

Controller, Office of ^[1]

Controller, Office of

by Wiley J. Williams, 2006

See also: [State Auditor](#) ^[2]

The [General Assembly](#) ^[3] established the [office of controller](#) ^[4] (originally spelled "comptroller") in 1782 to oversee all "public accounts of the state" and to keep the legislature informed about budgetary facts and issues. The controller's duties included directing the mode of stating, checking, and controlling all public accounts and entering these in special books for inspection. The state's financial accounts continued to be handled by the controller until 1862, when the legislature created the [office of auditor of public accounts](#) ^[5], to be elected biennially by the [General Assembly](#). ^[3] The same act provided that the auditor of public accounts was to receive, audit, and adjust all accounts or claims against the state, certifying the amounts and balances and filing these in the controller's office. When the [Constitution of 1868](#) ^[6] was implemented, the auditor of public accounts was replaced by the state auditor, and the position of controller was abolished.

The office of state controller was reinstated in 1985 and in the early 2000s maintained records regarding the "appropriations, allotments, expenditures, and revenues" of the entire state government. The controller, along with the state auditor, was involved in every phase of the fiscal life of North Carolina, including overseeing the accounting system, keeping financial records of all state transactions, running the payroll system, and reconciling on a monthly basis the financial statements prepared by the state treasurer.

Additional Resources:

Office of the State Controller: <http://www.osc.nc.gov/> ^[4]

Office of the State Auditor: <http://www.ncauditor.net/pub3/History.aspx> ^[5]

Resources created by the [Office of the State Controller](#) ^[7] in the North Carolina Digital Collections.

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Subjects:

[Economics and Economic Development](#) ^[9]

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From:

[Encyclopedia of North Carolina, University of North Carolina Press.](#) ^[12]

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