

## **North Carolina Community College System**

### **Audit Findings for Mitchell Community Spring Semester 2008-Spring Semester 2009 Semester**

An audit was conducted at Mitchell 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 and one concern are noted and discussed on the pages that follow.

## CURRICULUM

### Exception

During a review of curriculum course offerings and requested documentation, reporting errors were noted which resulted in 1,048 student membership hours incorrectly reported for budget/FTE. The errors are summarized below:

- 23 NCAC 02D .0202(a)(7) *Tuition and Fees for Curriculum Programs*, states, in pertinent part, “Tuition. Tuition Waivers: (C) Basic Law Enforcement Training Program (BLET) for law enforcement officers. All law enforcement officers employed by a municipal, county, state, or federal law enforcement agency when taking courses in a state-mandated BLET training program, are exempt from tuition payment. Also, trainees shall be exempt from BLET class tuition if a letter of sponsorship from a state, county, or municipal law enforcement agency is on file at the college.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	CJC 100 1N	Basic Law Enforcement Trng.	624

One student’s tuition was waived inappropriately. The student was sponsored by Duke Energy Company Police, a company police department, which does not meet the requirements set forth in the North Carolina Administrative Code, and hours were reported for budget/FTE.

- 23 NCAC 02E .0604(b)(2) *Instructional Service Agreements*, states, in pertinent part, “Level Two Instructional Service Agreement. The level two instructional service agreement shall: (A) Be approved by each local board of trustees unless the board has delegated authority to the president to enter into level two instructional service agreements; (B) Be signed by the president of each participating college; (C) Specify the course(s) to be delivered to the other college's service area; (D) Specify the plan for delivery of the instruction; (E) Specify the proration of resources and FTE allocated for each college; (F) Specify the conditions and time frame for termination of the agreement; (G) Be filed with the System Office President prior to implementation of the course(s); and (H) Be maintained on file at all colleges involved for audit purposes.”

The Level-Two Instructional Service Agreement between James Sprunt Community College (College Offering the Course) and Mitchell Community College (Participating College) for MUS 21-History of Rock Music, states, in pertinent part, “Proration of FTE: For the administration of budget and enrollment, full-time equivalent (FTE) enrollments for any

offering at the receiving site acknowledged under this agreement will be shared between the institutions on a basis of 50% to the originating college (JSCC) and 50% to the receiving college (Mitchell Community College).”

23 NCAC 02D .0323(b)(2) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “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>
Spring 2009	MUS 210 1N	History of Rock Music	456

The college did not follow the terms of the Instructional Service Agreement with James Sprunt Community College and reported all of the hours earned instead of 50% of the hours for budget/FTE. In addition, the college under-reported the correct number of students at the ten percent point.

- 23 NCAC 02D .0323(b)(2) *Reporting of Student Hours in Membership for Curriculum Classes*, as referenced above is also applicable to the following finding.

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	ART 283 1N	Ceramics I	+96
Fall 2008	CJC 223 IC1	Organized Crime	48
Spring 2009	BUS 137 HKS	Principles of Management	+48
Spring 2009	EDU 119 YM1D	Intro to Early Childhood Ed	64

Student membership hours for the above classes were incorrectly reported for budget/FTE due to miscalculation of the total number of students enrolled in the class at the ten percent point.

**Recommendation:** An audit exception is taken to 1,048 student membership hours reported for budget/FTE for curriculum students who did not meet the reporting criteria outlined in Title 23 of the North Carolina Administrative Code and the aforementioned Level Two-Instructional Service Agreement between Mitchell Community College and James Sprunt Community College. 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>
CJC 100 1N	Fall 2008	9,984	9,360	624
MUS 210 1N	Spring 2009	960	504	456
ART 283 1N	Fall 2008	672	768	+96
CJC 223 IC1	Fall 2008	864	816	48
BUS 137 HKS	Spring 2009	960	1,008	+48
EDU 119 YM1D	Spring 2009	1,600	1,536	64
<b>Total Hours Excepted:</b>				1,048

In addition, there was one area of concern that merits the college’s attention and is discussed below:

**Concern**

During the review of curriculum pre- and co-requisites, it was noted that three students in three different classes in Fall Semester 2008 did not meet local course prerequisites prior to entering class, and there was no documentation of alternate methods of having met the course requisites.

