



Alabama Department of Examiners of Public Accounts

Report on the **Enterprise State Community College Enterprise, Alabama**

October 1, 2021 through September 30, 2023

Filed: July 26, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on Enterprise State Community College, Enterprise, Alabama, for the period October 1, 2021 through September 30, 2023. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Laura Lynette Long
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Examiner's Summary	A
Contains items pertaining to the purpose, scope and results of the examination.	
Agency Overview	B
Contains information pertaining to the organization and operation of the College.	
Additional Information	1
Provides basic information related to the College.	
Exhibit #1 College Officials – a listing of the College officials.	2



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Examiners of Public Accounts

EXAMINER'S SUMMARY

**Enterprise State Community College
October 1, 2021 through September 30, 2023**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of Enterprise State Community College (hereinafter referred to as the “College”) and a review of the College’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

The firm of Carr, Riggs & Ingram, LLC conducted the financial audits of the College for the fiscal years ended September 30, 2022 and 2023.

The mission and purpose of the College is described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state laws and regulations.

EXIT CONFERENCE

The following officials/employees were invited to discuss the results of this examination at an exit conference: Daniel Long, President and Paula Helms, Director of Financial Services. The following individuals attended the exit conference: Daniel Long, President; Paula Helms, Director of Financial Services; Lewie Thompson, Business Office Assistant/Purchasing Agent; and Chellye Stump, Dean of Administrative Services (attended virtually), Sara Calhoun, Chief Financial Officer for the Alabama Community College System (attended virtually). The Department of Examiners of Public Accounts was represented by Annette G. Williams, Audit Manager and Lynette Long, Examiner.



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AGENCY OVERVIEW

**Enterprise State Community College
October 1, 2021 through September 30, 2023**

Enterprise State Community College (hereinafter referred to as the “College”) is a publicly supported institution in the Alabama Community College System (ACCS). The College is under the direction and control of the ACCS Board of Trustees through the Chancellor of the ACCS Office. The system of colleges was authorized in 1963 by the Alabama Trade School and Junior College Authority Act, codified in Article 5 of the *Code of Alabama 1975*, Section 16-60. The Colleges under the direction and control of ACCS are educational institutions offering learning opportunities through various degrees and certifications, dual enrollment, adult education, and workforce development programs.

More information on the College can be found at www.escc.edu.

Additional Information

College Officials
October 1, 2021 through September 30, 2023

Officials	Position
Jimmy Baker	Chancellor Alabama Community College System
Daniel Long	President
Paula Helms	Director of Financial Services