

# **North Carolina Community College System**

## **Audit Findings for Asheville-Buncombe Technical Community College Spring Semester 2008-Spring Semester 2009**

An audit was conducted at Asheville-Buncombe Technical 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, 2008-Spring Semester, 2009. The audit was conducted to review selected class reports for this period. If disagreement exists, the college may appeal the audit findings to the State Board of Community Colleges. This appeal must be submitted in writing within thirty days of receipt of the final audit report. The Board's Policy Committee will hear the appeal and make its recommendation to the Board.

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 Attachment Number Two.

Based on the site review, one audit exception and two areas of concern are noted and discussed below.

### **Exception - Curriculum**

During a review of curriculum course offerings, a number of errors were noted which resulted in 1,465 student membership hours incorrectly reported for budget/FTE. The errors are summarized on the pages that follow.

- 23 NCAC 02D .0323(c)(5) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “*Maintenance of Records of Student Contact Hours*. Accurate attendance records shall be maintained for each class of the nature described in this Rule through the entire semester. Attendance records shall be signed by the instructor or lead instructor, verifying their accuracy, and shall be maintained by the college until released from all audits (see the Public Records Retention & Disposition Schedule for Institutions in the Community College System). Student contact hours shall be summarized in the Institution’s Class Report and certified by the president or designee.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	ART 240 I1	Painting I	48

There was no instructor signature on the attendance roster for the class noted above.

- 12 NCAC 09B .0403(a)(2) *Evaluation for Training Waiver*, states, “Out-of-state transferees shall be evaluated to determine the amount and quality of their training and experience. Out-of-state transferees cannot have a break in service exceeding one year. At a minimum, out-of-state transferees shall have two years' full-time, sworn law enforcement experience and have successfully completed a basic law enforcement training course accredited by the State from which transferring. Prior to employment as a certified law enforcement officer, out-of-state transferees must successfully complete the employing agency's in-service firearms training and qualification program as prescribed in 12 NCAC 9E .0100. At a minimum, out-of-state transferees shall successfully complete the Legal Unit in a commission-accredited Basic Law Enforcement Training Course as prescribed in 12 NCAC 9B .0205(b)(1) and shall successfully pass the State Comprehensive Examination in its entirety within the 12 month probationary period; (3) Persons who have completed a minimum 369-hour basic law enforcement training program accredited by the North Carolina Criminal Justice Education and Training Standards Commission under guidelines administered beginning October 1, 1984 and have been separated from a sworn position for over one year but less than three years who have had a minimum of two years' experience as a full-time, sworn law enforcement officer in North Carolina shall successfully complete the refresher training enumerated in Rule .0403(a)(2) and shall successfully pass the State Comprehensive Examination in its entirety within the 12 month probationary period. Prior to employment as a certified law enforcement officer, these persons shall successfully complete the employing agency's in-service firearms training and qualification program as prescribed in 12 NCAC 9E .0100...”

12 NCAC 09B .0205(b)(1) *Basic Law Enforcement Training*, states, "The course entitled "Basic Law Enforcement Training" shall consist of a minimum of 618 hours of instruction and shall include the following identified topical areas and minimum instructional hours for each:

(1) LEGAL UNIT	
(A) Motor Vehicle Laws	20 Hours
(B) Preparing for Court and Testifying in Court	12 Hours
(C) Elements of Criminal Law	24 Hours
(D) Juvenile Laws and Procedures	10 Hours
(E) Arrest, Search and Seizure/Constitutional Law	28 Hours
(F) ABC Laws and Procedures	4 Hours
UNIT TOTAL	98 Hours"

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	CJC 100 D2	Basic Law Enforcement Trng.	600

In CJC 100 D2 Fall Semester 2008, one student was a limited enrollee, and initially there was no documented authorization from Criminal Justice Standards Division with the number of hours noted for completion. Additional documentation was provided that allowed 24 hours to be reported for budget/FTE for the student, changing the total excepted hours for this course to 600 (opposed to 624).

