



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**  
*Dr. R. Scott Ralls, President*

June 16, 2008

Dr. Gary Green, President  
Forsyth Technical Community College  
2100 Silas Creek Parkway  
Winston-Salem, NC 27103-5197

Dear Dr. Green:

Enclosed is the report of audit findings from the recent audit conducted at Forsyth Technical 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. Jeffrey R. McFadden, 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 Forsyth Technical Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Forsyth 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 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 the North Carolina Administrative Code 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 2 - 20, 2008

## ATTACHMENT

### Forsyth 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>	
AUT 171 10	J. Nance	Lab 300 Rm. 304	5/20/08	16	13	
BIO 275 10	G. Beard	Bldg. 811 Rm. 312	5/20/08	14	11	
ELN 229 90	D. Ray	Bldg. 200 Rm. 200	5/20/08	-	-	*1
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					3	

\*1 Class was not in session; student assignment posted on classroom.

#### 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. Towe	Online	5/12/08	4	1	*1
BSP 2000	G. Smith	Goodwill Industries	5/12/08	12	2	*2
BSP 2000	P. Glenn	Enrichment Center	5/12/08	-	-	*3
BSP 2000	A. Walters	West Campus Rm.21	5/12/08	154	12	
CAS 3021	B. Flynt	West Campus Rm.26	5/12/08	7	4	
CAS 3050	Ed-To-Go	Online	5/16/08	1	1	
FIP 3308	D.Needham/K. Shore	West Campus Rm.17	5/15/08	15	15	
HRD 3004	D. Moore	West Campus Rm.29	5/15/08	15	3	
MLS 3874	K. Gordon	West Campus Rm.18	5/15/08	25	24	
NUR 3240	P. Gregory	Goodwill Industries	5/15/08	-	-	*4
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					10	

\*1 LEIS forms in student folders were incomplete.

\*2 Instructor did not have student folders available for review during visit.

\*3 Unable to locate class; directions were unclear.

\*4 Class dismissed early for a lunch break.

All issues were discussed with the staff.