



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

September 3, 2009

Dr. Ralph G. Soney, President
Roanoke-Chowan Community College
109 Community College Road
Ahoskie, NC 27910-9522

Dear Dr. Soney:

Enclosed is the final audit report of findings from the recent audit conducted at Roanoke-Chowan Community College pursuant to NC General Statute 115D-5(m). The college response dated July 15, 2009, concurred with these findings. Therefore, there is one audit exception noted for the processes, procedures, classes, and programs reviewed.

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. Wendy Ruffin-Barnes, 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
- Ms. Carolyn LaDow, Dean of Finance and Administration,
Roanoke-Chowan Community College
- System Office Vice Presidents

North Carolina Community College System

Audit Findings for Roanoke-Chowan Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Roanoke-Chowan 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 audit was conducted to review selected class reports for this period. The college should respond to the preliminary audit report in writing within thirty days of receipt of this report. If points of disagreement exist regarding the preliminary report, the college may request a conference with the Executive Director, Audit Services and/or the Executive Vice President to present pertinent information regarding the issue(s) in question. After reviewing all available information, a final audit report will be developed and forwarded to the college. If disagreement exists, the college may appeal the audit findings to the State Board of Community Colleges. This appeal must be submitted in writing within thirty days of receipt of the final audit report. The Board's Policy Committee will hear the appeal and make its recommendation to the State Board.

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, one preliminary audit exception was noted and is discussed below.

Exception

During a review of curriculum class offerings, errors were noted which resulted in 1,975 student membership hours incorrectly reported for budget/FTE. The errors are summarized below.

- Title 23 NCAC 02D .0323(b)(2) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, "Regularly-Scheduled Classes. A student shall be

considered to be in class membership when the student meets all of the following criteria: (A) enrolled as evidenced by payment of the applicable tuition and fees, or obtained a waiver as defined in G.S. 115D-5(b); (B) attended one or more classes prior to or on the 10 percent point in the class; (C) has not withdrawn or dropped the class prior to or on the 10 percent point.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2007	ACA 118 D1	College Study Skills	48
Fall 2007	ACC 120 N1	Prin. of Accounting I	80
Fall 2007	AHR 111 D1	HVACR Electricity	64
Fall 2007	BIO 163 D1	Basic Anat. & Physiology	192
Fall 2007	CIS 110 HD1	Introduction to Computers	256
Fall 2007	CIS 110 IC1	Introduction to Computers	128
Fall 2007	CIS 110 HDK1	Intro to Criminal Justice	64
Fall 2007	CJC 111 D1	Intro. to Criminal Justice	144
Fall 2007	CJC 170 D1	Critical Incident Mgt	96
Fall 2007	CJC 221 D1	Investigative Principles	240
Fall 2007	ECO 251 N1	Prin. Of Microeconomics	48
Fall 2007	EDU 216 IC1	Foundations of Education	80
Fall 2007	EDU 271 IC1	Media Tech for Teachers	64
Fall 2007	ENG 114 D1	Prof. Research & Reporting	48
Fall 2007	HEA 110 IC1	Professional Health/Wellness	48
Fall 2007	MAT 060 D2	Essential Mathematics	80
Fall 2007	PSY 150 D1	General Psychology	+48
Fall 2007	RED 070 D2	Essential Reading	160
Fall 2007	RED 080 D2	Intro. to College	160
Fall 2007	WLD 110 D1	Cutting Processes	192
Fall 2007	WLD 112 D1	Basic Welding	64
Fall 2007	WLD 141 D1	Symbols & Specifications	64
Spring 2008	HIS 132 IC1	American History	48
Spring 2008	MUS 113 IC1	American Music	48
Spring 2008	PSY 150 K1	General Psychology	48
Spring 2008	REL 212 IC1	Intro. to New Testament	48

Student membership hours were incorrectly reported for students who either had or had not attended one or more classes prior to or on the 10 percent point of the class and had not withdrawn or dropped the class prior to or on the 10 percent point.

- G.S. 115D-5(c1) states, in pertinent part, “Community colleges shall report full-time equivalent (FTE) student hours for correction education programs on the basis of contact

hours rather than student membership hours. No community college shall operate a multi-entry/multi-exit class or program in a prison facility, except for a literacy class or program...”

Title 23 NCAC 02D .0325(g) *Limitations in Reporting Student Membership Hours*, states, in pertinent part, “Educational programs offered in a correctional department setting shall report full-time equivalent (FTE) student hours on the basis of contact hours.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2007	PLU P140 P1	Intro. to Plumbing	120
Fall 2007	PLU P150 P1	Plumbing Diagrams	54

Hours were incorrectly reported for budget/FTE for the above classes offered in a correctional department setting when the hours were reported as membership hours rather than on the basis of contact hours.

