



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

November 12, 2008

Dr. Joseph Barwick, President
Carteret Community College
3505 Arendell Street
Morehead City, NC 28557

Dear Dr. Barwick:

Enclosed is the report of audit findings from the recent audit conducted at Carteret Community College pursuant to NC General Statute 115D-5(m). The College provided additional documentation in response to the preliminary audit findings. As a result, 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. Gregory Lewis, 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 Carteret Community College Spring Semester 2007 – Spring Semester 2008

An audit was conducted at Carteret 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 the North Carolina Administrative Code 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: August 13 – September 4, 2008

ATTACHMENT

**Carteret 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>
AQU 164	P. Kemp	Main Campus	8/25/08	4	4
CHM 151	F. Yost	Main Campus	8/25/08	22	6
EMS 110	T. Wadsley	Main Campus	8/25/08	9	7
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	T. Kerwin	Atlantic House	8/12/08	12	4
BSP 2000	B. Seymour	Carteret Corr. Inst.	8/12/08	8	8
BSP 2000	K. Fields	Carteret Cty. Jail	8/26/08	9	4
EMS 3055	J. Machnipness	Main Campus	8/12/08	12	5
FIP 3321	Not listed	Newport Fire Dept.	8/12/08	-	- *1
FIP 3402	J. Manley	Morehead City FD	8/12/08	8	5
MED 3030	D. Knight	Main Campus	8/12/08	8	8
MLA 3022	C. DeKraker	Main Campus	8/12/08	8	7
MLS 3808	S. Kenney	Main Campus	8/25/08	16	16
RLS 3700	L. Federer	Main Campus	8/12/08	4	3
WLD 3106	R. McKamey	Main Campus	8/28/08	8	8
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 Class date was changed. Staff notified and stated that the appropriate documentation was on file at the college.