*Number Memorandum CC06-269, Course Requisites*, states, in pertinent part, “Colleges are responsible for ensuring that students have satisfied prerequisite and corequisite requirements by documenting that they have either completed the appropriate courses or have demonstrated that they have the appropriate knowledge and skills required for admission to the course. Colleges should establish local policies for complying with this guidance...Colleges should keep records of all instances of granting course requisite fulfillment by alternate methods.”

The *Mitchell Community College Pre-requisite and Co-requisite Waiver Policy*, states, in pertinent part, “Any student wishing to enroll in a course for which he/she doesn’t have the appropriate co- or pre-requisite coursework must satisfy the course instructor or area coordinator

that she/he has the necessary knowledge or skills required for admission to the course...In order for the student to be registered in the course, the appropriate division director must enter a requisite override on the student's records. The director will electronically note who approved the waiver and the justification."

**Recommendation:** College staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure compliance with North Carolina Community College System and local college rules in regard to students meeting course requisites prior to entering classes.

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

SUBMITTED BY: Anne O. Miller  
Audit Dates: February 2-18, 2010

**ATTACHMENT NUMBER ONE**

**Mitchell Community College  
Financial Adjustment  
FY 2009-2010**

A total of 1,048 curriculum hours were cited that require a financial adjustment:

**FTE Calculation Worksheet**

Curriculum \$ Value \$4,917.35

**Curriculum**

Hours	Divisor	Curriculum FTE(s)	Curriculum Value	Sub-Total Reversion
1,048	/ 512 =	2.05	\$4,917.35	\$10,080.57

The college should submit Form 104 to the System Office for \$10,081 to resolve the exception.

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

<b>Curriculum Reversion</b>	<b>\$10,081.00</b>
<b>Continuing Education Reversion</b>	<b>.00</b>
<b>Literacy (Basic Skills) Reversion</b>	<b>.00</b>
<b>TOTAL REVERSION</b>	<b>\$10,081.00</b>

**ATTACHMENT NUMBER TWO**  
**Mitchell 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>
CJC 100 1D	G. Childress	Workforce Dev. Center	2/18/10	20	16
DFT 153 HKS	S. Fraver	Workforce Dev. Center	2/18/10	8	8
HSE 227 1N	K. Edwards	Cherry Street Center	2/16/10	17	<u>16</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>	
BSP 2000	J. Kirby/J. Vyhlidal	Union Grove Meth. Ch.	2/16/10	16	4	
BSP 2000	L. Mitchell/C.Huss	Landmark Ch. of God	2/16/10	26	13	
EMS 3044	E. Wooten	Cont. Ed. Center	2/18/10	25	24	
EMS 3050	M. Josey	Union Grove Fire Dept.	2/16/10	-	-	*1
HEA 3002	J. Kistler	Workforce Dev. Center	2/16/10	24	21	
HRD 3002	K. Pardue	Cont. Ed. Center	2/18/10	134	4	
HRD 3005	E. Beckerman	South Statesville Skills	2/16/10	-	-	*2
MNT 3065	A. Lofland	Drake Street Annex	2/18/10	14	14	
NUR 3235	Ed2Go	Online	2/17/10	8	-	
NUR 3240	S. Clark	Cherry Street Center	2/16/10	-	-	*3
<b>Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:</b>					<b>10</b>	

- \*1 – Informed by college staff that the EMS-Continuing Education classes are scheduled throughout the county, and there was no class scheduled for this site on the day of the visit.
- \*2 – Informed by college staff that the class was canceled due to no students enrolled.
- \*3 – Informed by college staff that the class had moved to the Continuing Education Center for CPR on the day of the visit.