

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

Attachment AUD 04

	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	
Alamance Community College		None		None		
Asheville-Buncombe Technical Community College		None	None	None	None	*
Beaufort County Community College		None		None		
Bladen Community College	None		None		None	
Blue Ridge Community College	None		None		None	
Brunswick Community College	None		None		None	
Caldwell Community College & Tech Institute	None		None		None	*
Cape Fear Community College	None		None		None	
Carteret Community College		None		None		
Catawba Valley Community College	None		None		None	*
Central Carolina Community College		None		None		
Central Piedmont Community College		X	None		None	*
Cleveland Community College			None	None		
Coastal Carolina Community College		None		None		
College of The Albemarle	None	None		None		
Craven Community College	None		None		None	
Davidson-Davie Community College	None		None		None	*
Durham Technical Community College	None		None		X	
Edgecombe Community College	None		None	None	None	
Fayetteville Technical Community College	None		None		None	
Forsyth Technical Community College	None		None		X	
Gaston College	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		
James Sprunt Community College	None		None		None	
Johnston Community College	None		None		None	
Lenoir Community College		None		None		
Martin Community College	None		None		None	
Mayland Community College	None		None		None	
McDowell Technical Community College	None		None		None	*
Mitchell Community College		None		None		
Montgomery Community College		None		None		
Nash Community College	None		None		None	
Pamlico Community College	None		None		None	
Piedmont Community College	None		X		X	
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		
Sampson Community College		None		None		
Sandhills Community College		None		None		
South Piedmont Community College	None		None	None		
Southeastern Community College		None		None		
Southwestern Community College	None		None		None	
Stanly Community College	None		None		None	

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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%
<i>Notes: X = audit findings cited</i>					
<i>None</i>					
<i>Blank = no audit conducted</i>					
<i>* = audit conducted by CPA firm</i>					

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	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				RH Accounting
Cape Fear Community College	None		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	136	Cherry Bekaert
Craven Community College	None		47,600	350	136	
Davidson-Davie Community College	None	* CPA	23,000	175	131	
Durham Technical Community College	X		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	X		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	X		88,400	650	136	
Pitt Community College	None		39,032	287	136	
Roanoke-Chowan Community College	X		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
<i>Conducted by CPA Firm</i>			7	162,200	1,100	147
<i>* = audit conducted by CPA firm</i>						