



SENATE BILL 474: The DAVE Act.

2025-2026 General Assembly

Committee:	Senate Rules and Operations of the Senate	Date:	April 3, 2025
Introduced by:	Sens. Berger, Moffitt, Jarvis	Prepared by:	Jennifer McGinnis
Analysis of:	Second Edition		Staff Attorney

OVERVIEW: *Senate Bill 474 would establish the Division of Accountability, Value, and Efficiency within the Department of State Auditor.*

CURRENT LAW: [Article 5A of Chapter 147 of the General Statutes](#) provides that the State Auditor shall perform or coordinate all audit functions for State government, and establishes the Auditor's duties and responsibilities in that regard.

BILL ANALYSIS: The bill directs the State Auditor to establish the Division of Accountability, Value, and Efficiency (Division) within the Department of State Auditor.

No later than October 1, 2025, every State agency would be required to report to the Division on both of the following:

- An explanation of how the agency, including each division or office within that agency, utilizes public monies to execute its powers and duties under law.
- A description of all positions within that agency that have remained vacant for six months or more as of the effective date of the bill, with an explanation for the length of the vacancies.

The Division must then assess the continued need for each State agency and the vacant positions within each agency based on a review of the reports and examination of any of the following with respect to State agencies and their budgets:

- Amounts spent, including the entities receiving funds and the intended purpose of the amounts spent.
- The effectiveness of any amount spent in achieving the intended purpose of that spending.
- Duplicative spending.
- Any other factor demonstrating the fiscal soundness or effectiveness of the State agency or lack thereof.

No later than December 31, 2025, the Division must report the results of its assessment to the General Assembly, which must include, at minimum, recommendations on both of the following:

- Any State agencies, or any divisions or offices within a State agency, that should be dissolved based on the Division's assessment.
- Any State agency positions that should be eliminated based on the Division's assessment.

Kara McCraw
Director



Legislative Analysis
Division
919-733-2578

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The bill would further authorize the Division, in its discretion, to: (i) annually require any or all State agencies to submit updated reports, and: (ii) reassess that information on an annual basis and report the results of the assessment to the General Assembly.

EFFECTIVE DATE: The bill would be effective when it becomes law, and expire December 31, 2028, at which time the Division would terminate.