

# STATE OF NORTH CAROLINA

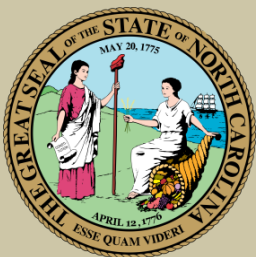
OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA

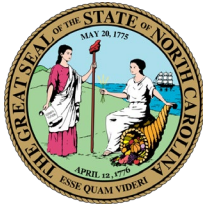


## NORTH CAROLINA COMMUNITY COLLEGES SYSTEM OFFICE

INFORMATION SYSTEMS AUDIT  
SEPTEMBER 2023



STATE OF NORTH CAROLINA  
**Office of the State Auditor**



**Beth A. Wood, CPA**  
State Auditor

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## AUDITOR'S TRANSMITTAL

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The Honorable Roy Cooper, Governor  
Members of the North Carolina General Assembly  
Dr. Jeff A. Cox, President  
Mr. Tom Looney, State Board of Community Colleges Chair  
Mr. Mark Merritt, State Board Accountability and Audit Committee Chair

Ladies and Gentlemen:

This audit was conducted in accordance with Chapter 147, Article 5A of the North Carolina General Statutes and was conducted in accordance with the performance audit standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The results of our audit disclosed findings considered reportable under generally accepted government auditing standards. However, the results of our audit contain confidential information and cannot be released to the public in accordance with North Carolina General Statutes § 132-6.1(c) and generally accepted government auditing standards. Our findings were reported to the Community Colleges System Office separately in accordance with those standards and should also be kept confidential as provided in North Carolina General Statutes § 132-6.1(c).

We appreciate the courtesy and cooperation received from management and the employees of Community Colleges System Office during our audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Beth A. Wood".

Beth A. Wood, CPA  
State Auditor