## **STATE BOARD OF COMMUNITY COLLEGES**

# College Financial Audit Findings 5 Year Summary Findings and Exceptions

Alamance Community College Reaufort County Community College Reaufort County Community College Reaufort County Community College Reaufort County Community College Rome Rome Rome Rome Rome Rome Rome Rom		June 30, 2019 June 30, 202		June 30, 2021	June 30, 2023		
Asheville-Buncambe Technical Community College         None         None         None           Bladen Community College         None         None         None           Blue Ridge Community College         None         None         None           Blue Ridge Community College         None         None         None           Brunswick Community College         None         None         None           Caldwell Community College         None         None         None           Carbay Sall Community College         None         None         None           Catavab Valley Community College         None         None         None           Central Piedmont Community College         None         None         None           Central Piedmont Community College         None         None         None           Costato Evaluation Community College         None         None         None           Colleg	Alamance Community College					•	
Beaufort County Community College  None Bilden Community College None None Bilden Community College None None None None None None None Non				None		None	*
Bladen Community College	, ,						
Blue Ridge Community College Rrunswick Community College Rrunswick Community College Rrunswick Community College None Cape Fear Community College Catawba Valley Community College Catawba Valley Community College Rone Central Piedmont Community College Catawba Valley Community College Rone Central Piedmont Community College Central Piedmont Community College Rone Cleveland Community College Rone College of The Albemarle Craven Community College None College of The Albemarle Craven Community College None Rone None None Rone None None Rone Rone Rone Rone Rone Rone Rone R		None		None		None	
Brunswick Community College	, ,						
Caldwell Community College							
Cape Fear Community College         None         None           Carteret Community College         None         None           Catawab Valley Community College         None         None           Central Carolina Community College         None         None           Central Pledmont Community College         None         None           Cleveland Community College         None         None           Coastal Carolina Community College         None         None           Coallege of The Albemarle         None         None           Craven Community College         None         None           Davidson-Davie Community College         None         None           Poster Community College         None         None           Payetteville Technical Community College         None         None           Payetteville Technical Community College         None         None           Postyth Technical Community College         None         None           None         None         None         None           Mark Community College         None         None         None           Halfax Community College         None         None         None           Halfax Community College         None         None         None							*
Carteret Community College Catawba Valley Community College Catawba Valley Community College Catawba Valley Community College Central Carolina Community College Central Piedmont Community College Central Piedmont Community College  None Cleveland Community College None Coastal Carolina Community College None College of The Albemarle None Caven Community College None Davidson-Davie Community College None None Davidson-Davie Community College None None None None None None None Non	· · · · · · · · · · · · · · · · · · ·						
Catawba Valley Community College None None None None Central Carolina Community College X None None None Central Piedmont Community College X None None None Cleveland Community College None None None Coastal Carolina Community College None None None None Craven Community College None None None None None None Craven Community College None None None None None None None Non	· · · · · · · · · · · · · · · · · · ·	None	None	None	None	None	
Central Carolina Community College Central Piedmont Community College Coastal Carolina Community College Coastal Carolina Community College Coastal Carolina Community College None College of The Albemarle None College of The Albemarle None College of The Albemarle None None None None None None None Non	· =	None	None	None	None	None	*
Central Piedmont Community College Cleveland Community College None Cloude of The Albemarle College of The Albemarle Craven Community College None None Clave of The Albemarle Craven Community College None None None None None None None Non		None	None	None	None	None	
Cleveland Community College Coastal Carolina Community College Coastal Carolina Community College None None None College of The Albemarle None None None None None None None Non	<u> </u>			None	None	None	*
Coastal Carolina Community College College of The Albemarle College of The Albemarle College of The Albemarle Coraven Community College None Davidson-Davie Community College None Davidson-Davie Community College None Careen Community College None Davidson-Davie Community College None Careen Community College None Fayetteville Technical Community College None Fayetteville Technical Community College None Forsyth Technical Community College None None Forsyth Technical Community College None None None None None None None Non	<u> </u>		Χ		None	None	-
College of The Albemarle Craven Community College None Davidson-Davie Community College None Durham Technical Community College None Durham Technical Community College None None None None None None None Non	·		Niere	None			
Craven Community College None None None None Davidson-Davie Community College None None None None None None None Non							
Davidson-Davie Community College	)		None		None		
Durham Technical Community College	,						*
Edgecombe Community College None None None None Fayetteville Technical Community College None None None None None Fayetteville Technical Community College None None None X Gaston College None None None None None Delayed Guilford Technical Community College None None None None None None None Non	, ,						_
Fayetteville Technical Community College None Forsyth Technical Community College None Gaston College None None None None Rose Gaston College None None None None None None None Non					Ners		
Forsyth Technical Community College  Asson College  Guilford Technical Community College  None  Halifax Community College  None  Martin Community College  None  None  Martin Community College  None  None  Mone  Mone  Mone  Mone  None  Mone  None  None  Mone  None  None					None		
Gaston College   None   None   None   None   Delayed   Guilford Technical Community College   None   None   None   Halifax Community College   None   None   None   Haywood Community College   None   None   None   Isothermal Community College   None   None   None   Isothermal Community College   None   None   None   Idmes Sprunt Community College   None   None   Idmes Sprunt Community College   None							
