



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

January 27, 2010

Dr. Kerry Youngblood, President  
Carteret Community College  
3505 Arendell Street  
Morehead City, NC 28557

Dear Dr. Youngblood:

Enclosed is the report of audit findings from the recent audit conducted at Carteret 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 2008 through Spring Semester 2009.

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. Gregg Lewis, 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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MAILING ADDRESS: 5001 MAIL SERVICE CENTER ~ RALEIGH, NC 27699-5001

Street Address: 200 West Jones ~ Raleigh, NC 27603-1379 ~ 919-807-7100 ~ Fax 919-807-7166

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## **North Carolina Community College System**

### **Audit Findings for Carteret Community College Spring Semester 2008 – Spring Semester 2009**

An audit was conducted at Carteret 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 through Spring Semester 2009.

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 15, 2009

**ATTACHMENT**  
**Carteret Community College**  
**SUMMARY OF CLASS VISITS FOR FY 2009 – 2010**

**CURRICULUM**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
CIS 110 IN02	J. Hamilton	Online	10/09/09	24	24
COS 114 01	D. Steed	Main Campus	10/08/09	5	5
CUL 240 01	T. Hasley	H & T Training Ctr.	10/09/09	16	<u>15</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

**CONTINUING EDUCATION**

<b><u>Course Prefix and Number</u></b>	<b><u>Instructor</u></b>	<b><u>Location</u></b>	<b><u>Date of Visit</u></b>	<b><u>Students Enrolled</u></b>	<b><u>Attendance at Time of Visit</u></b>
ACC 3107	K. Workman	Online	10/08/09	1	1
BSP 2000	S. Benbow	Station Club	10/09/09	36	30
BSP 2000	B. Parker	Main Campus	10/09/09	14	3
BSP 2000	S. Roman	Main Campus	10/08/09	16	8
BSP 2000	B. Krause	Main Campus	10/08/09	8	6
COM 3709	S. Harmond	Main Campus	10/08/09	-	- *1
EDU 3002	S. Hankins	Main Campus	10/08/09	-	- *1
FIP 3325	J. Manley	Main Campus	10/08/09	-	- *2
HOS 3041	V. Saari	H & T Trng. Ctr.	10/08/09	7	6
NUR 3240	S. Askew	Main Campus	10/08/09	15	14
NUR 3240	H. Briggs	Main Campus	10/08/09	22	20
SEF 3001	R. Spencer	BLET Train. Ctr.	10/08/09	17	<u>6</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>12</b>

\*1 – Class cancelled due to low enrollment.

\*2 – Class schedule changed to accommodate students' work schedules; staff aware.