



Enterprise State Community College

Enterprise, Alabama

October 1, 2023 through September 30, 2025

Filed: June 19, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | 334-777-0500 | www.alexaminers.gov



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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, 2023 through September 30, 2025, by Examiners Laura Lynette Long and Shelby Sanders. I, Laura Lynette Long, served as Examiner-in-Charge on the engagement, and 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,

A handwritten signature in blue ink that reads 'Laura Lynette Long'. The signature is written in a cursive style with a large initial 'L'.

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 |
| Exhibit #1 | College Officials – a listing of the College officials. | 2 |



Department of
Examiners of Public Accounts

EXAMINER'S SUMMARY

**Enterprise State Community College
October 1, 2023 through September 30, 2025**

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, 2024 and 2025.

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; Paula Helms, Director of Financial Services; and Jimmy Baker, Chancellor of the Alabama Community College System. The following individuals attended the exit conference: Daniel Long, President; Paula Helms, Director of Financial Services; Lewie Thompson, Business Office Assistant, and Chellye Stump, Vice-President/Dean of Administrative Services. Billy Merrill, Deputy 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 Laura Lynette Long, Examiner.



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AGENCY OVERVIEW

**Enterprise State Community College
October 1, 2023 through September 30, 2025**

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, 2024 through September 30, 2025

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