



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

November 10, 2008

Dr. Kay H. Albertson, President
Wayne Community College
P.O. Box 8002
Goldsboro, NC 27533-8002

Dear Dr. Albertson:

Enclosed is the report of audit findings from the recent audit conducted at Wayne 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,

Kemmon D. Briggs

Executive Vice President and Chief of Staff

Enclosure

- c: Mr. M. Keith Stewart, 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 Wayne Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Wayne 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: September 15 - October 8, 2008

ATTACHMENT

Wayne 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>
ENG 111 80	D. Shoop	Seymour Johnson AFB	9/15/08	19	14
MAT 151 80	L. Stroud	Seymour Johnson AFB	9/15/08	8	7
PED 110 02	S. Overby	Main Campus	9/15/08	17	<u>15</u>
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 P2000	B. Croom	Neuse Correctional	9/16/08	12	8
BSP P2000	M. Schildan	Wayne Correctional	9/16/08	16	14
BSP P2000	G. Yelverton	Wayne Correctional	9/16/08	17	10
CSP 3000	B. Price	Main Campus	9/15/08	6	4
HRD P3001	S. McKinney	Wayne Correctional	9/16/08	13	13
NUR 3240	S. Davis	Main Campus	9/15/08	22	20
OSC 3602	R. Elliott	Seymour Johnson AFB	9/16/08	7	6
OSC P3602	T. Garrou	Neuse Correctional	9/16/08	12	12
OSC 3608	A. Brewington	Main Campus	9/15/08	6	3
WAT 3100	M. Hall	Main Campus	9/15/08	10	<u>3</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10