



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

November 10, 2009

Dr. Rose Harrell Johnson, President
Haywood Community College
185 Freedlander Drive
Clyde, NC 28721

Dear Dr. Johnson:

Enclosed is the report of audit findings from the recent audit conducted at Haywood 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. Mark Bumgarner, 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

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 Haywood Community College Spring Semester 2008 - Spring Semester 2009

An audit was conducted at Haywood 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: Jim Benton, Ed.D.
Audit Dates: August 25 - September 14, 2009

ATTACHMENT

Haywood 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>
AUB 112 01	M. Hicks	Main Campus	9/9/09	4	3
DBA 120 01	R. Virgo	Hi Tech Center	9/9/09	6	6
ETR 240 01	M. Carpenter	Main Campus	9/9/09	2	<u>1</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	Ed-To-Go	Online	8/24/09	1	1
BSP 2000	K. Shuford	Canton Senior Ctr.	8/19/09	6	3
BSP 2000	E. Welles	Basic Skills Bldg.	9/3/09	16	6
BSP 2000	E. Welles	Basic Skills Bldg.	8/24/09	7	5
CJC 3938	J. Haynes, R. Conner, T. O'Neill	Main Campus	8/19/09	13	12
CJC 5005	T. Henline	Waynesville P.D.	9/3/09	10	9
HRD 3002	L. Stephens	Employment Security Commission	8/19/09	12	1
NUR 3240	K. King	Autum Care Center	8/19/09	8	<u>7</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					8

The Haywood Correctional Center will be visited at a later date this fiscal year. College staff will be notified of the results.