



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

July 20, 2009

Dr. Garrett Hinshaw, President
Catawba Valley Community College
2550 Highway 70 SE
Hickory, NC 28602

Dear Dr. Hinshaw:

Enclosed is the report of audit findings from the recent audit conducted at Catawba Valley 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: Mr. Stephen B. Neuville, 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

North Carolina Community College System

Audit Findings for Catawba Valley Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Catawba Valley 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: Anne O. Miller
Audit Dates: May 26 - June 15, 2009

ATTACHMENT

**Catawba Valley 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>
AHR 113 200	T. Rowland	Main Campus	6/3/09	13	10
FUR P101 610	M. Starnes	Alexander Corr Inst	6/8/09	15	12
UPH P106 610	T. Kerley	Alexander Corr Inst	6/8/09	15	<u>14</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 ABE	F. Garnes	Alexander Center	6/3/09	58	2
BSP 2000 CED	M. D. Hudson	East Campus	6/3/09	26	26
BSP 2000 ESL	S. Loudermelk	Alexander Center	6/3/09	14	0
BSP 2000 ESL	J. Rojas	East Campus	6/3/09	78	18
DFT 3100	D. Turbyfill	Main Campus	6/3/09	-	- *1
HOR P3307	G. Moser	Alexander Corr Inst	6/8/09	12	11
HRD 3005	S. Roten	Alexander Center	6/3/09	5	4
MLA 3022	T. Howton	East Campus	6/3/09	19	7
NUR 3240	B. Smith	Alexander Center	6/3/09	20	8
OSC 3641	D. Morton	East Campus	6/3/09	7	6
OSC P3643	J. Kowalczyk	Alexander Corr Inst	6/8/09	18	<u>17</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 – Class was cancelled due to low enrollment.