



Policy Area: **Internal Control**

Title: Reporting and Certifying Financial Information

Effective Date: 7/1/2008

Authority: North Carolina General Statute §143D-7 provides that “The management of each State agency also bears the responsibility periodically to submit accurate and complete financial information to the State Controller for compilation into North Carolina State government’s various financial reports and other related financial information disseminated to the public. With the submission of such periodic reports to the State Controller, each agency’s principal executive officer and each agency’s principal fiscal officer shall certify, in a manner prescribed by the State Controller, to the accuracy and completeness of the financial information submitted.”

Policy: The State agency Principal Executive Officer and Principal Fiscal Officer will submit accurate and complete financial information to the State Controller in accordance with prescribed policies, guidelines and time schedules issued by the Office of the State Controller. The State agency Principal Executive Officer and Principal Fiscal Officer will also certify as prescribed by the State Controller to the accuracy and completeness of the information being submitted.

Certification by the State agency Principal Executive Officer and Principal Fiscal Officer signifies that each officer has reviewed the financial information submitted and that based on the officer’s knowledge of the financial information submitted it does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the financial information not misleading.

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