Auditor, State [1]

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Auditor, State

by K. Todd Johnson, 2006

The North Carolina state auditor [2], an elected official, is responsible for monitoring state agencies' financial records for accuracy and for determining their compliance with state law and administrative policy. The auditor also conducts performance reviews of agency programs as well as special investigations for alleged embezzlement or misuse of state property. In 1862 the General Assembly [3] created the Office of Public Accounts [4], supervised by an auditor elected every two years by the legislature. Under the North Carolina Constitution of 1868 [5], the auditor became popularly elected every four years and, moved from the legislative to the executive branch, a member of the Council of State [6]. The office's original duties included providing an annual report on the state's receipts and expenditures and making projections for the next fiscal year, keeping the general accounts of state government, recommending ways to improve the management of public money, settling claims against the state and accounts of persons indebted to the state, providing certification of the state treasurer's balances, and issuing warrants for all disbursements from the state treasury.

In the 1920s and 1930s, as the state began to exert better control over agency expenditures and track local government indebtedness more closely, the state auditor assumed new responsibilities. In 1955 the General Assembly transferred to the Budget Bureau (established in 1925) all preaudit functions, particularly the issuance of warrants for disbursements-a primary duty since 1868. The revised constitution and subsequent Executive Organization Act in 1971 [7] left the office virtually unchanged, except for the creation of a new Department of State Auditor.

In 1985 the General Assembly transferred to a new office of state controller all functions of the state auditor relating to development, installation, and maintenance of state agency accounting systems. The modern Department of State Auditor is organized into two divisions: general administration and auditing.

Additional Resources:

NC Office of the State Auditor: http://www.ncauditor.net/pub3/ [2]

Public laws of the State of North-Carolina, passed by the General Assembly [1862-1863]: http://digital.ncdcr.gov/u?/p249901coll22,176869 [4]

Resources created by the Office of the State Auditor [8], NCDCR Digital Collections.

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