



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**  
*H. Martin Lancaster, President*

March 3, 2008

Dr. Jim Burnett, President  
Western Piedmont Community College  
1001 Burkemont Avenue  
Morganton, NC 28655

Dear Dr. Burnett:

Enclosed is the report of audit findings from the recent audit conducted at Western Piedmont Community College. The College response dated January 16, 2008 provided additional documentation in response to the preliminary audit findings. As a result, 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. Charles E. Taylor, 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

# **North Carolina Community College System**

## **Audit Findings for Western Piedmont Community College Spring Semester 2006 – Spring Semester 2007**

An audit was conducted at Western Piedmont 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 the North Carolina Administrative Code 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: Amanda K. Tolar  
Audit Dates: October 22 – November 8, 2007

**ATTACHMENT**

**Western Piedmont Community College  
SUMMARY OF CLASS VISITS FOR FY 2007 – 2008**

**CURRICULUM**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
ENG 111	P. Wardzinski	Phifer Center	9/19/07	24	22
MAC 114	W. Bumgarner	Main Campus	9/18/07	-	- *1
MED 150	B. Berry	Main Campus	9/19/07	11	<u>11</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

\*1 Class dismissed early; instructor was in the classroom.

**CONTINUING EDUCATION**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
BSP 2000	J. Gellys	Morganton Act. Ctr.	9/19/07	-	- 1*
BSP 2000	M. Hewat	Outreach Center	9/19/07	28	10
BSP 2000	S. Koerner	Richardson Campus	9/19/07	12	8
BSP P2000	E. Penland	Foothills Youth Inst.	10/8/07	8	7
EDU 3001	K. Caldwell	Richardson Campus	9/19/07	11	9
EPT 4300	F. Early	Morg. Pub. Safety 1	9/18/07	8	8 2*
FIP 3308	D. Price	Brendletown FD	9/18/07	13	10
NUR 3240	K. Autry	Main Campus	9/18/07	6	<u>4</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>8</b>

\*1 Class not meeting.

\*2 Class location changed due to conflict.