



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

November 29, 2007

Dr. Joseph T. Barwick, President
Carteret Community College
3505 Arendell Street
Morehead City, NC 28577

Dear Dr. Barwick:

Enclosed is the report of audit findings from the recent audit conducted at Carteret 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: Mr. Vernon Hill, 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
System Office Vice Presidents

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North Carolina Community College System

Audit Findings for Carteret Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Carteret 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: L. Veronica Ross
Audit Dates: September 24 - October 8, 2007

ATTACHMENT

**Carteret 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>
CJC 100	Rufra	BLET Center	10/04/07	15	15
COS 113A	Chevers	McGee 245	10/04/07	11	11
CUL 240	Hasley	Hospitality and Tourism Training Center	10/05/07	-	= *1
Total CURRICULUM Class Visits/Program Reviews to Date:					3

*1 Site closed; class on field trip during site visit; college aware.

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 3200	Stone	MARTEC 110	10/04/07	-	- *1
BSP 2000	Edmondson	Wayne West 316A	10/04/07	20	17
BSP 2000	Kerwin	Atlantic House	10/04/07	11	4
BSP 2000	Benbow	Station Club	10/04/07	6	4
BSP 2000	Matlock	Internet	10/04/07	9	9
DIE MDP	Prendergast	MARTEC 111	10/04/07	12	11
ELC 3100	Morris	Howard Building Hospitality and Tourism	10/04/07	6	2
HOS 3007	Rose	Training Center	10/04/07	8	8
MLS EDU	Ed2go	Internet	10/04/07	2	2
NUR 3240	McGraw	Wayne West 122A	10/04/07	17	17
WLD WELD	McKamey	McGee S11	10/04/07	10	<u>6</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 Class cancelled; college aware, documentation on file.