

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 635**

Short Title: Randolph/Audits of Volunteer Fire Departments. (Local)

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Sponsors: Representatives Brubaker and Hurley (Primary Sponsors).

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Referred to: Local Government I.

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March 14, 2007

A BILL TO BE ENTITLED

1  
2 AN ACT AUTHORIZING THE RANDOLPH COUNTY BOARD OF  
3 COMMISSIONERS TO OBTAIN CERTIFIED AUDITS OF VOLUNTEER FIRE  
4 DEPARTMENTS THAT RECEIVE AD VALOREM TAXES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** The county board of commissioners may, by resolution, order  
7 a certified audit of any volunteer fire department in the county that receives ad valorem  
8 taxes. As used in this section, the term "certified audit" means an audit in which a  
9 certified public accountant expresses his or her professional opinion that the  
10 accompanying statements fairly present the financial position of the volunteer fire  
11 department, in conformity with generally accepted accounting principles.

12 **SECTION 2.** This act applies to Randolph County only.

13 **SECTION 3.** This act is effective when it becomes law.