



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*H. Martin Lancaster, President*

February 26, 2008

Dr. Mary P. Kirk, President  
Montgomery Community College  
1011 Page Street  
Troy, North Carolina 27371

Dear Dr. Kirk:

Enclosed is the report of audit findings from the recent audit conducted at Montgomery 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: Ms. Gelynda T. Capel, 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 Montgomery Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Montgomery 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: Elizabeth C. Self  
Audit Dates: January 22 – February 8, 2008

ATTACHMENT

Montgomery Community College  
SUMMARY OF CLASS VISITS FOR FY 2007 – 2008

**CURRICULUM**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
BUS 137 01H	B. Bowyer	Main Campus	11/14/07	3	3
EDU 146 50	K. Binns	Main Campus	11/14/07	-	6
ELN 260 01	A. Furr	Main Campus	11/14/07	13	<u>10</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

**CONTINUING EDUCATION**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
BSP 2000	J. Encenas	Citation (Biscoe)	11/14/07	10	6
BSP 2000	L. Collicutt	Jessie Cole Center	11/14/07	9	9
BSP 2000	J. Beale	Troy Housing	11/14/07	14	7
EMS 3025	A. Sandersf	Badin FD/Uwharrie	11/14/07	7	5
HRD 3002	G. Roatch	Main Campus	11/14/07	10	7
NUR 3240	S. Yates	Main Campus	11/14/07	14	<u>14</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>6</b>