



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

January 27, 2010

Dr. Carol S. Spalding, President
Rowan-Cabarrus Community College
Post Office Box 1595
Salisbury, NC 28145-1595

Dear Dr. Spalding:

Enclosed is the report of audit findings from the recent audit conducted at Rowan-Cabarrus Community College pursuant to NC General Statute 115D-5(m). The College provided additional documentation in response to the preliminary audit findings. As a result, 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 – 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. Ray E. Paradowski, 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

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North Carolina Community College System

Audit Findings for Rowan-Cabarrus Community College Spring Semester 2008 – Spring Semester 2009

An audit was conducted at Rowan-Cabarrus 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 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, the North Carolina Administrative Code 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: Anne O. Miller
Audit Dates: August 19 - September 15, 2009

ATTACHMENT

**Rowan-Cabarrus 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>
ELN 150 60	L. Davis	South Campus	8/19/09	17	17
NET 125 4211	J. Brand	Cabarrus BT Center	8/19/09	20	20
OST 132 21	D. Ellis	North Campus	9/10/09	2	<u>2</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>
AUT P3109	J. McGrady	Piedmont Correctional	8/19/09	10	9
BSP 2000	R. Barnes	South Campus	8/19/09	14	8
BSP 2000	M. Myers	North Campus	9/10/09	-	- *1
BSP P2000	C. Tucker	Piedmont Correctional	8/19/09	18	9
CAR P3112	K. Lanning	Piedmont Correctional	8/19/09	10	10
CJC 3925	K. Wingler	Cabarrus Sheriff Dept.	8/19/09	245	0 *2
HRD 3002	T. Mahatha	Cloverleaf	8/19/09	127	8
HRD 3002	D. Bowman	Goodwill-Rowan	9/10/09	-	- *3
HRD 3005	T.S. Twiggs	South Campus	8/19/09	13	13
SEF 3001	Master Cons.	Cabarrus BT Center	8/19/09	-	- *4
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10

*1 – Informed by staff the class was canceled for the week due to the holiday on Monday.

*2 – Informed by staff that the class is a multi-entry/multi-exit contact hour class with a varied schedule and the class was not scheduled to meet at that time.

*3 – Informed by staff that the class relocated to North Campus.

*4 – Informed by staff that the class was canceled due to low enrollment.