



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

H. Martin Lancaster, President

September 26, 2007

Dr. Gordon G. Burns, Jr., President
Wilkes Community College
1328 South Collegiate Drive
P.O. Box 120
Wilkesboro, NC 28697-0120

Dear Dr. Burns:

Enclosed is the report of audit findings from the recent audit conducted at Wilkes 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 2006 Semester 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. Richard B. Johnston, Jr., 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

AN EQUAL OPPORTUNITY EMPLOYER

North Carolina Community College System

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

An audit was conducted at Wilkes 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: Elizabeth Self, Jim Benton, and Amanda Tolar
Audit Dates: August 13 - 31, 2007

ATTACHMENT

**Wilkes 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>
CJC 100 001	D. Miller	Main Campus	8/13/07	12	12
ENG 111 016	M. Wiles	Main Campus	8/23/07	-	- *1
PSY 281 001	L. Bloedan	Main Campus	8/23/07	8	<u>8</u>

Total CURRICULUM Class Visits/Program Reviews to Date: 3

*1 - Class cancelled, but note on door with Campus Cruiser assignment noted.

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>
ANS 3402	L. Miles	Main Campus	8/23/07	4	4
BSP 2000	D. Vannoy	N. Wilkes Center	8/22/07	20	3
COMP 8121	K. Billings	Main Campus	8/27/07	-	- *1
COS 3201	S. Franklin	Art Acad of Cos	8/22/07	40	18
HRD 3001	J. Byers	Wilkes Cor Cntr	8/23/07	11	10
MLA 3022	A. Church	Main Campus	8/17/07	14	13
NUR 3242	J. Johnson	Main Campus	8/27/07	-	- *2
PHM 4100	N. Royal	Main Campus	8/13/07	-	- *3
PHM 4100	N. Royal	Main Campus	8/23/07	5	5
PHTO 8043	J. Lopez	Main Campus	8/23/07	8	<u>6</u>

Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: 10

*1 - No class in room; class noted class meeting times changed, but not noted on documentation provided.

*2 - No class in room; staff noted class meeting times changed, but not noted on documentation provided.

*3 - No class in room; staff noted class cancelled, but not noted on documentation provided.