- 23 NCAC 02D .0323(b)(2) *Reporting of Student Hours in Membership for Curriculum Classes*, states, "Regularly-Scheduled Classes. A student shall be considered to be in class membership when the student meets all of the following criteria: (A) enrolled as evidenced by payment of the applicable tuition and fees, or obtained a waiver as defined in G.S. 115D-5(b); (B) attended one or more classes prior to or on the 10 percent point in the class; (C) has not withdrawn or dropped the class prior to or on the 10 percent point."

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	CJC 231 HD1	Constitutional Law	48

Student membership hours were over-reported for budget/FTE when the number of students in class membership at the 10 percent of the class was miscalculated.

- 23 NCAC 02D .0323(c)(1-4) *Reporting of Student Hours in Membership for Curriculum Classes*, states, "Non-Regularly Scheduled Classes. (1) A non-regularly scheduled class may include...(C) a class self-paced in that the student progresses through the instructional

materials at the student’s own pace, and can complete the class as soon as the student has successfully met the educational objectives. Classes offered as independent study are generally offered in this manner...(3) Definition of a Student Contact Hour. For non-regularly scheduled classes, student contact hour is defined as actual time of student attendance in a class or lab. 60 minutes shall constitute an hour...(4) Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester, and shall not exceed the hours in the approved curriculum program of study compliance document...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	FST P100 PD1	Intro to Foodservice Sched.	60
Fall 2008	HET 110AB MN2	Diesel Engines	533

Accurate attendance records in regard to student contact hours for actual time of student attendance was not maintained through the semester.

- 23 NCAC 02C .0301(a) *Admission to Colleges*, states, in pertinent part, “Each college shall maintain an open-door admission policy to all applicants who are high school graduates or who are at least 18 years of age. Student admission processing and placement determination shall be performed by the officials of each college. Admission requirements for an emancipated minor shall be the same as for an applicant 18 years old or older. Provisions with respect to admission of minors are set forth in Rule .0305 of this Section.”

CC06-249 *Education Services for January High School Graduates*, states, in pertinent part, “The ability to serve the needs of individuals who will not actually graduate from high school until approximately ten (10) days into the Community College System Spring term continues to be a challenge. As we expect the number of students who fall into this category to increase, please be aware of the following ways our colleges can serve the educational needs of these students...”

Pursuant to this requirement, one option is that colleges may admit as T90990 – Special Credit Student, those students who are expected to complete the high school graduation requirements within the first ten (10) days of the college spring semester. When the student graduates from high school, their designated program of study code should be recoded to reflect the program in which they are enrolled.

Admission of these students should be allowed only with a written verification from their high school principal stating the expected graduation date. Documentation of written verification may be on an individual student basis or a comprehensive list. (The student is not subject to any tuition waiver as he/she will not meet the requirements of 23 NCAC 02C .0305 which speaks to Huskins or Concurrently Enrolled students.)”

23 NCAC 02C .0305(c-e) *Education Services for Minors*, states, in pertinent part, “A high school student, 16 years old or older, based upon policies approved by the local public or private board of education and board of trustees, may be admitted to any curriculum course one hundred level and above or any continuing education course, except adult basic skills, concurrently under the following conditions:… (2) Upon approval of the student’s program by the chief administrative school officer and the president of the college;…(e) Local boards of trustees and local school boards may establish cooperative programs in areas they serve in order to provide college courses to high school students. College credits shall be awarded to those high school students upon successful completion of the courses. Cooperative programs shall be approved, prior to implementation, by the State Board or its designee.”

