

1991-93 APPROPRIATIONS ACT [pertinent part]
House Bill 83, ratified as Chapter 689 of the 1991 Session Laws

STATE GOVERNMENT PERFORMANCE AUDIT

Sec. 347. (a) The Legislative Services Commission shall contract for a performance audit of the executive branch of State government and a performance audit of the staff of the legislative branch of State government. The Legislative Services Commission shall report the results of these audits to the 1993 General Assembly on or before February 1, 1993.

The performance audit in the executive branch shall include an examination of the efficiency and effectiveness of major management policies, practices, and functions across all executive branch agencies, including the following areas:

- (1) Planning, budgeting, and program evaluation policies and practices.
- (2) Personnel systems operations and management.
- (3) State purchasing operations and management. policies and practices.
- (2) Personnel systems operations and management.
- (3) State purchasing operations and management.
- (4) Information processing and telecommunications systems policy, organization, and management.
- (5) Organizational and staffing patterns, especially in terms of the ratio of managers and supervisors to nonmanagement personnel.

Performance audits in executive branch agencies may examine entire departments, agencies, or institutions, or similar programs in several departments.

(b) There is appropriated from the General Fund to the General Assembly the sum of three million dollars (\$3,000,000) for the 1991-92 fiscal year to contract for the performance audits required by this section. These funds shall not revert at the end of the 1991-92 fiscal year but shall remain available for expenditure in the 1992-93 fiscal year for the performance audits required by this section. The funds appropriated from the General Fund in this subsection are from the proceeds of the North Carolina Corporation Income Tax.
