



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Dr. R. Scott Ralls, President

January 25, 2010

Dr. Charles V. Chrestman, President
Robeson Community College
Post Office Box 1420
Lumberton, NC 28359

Dear Dr. Chrestman:

Enclosed is the final audit report of findings from the recent audit conducted at Robeson Community College pursuant to NC General Statute 115D-5(m). The college response dated November 28, 2009, concurred with these findings. Therefore, there is one audit exception and one area of 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,

A handwritten signature in black ink, appearing to read 'Kennon D. Briggs'.

Kennon D. Briggs
Executive Vice President and Chief of Staff

Enclosure

- c: Mr. George Regan, 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
- Ms. Tami George, Chief Financial Officer, Robeson Community College
- System Office Vice President

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North Carolina Community College System

Audit Findings for Robeson Community College Spring Semester 2008 – Spring Semester 2009

An audit was conducted at Robeson 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 audit exception and one area of concern were noted and are discussed below.

Exception

During a review of continuing education course offerings, a number of errors were noted which resulted in 1,461 student membership hours incorrectly reported for budget/FTE. The errors are summarized below.

- 23 NCAC 02D .0324 (c)(2) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part, "Classes Identified as Extension Non-Traditional Delivery. For those classes identified as non-traditional delivery, student attendance in class or in an orientation session, submission of a written assignment or a submission of examination is the basis for the determination of class membership at the 10 percent point of the class."

Numbered memorandum CC04-109 *Clarification of Reporting and Documenting Student Membership Hours for Distance Education Courses and Course Orientation*, states, in pertinent part, “In order to report student hours in membership for any non-traditional delivery courses, all activities to include ‘course orientation,’ must occur on or after the official start date of the class for which the student is enrolled.”

Robeson Community College’s *Orientation Information for ED2GO*, states, in pertinent part, “Prior to starting each course, students will be required to complete an On-line Orientation. The orientation should be completed prior to the first day of class.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	CAS 3040 442	Desktop Publishing	48
Spring 2008	EDU 3001 453	Solving Classroom Discipline Problems	24
Spring 2008	FLI 3710 447	Conversational Spanish	48
Spring 2008	MLS 3853 466	Leadership Skills	24
Summer 2008	COM 3729 468	Developmental Writing	24
Summer 2008	MLS 3933 584	Project Management Fundamentals	24
Fall 2008	ACC 3107 537	Accounting	24

Students enrolled in these classes; participated in the Ed2Go orientation prior to the beginning date of the class; and completed their first assignment after the traditional ten percent point noted on the class attendance roster as documented on the statistical data provided.

- 23 NCAC 02D .0324 (a)(3) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part, “Regularly Scheduled Classes. Student Membership Hour...Colleges shall not report more hours per student than the number of hours specified in the instructor’s contract.”

23 NCAC 02D .0326 (b) *Budget FTE Funding*, states, in pertinent part, “Any class for which the instructor's services are provided at no cost or for which the instructional cost is paid totally and directly by an external agency is a ‘gratis’ class. In this situation, the class is reported as self-supporting, and does not generate budget/FTE. If a portion of the class is gratis, student hours shall be prorated accordingly.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	EMS 3031 472	Emergency Medical	1,215
Fall 2008	HEO 3100 535	Heavy Equipment Operations	30

EMS 3031 472 – 216 hours were reported for budget/FTE for nine students when the total number of hours specified in the instructors’ contracts was 81 (9 students x 135 hrs. = -1,215 hrs.). HEO 3100 535 – 300 hours were reported for budget/FTE for six students when the total number of hours specified in the instructor’s contract was 295 (6 x 5 = -30 hrs.).

Recommendation: An audit exception is taken to 1,461 student membership hours reported for budget/FTE for curriculum classes which did not meet reporting criteria outlined in *Title 23 of the North Carolina Administrative Code, Numbered Memoranda, and College Policy*. 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 2008 and make any necessary adjustments.

The classes cited are listed below:

CONTINUING EDUCATION

<u>Section Number</u>	<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
442	CAS 3040	Spring 2008	48	0	48
453	EDU 3001	Spring 2008	24	0	24
447	FLI 3710	Spring 2008	48	0	48
466	MLS 3853	Spring 2008	768	744	24
468	COM 3729	Summer 2008	48	24	24
584	MLS 3933	Summer 2008	24	0	24
537	ACC 3107	Fall 2008	24	0	24
472	EMS 3031	Spring 2008	1,944	729	1,215
535	HEO 3100	Summer 2008	1,800	1,770	<u>30</u>
Total Hours Excepted:					1,461

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

Concern

In a review of Cooperative Education workbooks, it was noted that all required documentation was not in all of the students’ workbooks.

23 NCAC 02D .0323 (f)(2)(C) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Curriculum Student Work Experience and Clinical Practice. Work Experience...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 take the necessary steps to familiarize themselves with the aforementioned *Title 23 of the North Carolina Administrative Code* and the *Curriculum Procedures Reference Manual, Chapter 20, Cooperative Education* to ensure the appropriate number of instructional 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 adjustments necessary.

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

SUBMITTED BY: Elizabeth C. Self
AUDIT DATES: August 25 – October 7, 2009

ATTACHMENT NUMBER ONE

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

A total of 1,461 Continuing Education hours were cited that require a financial adjustment:

FTE Calculation Worksheet

Continuing Education \$ Value \$4,255.64

Continuing Education

Hours	/ 688 =	Continuing Education FTE	Continuing Education Value	Sub-Total Reversion
1,461	/ 688 =	2.12	\$4,255.64	\$9,021.96

Total Reversion \$9,021.96

The college should submit Form 104 to the System Office for \$9,022.00 to resolve the exception.

ATTACHMENT NUMBER TWO

Robeson 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>
COS 113 01	Q. Locklear	Main Campus	9/25/09	13	10
CUL 140 N1	T. Atkinson	Main Campus	9/28/09	16	16
ENG 090 D6	M. Roberts	Main Campus	9/28/09	14	10
MAT 140 D4	J. Strommer	Main Campus	9/28/09	11	6
Total CURRICULUM Class Visits/Program Reviews to Date:					4

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>
BSP 2000	A. Roberson	Evergreen Rehabilitation Center	9/28/09	11	11
BSP 2000	D. Watkins	Comtech Center	9/28/09	30	13
CAS 3120A	E. Tinling	Evergreen Rehabilitation Center	9/28/09	11	10
HOR P3307	J. McPherson	Lumberton Correctional Institution	10/07/09	26	19
HRD 3002D	C. Worriax	Comtech	9/28/09	25	8
MED 3006A	C. Powers	Main Campus	10/01/09	6	4
NUR 3240	B. Collins	Main Campus	10/01/09	12	6
NUR 3240	C. Oxendine	Comtech	9/28/09	13	8
OSC 3602C	B. Andres	Main Campus	10/01/09	26	21
OSC 3603	A. Hall	Robeson Correctional. Institution	9/28/09	14	12
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10