NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Peter Hans, President

July 1, 2020

Dr. Linda Combs, State Controller
NC Office of the State Controller
1410 Mail Service Center
Raleigh, North Carolina 27699-1410

Dear Dr. Combs:

In accordance with the requirements of North Carolina General Statute §143D-7, we certify, to the best of our knowledge and belief, that the North Carolina Community Colleges System Office has performed an annual review of its system of internal control as of June 30, 2020.

We are responsible for establishing and maintaining a strong and effective system of internal control and have:

(a) Designed such internal controls, or caused such internal controls to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting, compliance with certain provisions of laws, regulations, contracts, and grant agreements, and the efficiency and effectiveness of our operations;

(b) Disclosed any changes that have occurred during the most recent fiscal period may have materially affected or are reasonably likely to materially affect, internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

We have disclosed, based on our annual evaluation of internal control, to the Office of the State Controller, as well as the audit committee of the board of directors (or persons performing the equivalent functions), if applicable:

(a) Deficiencies in the design or operation of internal control which may have an adverse effect on our ability to record, process, summarize and report financial information or instances of non-compliance with certain provisions of laws, regulations, contracts, and grant agreements, and which may have a direct and material effect on the determination of financial statement amounts; and

(b) Any known fraud that involves management or other employees who have a significant role in the agency's system of internal control.

Chief Executive Officer: Peter Hans Date: _ July 1, 2020 _____

Chief Financial Officer: Elizabeth P. Groenstein Date: _ July 1, 2020 _____

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