



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

July 11, 2008

Dr. Garrett Hinshaw, President
Catawba Valley Community College
2550 Hwy 70 SE
Hickory, NC 28602

Dear Dr. Hinshaw:

Enclosed is the report of audit findings from the recent audit conducted at Catawba Valley 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 2006 Semester through Spring 2007 Semester.

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. Stephen B. Neuville, 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 Catawba Valley Community College Spring 2006 Semester - Spring 2007 Semester

An audit was conducted at Catawba Valley 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 2006 Semester through Spring 2007 Semester.

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: Jim Benton
Audit Dates: June 6 - June 27, 2008

ATTACHMENT

Catawba Valley 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>	
ARC 132 100	J. Watson	ENG Bldg. Rm. 608	6/27/08	-	-	*1
BIO 111 100	E. Whiteley	CAD Bldg.	6/27/08	20	19	
BIO 168 100	B. Petersen	CAD Bldg.	6/27/08	23	<u>15</u>	
Total CURRICULUM Class Visits/Program Reviews to Date:					3	

*1 Building was being remodeled. Class time was made up.

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	J. Abernethy	Goodwill Center	6/18/08	27	4	
BSP 2000	S. Goodnight	Alexander Campus	6/24/08	47	9	
BSP 2000	A. Daube	CVCC East Campus	6/24/08	87	20	
BSP 2000	C. Propst	CVCC East Campus	6/18/08	155	8	
EDU 7040	S. Greko	CVCC East Campus	6/18/08	8	8	
EMS 3044	K. Sefcik	CVCC East Campus	6/18/08	-	-	*1
HRD 3001	R. Reep	CVCC East Campus	6/18/08	-	-	*1
HRD 3002	T. Buff	CVCC East Campus	6/18/08	3	1	
NUR 3240	E. MacDonald	Alexander Campus	6/24/08	6	6	
SEF 1010	E. Carpenter	CVCC East Campus	6/18/08	5	<u>5</u>	
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10	

*1 Class not in session.
Issues were discussed with staff.