

**STATE OF NORTH CAROLINA  
JUDICIAL BRANCH OF GOVERNMENT**

**CSC INTERNAL CONTROL EXCEPTION**

**INSTRUCTIONS:** Complete this form, **submit directly to your FMA**, and retain a copy. If Alternate Internal Control Plan is selected, submit both this form and the alternate plan directly to your FMA.

Name Of County

Number Of Staff In Clerk's Office

**EXCEPTED AREA(S)**

- |  |                                     |  |                                       |                                      |
|--|-------------------------------------|--|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Bank Reconciliation | <input type="checkbox"/> Cashiering | <input type="checkbox"/> Head Cashiering (close-out) | <input type="checkbox"/> Bank Deposit | <input type="checkbox"/> Bookkeeping |
|  | <input type="checkbox"/> ACIS       | <input type="checkbox"/> VCAP                        | <input type="checkbox"/> Emergency    | <input type="checkbox"/> Ongoing     |

**EXCEPTION JUSTIFICATION**

I understand the importance of maintaining segregation of duties in the receipt and disbursement of funds by the Clerk of Superior Court. This segregation protects the public from the abuse of its assets and reduces the risk of fraud.

The proper segregation of duties is not feasible in this office due to the following unusual conditions:

**ALTERNATE INTERNAL CONTROL PLAN\***

Alternate Internal Control Plan Submitted For Approval (NCAOC-prescribed compensating controls do not apply to this plan):  
(Set forth plan below, adding additional pages if necessary. If approved, the NCAOC Financial Services Division (FSD) will provide you an approval in writing. The FSD approval should be attached to your copy of this form and retained for your records.)

**\*NOTE:** Submission of this plan does not guarantee that the NC State Auditor will not take exception to the policy deviations granted by this form.

Signature Of Clerk Of Superior Court

Date

**AOC INTERNAL USE ONLY**

|   |                    |  |
|---|--------------------|--|
| Approved<br><input type="checkbox"/> Yes<br><input type="checkbox"/> No | FMA Signature      | Date Received  |
|   | Approver Signature | Approval Date  |
|   | Effective Date     | Alternate Plan End Date (not to exceed one year from Effective Date) |