



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

July 13, 2009

Dr. Kenneth A. Boham, President  
Caldwell Community College and Technical Institute  
2855 Hickory Boulevard  
Hudson, NC 28638

Dear Dr. Boham:

Enclosed is the report of audit findings from the recent audit conducted at Caldwell Community College and Technical Institute 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,

Kennen D. Briggs,  
Executive Vice President and Chief of Staff

Enclosure

- c: Mr. Larry W. Taylor, 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

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## **North Carolina Community College System**

### **Audit Findings for Caldwell Community College and Technical Institute Spring Semester 2007 - Spring Semester 2008**

An audit was conducted at Caldwell Community College and Technical Institute 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: Anne O. Miller & Jim Benton  
Audit Dates: June 9 - 25, 2009

## ATTACHMENT

### Caldwell Community College and Technical Institute SUMMARY OF CLASS VISITS FOR FY 2008 – 2009

#### CURRICULUM

| <u>Course Prefix<br/>and Number</u>                           | <u>Instructor</u>    | <u>Location</u> | <u>Date of<br/>Visit</u> | <u>Students<br/>Enrolled</u> | <u>Attendance<br/>at Time of<br/>Visit</u> |
|---|----------------------|-----------------|--------------------------|------------------------------|--|
| AUT 186 101   | R. Smith             | TAP4-102        | 6/9/09                   | 5                            | 5  |
| BUS 115 900   | J. Rodkey            | Watauga Campus  | 6/22/09                  | 16                           | 12   |
| NUR 130 101   | K. Priode, L. Greene | Main Campus     | 6/23/09                  | 34                           | <u>33</u>                                  |
| <b>Total CURRICULUM Class Visits/Program Reviews to Date:</b> |                      |                 |                          |                              | <b>3</b>                                   |

#### CONTINUING EDUCATION

| <u>Course Prefix<br/>and Number</u>                                     | <u>Instructor</u> | <u>Location</u> | <u>Date of<br/>Visit</u> | <u>Students<br/>Enrolled</u> | <u>Attendance<br/>at Time of<br/>Visit</u> |
|---|-------------------|-----------------|--------------------------|------------------------------|--|
| AUT 3128  | B. Eldreth        | TAP2-100        | 6/9/09                   | 10                           | 10   |
| BSP 2000  | L. Watts          | Main Campus     | 6/9/09                   | 17                           | 6  |
| BSP 2000  | A. Williams       | Main Campus     | 6/9/09                   | 21                           | 14   |
| BSP 2000  | R. Chaffee        | Watauga Campus  | 6/22/09                  | 15                           | 12   |
| CSP 4000  | M. Conner         | Main Campus     | 6/23/09                  | 10                           | 9  |
| EMS 3031  | T. Coffey         | Main Campus     | 6/23/09                  | 28                           | 20   |
| HRD 3005  | L. Bennick        | Main Campus     | 6/23/09                  | 9                            | 9  |
| MLA 3002  | D. Smith          | Main Campus     | 6/23/09                  | 15                           | 15   |
| NUR 3240  | J. Stevens        | Main Campus     | 6/23/09                  | 9                            | 8  |
| NUR 3235  | Ed-To-Go          | Online          | 6/23/09                  | 7                            | <u>7</u>                                   |
| <b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b> |                   |                 |                          |                              | <b>10</b>                                  |