Guilford Technical Community College None None None None None None Halifax Community College None None None None None None None Non	, , , , , , , , , , , , , , , , , , , ,						
Halifax Community College None None None None None None None Non	_	None				<u> </u>	
Haywood Community College    None   None   None   None			None				*
Isothermal Community College							
James Sprunt Community College None None None None None None None Non	<u> </u>	None		None		None	
Johnston Community College None None None None None None None Non			None		None		
Lenoir Community College None None None None Martin Community College None None None None None Mayland Community College None None None None None None None Non		None		None		None	
Martin Community CollegeNoneNoneNoneMayland Community CollegeNoneNoneNoneMcDowell Technical Community CollegeNoneNoneNoneMitchell Community CollegeNoneNoneNoneMontgomery Community CollegeNoneNoneNoneNash Community CollegeNoneNoneNonePamlico Community CollegeNoneNoneNonePitt Community CollegeNoneNoneNoneRandolph Community CollegeNoneNoneNoneRichmond Community CollegeNoneNoneNoneRoanoke-Chowan Community CollegeXNoneXRobeson Community CollegeNoneNoneNoneRockingham Community CollegeNoneNoneNoneRowan-Cabarrus Community CollegeXNoneNoneSampson Community CollegeNoneNoneNoneSampson Community CollegeNoneNoneNoneSouth Piedmont Community CollegeNoneNoneNone	· · · · · · · · · · · · · · · · · · ·	None		None		None	
Mayland Community College None None None None McDowell Technical Community College None None None None Mitchell Community College None None None None None None None Non			None		None		
McDowell Technical Community College Mitchell Community College Montgomery Community College None None None None None None None Non	Martin Community College	None		None		None	
Mitchell Community College  Montgomery Community College  None  Randolph Community College  None  Richmond Community College  None	Mayland Community College	None		None		None	
Montgomery Community CollegeNoneNoneNash Community CollegeNoneNonePamlico Community CollegeNoneNonePiedmont Community CollegeNoneXPitt Community CollegeNoneNoneRandolph Community CollegeNoneNoneRichmond Community CollegeNoneNoneRoanoke-Chowan Community CollegeXNoneRobeson Community CollegeNoneNoneRockingham Community CollegeNoneNoneRowan-Cabarrus Community CollegeXNoneSampson Community CollegeNoneNoneSampson Community CollegeNoneNoneSandhills Community CollegeNoneNoneSouth Piedmont Community CollegeNoneNone	McDowell Technical Community College	None		None		None	*
Nash Community CollegeNoneNonePamlico Community CollegeNoneNonePiedmont Community CollegeNoneXPitt Community CollegeNoneNoneRandolph Community CollegeNoneNoneRichmond Community CollegeNoneNoneRoanoke-Chowan Community CollegeXNoneXRobeson Community CollegeNoneNoneNoneRockingham Community CollegeNoneNoneNoneRowan-Cabarrus Community CollegeXNoneNoneSampson Community CollegeNoneNoneNoneSandhills Community CollegeNoneNoneNoneSouth Piedmont Community CollegeNoneNoneNone	Mitchell Community College		None		None		
Pamlico Community CollegeNoneNonePiedmont Community CollegeNoneXXPitt Community CollegeNoneNoneNoneRandolph Community CollegeNoneNoneNoneRichmond Community CollegeNoneNoneNoneRoanoke-Chowan Community CollegeXNoneXRobeson Community CollegeNoneNoneNoneRockingham Community CollegeNoneNoneNoneRowan-Cabarrus Community CollegeXNoneNoneSampson Community CollegeNoneNoneNoneSandhills Community CollegeNoneNoneNoneSouth Piedmont Community CollegeNoneNoneNone	Montgomery Community College		None		None		
Piedmont Community College       None       X       X         Pitt Community College       None       None       None         Randolph Community College       None       None       None         Richmond Community College       None       None       X         Roanoke-Chowan Community College       X       None       X         Robeson Community College       None       None       None         Rockingham Community College       None       None       None         Rowan-Cabarrus Community College       X       None       None         Sampson Community College       None       None       None         Sandhills Community College       None       None       None         South Piedmont Community College       None       None       None	Nash Community College	None		None		None	
Pitt Community College None None None Randolph Community College None None Richmond Community College None None Roanoke-Chowan Community College X None X Robeson Community College None None Rockingham Community College None None Rowan-Cabarrus Community College X None None Sampson Community College None None Sampson Community College None None Sandhills Community College None None South Piedmont Community College None None	Pamlico Community College	None		None		None	
Randolph Community College None None Richmond Community College None None Roanoke-Chowan Community College X None X Robeson Community College None None Rockingham Community College None None Rowan-Cabarrus Community College X None None Sampson Community College None None Sandhills Community College None None Sandhills Community College None None South Piedmont Community College None None	Piedmont Community College	None		Х		Х	
Richmond Community College Roanoke-Chowan Community College Robeson Community College Rockingham Community College Rowan-Cabarrus Community College Rowan-Cabarrus Community College Roman-Cabarrus Community College Rowan-Cabarrus Community College	Pitt Community College	None		None		None	
Roanoke-Chowan Community College X None X  Robeson Community College None None  Rockingham Community College None None  Rowan-Cabarrus Community College X None None  Sampson Community College None None  Sandhills Community College None None  South Piedmont Community College None None	Randolph Community College		None		None		
Robeson Community College None None Rockingham Community College None None Rowan-Cabarrus Community College X None Sampson Community College None None Sandhills Community College None None South Piedmont Community College None None	Richmond Community College		None		None		
Rockingham Community College None None Rowan-Cabarrus Community College X None Sampson Community College None None Sandhills Community College None None South Piedmont Community College None None				None		Х	
Rockingham Community College None None Rowan-Cabarrus Community College X None Sampson Community College None None Sandhills Community College None None South Piedmont Community College None None	· · · · · ·		None		None		
Rowan-Cabarrus Community College X None Sampson Community College None None Sandhills Community College None None South Piedmont Community College None None	<u> </u>				None		
Sampson Community CollegeNoneNoneSandhills Community CollegeNoneNoneSouth Piedmont Community CollegeNoneNone							
Sandhills Community College None None South Piedmont Community College None None	·						
South Piedmont Community College None None None							
		None	1.5110	None			
	Southeastern Community College	140110	None	140110	None		
Southwestern Community College None None None None		None	NOTIE	None	NOTIC	None	
Stanly Community College None None None None							

