



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

March 16, 2009

Dr. Carol Spalding, President
Rowan-Cabarrus Community College
Post Office Box 1595
Salisbury, NC 28145-1595

Dear Dr. Spalding:

Enclosed is the report of audit findings from the recent audit conducted at Rowan-Cabarrus 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 2007 Semester through Spring 2008 Semester.

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. Ray Paradowski, 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

MAILING ADDRESS: 5001 MAIL SERVICE CENTER ~ RALEIGH, NC 27699-5001

Street Address: 200 West Jones ~ Raleigh, NC 27603-1379 ~ 919-807-7100 ~ Fax 919-807-7166

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North Carolina Community College System

Audit Findings for Rowan-Cabarrus Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Rowan-Cabarrus 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: January 27, 2009 - February 13, 2009

ATTACHMENT

**Rowan-Cabarrus
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> |
|---|--------------------------|------------------------|---------------------------------|-------------------------------------|---|
| AHR-110 | J. Crockett | CBTC | 2/11/09 | 19 | 19 |
| AHR-113 | J. Christie | CBTC | 2/11/09 | 16 | 11 |
| BIO-169 | S. Ritchie | South Campus | 2/05/09 | 17 | 12 |
| COS-126 | A. Brown | Cloverleaf Ctr. | 2/11/09 | 16 | 14 |
| REL-110 | L. Brown | Main Campus | 2/11/09 | 31 | 24 |
| SOC-210 | S. Wensil-Purvis | South Campus | 2/05/09 | 30 | <u>26</u> |
| Total CURRICULUM Class Visits/Program Reviews to Date: | | | | | 6 |

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> |
|---|--------------------------|----------------------------------|---------------------------------|-------------------------------------|---|
| ACC-3107 | Ed-To-Go | Online | 2/12/09 | 1 | - |
| BSP-P2000 | S. Machiels | Cabarrus Corr. Inst. | 2/05/09 | 16 | 13 |
| BSP-2000 | M. Mattingly | Main Campus Stonewall Jackson | 2/11/09 | 53 | 17 |
| BSP-J2000 | T. Brown | Youth Dev. Ctr. | 2/05/09 | 7 | 5 |
| BSP-2000 | J. Jones | Main Campus | 2/05/09 | 51 | 8 |
| CAS-3050 | C. Winslow | CBTC | 2/11/09 | 10 | 9 |
| CJC-3941 | G. Wilhelm | Rowan County SD | 2/05/09 | 10 | 10 *1 |
| CJC-5005 | R. Ledwell | Main Campus | 2/05/09 | 15 | - *2 |
| HRD-3002 | T. Mahatha | Extension Center | 2/11/09 | 48 | 14 |
| MAS-P3002 | B. Mullis | Rowan Corr. Ctr. | 2/05/09 | 15 | 15 |
| NUR-3240 | L. Eury | Extension Center | 2/11/09 | 10 | <u>6</u> |
| Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: | | | | | 11 |

*1 – Attendance roster was not available for review, and directions to site were not clear.

*2 – Class was dismissed at 4:45 pm according to the BLET Director, but was scheduled to end at 5pm.

CBTC - Cabarrus Business Technology Center.