



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

April 16, 2009

Dr. Patricia Skinner, President
Gaston College
201 Highway 321 South
Dallas, NC 28034-1499

Dear Dr. Skinner:

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

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

Kennon D. Briggs

Executive Vice President and Chief of Staff

Enclosure

- c: Ms. Barbara Voorhees, 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 Gaston College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Gaston 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: January 28 - March 2, 2009

ATTACHMENT

Gaston 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>
COS 114 41	C. Cunningham	School of Cosmetology	1/28/09	7	5
COS 118AB 50L	C. Cunningham	School of Cosmetology	1/28/09	10	10
EPT 150 100	W. Melton	East Campus	1/28/09	15	9
VET 214 1	M. Hartsell	Vet. Clinic	1/28/09	24	<u>23</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					4

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	L. Costner	Sadler Elem. School	1/28/09	14	6
BSP 2000	J. Homesley	RJC Alternative Comm.	1/28/09	44	2
BSP 2000	S. Kokanovich	Lingerfeldt Elem. School	1/28/09	9	7
BSP 2000	D. Lowman	WINGS-Reality Conc.	1/28/09	16	9
BSP 2000	G. Price	East Campus	1/28/09	9	4
BSP 2000	D. T. Smith	Lincoln Campus	1/28/09	13	11
FIP 3613	M. Young	Gastonia Fire Dept. #1	1/28/09	18	16
HRD 3002	M. Blanchfield	Salvation Army-Gastonia	1/28/09	-	- *1
HRD 3002	L. Campbell	ESC-Lincolnton	1/28/09	30	4
HRD 3002	E. Tolley	East Campus	1/28/09	15	1
HRD 3004	M. Smith	Main Campus	1/28/09	17	<u>12</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 – Class not in session on 1/28/09 according to class schedule provided at site. Immediate supervisor at college aware of class schedule changes.