## **STATE BOARD OF COMMUNITY COLLEGES**

### **Attachment AUD 04**

# College Financial Audit Findings 5 Year Summary Findings and Exceptions

	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	
Surry Community College		None		None	None	
Tri-County Community College		None		None		
Vance-Granville Community College	None		None		None	
Wake Technical Community College	None		None		None	
Wayne Community College		None		None		
Western Piedmont Community College		None		None		
Wilkes Community College		None		None		
Wilson Community College	None		None		None	
Total Audited	31	28	35	27	34	
Total With Findings	0	3	1	0	4	
Percent	0%	11%	3%	0%	12%	
Notes: X = audit findings cited						
None						
Blank = no audit conducted						
* = audit conducted by CPA firm						

#### STATE BOARD OF COMMUNITY COLLEGES College Financial Audit Findings 5 Year Summary Findings and Exceptions

	June 30, 2023		Cost	# Hours	Avg. Rate	Audit Prepared By
Asheville-Buncombe Technical Community College	None	* CPA				Sharpe Patel CPA
Bladen Community College	None		49,912	367	136	•
Blue Ridge Community College	None		47,600	350	136	
Brunswick Community College	None		52,088	383	136	
Caldwell Community College & Tech Institute	None	* CPA	52,555			RH Accounting
Cape Fear Community College	None	1	49,640	365	136	
Catawba Valley Community College	None	* CPA	55,000	330	167	Cherry Bekaert
Central Piedmont Community College	None	* CPA	57,200	420		Cherry Bekaert
Craven Community College	None		47,600	350	136	
Davidson-Davie Community College	None	* CPA	23,000	175	131	
Durham Technical Community College	Х		67,796	498.5	136	
Edgecombe Community College	None		57,800	425	136	
Fayetteville Technical Community College	None		48,824	359	136	
Forsyth Technical Community College	Х		74,392	547	136	
Gaston College	Delayed					
Guilford Technical Community College	None	* CPA				Sharpe Patel CPA
Halifax Community College	None		46,240	340	136	
Haywood Community College	None		43,520	320	136	
James Sprunt Community College	None		39,576	291	136	
Johnston Community College	None		57,800	425	136	
Martin Community College	None		34,680	255	136	
Mayland Community College	None		70,312	517	136	
McDowell Technical Community College	None	* CPA	27,000	175	154	S. Preston Douglas & Assoc. LLP
Nash Community College	None		43,520	320	136	
Pamlico Community College	None		39,032	287	136	
Piedmont Community College	Х		88,400	650	136	
Pitt Community College	None		39,032	287	136	
Roanoke-Chowan Community College	Х		61,200	450	136	
Southwestern Community College	None		42,840	315	136	
Stanly Community College	None					Sharpe Patel CPA
Surry Community College	None		51,816	381	136	
Vance-Granville Community College	None		58,480	430	136	
Wake Technical Community College	None		51,000	375	136	
Wilson Community College	None		39,712	292	136	
Total Audited	34		Average Cost	: Average Hrs	Average Rate	
Total With Findings	4		50,517.66	368	138	
Percent	12%					
			Total Cost	Total Hrs	Average Rate	
		34	1,465,012	10,680	138	
Conducted by CPA Firm		7	162,200	1,100	147	
* = audit conducted by CPA firm						