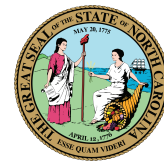


THE MONITOR

North Carolina Office of the State Auditor
State Auditor Jessica N. Holmes
Quarterly Newsletter

UNBIASED. IMPACTFUL. IRREFUTABLE.



March 2024 | Vol. 5 Issue 1

Performance Audit – Department of Transportation SFY 2023 Cash Spending Plan

The audit found that the Department of Transportation (DOT) did not exceed its developed Spending Plan for state fiscal year (SFY) 2023. DOT planned to spend approximately \$7.88 billion and spent \$7.37 billion. DOT developed the SFY 2023 Spending Plan based on specific projects and operations. And it monitored and enforced each highway division's compliance with the Spending Plan. Details about each item are provided in the Findings section of the report. DOT agreed with the results of the audit. [Click here](#) to read the full report.

Performance Audit – Hurricane Florence Disaster Recovery Fund – 2023 Preliminary Financial Audit

The audit found during the period February 1, 2021, through June 30, 2023, the Department of Public Safety (DPS) accounted for, allocated, and disbursed amounts appropriated to the State of North Carolina's Hurricane Florence Disaster Recovery Fund in accordance with Hurricane Florence Recovery legislation.

DPS disbursed \$87.8 million to recipients during the period February 1, 2021, through June 30, 2023. Since November 2018, DPS has allocated a total of \$942.4 million in Hurricane Florence Disaster Recovery Funds and disbursed \$870.5 million (92.4%) to recipients. Details about the audit results are provided in the Findings section of the report. DPS agreed with the results of the audit. [Click here](#) to read the full report.

Financial Audit Division Update

Between December 1, 2023, and February 27, 2024, the Financial Audit Division issued 15 Financial Statement Audit Reports for universities and community colleges throughout the state, including UNC Chapel Hill, UNC School of the Arts, NC State, Wake Technical Community College, Nash Community College, among others. The results of our tests disclosed no deficiencies in internal control over financial reporting that we consider to be material weaknesses in relation to our audit scope, or any instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.



How to Report Fraud, Waste or Abuse:

- Fill out our on-line web form
- Call toll-free: 800-730-8477
- Email Tipline@ncauditor.net
- Write to: State Auditor's Tipline
20601 Mail Service Center
Raleigh, NC 27699

What information to submit: Provide as much detail as possible concerning who, what, when, where, how, and how much.

Privacy: Individuals who provide information concerning fraud, waste, abuse or mismanagement of state funds may provide information anonymously, if they wish, or provide their name and contact information. Your identity must be kept confidential under state law (G.S. § 147 64.6B). In addition, state law provides protection from retaliation or discrimination for employees who report improper or illegal activities to the State Auditor (G.S. § 126-85 (c)).



AUDITOR'S FINDINGS



It is an honor to introduce myself to you as North Carolina's State Auditor. While I look forward to meeting you all individually, I'd like to share my immediate goals:

- Clearing any current backlog of audits and investigative reports and refocusing efforts on impactful audits with a focus on our most vulnerable populations.
- Addressing staff vacancies by recruiting and retaining highly qualified talent committed to doing the important work of the Office of the State Auditor.
- Implementing up-to-date technological resources to promote efficiency and effectiveness in the work of the Office of the State Auditor.
- Promoting public awareness of the Office of the State Auditor and the important work that it does to identify and address instances of fraud, waste, and abuse of our tax dollars.
- Ensuring transparency, integrity, and accountability internally within the Office of the State Auditor and within state agencies.

I look to all of you for your support and collaboration in these efforts as we all work toward the common goal of serving North Carolinians.

Please feel free to contact me if you have any questions or if you need the assistance of the Office of the State Auditor. My direct contact information is below.

Sincerely,

A handwritten signature in black ink that reads "Jessica N. Holmes".

Jessica N. Holmes
State Auditor
jessica_holmes@ncauditor.net

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OSA IN THE NEWS

- WITN-TV: [OVER-TAXED PART 1: Exploring the fallout from hundreds of Martin Co. properties being assessed improperly](#) (Nov. 21, 2023)
- WITN-TV: [OVER-TAXED PART 2: New Martin Co. tax assessor works to rectify improper assessments](#) (Nov. 22, 2023)
- The Center Square: [Audit: For a hurricane five years ago, there is \\$72M people need, can't get](#) (Nov. 27, 2023)
- The Graham Star: [Audit: Town violated laws, policies](#) (Dec. 30, 2023)
- The Graham Star: [More digging unveils more town errors](#) (Jan. 4, 2024)
- North State Journal: [Audit finds NCDOT maintaining spending plan for second year in a row](#) (Jan. 26, 2024)

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