



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

August 11, 2008

Dr. William G. Ingram, President
Durham Technical Community College
1637 Lawson Street
Durham, NC 27703

Dear Dr. Ingram:

Enclosed is the final audit report of findings from the recent audit conducted at Durham Technical Community College. The college response dated July 24, 2008, concurred with these findings. Therefore, there is one area of concern noted for the processes, procedures, classes, and programs reviewed.

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: Dr. Mary Ann Peter, R.N., 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
Mr. Ed Moore, VP of Finance & Admin., Durham Technical Community College,
System Office Vice Presidents

North Carolina Community College System

Audit Findings for Durham Technical Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Durham Technical 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 audit was conducted to review selected class reports for this period. If disagreement exists, the college may appeal the audit findings to the State Board of Community Colleges. This appeal must be submitted in writing within thirty days of receipt of the final audit report. The Board's Accountability and Audit Committee will hear the appeal and make its recommendation to the Board.

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 Attachment Number Two.

Based on the site review, one concern was noted and is discussed below.

CONCERN

In a review of the cooperative education program, it was noted students participated in work experiences and did not meet the requirements that the work activity be directly related to the students' educational program and applicable to the curriculum standard.

Title 23 NCAC 01A .0101 *Definitions*, states, in pertinent part, (1) Credit Hours: (e) "Credit of one semester hour is awarded for each 160 hours of "work experience" such as cooperative education, practicums, and internships. Work experience involves the development of job

skills by providing the student with employment that is directly related to, and coordinated with, the educational program. Student activity in work experience is planned and coordinated by a college representative, and the employer is responsible for the control and supervision of the student on the job.”

Title 23 NCAC 02D .0323 *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, (f) Curriculum Student Work Experience and Clinical Practice. (2) Work Experience.. (B) “These classes shall be specified in the approved curriculum of the college consistent with the applicable curriculum standard (see 23 NCAC 02E .0204 (3)(a)(ii)(D)).”

Curriculum Procedures Reference Manual Section 20-1, Cooperative Education (Work Experience), states, in pertinent part, “EDUCATIONAL PHILOSOPHY OF COOPERATIVE EDUCATION. Co-op is an educational plan that integrates classroom learning with supervised work experience in an employment situation directly related to the education program of a student. Generally, students alternate study and work periods or work part-time while enrolled in college. The primary objective is to provide the student with the best possible preparation for employment...The essential criterion of a cooperative education program is for the work experience component to be considered an integral part of the total educational process...and...V. CO-OP PROCEDURES. MEASURABLE LEARNING OBJECTIVES (MLOs) During the orientation between the employer and the student, there must be agreement on Measurable Learning Objectives (MLOs) for the work period. The MLOs must be directly related to the student’s classroom studies and enhance the student’s creative, problem-solving, and technical skills, as well as personal improvement...”

Recommendation: An audit concern is taken for students who did not meet reporting criteria outlined in *Title 23 of the North Carolina Administrative Code* and the *Curriculum Procedures Reference Manual*. Staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure the appropriate number of student membership hours are reported for budget/FTE.

Staff should review all records reported for student membership hours for budget/FTE since Spring 2007 and make any necessary adjustments.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Elizabeth C. Self and Amanda K. Tolar

Audit Dates: June 16 – July 1, 2008

ATTACHMENT

**Durham Technical 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>
HIS 121 101	M. Breynain	Main Campus	6/23/08	35	26
SPA 111 101	J. Birdsong	Main Campus	6/23/08	25	10
GEL 111 190	J. Hoover	Online	7/01/08	38	-
Total CURRICULUM Class Visits/Program Reviews to Date:					3

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. Miller	Main Campus	4/8/08	14	6
BSP 2000	S. Cooper	Main Campus	4/8/08	46	11
BSP 2000	P. Gowins	Main Campus	4/8/08	28	- *1
BSP 2000	Q. Wright	Main Campus	4/8/08	10	5
CAS 3120	G. Pickens	CEC	4/8/08	16	10
CJC 5020	J. Barnes	NDC	4/8/08	486	16
EMS 3200	D. Edwards	NDC	4/8/08	2	2
HRD P3001	G. Nash	OCCC	6/26/08	13	7
HRD P3001	R. Barbee	DCDC	6/23/08	13	10
SEF 3001	C. Chavey	Main Campus	4/8/08	8	6
TRA 3605	A. Henson	FMC	7/1/08	12	<u>5</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 No one was in the classroom, but there was a sign-in sheet which showed that the students had signed in at 1:00 pm and out at 2:15 pm. The class visit was conducted at 1:25 pm.