



RALPH CAMPBELL, JR.  
STATE AUDITOR

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

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March 4, 2004

Dr. Edward H. Wilson, Jr., President  
Wayne Community College  
Goldsboro, NC 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* and our single audit of the State's federal financial assistance programs for the year ended June 30, 2003. As described in our engagement letter dated December 18, 2003, our audit was conducted in accordance with *Government Auditing Standards* and the Single Audit Act. The results of our tests disclosed no instances of noncompliance and no material weaknesses in internal control which require disclosure under *Government Auditing Standards* or the Single Audit Act. These audit results were discussed with you and other appropriate officials at an exit conference on February 11, 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:am

cc: Ms. Alice Wadsworth, Chief Financial Officer