



Lureen B. Wallace

Community College

Andalusia, Alabama

October 1, 2021 through September 30, 2024

Filed: August 1, 2025

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 Lurleen B. Wallace Community College, Andalusia, Alabama, for the period October 1, 2021 through September 30, 2024. 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,

Miranda J. Harris
Examiner of Public Accounts

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EXAMINER'S SUMMARY

**Lurleen B. Wallace Community College
October 1, 2021 through September 30, 2024**

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of Lurleen B. Wallace 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, 2023 and 2024.

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

RESULTS OF THE EXAMINATION

Finding

An instance of noncompliance with state laws and regulations and other matters was found during the examination as shown on the Schedule of State Compliance and Other Findings and it is summarized below:

- ◆ 2024-001: The College does not have controls in place to ensure that Dual Enrollment instructors are not compensated by both the College and the local Board of Education for the same instructional time.

EXIT CONFERENCE

The following officials/employees were invited to discuss the results of this examination at an exit conference: Dr. Brock Kelley, President; Lisa Carnley, Dean of Finance and Administrative Services; and Jimmy Baker, Chancellor of the Alabama Community College System. The following individuals attended the exit conference: Dr. Brock Kelley, President and Lisa Carnley, Dean of Finance and Administrative Services. The Department of Examiners of Public Accounts was represented by Rachel Hamm, Audit Manager and Miranda Harris, Examiner.



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AGENCY OVERVIEW

**Lurleen B. Wallace Community College
October 1, 2021 through September 30, 2024**

Lurleen B. Wallace 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.lbwcc.edu.

*Schedule of State Compliance
and Other Findings*

Schedule of State Compliance and Other Findings

October 1, 2021 through September 30, 2024

Ref. No.	Finding/Noncompliance
2024-001	<p><u>Finding:</u></p> <p>The Lurleen B. Wallace Community College (hereinafter referred to as the “College”) employs adjunct faculty to provide dual enrollment instruction to high school students. The Dual Enrollment program allows eligible high school students to earn high school and college credits for courses taken while still enrolled in high school. Many of the courses are taught at the local high schools, during the regular school day, by high school teachers who meet the credentialing requirements of the Alabama Community College System.</p> <p>The Alabama Community College System’s (ACCS) Chancellor’s Procedure for Policy 801.03: Dual Enrollment/Dual Credit for High School Students states that faculty may not receive dual compensation for instructional time. In addition, Attorney General (AG) Opinion 2021-021, opined that a public employee may not be compensated twice for the same work and that a second position must be performed during periods of ‘free time,’ off duty time, or while on leave without pay from the first position.</p> <p>A review of dual enrollment adjunct faculty indicated that the College does not have controls in place that ensure instructors were not compensated by both the College and the local Board of Education for the same instructional time. Testing revealed that the College paid the instructor(s) based on a local adjunct faculty salary schedule for the same instructional time that the Board of Education paid the employee their regular teaching salary. As a result, the College is not in compliance with ACCS Policy 801.03 nor AG Opinion 2021-021.</p> <p><u>Recommendation:</u></p> <p>In order to comply with ACCS Policy 801.03 and AG Opinion 2021-021, the College should design and implement controls to ensure that Dual Enrollment adjunct faculty are not compensated twice for the same work performed for local Boards of Education.</p>

Additional Information

College Officials
October 1, 2021 through September 30, 2024

Officials	Title
Jimmy Baker	Chancellor, Alabama Community College System
Dr. Brock Kelley	President
Lisa Carnley	Dean of Finance and Administrative Services