October 22, 2014

Dr. Kandi W. Deitemeyer, President
College of The Albemarle
1208 North Road Street
Elizabeth City, NC 27906-2327

Dear Dr. Deitemeyer:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2014-2015 at College of The Albemarle pursuant to North Carolina General Statute 115D-5(m). There were no audit exceptions or areas of concern identified for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures for the period of review Spring Semester 2013 through Spring Semester 2014.

I commend you and your staff for the excellent manner in which you followed record keeping procedures prescribed by the State Board of Community Colleges (SBCC).

Thank you for cooperating with the North Carolina Community College System (NCCCS) Audit Services staff during the performance of the audit.

Sincerely,

[Signature]

Jennifer Haygood
Executive Vice President/Chief Financial Officer

Enclosure

c: Marion Harris, Chair, College of The Albemarle Board of Trustees
   Elizabeth Self, Executive Director, NCCCS Audit Services
   Beth Wood, NC State Auditor
North Carolina Community College System

Final Audit Report for College of The Albemarle
Audit Conducted: Fiscal Year 2014-2015
Records Reviewed: Spring Semester 2013-Spring Semester 2014

AUDIT METHODOLOGY

An education program audit was conducted at College of The Albemarle by the North Carolina Community College System Audit Services staff on the maintenance of records and the reporting of student membership hours as well as certain college procedures for Spring Semester 2013 through Spring Semester 2014.

The major components of the annual program audits to be conducted during the 2014-2015 fiscal year are outlined in Numbered Memorandum CC14-030 Education Program Audit Procedures FY 2014-2015. The scope of the program audit reviews include, but are not limited to, the major components noted in CC14-030. Based on the various audit reviews conducted as outlined in CC14-030, additional information may be requested for clarification or to provide a clearly defined audit trail to ensure compliance with North Carolina General Statute 115D-5 and the State Board of Community Colleges Code.

Class visits are conducted on a random basis during the period of review but may be conducted at other times if necessary. If concerns are noted which result from these visits, the college is notified.

FINDINGS SUMMARY

Based on the site review, no audit exceptions or areas of concern were identified.

The college personnel responsible for adherence to North Carolina General Statutes and the State Board of Community Colleges Code, as well as other State Board of Community Colleges requirements, and the maintenance of both Curriculum and Continuing Education records should be commended for the accuracy and order of their record keeping systems.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Nina Taylor
AUDIT DATES: July 30-August 26, 2014