



State of North Carolina Department of State Treasurer

RICHARD H. MOORE
TREASURER

*State and Local Government Finance Division
and the Local Government Commission*

T. VANCE HOLLOMAN
DEPUTY TREASURER

May 1, 2006

MEMORANDUM

To: Certified Public Accountants

From: Sharon Edmundson
Director, Fiscal Management Section

Subject: North Carolina State Compliance Supplements for 2006

The North Carolina State Compliance Supplements have been updated for the year 2006. The Compliance Supplements have been developed in cooperation with State agencies to assist the local auditor in identifying program compliance requirements and audit procedures for testing those requirements.

Copies of the entire Compliance Supplements, sections A through E, maybe obtained by downloading from the State Treasurers Single Audit website: www.nctreasurer.com (choose State and Local Government, Auditing and Reporting Resources, Single Audit Resources). In order to control printing cost, we urge you to download the sections you desire. If you prefer hardcopies, Section B through E of the N. C. State Compliance Supplements may be obtained by contacting the Lisa Olson of the Local Government Commission 919-807-2382, 919-807-2398 (fax), email: lisa.olson@nctreasurer.com.

The 2006 Compliance Supplement is available in [PDF](#) (5,954k) or for sale from the Government Printing Office by calling (202) 512-1800. The stock number for this document is 041-001-00629-0.

Reminder: This is the third year that the Office of State Auditors is designating programs to be audited major by certain auditors of local governments and public authorities. Notifications to Finance Officers of certain Counties, Health Districts, Mental Health Districts and their auditors were sent out recently via fax. Please refer to LGC memo #993 *Impact of 2003 Federal Compliance Supplements Upon Local Government Audits*.

Should you have any questions regarding specific requirements, agency contact persons referenced in the Compliance Supplement can assist you. Question or comments to the Local Government Commission can be directed to Mr. Jim Burke, telephone 919-807-2389, e-mail james.burke@nctreasurer.com.