



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

April 16, 2009

Dr. Ronald K. Lingle, President
Coastal Carolina Community College
444 Western Boulevard
Jacksonville, NC 28546-6899

Dear Dr. Lingle:

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

Kennon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

c: Mr. Bundage H. Guy, Chair, Board of Trustees
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges
Members of the 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 Coastal Carolina Community College Spring Semestr 2007 - Spring Semester 2008

An audit was conducted at Coastal 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 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: Terry McCauley
Audit Dates: February 9-26, 2009

ATTACHMENT

**Coastal 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>
EMS 270 01	R. Dorn	Main Campus	02/19/09	9	9
OST 131 01	K. Blackman	Main Campus	02/19/09	14	10
PSY 281 03	C. Schulte	Main Campus	02/19/09	11	<u>9</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	W. McCoy	Main Campus	02/09/09	39	16
BSP 2000	V. Howard	Annex 1-Commerce	02/09/09	14	13
CJC 3938	P. Buchanan	Main Campus	02/09/09	2	2
COS CSMO	A. Watkins	Main Campus	02/09/09	19	17
CSP CROC	B. Shires	Onslow Co. Sr. Ctr.	02/19/09	17	12
CSP HLTH	E. Valore	Richlands Sr. Ctr.	02/09/09	14	9
CSP MIX	M. Smith	Onslow Co. Sr. Ctr.	02/19/09	12	6
GED 1000	L. Toepke	Main Campus	02/09/09	8	6
EMS 3075	A. Strachan	Main Campus	02/09/09	-	- *1
NUR 3240	J. Heveron	Main Campus	02/09/09	16	<u>15</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1. Class was cancelled due to low enrollment. Staff was aware.