



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

January 12, 2009

Dr. Martin Nadelman, President
Alamance Community College
P.O. Box 8000
Graham, NC 27253

Dear Dr. Nadelman:

Enclosed is the report of audit findings from the recent audit conducted at Alamance Community College pursuant to NC General Statute 115D-5(m). 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 2007 through Spring Semester 2008.

Thank you for cooperating with the System Office Audit Services staff during the performance of the audit.

Sincerely,

Kennon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

- c: Dr. Samuel Powell, 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
- Ms. Beth Wood, State Auditor
- Ms. Andrea Poole, Fiscal Analyst
- Mr. Charles Perusse, State Budget Officer
- Community College Presidents
- System Office Vice Presidents

North Carolina Community College System

Audit Findings for Alamance Community College Spring Semester 2007 – Spring Semester 2008

An audit was conducted at Alamance 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 2007 through Spring Semester 2008.

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 during the period of review but may be conducted at other times if necessary. If concerns are noted which result from these visits, the college will be 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: Amanda K. Tolar
Audit Dates: October 29 – November 19, 2008

ATTACHMENT

Alamance Community College SUMMARY OF CLASS VISITS FOR FY 2008 – 2009

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 112 64Y	T. McCormick	Eastern Alamance HS	10/29/08	21	21
COM 231 61Y	V. Elderkin	River Mill Academy	11/14/08	9	8
CUL 150 01	M. Kimber	Main Campus	11/10/08	16	<u>13</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					3

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>
ACC 3107	Ed2Go	Online	11/13/08	1	1
BSP 2000	E. Kirkley	BMOC	11/10/08	18	11
BSP 2000	C. Crean	BMOC	11/10/08	16	3
BSP 2000	K. Brain	BMOC	11/10/08	12	2
CAS 3020	L. Reyes	BMOC	11/10/08	14	14
CJC 3938	D. Rosencrans	Main Campus	10/29/08	18	17
EMS 3031	T. Roberson	Main Campus	11/10/08	9	7
FIP 3402	S. Lovette	BMOC	11/10/08	16	15
HRD 3005	D. Grinstead	BMOC	11/10/08	17	17
PHM 4100	N. Smith	Main Campus	11/10/08	7	<u>6</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10