



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

June 30, 2010

Dr. Douglas O. Eason, President
Mitchell Community College
500 West Broad Street
Statesville, North Carolina 28677-5264

Dear Dr. Eason:

Enclosed is the final audit report of findings from the recent audit conducted at Mitchell Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated June 18, 2010, concurred with these findings. Therefore, one exception and one concern are 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: Dr. Ralph L. Bentley, 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
- Richard Lefevre, Vice President for Finance and Administration
- System Office Vice Presidents