



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

March 14, 2008

Dr. John R. Dempsey, President
Sandhills Community College
3395 Airport Road
Pinehurst, NC 28374

Dear Dr. Dempsey:

Enclosed is the report of audit findings from the recent audit conducted at Sandhills 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. George W. Little, 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

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

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North Carolina Community College System

Audit Findings for Sandhills Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Sandhills 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: January 28-February 8, 2008

ATTACHMENT

Sandhills 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>
BPA 130-001	Brunner	Little Hall	01/07/08	6	5
HUM 110-XH1	Robbins	Hoke High School First Health Moore	01/07/08	18	20
NUR 102-001	Mitchell	Regional Hospital	01/07/08	-	- *1
SGD 113-001	Rolland	Main Campus	01/07/08	16	<u>12</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					4

*1 Class not meeting at time of visit; class schedule changed; college aware

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	Nawotniak	Raeford Pres.Mans.	01/07/08	4	4
BSP 2000	Merrison	Hoke Voc Center	01/07/08	10	7
BSP 2000	Moore	Woodland House-	01/07/08	7	6
BSP 2000	Butler	Hoke Center	01/07/08	22	6
COS 3101	McGill	Causey Hall	01/07/08	-	- *1
CSP 4000	Reddick	Meyer Hall	01/07/08	12	12
CSP 4000	Bartlett	Van Dusen Hall	01/07/08	20	16
EMS 3044	Sheffield	Causey Hall	01/07/08	8	8
HOR 3307	Freeman	McCain Hospital	01/07/08	14	14
HRD 3001	Mullins	DSS	01/07/08	4	1
MLA 3017	Long	Hoke Cnty Campus	01/07/08	11	<u>9</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 Class cancelled; college aware.