



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

June 3, 2008

Dr. David McLawhorn, President
Beaufort County Community College
Post Office Box 1069
Washington, NC 27889-1069

Dear Dr. McLawhorn:

Enclosed is the final audit report of findings from the recent audit conducted at Beaufort County Community College. The college response dated March 28, 2008, provided supportive documentation which was incorporated into the report. Therefore, there is one area of concern noted for the processes, procedures, classes, and programs reviewed.

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

Sincerely,

Fred G. Williams
Executive Vice President

Enclosure

c: Ms. Cynthia L. Davis, Chair, Board of Trustees
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges
Members, State Board of Community Colleges
Mr. H. Martin Lancaster, System President
Mr. Leslie W. Merritt, Jr., State Auditor
Ms. Jennifer Haygood, Fiscal Analyst
Mr. David McCoy, State Budget Officer
Community College Presidents
Mr. Phillip Price, Dean of Administrative Services, Beaufort County Community
College
System Office Vice Presidents

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North Carolina Community College System

Audit Findings for Beaufort County Community College Spring Semester 2006 – Spring Semester 2007

An audit was conducted at Beaufort County 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 audit was conducted to review selected class reports for this period. If disagreement exists, the college may appeal the audit findings to the State Board of Community Colleges. This appeal must be submitted in writing within thirty days of receipt of the final audit report. The Board's Accountability and Audit Committee will hear the appeal and make its recommendation to the Board.

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 Attachment Number Two.

Based on the site review, one area of concern was noted and is discussed below.

CONCERN

During a review of the curriculum course offerings, it was noted that the college maintains only the curriculum ten percent attendance rosters. The curriculum final attendance rosters on which grades are recorded were unavailable for review because the college had destroyed the records.

- Title 23 NCAC 02D .0323 *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, (b) "Regularly-Scheduled Classes. (5) Maintenance of Records of Student Membership Hours. Accurate attendance records shall be maintained for

each class through the 10 percent point of the class. Attendance records shall be signed by the instructor or lead instructor, verifying their accuracy, and shall be maintained by the college until released from all audits (see the Public Records Retention & Disposition Schedule for Institutions in the Community College System)..."

The *Records Retention and Disposition Schedule* referenced in Numbered memorandum, CC03-175, *Records Retention and Disposition Schedule – Update*, states, in pertinent part, "Item 45552. **Grade Reports File.** Lists of students' grades submitted by instructors to registrar for each class taught. File also includes instructor's copy of grade slips when lists are not made. (Comply with applicable provisions of 20 USCA 123g regarding confidentiality of student records.) DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved."

Recommendation: Staff should review the administrative code and numbered memorandum to ensure the appropriate number of student membership hours are reported for budget/FTE.

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

SUBMITTED BY: Amanda K. Tolar
Audit Dates: January 31 – February 15, 2008

ATTACHMENT

Beaufort County 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>
BUS 110 40	C. King	Main Campus	2/13/08	24	16
ENG 080 01	J. High	Main Campus	2/13/08	12	7
MAT 115	R. Leach	Main Campus	2/13/08	8	<u>7</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					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>
APP 3100	H. Langley	BC Elem. School	1/31/08	8	3
BSP 2000	R. Acker	Christ Vision Chur.	1/8/08	3	2
BSP 2000	J. Gardner	JobLink #2	1/9/08	-	- *1
CAS 3120	V. Armstrong	Main Campus	1/8/08	8	8
CSP 4000	C. Sleeper	Main Campus	1/31/08	12	10
FIP 4300	S. Salter	Bunyon FD	1/8/08	36	36
NUR 3240	B. Batchelor	Main Campus	1/8/08	5	<u>5</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					7

*1 Instructor was not at the location and there was no note on the door. Staff stated that this is a testing site, and if no students report for testing, the instructor goes back to the college.