



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

January 15, 2009

Dr. Gordon G. Burns, Jr., President
Wilkes Community College
1328 South Collegiate Drive
Post Office Box 120
Wilkesboro, NC 28697-0120

Dear Dr. Burns:

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

Kenyon D. Briggs

Executive Vice President and Chief of Staff

Enclosure

c: Mr. Richard B. Johnston, Jr., 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

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North Carolina Community College System

Audit Findings for Wilkes Community College Spring Semester 2007 - Spring Semester 2008

An audit was conducted at Wilkes 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: September 22 – October 3, 2008

ATTACHMENT

Wilkes 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> |
|---|-------------------|-----------------|--------------------------|------------------------------|--|
| BUS 260 C31 | S. Shaw | Ashe Campus | 07/28/08 | 6 | 6 |
| ELC 128 001 | D. Casey | Main Campus | 07/29/08 | 11 | 9 |
| PSY 150 H01 | G. Richley | Main Campus | 07/28/08 | 24 | <u>19</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 2000 | M. Abernathy | NR Berhavorial HC | 07/28/08 | - | - *1 |
| BSP 2000 | E. Bennett | MF Methodist Ch | 07/28/08 | 23 | 1 |
| BSP 2000 | N. Broman | Alleghany Campus | 07/29/08 | 24 | 2 |
| CJC 3952 | L. Linker | Alleghany Campus | 07/29/08 | 10 | 7 |
| CJC 5025 | J. Miller | Main Campus | 07/28/08 | 15 | 15 |
| COM 8121 | N. Wolfe | Wilkes Sr Center | 07/28/08 | - | - *2 |
| HRD 3005 | C. Marsh | Ashe Campus | 07/28/08 | 7 | 7 |
| KEY 8011 | K. Billings | Main Campus | 07/28/08 | - | - *3 |
| NUR 3240 | N. Royal | Ashe Memorial Hos. | 07/28/08 | 7 | 7 |
| SAF 3002 | F. Little | Main Campus | 07/28/08 | 9 | <u>8</u> |
| Total CONTINUING EDUCATION Class Visits/Program Reviews to Date: | | | | | 10 |

*1 Class not meeting at time of visit, as instructor was on vacation. Staff was aware.

*2 College schedule provided was incorrect. Class did not make. This issue was discussed with staff.

*3 Class not meeting at time of visit due to instructor illness. Class hours were made up, as verified by staff.