



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

December 9, 2008

Dr. John R. McKay, President
South Piedmont Community College
Post Office Box 126
Polkton, NC 28135

Dear Dr. McKay:

Enclosed is the report of audit findings from the recent audit conducted at South 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. Harvey Leavitt, 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

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North Carolina Community College System

Audit Findings for South Piedmont Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at South 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: L. Veronica Ross
Audit Dates: August 25 - September 16, 2008

ATTACHMENT

**South Piedmont 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> |
|---|--------------------------|------------------------|---------------------------------|-------------------------------------|---|
| ACC 120 | T. Evans | Brown Creek Corr Inst | 09/03/08 | 6 | 6 |
| DDF 211 | G. McClendon | Brown Creek Corr Inst | 09/03/08 | 10 | 10 |
| GRD 110 | J. Hill | Brown Creek Corr Inst | 09/03/08 | 7 | 6 |
| 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 | J. Anderson | Brown Creek Corr Inst | 09/03/08 | 14 | 12 |
| BSP 2000 | C. Ford | Lanesboro Corr Inst | 09/03/08 | 12 | 10 |
| BSP 2000 | S. Rivers | Lanesboro Corr Inst | 09/03/08 | 10 | 6 |
| BSP 2000 | T. Buckingham | Lockhart-Taylor Center | 09/04/08 | 34 | 13 |
| BSP 2000 | L. Wright | Lockhart-Taylor Center | 09/04/08 | 7 | 2 |
| BSP 2000 | R. Pittman | OCH Campus | 09/09/08 | 9 | 3 |
| BSP 2000 | J. Caudle | OCH Campus | 09/09/08 | 21 | 8 |
| BSP 2000 | J. Conway | Marshville Twn Museum | 09/10/08 | 5 | 3 |
| ELC 3119 | D. Black | Brown Creek Corr Inst | 09/03/08 | 17 | 17 |
| ELN 3006 | J. Alston | Lanesboro Corr Inst | 09/03/08 | 12 | 10 |
| HOR 3307 | J. Miller | Brown Creek Corr Inst | 09/03/08 | 15 | 10 |
| ISC 3138 | Yarbrough | Lanesboro Corr Inst | 09/03/08 | 20 | 15 |
| MAS 3002 | T. Smith | Brown Creek Corr Inst | 09/03/08 | 20 | 18 |
| Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: | | | | | 13 |