



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

January 26, 2009

Dr. H. James Owen, President  
Piedmont Community College  
Post Office Box 1197  
Roxboro, NC 27573

Dear Dr. Owen:

Enclosed is the report of audit findings from the recent audit conducted at Piedmont 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: Mr. Ronald Booker, 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 Piedmont Community College Spring Semester 2007 - Spring Semester 2008**

An audit was conducted at Piedmont 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: Terry McCauley  
Audit Dates: November 10 - December 12, 2008

**ATTACHMENT**

**Piedmont 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>
HSE 220 61P	K. Oakley	Person Campus	11/10/08	5	4
MAT 070 02P	L. Oakley	Person Campus	11/10/08	24	18
PSY 150 81P	L. Covington	Person Campus	11/10/08	28	<u>25</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	P. Warren	Person Campus Cornerstone	11/10/08	20	9
BSP 2000	A. Henderson	Community Church	12/08/08	4	1
BSP 2000	B. King	Person Campus	12/08/08	31	13
BSP 2000	G. Miranda	Person Campus	12/08/08	42	7
BSP 2000	J. Clayton	Person Campus	12/08/08	22	7
CSP 3000	P. Pergerson	Caswell Senior Ctr.	11/24/08	8	4
FLI 3717	A. Blanchard	Person Campus	12/08/08	8	4
HRD 3304	J. Long	Workforce Trn. Ctr.	11/10/08	17	15
HRD 3305	B. Morant	Workforce Trn. Ctr	11/10/08	12	9
MLS 3871	R. Reynolds	Business Dev. Ctr.	12/08/08	-	- *1
SEF 3001	R. Ridgeway	Truck Driver Range	11/24/08	5	<u>1</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>11</b>

\*1 The class was cancelled due to low enrollment.