



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

January 7, 2009

Dr. Jim Burnett, President  
Western Piedmont Community College  
1001 Burkemont Avenue  
Morganton, NC 28655

Dear Dr. Burnett:

Enclosed is the report of audit findings from the recent audit conducted at Western 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: Robert Caldwell, 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

## **North Carolina Community College System**

### **Audit Findings for Western Piedmont Community College Spring Semester 2007 – Spring Semester 2008**

An audit was conducted at Western 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: Elizabeth C. Self  
Audit Dates: November 17 – December 10, 2008

**ATTACHMENT**

**Western 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>
ART 261 03	D. Silva	Main Campus	10/08/08	7	7
DEA 230 01	J. Crumple	Main Campus	10/08/08	7	- 1*
SOC 210 03	T. Doyle	Phifer LRC	10/08/08	21	<u>17</u>

**Total CURRICULUM Class Visits/Program Reviews to Date: 3**

\*1 - Class was filming at another location, and there was a note on the door noting the location.

**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	M. Hewat	Outreach Center	10/09/08	25	6
BSP 2000	J. Gellys	Mt. Activity Center	10/08/08	85	- *1
BSP 2000	P. Edwards	Jim Richardson Campus	10/08/08	9	2
BSP 2000	L. Schell	Jim Richardson Campus	10/08/08	13	4
CAR 3112	R. Cooke	Main Campus	10/09/08	11	9
CSP 3000	C. Lambert	Sr Citizens Cntr	10/08/08	5	5
FIP 4728	I. Gibson	Dept. of Public Safety	10/08/08	12	- *2
FIP 3109	J. Hensley	Drexel Fire Dept.	10/08/08	12	9
HRD 3004	D. Lachey	Western Youth Corr Inst	11/17/08	11	11
MLA 3022	P. Branch	Jim Richardson Campus	10/08/08	30	<u>21</u>

**Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: 10**

\*1 – Instructor called in sick; staff was aware.

\*2 – Class cancelled due to instructor illness.