



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

March 6, 2009

Dr. Cecil L. Groves, President
Southwestern Community College
447 College Drive
Sylva, NC 28779

Dear Dr. Groves:

Enclosed is the report of audit findings from the recent audit conducted at Southwestern 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. Conrad Burrell, 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 Woods, 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 Southwestern Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Southwestern 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: Anne O. Miller
Audit Dates: December 16, 2008 - January 26, 2009

ATTACHMENT

Southwestern 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 129 SD1	D. McRae	Main Campus	8/25/08	5	5
BIO 169 SD1	D. Perlmutter	Main Campus	8/25/08	14	14
NUR 117 SD1	T. Shea	Main Campus	8/25/08	26	26
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>
AGR 3010	K. Allen	LBJ Job Corp	8/25/08	14	7
BSP 2000	C. Burke	Webster Enterprises	8/25/08	5	4
BSP 2000	J. Greaves	Harrah's Casino	8/25/08	16	8 *1
BSP 2000	J. Hammack	Macon Annex	8/25/08	14	9
CAR 3118	C. Poindexter	Main Campus	8/25/08	14	14
CAS 3050	A. O'Bryn	Jackson Campus	8/25/08	6	5
CJC 5055	B. Wright	Public Safety Complex	8/25/08	29	29
EMS 3050	A. Cabe	Cullowhee Fire Dept.	8/25/08	13	13
HRD 3001	S. Magee	LBJ Job Corp	8/25/08	8	8
WOL 3201	F. Gunter	LBJ Job Corp	8/25/08	19	13
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1 – During the class visit, the daily sign-in sheet was put out for students at 5:35 p.m. All students signed the form as entering at 5:00 p.m. even though one student arrived at 5:30 p.m. Issue of accurately documenting student attendance was discussed with staff.