



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

June 17, 2009

Dr. Ann R. Britt, President
Martin Community College
1161 Kehukee Park Road
Williamston, NC 27892-8307

Dear Dr. Britt:

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

Kenon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

- c: Ms. Charlotte Griffin, 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

North Carolina Community College System

Audit Findings for Martin Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Martin 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: L. Veronica Ross
Audit Dates: February 16 - March 18, 2009

ATTACHMENT

Martin 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>	
COS 112 01	A. Whitehurst	Main Campus	03/12/09	9	6	
ELC 229	D. Turner	Main Campus	03/12/09	-	-	*1
ENG 115 01	A. Stewart	Main Campus	03/12/09	-	-	*2
EQU 240 01	K. Kane	Main Campus	03/12/09	-	-	*3

Total CURRICULUM Class Visits/Program Reviews to Date: 4

*1 Class dates on schedule incorrect; class start date April 21,2009; instructor verified.

*2 Class not in session at time of visit; class dismissed after presentations; curriculum dean verified.

*3 Class moved to another location; note left on classroom door; staff aware.

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	M. Wilder	Willow Acres	03/12/09	12	6	
BSP 2000	C. Blake	Bertie Campus	03/12/09	56	13	
BSP 2000	J. Phipps	Main Campus Bertie County Day	03/12/09	161	6	
BSP 2000	D. Alston	Reporting	03/12/09	13	7	
BSP 2000	J. Rascoe	Bertie Campus	03/12/09	59	59	
BSP 2000	C. Davidson	Robersonville Center	03/12/09	40	<u>19</u>	

Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: 6