



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

June 19, 2008

Dr. Douglas O. Eason, President
Mitchell Community College
500 West Broad Street
Statesville, NC 28677

Dear Dr. Eason:

Enclosed is the final audit report of findings from the recent audit conducted at Mitchell Community College. There were no audit exceptions. However, there is one area of concern noted for the compliance of State Board of Community Colleges approved calendar. The college response dated May 28, 2008, concurred with this finding and indicated appropriate action will be taken.

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. Ralph Bentley, 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. Richard Lefevre, Chief Financial Officer, Mitchell Community College
System Office Vice Presidents

MAILING ADDRESS: 5001 MAIL SERVICE CENTER ~ RALEIGH, NC 27699-5001

Street Address: 200 West Jones ~ Raleigh, NC 27603-1379 ~ 919-807-7100 ~ Fax 919-807-7166
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North Carolina Community College System

Audit Findings for Mitchell Community College Spring Semester 2006 Semester - Spring Semester 2007 Semester

An audit was conducted at Mitchell 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 One.

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

CONCERN

- Numbered Memorandum, CC03-185 *Community College System Calendar*, states, in pertinent part, "...the State Board of Community Colleges, through 23 NCAC 2D.0327(a) allows individual colleges to develop the curriculum academic calendar consistent with the following reporting periods:

Spring	January 1	May 15
Summer	May 16	August 14
Fall	August 15	December 31

...The **length of semesters** may vary as long as they are consistent with the State Board of Community Colleges approved calendar...”

In Fall 2006, the college curriculum academic calendar started the Fall semester on August 14, 2006, which is not in compliance with the State Board of Community Colleges approved calendar for the Fall 2006 reporting period.

Recommendation: College staff should take the necessary steps to ensure the college’s curriculum academic calendar is consistent with aforementioned Numbered Memorandum. Staff should review curriculum academic calendars for the college since Spring 2007 and make any necessary adjustments in hours reported for budget/FTE.

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

SUBMITTED BY: Anne O. Miller
Audit Dates: March 7 - April 2, 2008

ATTACHMENT

Mitchell 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>
CJC 100 1N	S. Watkins	Cont Ed Center	2/27/08	19	15
EDU 151 HKS	J. Brown	Cherry Str Center	2/27/08	-	6
NOS 130 1D	K. Caldwell	Main Campus	2/27/08	6	1
SAB 110 HKS	S. Dellinger	Cherry Str Center	2/27/08	14	<u>11</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					4

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	M. Benson	Mooreville Center	2/27/08	41	5
BSP 2000	D. Perry	S. Statesville Skills Ctr	2/27/08	33	7 *1
CAR 3118	E. Shelton	Workforce Dev Ctr	2/27/08	30	21
CSP 4000	E. Knight	Current House	2/27/08	17	11
EMS 3045	M. Josey	Continuing Ed. Ctr	2/27/08	8	8
FLI 3710	J. Taylor	Mooreville Center	2/27/08	9	6
HEA 3002	H. Trimble	Ed2Go – Online	3/10/08	1	-
HRD 3002	E. Roseback	S. Statesville Skills Ctr	2/27/08	14	4
NUR 3240	E. Jones	Cherry Str Center	2/27/08	19	9
RLS 3700	J. Weeks	Mooreville Center	2/27/08	24	<u>18</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1 Students had signed out before the end of class on the daily sign-in sheet. Informed college staff.