



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

***R. Scott Ralls, Ph.D.***

***President***

May 2, 2008

Dr. Mary E. Rittling, President  
Davidson County Community College  
Post Office Box 1287  
Lexington, NC 27293-1287

Dear Dr. Rittling:

Enclosed is the report of audit findings from the recent audit conducted at Davidson County 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. Thom C. Hege, 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

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## **North Carolina Community College System**

### **Audit Findings for Davidson County Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Davidson County 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: February 19-March 14, 2008

## ATTACHMENT

### Davidson County 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>
AUT 141	Dollars	Main Campus	02/06/08	16	15
BIO 166	Pearce	Main Campus	02/06/08	-	- 1*
COS 111	Fleming	Main Campus	02/06/08	17	15
ENG 113	Hatcher	Main Campus	02/06/08	11	9
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					4

\*1 Hybrid class; class not meeting on campus at time of visit; computer schedule not noted; 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>
AUT 3128	Fritts	Main Campus	02/06/08	-	- 1*
BSP 2000	Overbey	Davie Comm Bldg	02/06/08	43	28
BSP 2000	Snedeker	New Horizons	02/06/08	11	11
CAR 3118	Grady	Main Campus	02/06/08	9	4
CJC 3952	Allen	Publ Sfty Srv Bldg	02/06/08	30	30
DFT 3100	Shaw	Main Campus	02/06/08	12	10
ELC 3100	-	Main Campus	02/06/08	-	- 2*
HRD 3002	Myers	Workforce/CE Bldg.	02/06/08	2	0
ISC 3152	Jeremics	ASCO Pwr Tech	02/06/08	5	4
NUR 3240	Plott	Davie Campus	02/06/08	10	9
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					10

\*1 Class met in auto shop, but not noted on schedule or classroom door; college aware

\*2 Class cancelled; college aware