectives by using a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes. The types of audits the internal auditors may provide include, but are not limited to:

- a.Efficiency or economy audits to evaluate areas at risk and require improvements to promote operating effectiveness and efficiency, mitigate the risk of liability, and realize economies.
- b.Financial audits to determine whether financial operations are properly functioning.
- c.Compliance audits or reviews to assess compliance with laws and regulations.
- d.Internal control audits to assess the controls related to financial transactions and reporting.
- e.Case file and procedural audits to ensure efficiency, effectiveness, and compliance.
- f.Performance and management audits entail an objective and systematic examination of evidence to provide an independent assessment of the performance and management of a program against objective criteria as well as assessments that provide a prospective focus or that synthesize information on best practices.

g. Investigative or fraud audits to make an independent assessment of allegations of fraud, misuse, or process manipulation or alleged violations of federal, State, or local laws. (2009-516, s. 6.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 7A-343.5 (2026).

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