



N.C. COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

June 30, 2010

Dr. Kandi W. Deitemeyer, President
College of The Albemarle
Post Office Box 2327
Elizabeth City, NC 27906-2327

Dear Dr. Deitemeyer:

Enclosed is the final audit report of findings from the recent audit conducted at the College of The Albemarle pursuant to N.C. General Statute 115D-5(m). The college response dated June 23, 2010, did not concur with the findings in the preliminary report and the college provided additional documentation in support of the response. Based upon the documentation the college provided and our subsequent discussions, hours included in the exceptions have been reduced; however, two exceptions and one concern remain noted for the processes, procedures, classes, and programs reviewed.

Thank you for cooperating with the System Office Audit Services staff during the performance of the audit.

Sincerely,

Kennon D. Briggs

Executive Vice President and Chief of Staff

Enclosure

c: Mr. G. Matt Wood Chair, Board of Trustees
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges
Members, State Board of Community Colleges
Dr. R. Scott Ralls, System President
Ms. Beth Wood, State Auditor
Ms. Andrea Poole, Fiscal Analyst
Mr. Charles Perusse, State Budget Officer
Community College Presidents
Chief Financial Officer, College of The Albemarle
Vice Presidents, System Office

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