

NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER



*Dale R. Folwell, CPA*  
STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

---

STATE AND LOCAL GOVERNMENT FINANCE DIVISION

# Resources for Local Governments

Sharon Edmundson

Treasurer's Conference

June 22, 2023



# Online and Other Resources Available to Local Governments

- North Carolina General Statutes and Administrative Code
- Reporting Requirements and Due Dates
- Audit Reports, Contracts, and Invoices
- Debt Applications
- Water/Sewer Resources
- ARPA
- Training
- Blogs
- LGC Meetings, Information, and Contacts



NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER

State and Local Government Finance Division

STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA  
*Dale R. Folwell, CPA*

# NORTH CAROLINA GENERAL STATUTES AND ADMINISTRATIVE CODE



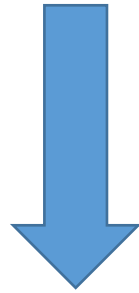
# Legislative Resources

- NC General Statutes Table of Contents [LINK](#)
- North Carolina General Statutes Chapter 159: Local Government Finance [LINK](#)
- North Carolina General Statutes Chapter 160A: Cities and Towns [LINK](#)
- North Carolina General Statutes Chapter 153A: Counties [LINK](#)
- North Carolina General Statutes Chapter 132: Public Records [LINK](#)



# Legislative Resources

General Statutes – how law is made



Administrative Code – sets rules by which laws are applied



# Legislative Resources

North Carolina Administrative Code Table of Contents [LINK](#)

North Carolina Administrative Code: Local Government Commission [LINK](#)

➤ Audit Contract [LINK](#)

➤ Audit Billings [LINK](#)

➤ FPICs [LINK](#)



# LOCAL GOVERNMENT FINANCIAL REPORTING REQUIREMENTS AND DUE DATES



# Reporting Requirements and Due Dates

- UNC SOG Finance Calendar of Duties for City and County Officials [LINK](#)
- LGC Reporting Requirements and Due Dates [LINK](#)
- LGC Staff Blog – The Balance Sheet [LINK](#)
- (We will publish reminders of due dates for LGC reports on our blog)





# LOCAL GOVERNMENT AUDIT REPORTS, CONTRACTS, AND INVOICES



# Audit Reports, Contracts, and Invoices

Information on Submitting Your Audit [LINK](#)

LGC File Transfer Portal [LINK](#)

County, Municipal, and Utility District Audits Received by the LGC [LINK](#)

Audit Fees Approved by the LGC [LINK](#)

Firms Providing Audit and Non-Audit Services [LINK](#)



# DEBT APPLICATIONS AND INFORMATION



# Debt Applications and Information

- Debt Inquiry Form [LINK](#)
- Applying for LGC Approval of Debt [LINK](#)
- LGC Guidelines for the Review and Approval of Debt Applications [LINK](#)
- Application and Audit Deadlines for Debt Approval [LINK](#)
- Debt Reports and Notices [LINK](#)



# WATER/SEWER FINANCE RELATED RESOURCES



# Water/Sewer Finance Related Resources

- NC DEQ Division of Water Infrastructure [LINK](#)
- Viable Utilities Reserve Program [LINK](#)
- SERCAP (Southeast Rural Community Assistance Project) [LINK](#)
- North Carolina Rural Water Association [LINK](#)
- UNC SOG Environmental Finance Center [LINK](#)



NORTH CAROLINA  
DEPARTMENT OF STATE TREASURER

State and Local Government Finance Division

STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA  
*Dale R. Folwell, CPA*

# ARPA RESOURCES



# ARPA Resources

- NC PRO (Pandemic Recovery Office) [LINK](#)
- UNC School of Government ARPA website [LINK](#)
- US Treasury Coronavirus State and Local Fiscal Recovery Funds website [LINK](#)
- NCLM American Rescue Plan Hub [LINK](#)
- NCACC Weekly Updates Including ARPA Resources [LINK](#)





# BLOGS, LISTSERVS, AND NEWSLETTERS



# Stay Informed!

- LGC Staff Blog – The Balance Sheet [LINK](#)
- UNC SOG's Coates' Canons [LINK](#)
- UNC SOG's Death and Taxes [LINK](#)
- UNC SOG's NC Finance Connect [LINK](#) (currently down for maintenance)
- NCACC – several digital publications [LINK](#)
- NCLM – several digital resources [LINK](#)
- State and Local Government Payroll and Other Tax Info/IRS [LINK](#)



# TRAINING FOR ELECTED LEADERS AND STAFF



# Training

- Local Government Finance in North Carolina - A Practical Approach [LINK](#)
- NCGFOA NC Finance Officers' Certification Program [LINK](#)
- North Carolina League of Municipalities Events and Training [LINK](#)
- North Carolina Association of County Commissioners Events and Training [LINK](#)
- *Coming soon – training opportunities page on the [LGC website](#)*



# LGC MEETINGS, INFORMATION, AND CONTACTS



# Meetings, Information, and Contacts

LGC Calendar [LINK](#)

Includes: Meeting calendar, agendas, minutes, and virtual links to meetings

To contact LGC staff:

- ✓ Call: 919-814-4300
- ✓ Email: [SLGFD@nctreasurer.com](mailto:SLGFD@nctreasurer.com)

To stay up to date on LGC staff announcements and reminders:

- ✓ Read and sign up to receive alerts for new posts on the [LGC Staff Blog](#)