



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

January 12, 2009

Dr. Donna Tipton-Rogers, President
Tri-County Community College
4600 Highway 64 East
Murphy, NC 28906

Dear Dr. Tipton-Rogers:

Enclosed is the report of audit findings from the recent audit conducted at Tri-County Community Colleges 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. Larry Kernea, 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

North Carolina Community College System

Audit Findings for Tri-County Community Colleges Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Tri-County Community Colleges 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: October 20 – November 17, 2008

ATTACHMENT

**Tri-County Community Colleges
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 150 10R	K. Holloway	Graham Campus	09/22/08	5	4
ACC 120 30R	D. McRae	Graham Campus	09/22/08	-	- 1*
BIO 168 02	D. Goff	Main Campus	09/22/08	22	20
HEA 110 10R	R. Colrein	Graham Campus	09/22/08	-	- 2*
POL 240 15R	E. Kelly	Graham Campus	09/22/08	-	- 3*
Total CURRICULUM Class Visits/Program Reviews to Date:					5

*1 Class cancelled; staff was aware.

*2 Class cancelled; staff was aware.

*3 Class not in session; class was given an outside assignment as appropriate per the college class make-up policy.

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	S. Stratton	Graham Center	09/22/08	29	2
BSP 2000	H. Lovingood	Cherokee Jail	10/23/08	4	1
BSP 2000	C. Watras	Deep Crk Rehab	09/22/08	8	8
CAS BCOM	J. Pohle	Main Campus	09/22/08	6	5
EMS 3031	D. Decker	Cherokee Indstl Pk	09/22/08	7	5
EMS 3044	K. Fairlie	Main Campus	09/22/08	25	19
HRD 3002	L. Tarnowski	Cherokee Cnty E.O.	09/22/08	-	- 1*
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					7

*1 Class has a varied schedule and was not meeting on the day of the class visit; staff aware.