



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

April 7, 2008

Dr. F. Marion Altman, President
Pamlico Community College
Post Office Box 185
Grantsboro, NC 28529

Dear Dr. Altman:

Enclosed is the report of audit findings from the recent audit conducted at Pamlico Community College. Additional information was provided in response to the preliminary audit findings. As a result, there were no audit exceptions or areas of concern identified in the sample of records pulled from the Institutional Class Report (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. Charles Hardison, 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 Pamlico Community College Spring Semester 2006 – Spring Semester 2007

An audit was conducted at Pamlico 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 Semester».

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: Amanda K. Tolar
Audit Dates: December 10, 2007 - January 11, 2008

ATTACHMENT

**Pamlico 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>
CAR 111	M. Quinn	Pamlico Corr. Inst.	12/10/07	16	16
COS 112	D. Hardee	Cosmetology Bldg.	12/10/07	4	3
ELC 114	M. Doiel	Pamlico Corr.	12/10/07	10	<u>9</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>
BSP 2000	K. Gillenwater	Main Campus	12/10/07	9	4
BSP 2000	A. Squires	Bayboro Center	12/10/07	26	2
BSP 2000	D. Wyckoff	Pamlico Corr. Inst.	12/10/07	8	8
CSP 3000	G. Byrnes	Main Campus	1/8/08	4	4
CSP 3000	J. Adkins	St. Thomas Church	1/8/08	5	5
FIP 3321	R. McAdoo	Main Campus	1/8/08	6	<u>6</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					6