



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

June 29, 2010

Dr. David Johnson, President  
Johnston Community College  
Post Office Box 2350  
Smithfield, North Carolina 27577

Dear Dr. Johnson:

Enclosed is the final audit report of findings from the recent audit conducted at Johnston Community College pursuant to North Carolina General Statute 115D-5(m). The College provided additional documentation in response to the preliminary audit findings. As a result, there was a reduction in number of hours included in each exception; however, two audit exceptions and two areas of concern remain identified for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures 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: Ms. Lyn Toney Austin, Chair, Board of Trustees  
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges  
Members of the 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, JCC  
Vice Presidents, SO

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