



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

July 11, 2008

Dr. Robert C. Keys, President  
Rockingham Community College  
Post Office Box 38  
Wentworth, North Carolina 27375-0038

Dear Dr. Keys:

Enclosed is the report of audit findings from the recent audit conducted at Rockingham 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: Mr. Kenan Wright, 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

## **North Carolina Community College System**

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

An audit was conducted at Rockingham 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: L. Veronica Ross  
Audit Dates: May 6 - 30, 2008

## ATTACHMENT

### Rockingham 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>
COS 116	Shields	Science Building	05/29/08	17	15
	Wade	Advanced	05/29/08		
CJC 215		Technology Building		8	6
EDU 234	Brinkley	Owens Building	05/29/08	14	12
EDU 235	Skrabec	Owens Building	05/29/08	12	12
PHI 240	Wooster	Humanities Building	05/29/08	24	<u>23</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					5

#### 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	Sands	First Baptist Church of Mayoda	05/28/08	-	- 1
BSP 2000	Mitchell	Goodwill Industries	05/28/08	13	12
BSP 2000	Blankenship	Spray United Methodist Church	05/28/08	22	6
BSP 2000	Colley	Rockingham Opportunity Center	05/28/08	7	7
BSP 2000	Bishop	Goodwill Industries	05/29/08	22	11
	Strader	Oregum Hill Fire Department	05/28/08		
FIP 3105		Department		10	7
FIP 3110	Laftis	Stoneville Fire Department	05/28/08	14	10
FIP 3319	Parrell	Eden City Fire Department	05/28/08	11	11
	Hardy	Emergency Services	05/28/08		
FIP 5507		Training Center		6	4
HRD 3001	Loftis	Goodwill Industries	05/29/08	14	12
HRD 3005	Shaffer	Goodwill Industries	05/28/08	14	<u>9</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					11

\*1 Class location incorrect, keying error; college notified.