



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

July 20, 2009

Dr. G. Dennis Massey, President
Pitt Community College
Post Office Drawer 7007
Greenville, NC 27835-7007

Dear Dr. Massey:

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

Kenyon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

c: Mr. Randy Collier, 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 Pitt Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Pitt 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: May 27 – June 23, 2009

ATTACHMENT

Pitt 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>	
ACA 111 15	W. Smith	Internet-Blackboard	03/30/09	27	20	
CIS 110 28	C. Halliday	Internet-Blackboard	03/31/09	22	18	
CJC 213 01	P. Baggett	Internet-Blackboard	03/30/09	26	19	
COM 120 50	W. Childress	Reddrick Building	03/21/09	-	-	*1
HSE 125 50	W. Moore	Leslie Building	03/21/09	19	14	
REL 212 52	J. Noble	Reddrick Building	03/21/09	-	-	*2
WLD 115 AB	B. Perkins	North Pitt HS	03/20/09	14	14	
WLD 212 50	B. Dudley	Welding Building	03/21/09	12	<u>9</u>	

Total CURRICULUM Class Visits/Program Reviews to Date: 8

*1 – Access to classroom locked at time of visit; staff verified class and instructor information.

*2 – Class is a hybrid class and was not meeting on campus at the time of the visit.

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	J. Jones	Trailer 24	04/30/09	41	20	
BSP 2000	B. Grubbs	Leslie Building	04/30/09	23	10	
BSP 2000	B. Council	Leslie Building	04/30/09	10	10	
BSP CE 01	P. Williams	ECVC	03/20/09	15	14	
BSP 01CC 04	C. Hutchins	Intergenerational Center	03/20/09	8	4	
BSP 01CC 58	R. Arrington	Intergenerational Center	03/20/09	11	5	
BSP 01CC 03	M. Shepard	Greenville Hsng Auth	03/20/09	16	7	
HRD 03EL 01	G. Joyner	Joblink Center	03/20/09	-	-	*1
SAF 04501 11	R. Thompson	Greenville Center	03/21/09	-	-	*2
WLD 3106 01	W. Weaver	Welding Building	03/21/09	5	<u>3</u>	

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

*1 – Class not meeting at time of visit; instructor in a meeting with the Dean of Continuing Education; college verified information.

*2 – Class not meeting in assigned classroom; staff verified class and instructor information.