



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

October 17, 2008

Dr. Rose H. Johnson, President
Haywood Community College
185 Freedlander Drive
Clyde, NC 28721

Dear Dr. Johnson:

Enclosed is the report of audit findings from the recent audit conducted at Haywood 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: Ms. Peggy Melville, 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
- Mr. Leslie W. Merritt, Jr., 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 Haywood Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Haywood 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: Anne O. Miller
Audit Dates: August 21 - September 10, 2008

ATTACHMENT

Haywood 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>	
ACC 110 N1	L. Caldwell	Main Campus	09/09/08	-	-	*1
EDU 144 IN1	G. Stamm	Online—Blackboard	09/10/08	28	-	
MAT 140 N1	J. Heath	Main Campus	09/09/08	21	7	*2
PCJ 267 N1	D. Burnette	Main Campus	09/04/08	8	<u>4</u>	
Total CURRICULUM Class Visits/Program Reviews to Date:					4	

*1 According to staff, this class was canceled due to low enrollment.

*2 Due to an emergency, the instructor only met with the class for 20 minutes and had just canceled class at the time of the visit. Instructor informed staff 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	B. Buchanan	New Covenant Church	09/04/08	30	3	
BSP 2000	G. Kelly	Alternate Learning Ctr	08/21/08	3	0	
BSP 2000	B. Rich	Alternate Learning Ctr	08/21/08	26	6	
BSP 2000	C. Woody	Haywood Co Detention Ctr	09/04/08	6	5	
CJC 3938	T. O'Neill	Main Campus	08/21/08	12	10	
CJC 5025	C. Way	Main Campus	08/21/08	-	-	*1
CSP 3000	L. Brookshire	Main Campus	09/04/08	11	11	
FIP 3615	R. Brian	Waynesville Fire Dept #1	09/04/08	15	14	
NUR 3240	V. Burgin	Main Campus	08/21/08	9	<u>9</u>	
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					9	

*1 According to staff, this class was rescheduled to start on September 18 rather than August 21, 2008.