



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

June 6, 2008

Dr. G. Dennis Massey, President  
Pitt Community College  
PO Drawer 7007  
Greenville, NC 27835-7007

Dear Dr. Massey:

Enclosed is the report of audit findings from the recent audit conducted at Pitt Community College. The College provided additional documentation in response to the preliminary audit findings. As a result, 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. Gary L. Evans, 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

---

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

AN EQUAL OPPORTUNITY EMPLOYER

## **North Carolina Community College System**

### **Audit Findings for Pitt Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Pitt 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: February 18, 2008 - March 6, 2008

**ATTACHMENT**  
**Pitt 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>
ACA 111	T. Burditt	Bernstein Center	02/20/08	10	6
ACA 118 32HS	K. Ramsey	Junuis H. Rose HS	02/20/08	20	15 *1
ARC 213 011C	W. Hofler	Intergenerational Ctr	02/20/08	10	10
ENG 113 0T1R	J. Clark	Main Campus	02/20/08	19	14
WLD 151 01TR	T. Williams	Main Campus	02/20/08	4	<u>4</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>5</b>

\*1 No roster for review. This was discussed with the staff.

**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	E. Tew	Farmville Hsing Auth	02/20/08	16	9
BSP 2000	C. Masis	Bernstein Center	02/16/08	11	4 *1
BSP 2000	J. Fisher	Greenville Center	02/20/08	24	14
COD 3111A	W. Hardee	Greenville Center	02/16/08	5	5
COS 3201	B. Bist	Grace College	02/16/08	16	9
ELN-3102	A. Ramos	Greenville Center	02/16/08	-	- *2
NUR-3240	C. Grady	Greenville Center	02/16/08	10	5
NUR-3240	M. Dunla	Greenville Center	02/16/08	14	10
RLS-3700	J. Whisenant	Greenville Center	02/16/08	12	6
SBC-11013	K. Everett	Greenville Center	02/20/08	10	1
SEF-3001	R. Thompson	Main Campus	02/16/08	29	<u>28</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>11</b>

\*1 No LEIS forms in the classroom.

\*2 No class meeting. Staff did not seem to know for sure if the class was cancelled or meets every other week.

All issues were discussed with staff.