

**10A NCAC 48B .1204 BENCHMARK 33**

(a) Benchmark: The local health department shall assure its financial accountability.

(b) Activities:

- (1) The local health department shall demonstrate that it receives financial support from a local taxing authority.
- (2) The local health department shall operate under a budget approved by the appropriate authority under state statute.
- (3) The local health department shall follow generally accepted accounting principles.
- (4) The local health department shall have policies that assure segregation of financial management duties and accountability for funds.
- (5) The local health department shall determine the cost of services in setting fees.
- (6) The local health department shall develop and present periodic budget, expenditure and other financial tracking reports to the board of health for its review.
- (7) The local health department shall have a financial risk management system in place to address uncollected fees and bad debt.

*History Note: Authority G.S. 130A-34.1;  
Temporary Adoption Eff. January 1, 2006;  
Eff. October 1, 2006;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 5, 2016.*