

**STATE BOARD OF COMMUNITY COLLEGES**  
**College Compliance Reviews 4 Year Summary**

**Background:** Consistent with State Board Code Subchapter 400 as described in 400.1 General Provisions, the State Board shall maintain an accountability function to ensure the credibility of the number of budget FTE (Full-time equivalent) students reported to the General Assembly for funding purposes and the equitable distribution of State and federal funds among the colleges. This function includes periodic reviews of college compliance with the provisions in Title 1, Chapter G and in Title 1, Chapter E of the State Board Code, and any rules referenced therein. This function also includes coaching from the System Office in areas of potential risk of non-compliance, sound documentation practices, and the use of mitigating controls.

Reviews of each college are conducted once every two fiscal years unless the college's prior year review had material findings. If a college has material findings, a compliance review is conducted during the subsequent fiscal year in the area of the material findings.

**Definitions**

**No Findings:** The number of incorrectly reported hours in the sample does not exceed 1%.

**Coaching Letter:** Communicates risks found during the review process.

**Minimal Finding:** The number of incorrectly reported hours in the sample exceeds 1% but does not exceed 5%.

**Material Finding:** The number of incorrectly reported hours in the sample exceeds 5%.

**Training**

Compliance Services offers training to all colleges through individual college training sessions, regional training sessions, conference sessions, and in conjunction with other System Office departments as requested.

**Timeline**

Compliance reviews are conducted by reviewing records from the previous fiscal year. The June 30, 2025, Findings and Exceptions are based on records from the fiscal year 2023-2024.

**Update:**

**Reports completed since February 2025 Accountability and Audit Committee Meeting**

Alamance Community College – final no finding report and coaching letter

College of The Albemarle – final no finding report

Guilford Technical Community College – final no finding report

Nash Community College – final no finding report

Richmond Community College – final minimal report and coaching letter  
Roanoke-Chowan Community College – final material report and coaching letter  
Vance-Granville Community College – final minimal report and coaching letter

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Attachment AUD 03

College	Findings/Exceptions June 30, 2022		Findings/Exceptions June 30, 2023		Findings/Exceptions June 30, 2024		Findings/Exceptions June 30, 2025
Alamance Community College			Final Minimal	X			Final Clean w/ Coaching Letter
Asheville-Buncombe Tech Community College			Final Minimal w/ Coaching Letter	X	Final Minimal w/ Coaching Letter	X	
Beaufort County Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter		
Bladen Community College			Final Clean				Final Clean w/ Coaching Letter
Blue Ridge Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Brunswick Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Caldwell Community College & Tech Institute			Final Clean w/ Coaching Letter				Spring Semester 2025
Cape Fear Community College			Final Material w/ Coaching Letter	X	Final Clean		
Carteret Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter		
Catawba Valley Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Central Carolina Community College	Final Clean w/Coaching Letter				Final Clean		
Central Piedmont Community College	Final Clean w/Coaching Letter				Final Clean		
Cleveland Community College	Final Clean				Final Clean		
Coastal Carolina Community College	Final Clean w/Coaching Letter				Final Minimal	X	
College of The Albemarle			Final Clean w/ Coaching Letter				Final Clean
Craven Community College	Final Clean w/Coaching Letter				Final Clean		
Davidson-Davie Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter		
Durham Technical Community College			Final Minimal w/ Coaching Letter	X	Final Minimal	X	
Edgecombe Community College	Final Clean				Final Minimal w/ Coaching Letter	X	
Fayetteville Technical Community College	Final Material & Minimal w/Coaching Letter	X	Final Material & Minimal w/Coaching Letter	X	Final Minimal w/ Coaching Letter	X	
Forsyth Technical Community College	Final Minimal w/Coaching Letter				Final Clean w/ Coaching Letter		
Gaston College			Moved to FY2023-24		Final Clean w/ Coaching Letter		
Guilford Technical Community College			Final Clean w/ Coaching Letter				Final No Finding
Halifax Community College			Final Clean				Spring Semester 2025
Haywood Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter		
Isothermal Community College	Final Minimal	X			Final Clean w/ Coaching Letter		
James Sprunt Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Johnston Community College			Final Minimal w/ Coaching Letter	X			Final Clean
Lenoir Community College	Final Material & Minimal w/Coaching Letter	X	Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Martin Community College	In Review		Final Minimal w/ Coaching Letter				Final Minimal w/ Coaching Letter
Mayland Community College			Final Clean				Spring Semester 2025
McDowell Technical Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Mitchell Community College	Final Clean w/Coaching Letter				Final Minimal	X	
Montgomery Community College	Final Clean				Final Minimal w/ Coaching Letter	X	
Nash Community College	Final Material	X	Final Clean				Final Clean
Pamlico Community College			Final Minimal w/ Coaching Letter	X			Spring Semester 2025
Piedmont Community College			Final Minimal	X			Final Clean w/ Coaching Letter
Pitt Community College	Final Clean w/Coaching Letter				Final Minimal w/ Coaching Letter	X	
Randolph Community College	Final Clean				Final Clean w/ Coaching Letter		
Richmond Community College			Final Clean w/ Coaching Letter				Final Minimal w/ Coaching Letter
Roanoke-Chowan Community College			Final Minimal w/ Coaching Letter	X			Material/Minimal/Coaching Letter
Robeson Community College			Final Clean				Final Clean
Rockingham Community College	Final Clean w/Coaching Letter				Final Clean		
Rowan-Cabarrus Community College			Final Clean w/ Coaching Letter				Final Minimal
Sampson Community College	Final Clean w/Coaching Letter				Final Clean		
Sandhills Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter		
South Piedmont Community College			Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter

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Southeastern Community College			Final Clean w/Coaching Letter				Final Clean	
Southwestern Community College	Final Clean				Final Minimal	X		
Stanly Community College	Final Clean w/Coaching Letter				Final Clean w/ Coaching Letter			
Surry Community College	Final Clean				Final Clean			
Tri-County Community College			Final Clean w/ Coaching Letter				Spring Semester 2025	
Vance-Granville Community College			Final Clean w/ Coaching Letter				Final Minimal w/ Coaching Letter	
Wake Technical Community College			Final Clean w/ Coaching Letter				Final Clean w/ Coaching Letter	
Wayne Community College			Final Clean				Spring Semester 2025	
Western Piedmont Community College	Final Minimal w/Coaching Letter	X			Final Clean w/ Coaching Letter			
Wilkes Community College	Final Clean w/Coaching Letter				Final Clean			
Wilson Community College			Final Clean w/Coaching Letter				Spring Semester 2025	
Total Reviewed	28		34		29		29	
Total With Findings	5		15		9		0	
Percent	18%		44%		31%		0%	
Review Complete - Reports not finalized								