*Operating Procedures for the Enrollment of High School Students in Community College Courses*, states, in pertinent part:

## **“II. Concurrent Enrollment, A. Student Eligibility**

The NCSBCC’s policy regarding concurrent enrollment, as cited in 23 NCAC 2C. 0305, permits high school students to enroll in a community college course under the following conditions:

1. The student must be at least 16 years of age;
2. The student must be recommended by the chief administrative officer of the high school and approved by the appropriate community college personnel;
3. The chief administrative officer of the high school must certify that the student is taking the equivalent of one-half of a full-time schedule and is making progress toward graduation, *or (in the case of courses offered in the summer) must certify that the student took the equivalent of one-half of a full-time schedule during the preceding year and is making appropriate progress toward graduation (2C.0305 (3)(c));*
4. Enrollment of high school students in any section cannot displace adult college students;
5. Students may be admitted for any semester on a space available basis; and,
6. Students must meet the same prerequisite, co-requisite, and course admission requirements as adult college students.”

CC99-235 *Computerized Audit Programs*, states, in pertinent part, “It is highly recommended that colleges run these programs each semester on a regular basis to identify and correct problems before they become audit issues. Typically, colleges who routinely run these reports have a much lower incidence of reporting errors that end up being cited as audit exceptions. When colleges run the reports and make corrections, it is required that a copy of the report and documentation of any resulting adjustments be maintained and available for review during the audit”.

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2009	ACA 115 0M9	Success & Study Skills	32
Spring 2009	CIS 110 06	Introduction to Computers	64
Spring 2009	CIS 115 C1	Intro to Prog & Logic	80

One student was enrolled in each of the classes listed and coded T90990 when the student had only completed the eleventh grade. Additionally, there was no verification of conditions met for concurrent enrollment.

**Recommendation:** An audit exception is taken to 1,465 curriculum student membership hours reported for budget/FTE for curriculum classes which did not meet reporting criteria outlined in the North Carolina General Statutes, Title 23 of the North Carolina Administrative Code, Operating Procedures for the Enrollment of High School Students in Community College Courses, and numbered memoranda. Staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure the appropriate number of student membership hours are reported for budget/FTE.

Staff should review all records reported for student membership hours for budget/FTE since Spring Semester 2009 and make any necessary adjustments.

**The classes cited are listed below:**

**CURRICULUM**

<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
ART 240 I1	Fall 2008	48	0	48
CJC 100 D2	Fall 2008	14,796	14,196	600
CJC 231 HD1	Fall 2008	2,880	2,832	48
FST P100 PD1	Fall 2008	574	514	60
HET 110AB MN2	Fall 2008	533	0	533

<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
ACA 115 0M9	Spring 2009	32	0	32
CIS 110 06	Spring 2009	64	0	64
CIS 115 C1	Spring 2009	80	0	80
<b>Total Hours Excepted:</b>				1,465

In addition, there were two areas of concern that merit the college’s attention and are discussed below:

**Concern One**

In a review of the Academic Calendar, it could not be determined if there were an appropriate number of instructional days scheduled to include the number of instructional hours shown in the college catalog and the approved program of study compliance documents based on the Combined Course Library. Additionally, hours scheduled could not be determined in a review of the Basic Law Enforcement Training (BLET) classes.

23 NCAC 02D .0323(a) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Academic Semester. The academic semester for all credit courses shall be designed so that all classes may be scheduled to include the number of instructional hours shown in the college catalog and the approved curriculum program of study compliance document and reported for FTE purposes (see 23 NCAC 2E.0201(a) and 23 NCAC 2D.301(a)(3)). Instructional hours include scheduled class and laboratory sessions as well as examination sessions. Length of semesters or courses may vary as long as credit hours are assigned consistent with 23 NCAC 1A .0101 and as long as membership hours are reported consistent with the other provisions of this Rule. Also, note 23 NCAC 2D .0327 which identifies the reporting periods for submission of Institution Class Reports.”

**Recommendation:** Staff should review the aforementioned reference to ensure compliance with policies and procedures which govern the North Carolina Community Colleges.

**Concern Two**

In a review of the Cooperative Education Program, it was noted that one student’s notebooks did not have all of the documentation required.

