



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

October 24, 2008

Dr. Eric McKeithan, President
Cape Fear Community College
411 North Front Street
Wilmington, NC 28401-3910

Dear Dr. McKeithan:

Enclosed is the report of audit findings from the recent audit conducted at Cape Fear 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: Mr. Kenneth J. McGee, 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
Mr. Leslie W. Merritt, Jr., 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 Cape Fear Community College Spring Semester 2007 – Spring Semester 2008

An audit was conducted at Cape Fear 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: Elizabeth Self and Terry McCauley
Audit Dates: September 10 - October 6, 2008

ATTACHMENT

Cape Fear 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>
COS 118 D01	C. Clark	C Building	09/10/08	18	10
ENG 111 IN3	M. Merrill	Blackboard	09/30/08	20	-
HET 110 PP01	P. Freeland	Pender Correctional	09/11/08	14	<u>12</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>	
BSP 2000	F. Bozier	New Hanover Cnty Jail	09/26/08	-	-	*1
BSP 2000	A. Wood	Carolina Beach Rec.	09/10/08	15	5	
CAS 3010	C. Jacobs	Con. Ed. Bldg.	09/10/08	11	8	
CJC 3952	A. Tiller	Airport Driving Range	09/10/08	-	-	*2
CJC 24094	W. Garris, Jr.	Sheriff's Driving Range	09/10/08	-	-	*3
ELN 3006	I. Marshburn	New Hanover Correction	09/10/08	8	6	
HEA 3002	H. Trimble	Online	09/23/08	3	3	
HRD 3001	C. Bowens	Con. Ed. Bldg.	09/10/08	10	9	
HRD 3001	J. Brown	Con. Ed. Bldg.	10/01/08	15	8	
MAS 3002	M. Walker	Pender Correctional	09/11/08	13	<u>13</u>	
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10	

*1 Class does not meet on Fridays. College aware.

*2 Class was cancelled due to weather conditions.

*3 Error on master class schedule. Class not meeting on day of visit.