



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

September 10, 2009

Dr. Mary E. Rittling, President
Davidson County Community College
Post Office Box 1287
Lexington, NC 27293-1287

Dear Dr. Rittling:

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

A handwritten signature in black ink, appearing to read "Kennon D. Briggs".

Kennon D. Briggs

Executive Vice President and Chief of Staff

Enclosure

c: Mr. Thom Hege, 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

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North Carolina Community College System

Audit Findings for Davidson County Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Davidson County 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: Anne O. Miller
Audit Dates: March 25 - April 28, 2009

ATTACHMENT

**Davidson County 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>
CIS 111 B	J. Hart	Main Campus	4/22/09	16	10
MAT 140 DNA	R. Ledford	Davie Campus	3/25/09	-	- *1
MAT 151 WA	A. Klinger	Online—Blackboard	4/22/09	33	-

Total CURRICULUM Class Visits/Program Reviews to Date: 3

*1 Note on door that class was canceled due to instructor illness. Alternate assignment posted on internet (My Math Lab). Staff was aware of change in schedule.

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	C. Orsillo	Davie Campus	3/25/09	-	- *1
BSP P2000	E. Atkins	Burlington Office Bldg	3/25/09	13	13 *2
BSP S2000	T. Rowe	New Horizons	3/25/09	10	8
CJC 5020B	L. Stroud	Main Campus	3/25/09	14	13
EDU 3002	Unknown	Davie Education Ctr	3/25/09	-	- *3
EMS 3200BF	C. Parlier	Online—Blackboard	4/22/09	116	-
HRD 3001C	V. Slogick	Davie Campus	3/25/09	16	13
HRD 3005G	D. Wicks	Uptown Lexington Ctr	3/25/09	9	9
MLS 3807A	AMA	Online	3/25/09	1	-
SEF 3001	D. Mauk	Main Campus	3/25/09	12	12

Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: 10

*1 Informed by staff that the contract ended; the last class meeting was March 18, 2009.

*2 This class is for the inmates at North Piedmont Correctional Center for Women.

*3 Informed by staff that class was canceled March 23, 2009, due to low enrollment.