23 NCAC 02D .0323(f)(1-2) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Curriculum Student Work Experience and Clinical Practice... (1) Student membership hours for student work experience and clinical practice shall not

generate budget/FTE without prior approval by the System Office for such activities through the appropriate curriculum standard. (2) Work Experience. Work experience for curriculum courses shall earn budget/FTE at the 100 percent rate of assigned work experience hours and shall not exceed a maximum of 320 membership hours per student per semester...(C) The college shall maintain documentation of all student work experience hours.”

The *Curriculum Procedures Reference Manual, Chapter 20, Cooperative Education*, states, in pertinent part:

4. Documentation Required to Report Co-op Hours for Budget FTE

In all situations, the college must maintain, at a minimum, the following documentation for each student enrolled in a co-op course:

- a. Co-op Application
- b. Co-op Agreement
- c. Job Description
- d. Measurable Learning Objectives
- e. Signed Time Records
- f. Site Visits by College Representatives
- g. Evaluations

**Recommendation:** Staff should review the aforementioned references to ensure compliance with policies and procedures which govern the North Carolina Community Colleges. Staff should take the necessary steps to ensure the appropriate number of student membership hours were reported for budget/FTE since Spring Semester 2009, making adjustments as necessary.

Staff should review all records reported for student membership hours for budget/FTE since Spring Semester 2009 and make any necessary adjustments.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Elizabeth C. Self  
Connie H. McKinney

Audit Dates: February 18 – March 18, 2010

**ATTACHMENT NUMBER ONE**

**Asheville-Buncombe Technical Community College  
FTE Calculation Worksheet/Financial Adjustment  
FY 2009 – 2010**

**CURRICULUM:** A total of 1,465 curriculum hours were cited that require a financial adjustment:

<b>Hours</b>	<b>/ 512 =</b>	<b>Curriculum FTE</b>	<b>Curriculum Value</b>	<b>Total Curriculum Reversion</b>	
1,465	/ 512 =	2.86	\$4,917.35		\$14,063.62

The college should submit Form 104 to the System Office for \$ 14,064.00 to resolve the exception.

**TOTAL FTE REVERSION TO BE SUBMITTED ON FORM 104**

<b>Curriculum Reversion</b>	<b>\$14,064.00</b>
<b>Continuing Education Reversion</b>	<b>.00</b>
<b>Literacy (Basic Skills) Reversion</b>	<b>.00</b>
<b>TOTAL REVERSION</b>	<b>\$14,064.00</b>

## ATTACHMENT TWO

### Asheville-Buncombe Technical Community College SUMMARY OF CLASS VISITS FOR FY 2009 – 2010

#### 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>	
BIO 168	R. Ferrigno	Madison Campus	2/18/10	17	12	
ENG 080 D5	H. Caldwell	Main Campus	2/18/10	21	13	
			2/18/10 &			
ENG 262 D2	R. Decatur	Main Campus	3/04/10*	11	2	1*
PSY 241 WD2	R. Doddridge	Main Campus	2/18/10	26	32	
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					4	

\*1 – This class was visited twice, as the instructor refused to allow a class visit on 2/18/09.

#### 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>	
ACC 9005	C. Messier	Online (Ed2Go)	3/23/10	5	3	
BSP 2000	R. Teague	Mall	3/04/10	25	3	
BSP 2000	P. Bernarding	Swannanoa Corr Inst for Women	3/04/10	9	7	
BSP 2000	M. Sullivan	Carver Community Center	3/11/10	12	12	
CAR 7203	T. Hanlon	Main Campus	3/18/10	4	4	
CAS 7403	G. Phillips	Main Campus	2/18/10	7	4	
CAS 7462	R. Embler	The Pines Bldg	3/11/10	12	11	
CSP 4197	M. Kelley	Main Campus	3/11/10	13	11	
EDU 3200	S. Anglin	Online (Blackboard)	3/24/10	6	6	
NUR 3240	S. Dowsett	Main Campus	2/18/10	16	16	
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					10	