



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

February 26, 2009

Dr. T. E. Marchant, President
Central Carolina Community College
1105 Kelly Drive
Sanford, NC 27330

Dear Dr. Marchant:

Enclosed is the report of audit findings from the recent audit conducted at Central Carolina 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,

Kernon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

- c: Mr. L. W. Powell, 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 Central Carolina Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Central Carolina 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: Dr. Jim Benton
Audit Dates: December 29, 2008 - January 16, 2009

ATTACHMENT

**Central Carolina 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>
EDU 262	L. Turlington	Main campus	1/13/09	15	15
ISC 215	N. Kightlinger	Main campus	1/13/09	8	4
PCC 119	P. Ashe	Siler City Arts Incubator	1/13/09	8	<u>8</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	E. Harrington	Jonesboro Center	1/07/09	4	2
BSP 2000	M. Johnson	Jonesboro Center	1/13/09	7	7
BSP 2000	D. Newkirk	Siler City Center	1/13/09	29	16
BSP 2000	A. Harris	Siler City Center	1/13/09	19	8
CAS 3080	Ed to Go	Online	1/14/09	1	1
HRD 3002	N. Eaddy	Chatham Center	1/07/09	2	2
MED3004	G. Zwilling	Chatham Center	1/07/09	10	9
MLS 3874	P. Payne	Civic Center	1/13/09	11	9
NUR 3267	P. Marks	Main campus	1/13/09	12	9
CSP 3000	E. Green	Pittsboro Center	1/13/09	6	= *1
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1 Auditor was on the main campus searching for this one hour class, but the class was actually meeting on the Pittsboro campus.