



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
H. Martin Lancaster, President

March 25, 2004

The Honorable Ralph Campbell, Jr.
Office of the State Auditor
2 South Salisbury St.
20601 Mail Service Center
Raleigh, NC 27699-0601

Dear Mr. Campbell:

The North Carolina Community College System Office requests on behalf of its 58 community colleges that the Office of the State Auditor provide and transmit to the U.S. Department of Education (ED) the financial statements and compliance audit reports required by federal regulations using the eZ-audit system established by ED. Each of the North Carolina Community Colleges audited by your office participates in the Student Financial Assistance programs funded by Title IV of the Higher Education Act. Further, you audit these programs under the federal Single Audit Act with reports forwarded to ED.

We designate the Office of the State Auditor as the agent of each college to release the financial statements and compliance audits pursuant to 34 CFR 668.23 and OMB Circular A-133.

If the System Office can be of additional assistance, please contact Larry Morgan, Ken Whitehurst, or me.

Sincerely,

Kennon D. Briggs
Vice President
Business and Finance

KDB/kw

pc: Dr. Delores A. Parker
Mr. Larry Morgan
Mr. Ken Whitehurst
Ms. Joyce Flowers
Chief Business Officers
Chief Financial Aid Officers

CC04-068
E-Mail

