



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
GREGORY C. GASKINS, DEPUTY TREASURER

**2019 Instructions for Submission of  
Audit Invoices**

North Carolina General Statute 159-34 requires that: "The finance officer shall file a copy of the audit report with the [Local Government Commission] secretary, and shall submit all bills or claims for audit fees and costs to the secretary for his approval." These instructions are provided to assist units in preparing and submitting audit invoices for approval and to facilitate the review and approval of invoices.

**Invoice Contents**

Please ensure that your invoice includes the following.

- General information
  - Audit firm
  - Unit name
  - Invoice date (may not be dated before date of contract or in the future)
  - Invoice number (if applicable)
- Fee
  - If invoice is for an audit report, indicate fiscal year of the report
  - If invoice is for an agreed upon procedure (AUP), indicate "pension" or "special"
  - Indicate if the invoice is a final invoice or a progressive invoice by clearly labeling invoiced fee as "final" or as "progress", "partial", etc.
  - If the invoice is a progressive invoice, please ensure that the total of the current invoice plus any previously submitted invoices does not exceed 75% of the current year contract fee for fixed price contracts or 75% of the prior year's total fee for variable fee contracts

**Invoice Submission**

All invoices are submitted via the Leapfile portal at <https://nctreasurerslgfd.leapfile.net>

- Access the portal and select "NC Dept. of the State Treasurer – State and Local Government Division – Document Upload Portal"
- Select "LGC Audit Report and Invoice Submission"
- Complete contact information as required
- Enter in the Subject line: "Invoice - Unit Name – Progress/Final/Pension 20XX" (example:



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“Invoice - City of Dogwood – Final Invoice 2019”)

- In the Message/Description/Instructions box, enter the email address of the audit firm where approved invoices are to be sent
- Check delivery option if you desire notification that we have downloaded your files (note: this notification does not mean that the invoice has been reviewed or approved, only that we have received and downloaded your files)
- Select the bar that reads “Select files to send (Regular Upload)”
- Upload documents by selecting “Browse” then “Upload and Send”

**NOTES:**

- Please submit all invoices in PDF format for faster processing
- Multiple invoices may be submitted in a single upload provided they are submitted as separate attachments and are identified by unit name

**LGC Review and Approval**

- Interim invoices will be reviewed to ensure:
  - Invoices in total are not more than 75% of the current year total fee for fixed price contracts or 75% of prior year total fee for variable fee contracts
  - Invoices are not dated before the contract date or in the future
- Final invoices will only be approved after the financial audit and any compliance audits have been reviewed by LGC Staff
- If the invoice is approved, LGC staff will email the auditor the PDF invoice marked “Approved” with the approval date
- If the invoice cannot be approved (for a reason other than pending LGC staff review of audit report) an email will be sent to the auditor (using the email address provided in the Leapfile Message/Description/Instructions Box) stating what action(s) must be taken to gain approval

**Invoice Payment**

- The auditor presents the invoice marked with LGC approval to the unit of government for payment in accordance with G.S. 159-34.
- From 20 NCAC 03 .0505: “All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.”

For additional assistance please contact Fawn Wright at  
fawn.wright@nctreasurer.com or (919) 814-4294