

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

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HOUSE DRH60104-MD-31 (3/1)

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

Sponsors: Representatives Brubaker and Hurley (By Request).

Referred to:

A BILL TO BE ENTITLED

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

The General Assembly of North Carolina enacts:

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

SECTION 2. This act applies to Randolph County only.

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