

ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 402

AMENDMENT NO. A25
(to be filled in by
Principal Clerk)

S402-AMK-30 [v.5]

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Comm. Sub. [YES]
Amends Title [NO]
Fourth Edition

Date _____, 2013

Representative Starnes

1 moves to amend the bill on page 87, lines 12-29, by deleting the lines and substituting the
2 following:

3 "SECTION 10.15.(b) G.S. 115D-58.16 reads as rewritten:

4 "§ 115D-58.16. Audits.

5 (a) Each community college shall be ~~audited~~ subject to a financial audit a minimum of
6 once every two years. Community colleges may use State funds to contract with the State
7 Auditor or with a certified public accountant to perform the audits. The colleges shall submit
8 the results of the audits to the State Board of Community Colleges.

9 The State Board of Community Colleges shall ensure that all colleges are audited in
10 accordance with this section.

11 (b) Notwithstanding the provisions of Chapter 143D of the General Statutes, a
12 community college shall not be subject to the EAGLE program administered by the Office of
13 the State Controller unless (i) there is a finding of internal control problems in the most recent
14 financial audit of the college or (ii) the State Board of Community Colleges determines that a
15 college should be subject to the program."

16 "SECTION 10.15.(c) A study of the program audit function under G.S. 115D-5(m)
17 shall be conducted by a committee, located administratively in the Community Colleges
18 System Office, composed of the following 12 members:

- 19 (1) The Community Colleges System Office Chief Financial Officer.
- 20 (2) Three State Board of Community College members appointed by the chair
21 of the State Board of Community Colleges.
- 22 (3) Three college presidents appointed by the North Carolina Association of
23 Community College Presidents.
- 24 (4) Three college board of trustee members appointed by the chair of the North
25 Carolina Association of Community College Trustees.
- 26 (5) The State Auditor or designee.
- 27 (6) The State Chief Information Officer or designee.

28 The Community Colleges System Office Chief Financial Officer shall chair the committee.
29 The committee shall meet upon the call of the chair. A quorum of the committee shall be a
30 majority of the members.

31 The committee shall determine how program audit procedures may be streamlined to
32 minimize the administrative burden on the institutions being audited and how funding



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1 mechanisms may be changed to reduce reliance on contact hours. The committee shall seek
2 input from community college staff members who are responsible for assistance with the
3 program audits to study the problems associated with the program audit function and potential
4 resolutions for those issues. The committee shall report the results of its study and
5 recommendations to the Joint Legislative Education Oversight Committee by January 1,
6 2015."

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____

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and vote information, is available in the
House Principal Clerk's Office**