

19A NCAC 05B .0204 DESK OR FIELD AUDIT

The determination as to whether an audit will be a "desk" audit or a "field" audit will be at the discretion of the auditor. The auditor's decision will be based on the complexity of the contract or agreement, prior experience with the firm, agency or recipient and the amount of information concerning the contracting firm that is available in the external audit branch's audit file.

*History Note: Authority G.S. 143B-10(j); 143-2;
Eff. July 1, 1978;
Amended Eff. December 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24,
2015.*