



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*H. Martin Lancaster, President*

January 11, 2008

Dr. Brantley Briley, President  
Lenoir Community College  
PO Box 188  
Kinston, NC 28502-0188

Dear Dr. Briley:

Enclosed is the report of audit findings from the recent audit conducted at Lenoir 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. Grady E. Bethel, 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 Lenoir Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Lenoir 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: November 19 - December 10, 2007

## ATTACHMENT

### Lenoir 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-116	Slade Chatman	Main campus	11/05/07	11	9
HOR-166	George Herring	Eastern Correctional	12/06/07	10	6
MAT-166	Slva Welch	Greene Cnty Campus	11/05/07	25	25
OST-131	Tammy Taylor	Bus Tech Bldg	11/05/07	-	<u>7</u> *1

**Total CURRICULUM Class Visits/Program Reviews to Date:** 4

\*1 Instructor was out sick. An assignment and roll sheet was left with another instructor but no official class roster was available for review.

#### 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	Remona Blount	Salvation Army	11/06/07	-	- *1
BSP-2000	Claudia Dail	Dobbs Schl Yth Felty	01/05/07	29	4
BSP-2000	Paula Wilson	Greene County	11/05/07	37	5
BSP-P2000	Jonnie Lemon	Greene Corr Inst	12/06/07	14	5
BSP-P2000	Olene Solomon	Maury Corr Inst	12/06/07	7	6
CAS-3061	Kathy Burnside	Bullock Building	11/05/07	4	5 *2
CSP-4000	G. Poole; R. Bland	Main Campus	11/05/07	17	17
HOS-P3043	Kevin Swain	Eastern Corr Inst	12/06/07	12	2
MLA-3022	Carolyn Bias	Greene County	11/05/07	10	7
NUR-3240	Iris Edwards	Lenoir Mem Hosp	11/05/07	6	6
NUR-3240	Linda Hughes	LaGrange Center	11/06/07	7	4
PHM-3250	Diane Darden	Heritage House	11/05/07	7	4
WAT-3100	Peter Onidi	Main Cmpus-Cmrc1	11/05/07	1	<u>0</u> *3

**Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:** 13

\*1 No class: door was locked and no note on door.

\*2 Three students were on roster with four students in class during visit.

\*3 One continuing education student was enrolled as well as two curriculum students.