



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

February 15, 2010

Dr. J. Larry Keen, President
Fayetteville Technical Community College
Post Office Box 35236
Fayetteville, NC 28303-0236

Dear Dr. Keen:

Enclosed is the final audit report of findings from the recent audit conducted at Fayetteville Technical Community College pursuant to NC General Statute 115D-5(m). The college response dated January 14, 2010, concurred with these findings. Therefore, there is one concern 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. Charles Harrell, 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
- Mr. Betty Smith, Vice-President for Business and Finance
- System Office Vice Presidents

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North Carolina Community College System

Audit Findings for Fayetteville Technical Community College Spring Semester 2008-Spring Semester 2009 Semester

An audit was conducted at Fayetteville 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 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 concern was noted and is discussed below.

Concern

In a review of the Cooperative Education Program, it was noted that six students' 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.”

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 reference to ensure compliance with policies and procedures which govern the North Carolina Community Colleges. Staff should review all cooperative education classes offered since Spring Semester 2009 to ensure the appropriate number of student membership hours are reported for budget/FTE and make adjustments as necessary.

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

SUBMITTED BY: Amanda K. Tolar
Audit Dates: September 1 – October 1, 2009

ATTACHMENT NUMBER ONE

**Fayetteville 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>
CJC 100	C. Newcombe	Spring Lake Campus	9/23/09	15	15
HOR 170	P. Goodrum	Horticulture Center	9/28/09	11	8
MAT 115	R. Eads	Main Campus	9/28/09	28	<u>15</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>
ACC 3107	Ed2Go	Online	9/25/09	1	1
BSP 2000	S. King	Main Campus	9/1/09	18	12
CAR 3112	W. Rinehart	Main Campus	9/1/09	13	13
COM 3709	J. Plumley	Main Campus	9/28/09	-	- *1
EMS 3031	J. Pettengill	Spring Lake	9/23/09	29	23
EMS 3079	M. Britt	Main Campus	9/28/09	35	34
HRD 3001	G. McNeill	Main Campus	9/1/09	9	6
MED 3300	V. McCormich	Main Campus	9/1/09	20	17
NUR 3240	D. Barry	Main Campus	9/28/09	13	10
OSC 3632	B. Mays	Main Campus	9/1/09	7	<u>5</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10