



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

January 11, 2008

Dr. Kathleen S. Matlock, President
Southeastern Community College
P.O. Box 151
Whiteville, NC 28472

Dear Dr. Matlock:

Enclosed is the report of audit findings from the recent audit conducted at Southeastern 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. Rhone Sasser, 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 Southeastern Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Southeastern 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: J. Richard Garrett II
Audit Dates: November 5 - November 30, 2007

ATTACHMENT

Southeastern 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 118AB-A38	Williamson	B-131	11/19/07	7	3
MAS 130-B00	Godwin	CCI	11/20/07	25	20
PLU 140-B00	Coleman	CCI	11/20/07	24	<u>23</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>
ACC 3107	Edwards	Ed2Go	11/19/07	1	1
BSP 2000	Cox	Whiteville Primary	11/20/07	9	3
BSP 2000	Faulk	Columbus Co. Ind.	11/20/07	19	9
BSP 2000	T. Johnson	CCI	11/20/07	11	11
BSP 2000	E. Johnson	Columbus Co. Ind.	11/20/07	21	10
BSP 2000	Leder	CCI	11/20/07	13	12
BSP 2000	Sbardella	CCI	11/20/07	15	14
BSP 2000	Thompson	CCI	11/20/07	13	12
BSP 2000	Williams	B Bldg	11/19/07	190	9
CAS 3010	Gore	CCI	11/20/07	12	11
CAS 3020	Long	CCI	11/20/07	16	13
HRD 3001	Wade	CCI	11/20/07	18	13
MED 3006	Edwards	Ed2Go	11/19/07	3	<u>2</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					13