- Title 23 NCAC 02D .0323(c)(4) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Non-Regularly Scheduled Classes. Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	CAR P111 P1	Carpentry I	+660
Spring 2008	PLU P110 P1	Modern Plumbing	+3

Contact hours reported for budget/FTE for the above classes were miscalculated.

Recommendation: A preliminary audit exception is taken to 2,171 student membership hours reported for budget/FTE for curriculum classes which did not meet reporting criteria outlined in Title 23 of the North Carolina Administrative Code. Staff should take necessary steps to familiarize themselves with the aforementioned references to ensure the appropriate number of student membership hours are reported for budget/FTE.

Staff should review all records reported for student membership hours for budget/FTE since Spring 2008 and make necessary adjustments.

The classes cited are listed below:

CURRICULUM

<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
ACA 118 D1	Fall 2007	720	672	48
ACC 120 N1	Fall 2007	1040	960	80
AHR 111 D1	Fall 2007	320	256	64
BIO 163 D1	Fall 2007	576	384	192
CIS 110 HD1	Fall 2007	1088	832	256
CIS 110 IC1	Fall 2007	1216	1088	128
CIS 110 HDK1	Fall 2007	1344	1280	64
CJC 111 D1	Fall 2007	720	576	144
CJC 170 D1	Fall 2007	480	384	96
CJC 221 D1	Fall 2007	1120	880	240
ECO 251 N1	Fall 2007	624	576	48
EDU 216 IC1	Fall 2007	1360	1280	80
EDU 271 IC1	Fall 2007	1024	960	64
ENG 114 D1	Fall 2007	768	720	48
HEA 110 IC1	Fall 2007	1088	960	48
MAT 060 D2	Fall 2007	1760	1680	80
PSY 150 D1	Fall 2007	912	960	+48
RED 070 D2	Fall 2007	720	560	160
RED 080 D2	Fall 2007	960	800	160
WLD 110 D1	Fall 2007	640	448	192
WLD 112 D1	Fall 2007	640	576	64
WLD 141 D1	Fall 2007	512	448	64
HIS 132 IC1	Spring 2008	528	480	48
MUS 113 IC1	Spring 2008	1248	1200	48
PSY 150 K1	Spring 2008	720	672	48
REL 212 IC1	Spring 2008	672	624	48
PLU P140 P1	Fall 2007	528	408	120
PLU P150 P1	Fall 2007	576	522	54
CAR P111 P1	Spring 2008	2610	3270	+660
PLU P110 P1	Spring 2008	3498	3501	+3
			Total Hours Excepted:	<u>1,975</u>

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Terry McCauley
Audit Dates: March 3 March 31, 2009

ATTACHMENT NUMBER ONE

Roanoke-Chowan Community College
Financial Adjustment
FY 2007 - 2008

A total of 1,975 curriculum hours were cited that require a financial adjustment:

FTE Calculation Worksheet

Curriculum \$ Value \$4,872.90

Curriculum

Hours	/ 512 =	Curriculum FTE	Curriculum Value	Sub-Total Reversion
1,975	/ 512 =	3.86	\$4,872.90	<u>\$18,809.39</u>

The college should submit Form 104 to the System Office for \$18,809.00 to resolve the exception.

ATTACHMENT NUMBER TWO

Roanoke-Chowan 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>
CJC 121 D1	R. Cox	Main -Young	03/03/09	11	5
ACC 150 D1	K. Lassiter	Main-Freeland	03/03/09	5	3
HSE 226 D2	K. Bazemor	Main-Freeland	03/03/09	8	<u>7</u>
Total CURRICULUM Class Visits/Program Reviews to Date:					3

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 2261	J. Barnes	Advp. Ctr.	03/03/09	34	22
BSP 2000 9110	T. Marry	Head Start	03/03/09	23	1
BSP 2000 9126	C. Winstead	Amanda Cherry Ctr.	03/16/09	6	3
BSP 2000 2260	B. Woodhouse	Choanoke Place	03/03/09	28	26
BSP 2000 2254	B. Woodhouse	Main-Bus. Ctr.	03/03/09	14	6
COS 3101B	S. Riddick	Main-Freeland	03/16/09	5	3
CJC 5050	J. Rampersad	Main-Freeland	03/16/09	15	6
NUR 3240	D. Jones	Main-Freeland	03/16/09	18	17
NUR 3241	J. Burnes	Main-Freeland	03/03/09	7	4
NUR 3241B	S. Pritchard	Main-Freeland	03/16/09	-	- *1
WAT 3100A	S. White	Main-Freeland	03/16/09	7	<u>4</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					11

*1 – Class originally scheduled to meet Monday, Tuesday, and Thursday. The Thursday meeting day was changed to Saturday. Staff is aware of this change in the schedule.