



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

April 6, 2009

Dr. Donald Cameron, President
Guilford Technical Community College
Post Office Box 309
Jamestown, NC 27282


Dear Dr. Cameron:

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


Kennor D. Briggs
Executive Vice President and Chief of Staff

Enclosure

c: Ms. Shirley Frye, 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 Guilford Technical Community College Spring Semester 2007 – Spring Semester 2008

An audit was conducted at Guilford Technical 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: Elizabeth C. Self
Audit Dates: March 10 – March 25, 2009

ATTACHMENT

Guilford Technical 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 110 10	P. Hernandez	Main Campus	3/18/09	24	- *1
DEN 131 01	J. Fulk	Main Campus	3/18/09	31	31
LEX 140 01	R. Payne	Main Campus	3/18/09	21	<u>12</u>

Total CURRICULUM Class Visits/Program Reviews to Date: 3

*1 – Class let out early due to an instructor appointment. Class was given an online assignment.

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>
ACC 3107	Ed2go	Online	3/25/09	8	2
BSP 2000	S. Kalbaugh	Wendover Campus	2/23/09	14	11
BSP 2000	N. Wren	Sr Resources of Guilford	2/23/09	39	5
CAS 4025A	E. Morgan	Wendover Campus	2/23/09	10	9
CJC 3952	D. Allen	Main Campus	3/18/09	29	- *1
CJC 5005H	E. Cuthbertson	Main Campus	3/18/09	15	14
FIP 3402	B. Lunsford	Main Campus	3/18/09	20	17
HRD 4028	C. Brown	Welfare Reform Liaison	2/23/09	14	9
NUR 3240	E. Millsaps	Main Campus	3/18/09	20	18
OSC 4602	T. Essick	Main Campus	3/18/09	12	<u>11</u>

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

*1 – Class was scheduled to let out earlier that day, but provided schedule had not been updated.
Staff will update the schedule as appropriate.