

**18 NCAC 08 .1003            AUDIT OF PROJECTS**

- (a) An audit shall be required for each project for which a state grant has been made.
- (b) If a federal agency making a grant to a project for which a state grant is made is required to make an audit or audits of the project, such audits may, at the discretion of the Department, be accepted in lieu of audits by state personnel or independent auditors as approved by the local government commission. Matching grant funds shall not be used to carry out audits.

*History Note:        Authority G.S. 102-15; 102-17; 147-54.3;  
                          Eff. February 27, 1979;  
                          Transferred from T01.21 effective August 25, 1986;  
                          Amended Eff. November 1, 1994; April 1, 1990; April 1, 1988;  
                          Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. September  
                          23, 2017.*