



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

November 19, 2008

Dr. Mary P. Kirk, President  
Montgomery Community College  
1011 Page Street  
Troy, North Carolina 27371

Dear Dr. Kirk:

Enclosed is the report of audit findings from the recent audit conducted at Montgomery 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. Gelynda Capel, 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 Montgomery Community College Spring Semester 2007 - Spring Semester 2008**

An audit was conducted at Montgomery 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: Jim Benton, Ed.D.  
Audit Dates: October 6 - October 24, 2008

**ATTACHMENT**

**Montgomery Community College  
SUMMARY OF CLASS VISITS FOR FY 2008 – 2009**

**CURRICULUM**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
FOR 234	R. Strong	Main Campus	10/15/08	14	14
GSM 223	J. Fidler	Main Campus	10/15/08	13	10
MED 232	C. Caviness	Main Campus	10/21/08	14	<u>14</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

**CONTINUING EDUCATION**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
BSP 2000	D. Douglas	Troy Housing Authority	10/21/08	19	2
BSP 2000	T. Williams	Main Campus	10/15/08	35	14
BSP 2000	A. Hernandez R. Nance & K.	Star Municipal Bldg	10/21/08	18	4 *1
CJC 5035	Sneed	Main Campus	10/15/08	22	22
HRD 3002	T. Berry	Main Campus	10/15/08	30	13
NUR 3240	A. Williamson	Main Campus	10/15/08	20	19
SEF 3001	R. Hinson	Ed-To-Go (online)	10/22/08	1	<u>1</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>7</b>

\*1 No student folders were available in classroom for review. This issue was discussed with the staff.