

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

H

2

**HOUSE BILL 635
Senate State and Local Government Committee Substitute Adopted 7/5/07**

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

Sponsors:

Referred to:

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, NONPROFIT CORPORATIONS, AND VOLUNTEER
5 ORGANIZATIONS THAT RECEIVE AD VALOREM TAXES.

6 The General Assembly of North Carolina enacts:

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

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

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