



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

January 4, 2008

Dr. Kay Albertson, President
Wayne Community College
P.O. Box 8002
Goldsboro, NC 27533-8002

Dear Dr. Albertson:

Enclosed is the final audit report of findings from the recent audit conducted at Wayne Community College. There was one preliminary audit exception and one preliminary audit concern noted for the classes and programs reviewed. The college response dated December 3, 2007, did not concur with the preliminary audit exception, but did concur with the preliminary audit concern. Therefore, based on additional information provided by the college, there is one audit concern noted for the classes and programs reviewed.

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. Tommy Cox, 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
Ms. Alice Wadsworth, Wayne Community College
System Office Vice Presidents

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North Carolina Community College System

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

An audit was conducted at Wayne 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 audit was conducted to review selected class reports for this period. If disagreement exists, the college may appeal the audit findings to the State Board of Community Colleges. This appeal must be submitted in writing within thirty days of receipt of the final audit report. The Board's Policy Committee will hear the appeal and make its recommendation to the Board.

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 Attachment Number Two.

Based on the site review one audit concern is noted and discussed below.

CONCERN

During the audit review, it is noted one student classified as an Intellectually Gifted and Mature Student Under 16 Years Old, enrolled in the 2006 Fall semester and 2007 Spring semester, was coded as a Concurrent Enrolled (T90980) student and exempted from paying tuition.

- *Curriculum Procedures Reference Manual*, Section 14, page 14-9, states, in pertinent part, “C. Other Operating Procedures 4. Students enrolled under this section will pay appropriate tuition and fees.”

RECOMMENDATION: A concern is noted for non-compliance to *Curriculum Procedures Reference Manual*, Section 14, page 14-9, by exempting an Intellectually Gifted and Mature Student Under 16 Years Old from paying tuition. Staff should take the necessary steps to familiarize themselves with the aforementioned reference to ensure the appropriate number of student membership hours are reported for budget/FTE.

Staff should review all records reported for student membership hours for budget/FTE since Spring 2007 and make any necessary adjustments.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: J. Richard Garrett II
Audit Dates: August 27 - September 11, 2007

ATTACHMENT

Wayne 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>	
EDU 144-01	Granberry	Azalea	8/27/07	29	23	
ACA 111-23	Wilkins	Spruce	8/27/07	-	17	*1
HUM 110-02	Clark	Azalea	8/27/07	26	25	
ENG 125-01	Baddour	Azalea	8/27/07	-	-	*2
DEN 220-01	Marak	Holly	8/27/07	-	<u>23</u>	*1
Total CURRICULUM Class Visits/Program Reviews to Date:					5	

*1 No roster.

*2 Class not in session at scheduled location.

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>	
FLI 3717	Olmo	WC Emergency Mgt	8/26/07	-	-	*1
BSP 2000	Reid	Day Reporting	8/27/07	8	1	
BSP 2000	Paley	DART	8/28/07	13	13	
BSP 2000	Periconi	Day Program	8/28/07	12	7	
BSP 2000	Reid	Lincoln Holmes	8/28/07	4	3	
BSP 2000	Wallace	Renu Life	8/28/07	22	17	
CJC 5020	Stewart	Pine	8/28/07	6	16	
HRD 3001	Jones	Magnolia	8/28/07	15	11	
BSP 2000	Coley	Holly	8/28/07	9	7	
CAB 3100	Batten	South Campus	8/28/07	10	9	
CSP 4000	Royal	Senior Center	8/28/07	-	-	*1
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11	

*1 Class not in session at time of visit.