



RALPH CAMPBELL, JR. STATE
AUDITOR

STATE OF NORTH CAROLINA
Office of the State Auditor

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December 7, 2004

Dr. Edward H. Wilson, Jr., President
Wayne Community College
Goldsboro, North Carolina COURIER #01-13-20

Dear Dr. Wilson:

We have completed the fieldwork at Wayne Community College in connection with our financial audit of the State's *Comprehensive Annual Financial Report* for the year ended June 30, 2004. As described in our engagement letter dated October 12, 2004, our audit was conducted in accordance with *Government Auditing Standards*.

The results of our tests disclosed no instances of noncompliance and no material weaknesses in internal control which require disclosure under *Government Auditing Standards*. These audit results were discussed with you and other appropriate officials at an exit conference on November 30, 2004 and will be reported in a separate bound report for the College.

Please contact me if you have any questions about our audit. We express our appreciation to you and your staff for the cooperation extended to us.

Sincerely,

RALPH CAMPBELL, JR.
STATE AUDITOR

A handwritten signature in cursive script that reads "Faye Steele".

Faye Steele, CPA
Audit Manager

RCjr/FS:ph

cc: Ms. Alice Wadsworth, Chief Financial Officer