



Reporting Violations

Policy Area: Internal Control	Effective Date: 7/1/2008
Policy Sub Area: N/A	Last Revision Date: N/A
Authority: G.S. 143D-11	Policy Owner/Division: Risk Mitigation Services

Policy

North Carolina General Statute §143D-11 provides that “The State Controller, in consultation with the State Auditor, shall establish a mechanism to allow for the reporting and investigation of violations of the provisions of this Chapter.”

State employees are encouraged to report verbally or in writing to their supervisor, department head, or the State Controller evidence of activity of a State agency or State employee constituting a violation of Chapter 143D The State Governmental Accountability and Internal Control Act. Article 14 of Chapter 126 of the North Carolina General Statutes provides protection to State employees reporting such activities. The Office of State Controller will forward suspected violations to the affected State agency for investigation. The State agency will investigate the reported violations in a manner consistent with provisions of the State Personnel Manual and will consult with the State Controller on the determination of whether a willful or continued failure by a State employee occurred. Additionally, North Carolina General Statute §114-15.1 requires department heads to report all possible violations of criminal statutes involving misuse of State property to State Bureau of Investigation no later than 10 days after receiving notice of such information or evidence.

Procedures

None Noted.

Accounting Guidance

None noted.

Related Documents (Memos/Forms)

None noted.

Revision History

Date	Description