GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

S 1

SENATE BILL 666

Short Title: Statewide Performance Audit.	(Public)
Sponsors: Senators Sands; and Daniel.	
Referred to: Appropriations.	

April 17, 1991

A BILL TO BE ENTITLED

AN ACT TO APPROPRIATE FUNDS FOR A STATEWIDE PERFORMANCE

AUDIT OF STATE GOVERNMENT.

4 The General Assembly of North Carolina enacts:

5 6

7

8

9

10

11

12

13

14 15

16

17

18

19

20

21

22

23

24

Section 1. This act shall be known and may be cited as the "Statewide Performance Audit Act of 1991."

Sec. 2. There is appropriated from the General Fund to the Department of State Auditor the sum of \$3,000,000 for the 1991-92 fiscal year to conduct a performance audit of North Carolina State Government.

The objective of this audit is to provide a professional, independent, and objective examination of all branches of State government to determine where improvements may be achieved in the efficiency, economy, and effectiveness of governmental operations. The audit scope shall include, but not be limited to, assessments of the following:

- (1) The statutory authority, funding sources, and functions of each department, institution, or program;
- (2) The organizational structure and staffing patterns in place to perform said functions and the appropriateness of them based on comparative data and other reasonable staffing criteria;
- (3) The degree of success, considering the resources provided, each program reviewed has achieved in accomplishing its mandated or stated goals;
- (4) The indentification of opportunities to reduce duplication or fragmentation through restructuring of departmental organizations;

- (5) The analysis of options for revenue increases or decreases that are equitable and fair; and
 - (6) The review of other financial and operating policies or procedures that may result in cost avoidance opportunities or increased efficiencies in State government.

All departments, agencies, boards, commissions, authorities, and institutions in all branches of State government, and other entities receiving State funds, shall be subject to review during this audit. The chief administrative officer of each entity shall ensure full cooperation with the State Auditor and provide timely responses to the State Auditor's request for data.

The funds appropriated for this audit shall be used to contract with various consultants and other experts and pay travel, postage, printing, planning, and other related costs as needed to accomplish the objectives specified. For purposes of this audit, the Department of State Auditor is exempted from the contracting provisions of Chapter 143 of the General Statutes and related State purchasing and budget regulations; however, all contracts for consultants are subject to review by the General Assembly's Fiscal Research Division. Any monies appropriated by this act that remain unexpended and unencumbered shall revert to the General Fund at the conclusion of this audit.

Sec. 3. This act becomes effective July 1, 1991.