

INTRODUCTION

The Local Government Commission is providing the *Audit Manual for Governmental Auditors in North Carolina* to Certified Public Accountants who perform audits of governmental units in North Carolina. The manual contains current pertinent information needed in the performance of governmental audits. It consolidates current literature and includes an index of available sources on governmental accounting and financial management and reporting.

Since the manual may not be all-inclusive, it is not intended to limit the scope of your audit, but should be considered as a reference guide. As such, it is designed to be beneficial to experienced governmental auditors as well as newcomers to this field.

Through periodic updates, the Local Government Commission will use the manual as our primary communication medium with you. Updates will be made through memos and an annual update each year. The *Audit Manual* is only available at the website of the NC Department of State Treasurer.

This manual has been developed in an effort to give assistance in the conduct of local government audits. Suggestions or constructive criticisms can enhance this publication and will be appreciated.

The Local Government Commission would like to thank the various states, state agencies and the North Carolina Association of Certified Public Accountants for making their time and publications available to us.