



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*R. Scott Ralls, President*

May 20, 2008

Dr. Michael R. Taylor, President  
Stanly Community College  
141 College Drive  
Albemarle, NC 28001

Dear Dr. Taylor:

Enclosed is the report of audit findings from the recent audit conducted at Stanly 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. Elbert Whitley, Jr., 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 Stanly Community College Spring Semester 2006 - Spring Semester 2007**

An audit was conducted at Stanly 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: March 25 - April 4, 2008

## ATTACHMENT

### Stanly 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 118	D. Smith	Burleson Square	04/02/08	-	- *1
GRD 241	J. Gooch	Whitley Tech Cntr	04/02/08	10	6
RAD 112	M. Hines	Crutchfield Campus	04/02/08	-	- *2
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

\*1 Class attending college Spring Fling activities, advertising program, monitored site instruction

\*2 Class attending college Spring Fling activities; college documentation of make up time filed

#### 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>
AUT 3109 04	B. Huneycutt	Corp & Prof Ed Cntr	04/03/08	11	3
BSP 2000	T. Grambling	Kelley Building	04/02/08	-	- *1
BSP 2000	J. McManus	Crutchfield Campus	04/02/08	21	11
BSP 2000	J. Page	Crutchfield Campus	04/02/08	15	7
BSP 2000	S. Crisco	Kelley Building	04/02/08	20	8
BSP 2000	G. Radford	Kelley Building	04/02/08	8	1
COS 3101 01	M. Vang	Burleson Square	04/02/08	-	- *2
HRD 3002 02	C. Curcio	Eddins Building	04/03/08	44	0
NUR 3236 01	E. Sinseren	Corp & Prof Ed Cntr	04/02/03	-	- *3
NUR 3240 01	K. Love	Crutchfield Campus	04/02/08	-	- *4
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>

\*1 Class not in session, sign on classroom door; attending college Spring Fling activities.

\*2 Class not in session at time of visit; per college personnel, class did not make.

\*3 Class not in session at time of visit; per college personnel, class cancelled.

\*4 Class session cancelled by instructor; sign on classroom door.