



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

December 17, 2008

Dr. Charles V. Chrestman, President  
Robeson Community College  
P. O. Box 1420  
Lumberton, NC 28359

Dear Dr. Chrestman:

Enclosed is the final audit report of findings from the recent audit conducted at Robeson Community College pursuant to NC General Statute 115D-5(m). The college response dated October 14, 2008, did not contest 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: Mr. George Regan, 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
- Ms. Tami George, Chief Financial Officer, Robeson Community College
- System Office Vice Presidents

## North Carolina Community College System

### Audit Findings for Robeson Community College Spring Semester 2007 – Spring Semester 2008

An audit was conducted at Robeson 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. 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 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 Attachment Number Two.

Based on the site review, one audit exception was noted and is discussed below.

#### **Exception**

During a review of curriculum class offerings, errors were noted which resulted in 1,122 membership hours incorrectly reported for budget/FTE. The errors are summarized below:

- Title 23 NCAC 02E .0602 *Curriculum Instructional Contract Provisions*, states, in pertinent part, (a) "Each college is to assess its own need to provide instructional services by contracting with other public or private organizations or institutions. Any curriculum instructional program or course intended to be offered by contract must be submitted to the

System President for approval. This policy does not apply to contracts between a college and its individual instructors.” Further, Title 23 NCAC 2E .0602(b) provisions (1) through (9) were not met, and Title 23 NCAC 2E .0602(c), provisions (1) through (4) were not met.

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2007	AER 150 N1	Private Pilot Flight	256
Fall 2007	AER 151 N1	Flight – Private Pilot	192
Fall 2007	AER 160 N1	Instrument Flight	256
Fall 2007	AER 161 N1	Flight – Instrument	288
Fall 2007	AER 210 D1	Flight Dynamics	15
Spring 2008	AER 150 N1	Private Pilot Flight	14
Spring 2008	AER 151 N1	Flight – Private Pilot	10.5
Spring 2008	AER 152 D1	Fundamentals of Flight	57
Spring 2008	AER 170 D1	Commercial Flight	31.5

These classes were offered and the hours were reported for budget/FTE when the college contracted directly with the University of North Dakota Aerospace Foundation to provide instruction outside the provisions set forth in 23 NCAC 02E .0602. Spring 2008 semester hours excepted for these classes were prorated for January 2008 only, as Robeson Community College had a contract directly with an individual instructor for the remainder of the hours reported for budget/FTE.

- Title 23 NCAC 02D .0323 *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, (c) Non-Regularly Scheduled Classes. (4) “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>
Fall 2007	AHR P110 A1	Intro to Refrigeration	2

AHR P110 A1 was offered and student contact hours were inappropriately calculated and reported for budget/FTE.

**Recommendation:** An audit exception is taken to 1,122 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 the 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 any 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>
AER 150 N1	Fall 2007	256	0	256
AER 151 N1	Fall 2007	192	0	192
AER 160 N1	Fall 2007	256	0	256
AER 161 N1	Fall 2007	288	0	288
AER 210 D1	Fall 2007	144	129	15
AER 150 N1	Spring 2008	64	50	14
AER 151 N1	Spring 2008	48	37.5	10.5
AER 152 D1	Spring 2008	240	183	57
AER 170 D1	Spring 2008	144	112.5	31.5
AHR P110 A1	Fall 2007	2,316	2,314	<u>2</u>
<b>Total Hours Excepted:</b>				1,122

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

SUBMITTED BY: Elizabeth C. Self and Terry McCauley  
Audit Dates: August 11 – September 4, 2008

**ATTACHMENT NUMBER ONE**

**Robeson Community College  
Financial Adjustment  
FY 2007 - 2008**

A total of 1,122 curriculum hours were cited that require a financial adjustment:

**FTE Calculation Worksheet**

**Curriculum \$ Value \$4,872.90**

**Curriculum**

<b>Hours</b>	<b>/ 512 =</b>	<b>Curriculum FTE</b>	<b>Curriculum Value</b>	<b>Sub-Total Reversion</b>
<b>1,122</b>	<b>/ 512 =</b>	<b>2.19</b>	<b>\$4,872.90</b>	<b><u>\$10,671.65</u></b>

**25% Penalty Calculation**

<b>Hours</b>	<b>X 25% =</b>	<b>Curriculum Hours</b>	<b>/ 512 =</b>	<b>Curriculum FTE</b>	<b>Curriculum Value</b>	<b>Sub-Total Penalty</b>
<b>1,122</b>	<b>X 25% =</b>	<b>280.5</b>	<b>/ 512 =</b>	<b>.55</b>	<b>\$4,872.90</b>	<b><u>\$2,680.10</u></b>

<b>Sub-Total Reversion</b>	<b>\$10,671.65</b>
<b>Sub-Total Penalty</b>	<b>\$ 2,680.10</b>
<b>Total</b>	<b><u>\$13,351.75</u></b>

The college should submit Form 104 to the System Office for \$13,352.00 to resolve the exception.

**ATTACHMENT NUMBER TWO**

**Robeson 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>
AER 150 01	J. Blaufuss	Air Tech Bldg	8/22/08	2	2
AER 170 D1	D. Enkelaar	Air Tech Bldg	8/21/08	2	- *1
CUL 150 N1	B. Oxendine	Main Campus	8/21/08	7	4
SPA 112 Z1	M. Willaford	Main Campus	8/21/08	-	- *2
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>4</b>

\*1 Staff was informed that there was no class and noted that the class had cancelled.

\*2 Staff was informed that there was no class and noted that this class was offered in Spring Semester 2008, but not Fall Semester 2008. It was unclear why it showed on the curriculum class list provided.

**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	J. Thompson	Weaver's Ct Lumberotn	8/15/08	7	5
BSP 2000	J. Burns	Comtech Pembroke	8/15/08	15	13
BSP 2000	H. Floyd	Weed & Seed Lumberton	8/15/08	3	1
BSP 2000	D. Lowery	Comtech Pembroke	8/15/08	27	17
BSP 2000	M. McNair	Rowland Public Library	8/15/08	18	11
BSP 2000	J. Brown	Rowland Public Library	8/15/08	5	4
BSP 2000	D. Watkins	Comtech Pembroke	8/15/08	17	3
ELN 3006	R. Burns	Lumberton Corr Inst	8/25/08	13	9
HRD 3001	N. Blue	Main Campus	8/25/08	4	4
HEO 3100	J. Lindsay	Comtech Lumberton	8/28/08	6	4
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>