

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007**

**SESSION LAW 2007-217
HOUSE BILL 635**

AN ACT AUTHORIZING THE RANDOLPH COUNTY BOARD OF COMMISSIONERS TO OBTAIN CERTIFIED AUDITS OF VOLUNTEER FIRE DEPARTMENTS, NONPROFIT CORPORATIONS, AND VOLUNTEER ORGANIZATIONS 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, nonprofit corporation, or volunteer organization 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, nonprofit corporation, or volunteer organization 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.

In the General Assembly read three times and ratified this the 12th day of July, 2007.

s/ Charlie S. Dannelly
Deputy President Pro Tempore of the Senate

s/ Joe Hackney
Speaker of the House of Representatives