



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

April 18, 2008

Dr. Matthew S. Garrett, President
Central Carolina Community College
1105 Kelly Drive
Sanford, NC 27330

Dear Dr. Garrett:

Enclosed is the report of audit findings from the recent audit conducted at Central Carolina 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. L. W. "Bobby" Powell, 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 Central Carolina Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Central Carolina 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: February 18 - March 6, 2008

ATTACHMENT

Central Carolina 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>
CAR P113 01	E. Taylor	Harnett Correctional	02/29/08	14	14
COS 114 H01	P. Denton	Harnett Campus	02/29/08	19	15
COS 118 H01	P. Denton	Harnett Campus	02/29/08	15	10
PCC 111 S01	P. Ashe/J. Bryan	Siler City Pottery St.	02/18/08	4	4
PME P101 01	R. Daniels	Harnett Correctional	02/29/08	15	<u>15</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					5

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 AHS	A. Green	Siler City Center	02/18/08	15	8
BSP 2000 CED	E. King	Lillington Center	02/29/08	35	23
BSP P2000 GED	W. Crumpton	Sanford Correctional	02/28/08	32	20
BSP P2000 ABE	B. Langdon	Harnett Correctional	02/29/08	18	12
BSP P2000 ABE	E. Mercer	Harnett Correctional	02/29/08	16	10
CAS 3120	J. W. Norris	Harnett Campus 229	02/29/08	13	11
FLI 3717	P. Wright	Civic Center 104	02/28/08	9	6
NUR 3027	J. Matthews	Jonesboro Center	03/04/08	-	- *1
NUR 3240	L. Muse	Jonesboro Center	03/04/08	17	15
RLS 3501	K. Woodell	Civic Center 102	02/28/08	17	<u>16</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1 Class canceled due lack of enrollment according to college officials.