



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Jennifer Haygood
Acting President

March 27, 2018

Dr. G. Dennis Massey, President
Pitt Community College
Post Office Drawer 7007
Greenville, NC 27835

Dear Dr. Massey:

Enclosed is the final report of findings for the Compliance Review, conducted fiscal year 2017-2018 at Pitt Community College, pursuant to North Carolina General Statute 115D-5(m). There were no material findings for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures for the 2016-2017 reporting period.

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) Compliance Services staff during the performance of the compliance review.

Sincerely,



Bryan W. Jenkins, CPA
Executive Director of Accountability & State Board Affairs

- c: Peter J. Kragel, MD, Chair, Pitt CC Board of Trustees
- Beth Wood, North Carolina State Auditor
- Elizabeth C. Self, Director of Accountability & Compliance Training
- Tammie S. Hill, Compliance Examiner

North Carolina Community College System

Compliance Review Final Report for Pitt Community College

Review Conducted: Fiscal Year 2017-2018

Records Reviewed: Summer Semester 2016 – Spring Semester 2017

METHODOLOGY

A compliance review was conducted at Pitt Community College by the North Carolina Community College System (NCCCS) Compliance Services staff to ensure the data used to allocate State funds among the community colleges were reported accurately for the 2016-2017 reporting period. The review was conducted on a selected sample of the data relevant to this period.

The major components of the Compliance Review conducted during fiscal year 2017-2018 are outlined in SBCCC Numbered Memo CC17-038 FY 2017-2018 Compliance Services College Assignments and Compliance Review Procedures. The scope of the Compliance Review includes, but is not limited to, the major components noted in CC17-038. Based on the various reviews conducted as outlined in CC17-038, additional information may be requested for clarification or to provide a clearly defined way to ensure compliance with North Carolina General Statute § 115D-5 and Title 1 of the State Board of Community Colleges Code.

FINDINGS SUMMARY

Based on the site review, no material findings 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 curriculum and continuing education records should be commended for the accuracy and order of their record keeping systems.

During the current review, evidence was found verifying college staff followed recommendations to mitigate risk factors found during the prior review. It is clear the staff has worked diligently to put procedures in place to ensure compliance.

The cooperation of the president and staff during the course of the Compliance Review is appreciated.

Submitted: Tammie S. Hill, Compliance Examiner

Dates of Compliance Review: February 27 – March 19, 2018