NC COMMUNITY COLLEGES
CREATING SUCCESS

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Mr. George Fouts
Interim President

April 4, 2016

Dr. Mark O. Kinlaw, President
Rockingham Community College
215 Wren Memorial Road, Highway 65
Wentworth, NC 27375

Dear Dr. Kinlaw:

Enclosed is the final report of findings for the fiscal year 2015-2016 Compliance Review conducted at Rockingham Community College pursuant to North Carolina General Statute 115D-5(m). There were no material findings identified for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures for the 2014-2015 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: Mr. Mark G. Collins, Rockingham CC Board of Trustees
Beth Wood, NC State Auditor
Jennifer Haygood, Executive Vice President & Chief Financial Officer
Elizabeth C. Self, Director of Accountability & Compliance Training
Connie Holland McKinney, Compliance Examiner

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North Carolina Community College System

Compliance Review Final Report Rockingham Community College
Audit Conducted: Fiscal Year 2015-2016
Records Reviewed: 2014-2015 Reporting Period

AUDIT METHODOLOGY

A compliance review was conducted at Rockingham Community College by the North Carolina Community College System (NCCCS) Compliance Services staff to ensure the data used to allocate State funds among community colleges were reported accurately for the 2014-2015 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 fiscal year 2015-2016 are outlined in Numbered Memorandum CC15-036, *Compliance Services Update and Review Procedures*. The scope of the review includes, but is not limited to, the major components noted in CC15-036. Based on the various reviews conducted as outlined in CC15-036, additional information may be requested for clarification or to provide a clearly defined trail to ensure compliance with North Carolina General Statute §115D-5 and 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.

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

Submitted By: Connie Holland McKinney, Compliance Examiner
Dates of Compliance Review: October 19 – November 6, 2015