



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Dr. R. Scott Ralls, President*

April 9, 2010

Dr. P. Anthony Zeiss, President  
Central Piedmont Community College  
Post Office Box 35009  
Charlotte, NC 28235-5009

Dear Dr. Zeiss:

Enclosed is the final audit report of findings from the recent audit conducted at Central Piedmont Community College pursuant to NC General Statute 115D-5(m). The college response dated January 28, 2010, concurred with these findings. Therefore, there is one exception noted for the processes, procedures, classes, and programs reviewed.

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. Ralph A. Pitts, 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
- Mr. Michael Moss, CPCC, Chief Financial Officer
- NCCCS College Presidents
- NCCC System Office Vice Presidents

## North Carolina Community College System

### Audit Findings for Central Piedmont Community College Spring Semester 2008-Spring Semester 2009 Semester

An audit was conducted at Central 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 2008 through 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 exception was noted and is discussed below.

#### **Exception**

During a review of curriculum course offerings, a number of errors were noted which resulted in 720 student membership hours incorrectly reported for budget/FTE. The errors are summarized below.

- 23 NCAC 02D .0323(b)(4) *Reporting of Student Hours in Membership for Curriculum Classes*, states, "Regularly-Scheduled Classes. Calculation of Student Membership for Regularly Scheduled Classes. Student membership hours are obtained by multiplying the number of students in membership at the 10 percent point in the class by the total number of

hours the class is scheduled to meet for the semester as stated in the college catalog and the approved curriculum program of study compliance document (see 23 NCAC 2E .0204(4)).”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	HOR 112 05	Landscape Design I	96

Student membership hours were over-reported for budget/FTE when the number of hours reported per student exceeded the total number of hours the class was scheduled to meet for the semester.

- 23 NCAC 02D .0323(2)(A-C) *Reporting of Student Hours in Membership for Curriculum Classes*, states, “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>
Spring 2009	ART 266 01	Videography I	96
Spring 2009	CAR 111 01	Carpentry I	288
Spring 2009	CMT 210 01	Prof Const Sup	144
Spring 2009	EGR 125 01	Application Software for Tech	96

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.

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>
HOR 112 05	Fall 2008	2,000	1,904	96
ART 266 01	Spring 2009	3,168	3,072	96
CAR 111 01	Spring 2009	3,168	2,880	288

<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
CMT 210 01	Spring 2009	960	816	144
EGR 125 01	Spring 2009	576	480	<u>96</u>
<b>Total Hours Excepted:</b>				720

**Recommendation:** An exception is taken to 720 student membership hours reported for budget/FTE for continuing education classes which did not meet reporting criteria outlined in *Title 23 of the North Carolina Administrative Code*. 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 cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: Anne O. Miller and Elizabeth C. Self  
Audit Dates: November 20-December 10, 2009

**ATTACHMENT NUMBER ONE**

**Central Piedmont Community College  
Financial Adjustment  
FY 2009 - 2010**

A total of 720 curriculum hours were cited that require a financial adjustment:

**FTE Calculation Worksheet**

**Curriculum \$ Value \$4,917.35**

**Curriculum**

<b>Hours</b>	<b>/ 512 =</b>	<b>Curriculum FTE</b>	<b>Curriculum Value</b>	<b>Sub-Total Reversion</b>
720	/ 512 =	1.41	\$4,917.35	<u>\$6,933.46</u>
<b>TOTAL</b>				<b><u>\$6,933.46</u></b>

The college should submit Form 104 to the System Office for \$6,933.00 to resolve the exception.

## ATTACHMENT NUMBER TWO

### Central Piedmont 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>
ACC 120 07	A. Rowell	Central Campus	11/17/09	19	6
CIS 111 04	J. French	Central Campus	11/17/09	25	11
ENG 111 02	J. Caldwell	Central Campus	11/17/09	25	<u>21</u>
<b>Total CURRICULUM Class Visits/Program Reviews to Date:</b>					<b>3</b>

#### 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>
APP 3613 01	J. Schamm	Harper Campus	12/01/09	23	21
BSP 2000 02	R. Fera	Central Campus	11/17/09	26	15
BSP 2000 05	E. Noblett	Cato Campus	12/01/09	217	17
BSP 2000 06	G. Barbee	Central Campus	11/17/09	18	6
BUX 8011 02	S. Hampton	Levine Campus	12/01/09	14	9
CAR 3112 14	T. Elijah	Goodwill Industry	11/17/09	19	19
CJC 5005 01	R. Gardner	North Campus	11/17/09	17	16
PLU 7021 01	J. Donolris	Levine Campus	12/01/09	4	- *1
SEF 3001 01	S. Martin	Cato Campus	12/01/09	13	12
SEF 3001 38	J. Byrum	North Campus	11/17/09	10	<u>10</u>
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>

\*1 – In a discussion with staff, it was noted that the students were in the plumbing lab.