



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

September 3, 2009

Dr. David McLawhorn, President
Beaufort County Community College
Post Office Box 1069
Washington, NC 27889-1069

Dear Dr. McLawhorn:

Enclosed is the final audit report of findings from the recent audit conducted at Beaufort County Community College pursuant to NC General Statute 115D-5(m). The college response dated August 11, 2009, concurred with these findings. Therefore, there is one area of concern noted for the processes, procedures, classes, and programs reviewed.

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: Mr. Mitchell St. Clair, 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 Beaufort County Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Beaufort 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 2007 through Spring Semester 2008. The audit was conducted to review selected class reports for this period. The college should respond to the preliminary audit report in writing within thirty days of receipt of this report. If points of disagreement exist regarding the preliminary report, the college may request a conference with the Executive Director, Audit Services and/or the Executive Vice President and Chief of Staff to present pertinent information regarding the issue(s) in question. After reviewing all available information, a final audit report will be developed and forwarded to the college. 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 State 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 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, one area of concern was noted and is discussed below.

Concern

During a review of the college's Accountability and Credibility Plan, it was noted that the college's continuing education division did not follow the approved internal audit plan in the area of class visits, visitation percentages, documentation, and reporting as required.

23 NCAC 02E .0305 (c), *Continuing Education Program Management*, states, in pertinent part, “(c) Each college’s local board of trustees must adopt a policy which requires the development and implementation of an internal audit plan. Each college is required to publish, maintain, and utilize an internal audit plan. The college presidents shall periodically report to the board of trustees on the findings of the internal audit. The internal plan must be submitted to the department for compliance review.”

Numbered memorandum CC00-147 *Revisions to Accountability and Credibility Plan for Continuing Education*, states, in pertinent part, “...**1. On-site visits to each class**
A. The instructor’s supervisor, or a designated representative as approved in writing by the senior continuing education administrator, will make at least one visit each quarter to fifty (50) percent of all off-campus and distance education (defined in C below) continuing education classes (excluding self-supported and community service classes) and will maintain written documentation for such visits...”

Recommendation: Staff should review the above stated Rule in the NC Administrative Code and numbered memorandum to ensure compliance in the area of continuing education accountability and credibility.

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

SUBMITTED BY: L. Veronica Ross
Audit Dates: March 11 - April 9, 2009

ATTACHMENT

Beaufort County 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>	
BIO 163 01	T. Crozier	Main Campus	03/27/09	----	----	*1
ECO 251 01	D. Turner	Main Campus	03/27/09	17	5	
NET 126B 01	J. Shelton	Main Campus	03/27/09	----	----	*2
RED 090 04	D. Parker	Main Campus	03/27/09	9	4	
SEC 110 01	J. Shelton	Main Campus	03/27/09	15	<u>8</u>	

Total CURRICULUM Class Visits/Program Reviews to Date: 5

*1 – Class/Lab not meeting at time of visit; ended early today; college aware.

*2 Class ended 03/09/09, 'mini mester' course; printed schedule issue; college notified.

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 CE	E. Boyer	Main Campus	03/27/09	27	10	
BSP 2000 A2	E. Ide	Main Campus	03/27/09	18	1	
BSP 2000 A2	W. Booth	9 th St. Comm. Center	03/31/09	11	6	
BSP 2000 A2	M. Webb	Christ Vision Church	03/31/09	9	1	
BSP 2000 A2	I. Wolf	Main Campus	03/31/09	24	6	
BSP 2000 A2	L. Weston	Main Campus	03/31/09	20	8	
BSP 2000 A2	B. McDowell	Joblink Center	03/31/09	----	----	*1
BSP 2000 A2	J. Tetterton	Oak Crest Center	03/31/09	----	----	*2
CAS 3120 CS	Ed2go	Internet	03/27/09	1	1	
CAS 3120 AC	Ed2go	Internet	03/27/09	1	1	
CJC 3929 CR	F. Midyette	Main Campus	03/31/09	17	<u>17</u>	

Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: 11

*1 Class not meeting, instructor out sick; college aware.

*2 Class site locked; college aware, cancelled class due to recent budget issues.