



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

July 31, 2008

Dr. Suzanne Y. Owens, President
Mayland Community College
P.O. Box 547
Spruce Pine, NC 28777

Dear Dr. Owens:

Enclosed is the report of audit findings from the recent audit conducted at Mayland 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,

A handwritten signature in cursive script that reads "Fred G. Williams".

Fred G. Williams
Executive Vice President

Enclosure

c: Mr. Charles R. Kates, 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 Mayland Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Mayland 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: Anne O. Miller
Audit Dates: June 9 - 25, 2008

ATTACHMENT

Mayland 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>
BUS 115 10	B. McFee	Main Campus	10/10/07	16	15
CAR 112B 30	G. Holly	Mitchell HS	10/09/07	7	6
PSY 150 10	A. Pittman	Main Campus	10/10/07	21	<u>15</u>
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>
AUT 3200	L. Johnson	New Avery Lrng Ctr	10/09/07	6	4
BSP 2000	S. Weeks	Main Campus	10/10/07	65	6
CAS 3060	D. Biddix	Yancey Lrng Ctr	10/08/07	14	7
CJC 3938	-	Main Campus	10/08/07	-	- *1
COM 3729	G. Reath	Yancey Lrng Ctr	10/08/07	7	3
FIP 3311	J. Hoffman	Newland Vol FD	10/09/07	22	18
MLA 3022	S. Shephard	Yancey Lrng Ctr	10/08/07	12	11
NUR 3240	A. Clark	New Avery Lrng Ctr	10/09/07	10	9
PRC 3105	J. Welch	Arts Ctr-Bakersville	10/09/07	16	11
RLS 3703	J. Beatty	Main Campus	10/08/07	-	- *2
WLD 3106	G. Greene	New Avery Lrng Ctr	10/09/07	9	<u>3</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 Class was not meeting in the room indicated and there was no notice of location change. College staff informed.

*2 Arrived for class visit at 8:56 pm for the class meeting from 6pm to 9 pm, and the building was locked. College staff informed.