



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

November 8, 2007

Mr. John A. Cabe, Interim President
Tri-County Community College
4600 East U.S. 64
Murphy, NC 28906

Dear Mr. Cabe:

Enclosed is the report of audit findings from the recent audit conducted at Tri-County 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 Kernea, 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 Tri-County Community College Spring Semester 2006 - Spring Semester 2007

An audit was conducted at Tri-County 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: Anne O. Miller
Audit Dates: September 13 - October 2, 2007

ATTACHMENT

Tri-County 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>	
AUT 141-01	K. Marcus	Main Campus	7/30/07	6	6	*1
ENG 111	A. Hobbs	Graham Co. Center	7/30/07	-	-	*2
MAT 060	L. Keener	Graham Co. Center	7/30/07	10	<u>10</u>	*3
Total CURRICULUM Class Visits/Program Reviews to Date:					3	

*1 No written syllabus available for review during class visit. Instructor reviews course description and requirements with students on first day of class. Students have a task list to review as part of the syllabus. Informed college staff.

*2 Class not in session and note on door. Appropriate make-up documentation in college files.

*3 One student had a minor child in the classroom at the time of the visit. Informed college staff.

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 CED	C. Pittenger	IOI-Andrews	7/30/07	53	18	
BSP 2000 GED	R. Stevenson	Main Campus	7/30/07	79	6	
BSP 2000 GED	S. Tatham	Graham Co. Center	7/30/07	38	5	
BSP J 2000	H. Lovingood	Clay County Jail	10/2/07	3	2	
COS 3205	P. Ledford	Main Campus	7/30/07	4	2	
EMS 3079	J. Crisp	Cherokee Ind. Park	7/30/07	9	7	
MEC 3010	M. Hurlburt	Cher Appl Tech-Marble	7/30/07	-	-	*1
MEC 3010	P. Jones	Cher Appl Tech-Marble	7/30/07	9	7	
NUR 3241	D. Raper	Peachtree Plaza	7/30/07	-	-	*2
WLD 3106	G. Westmoreland	Main Campus	7/30/07	25	<u>3</u>	
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10	

*1 Instructor resigned at the end of May and the class ended early. College aware.

*2 The Monday class schedule was changed. College aware of change.