



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Jennifer Haygood

Acting President

February 26, 2018

Dr. Jeffrey A. Cox, President
Wilkes Community College
Post Office Box 120
Wilkesboro, NC 28697

Dear Dr. Cox:

Enclosed is the final report of findings for the Compliance Review conducted fiscal year 2017-2018 at Wilkes 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: Terry Bumgarner, Chair, Wilkes CC Board of Trustees
- Beth Wood, North Carolina State Auditor
- Elizabeth C. Self, Director of Accountability & Compliance Training
- Anne O. Miller, Compliance Examiner

North Carolina Community College System

**Compliance Review Final Report for Wilkes Community College
Review Conducted: Fiscal Year 2017-2018
Records Reviewed: Summer Semester 2016 – Spring Semester 2017**

METHODOLOGY

A compliance review was conducted at Wilkes 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.

College staff are also commended for addressing risk areas cited in the prior bi-annual compliance review as well as a special review. Many of the recommendations noted in the compliance reports as well as those discussed during a staff development conducted on-site Fall Semester 2016 have been implemented.

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

Submitted: Anne O. Miller, Compliance Examiner
Dates of Compliance Review: January 8 – February 1, 2018