



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

January 8, 2010

IMPORTANT

MEMORANDUM

TO: Presidents
Sr. Continuing Education Officers
Registrars

Chief Academic Officers
Chief Financial Officers
Student Development Officers

FROM: Kennon Briggs, Executive Vice President and Chief Of Staff

SUBJECT: Audit Procedures Concerning Continuing Education Student Signature Requirements

The Audit Services Task Force, a committee of the North Carolina Association of Community College Presidents, met October 1, 2009. On the agenda was a recommendation to remove a requirement in the Continuing Education Accountability and Credibility Plan that states that colleges must obtain student signatures on appropriate forms confirming registration. This recommendation was presented to appropriate System Office staff and is now under review.

Changes in the Accountability and Credibility Plan may require revisions to the North Carolina Administrative Code which means initiating the rule-making process with the State Board of Community Colleges and the North Carolina Office of Administrative Hearings.

During the review and/or rule-making process, findings of non-compliance will be included in Preliminary Audit Reports, **but** audit exceptions will not remain in the Final Audit Report when student signatures have not been obtained as long as colleges continue to meet the following requirements:

- 23 NCAC 2D.0324(a)(2) verification of fee payment or waiver, and
- 23 NCAC 2D.0324(b)(2) instructor signatures are on rosters.

If these two requirements are not met, audit exceptions based on this finding will remain in the Final Audit Report. This change in audit procedures is effective immediately.

c: Scott Ralls, President
NCCCS Executive Cabinet
NCCCS Audit Services
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