



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**  
*Dr. R. Scott Ralls, President*

June 9, 2008

Dr. Betty Young, President  
Asheville-Buncombe Technical Community College  
340 Victoria Road  
Asheville, NC 28801

Dear Dr. Young:

Enclosed is the report of audit findings from the recent audit conducted at Asheville-Buncombe Technical Community College. There were no audit exceptions or areas of concern identified for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures reviewed.

I commend you and your staff for the excellent manner in which you followed record keeping procedures prescribed by the State Board of Community Colleges for the review period Spring Semester 2006 through Spring Semester 2007.

Thank you for cooperating with the System Office Audit Services staff during the performance of the audit.

Sincerely,

A handwritten signature in cursive script that reads "Fred G. Williams".

Fred G. Williams  
Executive Vice President

Enclosure

c: Ms. Carol Peterson, Chair, Board of Trustees  
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges  
Members, State Board of Community Colleges  
Dr. R. Scott Ralls, System President  
Mr. Leslie W. Merritt, Jr., State Auditor  
Ms. Jennifer Haygood, Fiscal Analyst  
Mr. David McCoy, State Budget Officer  
Community College Presidents  
System Office Vice Presidents

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## **North Carolina Community College System**

### **Audit Findings for Asheville-Buncombe Technical Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Asheville-Buncombe Technical Community College by the System Office Audit Services staff on the maintenance of records and the reporting of student membership hours as well as certain college procedures for Spring Semester 2006 through Spring Semester 2007.

The scope of the audit included a pre-audit review of selected records pulled from the Institution Class Reports (ICR), programs, policies, and procedures for the period covered by the audit. Based on the pre-audit review, certain class reports were identified for further study. The following audit tests were conducted regarding the ICRs: (1) a statistically valid sample of attendance records and supporting documentation for student membership hour reporting was reviewed; (2) student registration and student receipt information were reviewed for selected programs; (3) college personnel were interviewed regarding student reporting; (4) certain college reporting procedures and practices were reviewed to assure compliance with the North Carolina Administrative Code; (5) selected program classification reviews and class visits were conducted; and (6) the college's accountability and credibility plan was reviewed.

Class visits are conducted on a random basis throughout the year, and a summary of these visits will be forwarded to the college at the end of the fiscal year. If concerns are noted which result from these visits, the college will be immediately notified. Program reviews/class visits conducted for the current fiscal year to date are listed in the Attachment.

Based on the site review, no audit exceptions or areas of concern were identified. The college personnel responsible for adherence to NC General Statutes and the North Carolina Administrative Code as well as State Board of Community Colleges requirements and the maintenance of both curriculum and continuing education records should be commended for the accuracy and order of their record keeping systems.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Anne O. Miller

Audit Dates: March 31, April 14-17, April 20-21, April 29-30, May 2, May 7-15,  
2008

## ATTACHMENT

### Asheville-Buncombe Technical Community College SUMMARY OF CLASS VISITS FOR FY 2007 – 2008

#### CURRICULUM

<u>Course Prefix and Number</u>	<u>Instructor</u>	<u>Location</u>	<u>Date of Visit</u>	<u>Students Enrolled</u>	<u>Attendance at Time of Visit</u>
AST 111 D4	W. Hooper	Main Campus	9/26/07	29	22
BIO 110 D5	J. Allawos	Main Campus	9/26/07	16	13
HUM 120 HD1	M. Frandsen	Asheville HS	9/26/07	22	18
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					3

#### CONTINUING EDUCATION

<u>Course Prefix and Number</u>	<u>Instructor</u>	<u>Location</u>	<u>Date of Visit</u>	<u>Students Enrolled</u>	<u>Attendance at Time of Visit</u>
BSP 2000	M. Bradshaw	Grace Baptist Church	9/25/07	-	8 *1
BSP 2000	P. Dreisbach	Grace Baptist Church	9/25/07	12	6 *1
BSP 2000	C. Franklin	Day Reporting Center	9/26/07	16	9
BSP 2000	P. Helsley	Goodwill Industries	9/26/07	44	13
BSP 2000	M. Sullivan	Carrier Comm. Center	9/25/07	22	8
CAR 3126	C. Mostiller	Enka Campus	9/26/07	6	2
COM 7360	B. Gargiulo	Enka Campus	9/26/07	-	- *2
MAS 3002	M. Bloomfield	Enka Campus	9/26/07	7	6
MEC 3007	D. Wagner	Main Campus	9/26/07	12	8
NUR 3240	R. Fought	Main/Highland Farms	9/26/07	13	6
NUR 3240	J. Jackson	Goodwill Industries	9/26/07	9	9
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					11

\*1 Students, present at the time of the visit, had signed out before the end of class on the daily sign-in sheet. Informed the college staff.

\*2 According to college staff, the class was canceled due to low enrollment.