



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

July 3, 2008

Dr. L. Steve Thornburg, President
Cleveland Community College
137 South Post Rd.
Shelby, NC 28152

Dear Dr. Thornburg:

Enclosed is the report of audit findings from the recent audit conducted at Cleveland 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. Hoyt Q. Bailey, 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 Cleveland Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Cleveland 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: Jim Benton
Audit Dates: May 20 - June 6, 2008

ATTACHMENT

Cleveland 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 111 02	M. Lawrence	Main Campus	09/17/07	24	19
CAR P111 14	C. Parker	Cleveland Corr Cntr	06/03/08	17	16
EDU 151 80	C. Blanton	Shelby High School	09/17/07	22	19
PCI 162 NYZ	M. Sepaugh	Main Campus	09/17/07	4	4
Total CURRICULUM Class Visits/Program Reviews to Date:					4

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	S. Faulkner	Main Campus	09/17/07	14	5
BSP 2000	C. Campbell	Main Campus	09/17/07	17	7
CAS 3120	D. Young	Main Campus	09/17/07	20	15
CSP 3000	N. Horner	Shelby Senior Center	09/17/07	15	10
EMS 3200	J. Blanton	Kings Mt Rescue Squad	09/16/07	0	0 *1
EMS 3044	D. Loucks	Emergency Trng Ctr	09/17/07	15	11
EMS 3029	B. Davis	Brown Emergecy Ctr.	09/17/07	20	20
EPT 4300	R. Graham II	Polkville VFD	09/16/07	0	0 *2
EPT 4400	R. Hamrick	Shelby City FD #1	09/17/07	0	0 *3
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					9

- *1 According to Captain Martin of the rescue squad, class had been cancelled.
- *2 Class was dismissed at 4:15pm because the class did not take a lunch break. Class scheduled to meet until 5pm.
- *3 Class was dismissed at 6:45pm, but was scheduled until 9pm.

All issues were discussed with staff.