

**MINUTES**  
**State Board of Community Colleges**  
**ACCOUNTABILITY AND AUDIT COMMITTEE**  
**Thursday, May 20, 2021**

**ACCOUNTABILITY AND AUDIT COMMITTEE MEMBERS**

Lisa Estep, Chair  
Jena Gallagher

Sam Powell  
Burr Sullivan

Jerry Vaughan  
Ann Whitford

**LIAISONS**

David Heatherly, President, Coastal Carolina Community College

**OTHERS**

Sondra Jarvis  
Bryan Jenkins

Jon Harris  
Tiffany Howell

Maureen Little  
Thomas Stith, III

**CALL TO ORDER**

Ms. Estep called the Accountability and Audit Committee meeting to order at 4:12 p.m.

**ROLL CALL**

Mr. Jenkins took the roll of the Accountability and Audit Committee members.

**ETHICS STATEMENT**

Mr. Jenkins read the Ethics Awareness and Conflict of Interest Statement. No conflicts noted.

**APPROVAL OF THE AGENDA**

Ms. Estep requested a motion to approve the May 20, 2021, meeting agenda. Mr. Sullivan moved, seconded by Ms. Whitford, agenda approved via roll call vote.

**APPROVAL OF THE MINUTES**

Ms. Estep requested a motion to approve the March 18, 2021, meeting minutes. Dr. Powell moved, seconded by Mr. Sullivan, minutes approved via roll call vote.

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**FOR INFORMATION**

**NC Community Colleges Foundation Financial Audit (Attachment AUD 01)**

Mr. Jenkins presented the Foundation audit. Clean opinion, no findings.

**NC Community College Federal Compliance Audit Procedures (Attachment AUD 02)**

Mr. Jenkins presented the NC Community College Federal Compliance Audit. No findings.

**College Federal Compliance Audits with Findings FY 2019-20 (Attachment AUD 03)**

Mr. Jenkins presented the college Federal Compliance Audits with findings. 2 colleges had findings – Cleveland CC and Roanoke-Chowan CC.

**College Financial Audit Findings 5 Year Summary (Attachment AUD 04)**

Mr. Jenkins presented Attachment AUD 01. FY 2019-20, 20 colleges audited, no findings.

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**ADJOURNMENT**

There being no other business, Ms. Estep declared the meeting adjourned at 4:57 p.m.

Respectfully submitted,  
Bryan Jenkins