



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT
Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

CHARLES PERUSSE
STATE BUDGET DIRECTOR

October 20, 2020

MEMORANDUM

TO: Occupational Licensing Board Directors

FROM: Charles Perusse *Charles Perusse*

SUBJECT: Occupational Licensing Boards - Financial Report Requirements

North Carolina General Statute 93B-2(b) requires that “no later than October 31st of each year, each occupational licensing board shall file with the Secretary of State, the Attorney General, the Office of State Budget and Management (OSBM), and the Joint Legislative Administrative Procedure Oversight Committee (APO), a financial report that includes the source and amount of all funds credited to the occupational licensing board and the purpose and amount of all funds disbursed by the occupational licensing board during the previous fiscal year.”

The financial report for fiscal year 2019-20 is due to OSBM by October 31, 2020. You may email your report in PDF or word document format to Susie.Esealuka@osbm.nc.gov.

For those licensing boards with their fiscal year ending other than June 30, 2020, please submit your financial report no later than 4 months after your board’s year end. Should you have any questions and/or comments regarding this matter, you may contact Thomas Cheek at Thomas.Cheek@osbm.nc.gov.

Please see the attached NC Occupational Licensing Boards Guidelines for submitting statutorily required reports.

Thank you for your assistance with this important matter.

cc: Susie Esealuka, OSBM
Thomas Cheek, OSBM

Report	Statute	Report Deadline	Link to Statute	Summary Description of Requirements
Annual Report 1. FISCAL Year 2. CALENDAR Year 3. ODD Month	G.S. 93B-2, part (a)	October 31st	https://ncleg.net/EnactedLegislation/Statutes/PDF/BySection/Chapter_93B/GS_93B2.pdf	For FISCAL Year, <u>No</u> later than October 31st of each year, each occupational licensing board shall file electronically with the <u>Secretary of State, the Attorney General, and the Joint Legislative Administrative Procedure Oversight Committee</u> an annual report containing all of the information specified in G.S. 93B2(a). For CALENDAR Year and ODD Month, see chart on next page.
Financial Report 1. FISCAL Year 2. CALENDAR Year 3. ODD Month	G.S. 93B-2 part (b)	October 31st	https://ncleg.net/EnactedLegislation/Statutes/PDF/BySection/Chapter_93B/GS_93B2.pdf	For FISCAL Year, <u>No</u> later than October 31st of each year, each occupational licensing board shall file electronically with the <u>Secretary of State, the Attorney General, the Office of State Budget and Management, and the Joint Legislative Administrative Procedure Oversight Committee</u> a financial report that includes the source and amount of all funds credited to the occupational licensing board and the purpose and amount of all funds disbursed by the occupational licensing board during the previous fiscal year. For CALENDAR Year and ODD Month, see chart on next page.
Audit	G.S. 93B-4(b)		https://ncleg.net/EnactedLegislation/Statutes/PDF/BySection/Chapter_93B/GS_93B4.pdf	Each occupational licensing board with a budget of at least fifty thousand dollars (\$50,000) shall conduct an annual financial audit of its operations and provide a copy to the <u>State Auditor</u> .

Where to Send Reports:

Agency	Contact Person	Annual Report	Financial Report	Audit	Email	Phone
1. Secretary of State	Publications Div.- Logan Rains	Electronic Copy	Electronic Copy	No Copy	pubs@sosnc.gov	919-814-5340
2. Attorney General	Melissa Lovell	Electronic Copy	Electronic Copy	No Copy	MLOVELL@ncdoj.gov	919-716-6433
3. Joint Legislative Administrative Procedure Oversight Committee (APO)	Harrison Moore	Electronic Copy	Electronic Copy	No Copy	harrison.moore@ncleg.net	919-733-2578
4. Office of State Budget & Management	Susie Esealuka	No Copy	Electronic Copy	No Copy	susie.esealuka@osbm.nc.gov	984-236-0629
5. Office of State Auditor	Katina Bell, CPA Financial Audit Manager and Julia Crocker, Executive Assistant	No Copy	No Copy	Electronic Copy**	Katina_Bell@ncauditor.net Julia_Crocker@ncauditor.net	919-807-7591 919-807-7676
6. Office of State Controller	Joan Saucier, CPA, Financial Specialist, Statewide Accounting	No Copy	No Copy	Electronic Copy**	Joan.Saucier@osc.nc.gov	919-707-0590

** The Occupational Licensing Board should review your contract with the CPA Audit firm to determine who (Audit firm or Board) will send the completed CPA Audit (electronic copy) to the Office of State Auditor and Office of State Controller. CPA Audit contract should be in accordance with NC §GS 147-64.7 (b)(2).

NC Occupational Licensing Boards - Guidelines for Submitting Statutorily Required Reports

See Chart Below for CALENDAR Year Boards and ODD Month Boards

Calendar Year Boards		2020 Year Ending Date	Due Date-ending date + 4 months
1	Athletic Trainer Board	Dec. 31, 2020	April 30, 2021
2	Dental Board	Dec. 31, 2020	April 30, 2021
3	Environmental Health Specialist Board	Dec. 31, 2020	April 30, 2021
4	Funeral Board	Dec. 31, 2020	April 30, 2021
5	General Contractors Board	Dec. 31, 2020	April 30, 2021
6	Irrigation Contractors Board	Dec. 31, 2020	April 30, 2021
7	Plumbing, Heating, & Fire Sprinkler Board	Dec. 31, 2020	April 30, 2021
8	Refrigeration Board	Dec. 31, 2020	April 30, 2021
9	NC State Bar	Dec. 31, 2020	April 30, 2021

Odd Month Boards		2020 Year Ending Date	Due Date-ending date + 4 months
1	Certified Public Accountants Board	March 31, 2020	July 31, 2020
2	Hearing Aid Dealers & Fitters Board	May 31, 2020	Sept. 30, 2020
3	Podiatry Board	May 31, 2020	Sept. 30, 2020
4	Interpreters & Transliterator Board	Sept. 30, 2020	Jan. 31, 2021
5	Pharmacy Board	Sept. 30, 2020	Jan. 31, 2021
6	Speech & Language Pathologists & Audiology Board	Sept. 30, 2020	Jan. 31, 2021
7	Medical Board	Oct. 31, 2020	Feb. 28, 2021
8	Engineers & Surveyors Board	Nov. 30, 2020	Mar. 31, 2021

1. Fiscal Year Boards	45
2. Calendar Year Boards	9
3. Odd Month Boards	8
Total OLB's	<u><u>62</u></u>