



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

July 8, 2008

Dr. Stephen G. Greiner, President  
Brunswick Community College  
Post Office Box 30  
Supply, NC 28462-0030

Dear Dr. Greiner:

Enclosed is the report of audit findings from the recent audit conducted at Brunswick 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,

Fred G. Williams  
Executive Vice President

Enclosure

c: Ms. Lynda Stanley, 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

## **North Carolina Community College System**

### **Audit Findings for Brunswick Community College Spring Semester 2006 – Spring Semester 2007**

An audit was conducted at Brunswick 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: Amanda K. Tolar  
Audit Dates: May 30 - June 13, 2008

## ATTACHMENT

### Brunswick 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>
BIO 110	A. Pennock	Main Campus	4/9/08	12	9
CJC 100	A. Nathan	Leland Campus	4/9/08	14	13
COS 114	M. Long	Main Campus	4/9/08	14	13
ENG 095	K. Evans	Main Campus	4/9/08	7	<u>3</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>4</b>

#### 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	D. Odell	Southport Campus	4/10/08	30	4
BSP 2000	M. Mason	Seaside UM Church	4/10/08	17	3
BPS 2000	C. Waldon	Main Campus	4/10/08	17	12
BSP 2000	M. Shea	Main Campus	4/10/08	18	3
BSP 2000	J. Munn	Main Campus	4/10/08	13	6
CSC 3110	C. Messier	Online	4/10/08	33	-
FIT 3311	T. McGinn	Shallotte Trg. Ctr.	4/09/08	7	7
HRD 3001	R. Gamrick	Main Campus	4/10/08	6	6
SAF 3014	L. Sillings	Main Campus	4/10/08	9	9
NUR 3240	D. Gillespie	Leland Trg. Center	4/09/08	8	<u>8</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>