



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*H. Martin Lancaster, President*

October 4, 2007

Dr. William Aiken, President  
Sampson Community College  
P.O. Drawer 318, Hwy. 24 West  
Clinton, NC 28329-0318

Dear Dr. Aiken:

Enclosed is the report of audit findings from the recent audit conducted at Sampson 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. Larry Barnes, 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 Sampson Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Sampson 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 Self, Jim Benton, and Amanda Tolar  
Audit Dates: September 5 - 25, 2007

## ATTACHMENT

### Sampson 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 121 HS	L. Jones	Main Campus	9/9/07	7	7
CAR 110 0A	B. Grady	Main Campus	9/5/07	7	6
CJC 231	C. White	Main Campus	9/21/07	12	<u>12</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

#### 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. Peay	Main Campus	9/17/07	9	1
BSP 2000	K. Peay	Online	9/27/07	30	-
BSP 2000	W. Holden	Roseboro Center	9/17/07	12	5
FIP 3400	C. Lawrence	Smprsn Rg Med Cntr	9/17/07	-	-*1
FIP 3615	C. Lawrence	Roseboro Fire Dept.	9/17/07	-	-*2
HRD 3001	L. Turlington	Main Campus	9/21/07	-	-*3
HRD 3001	E. McPhail	Main Campus	9/05/07	-	-*4
HRD 3005	M. Mott	Main Campus	9/05/07	8	7
MLA 3022	C. Johnson	Main Campus	9/17/07	14	13
NUR 3240	K. Jackson	Main Campus	9/17/07	16	<u>13</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>

\*1 No class: staff notified - class was rescheduled by instructor.

\*2 No class: staff notified - class was rescheduled by instructor.

\*3 No class: master class schedule indicated class meeting in vocational building - actually held at Sampson Correctional Institution.

\*4 No class: door was locked and no note on door.