



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

April 19, 2010

Mr. George R. Parker, President
Vance-Granville Community College
Post Office Box 917
Henderson, NC 27536

Dear Mr. Parker:

Enclosed is the final audit report of findings from the recent audit conducted at Vance-Granville Community College pursuant to NC General Statute 115D-5(m). The college response dated January 28, 2010, provided additional documentation which has been incorporated into the audit report. Therefore, there are two audit exceptions and three areas 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. Donald Seifert, Sr, 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. Matt Williams, Vice-President of Finance and Operations
System Office Vice Presidents

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North Carolina Community College System

Audit Findings for Vance-Granville Community College Spring Semester 2008–Spring Semester 2009

An audit was conducted at Vance-Granville 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, two exceptions and three areas of concern were noted and are discussed below.

Exception One

During a review of curriculum course offerings, a number of errors were noted which resulted in 878.5 student membership hours incorrectly reported for budget/FTE. The errors are summarized below.

- Title 23 NCAC 02D .0323 (d) *Reporting of Student Hours in Membership for Curriculum Classes* states, in pertinent part, "Skills Laboratory or Computer Tutorial Laboratory. Individualized instructional laboratories are similar to learning laboratories (see 23 NCAC 02D .0324(b)(6)) except the participants are curriculum students. Skills labs or computer

tutorial labs are remedial or developmental in nature and intended for students who are experiencing academic difficulty in a particular curriculum course. A skills laboratory instructor shall be qualified in the single-subject area of the skills laboratory. A computer tutorial laboratory coordinator need not be qualified in any of the subject area(s) provided in a computer tutorial laboratory. Student contact hours may be reported for budget/FTE when students are required by their instructor to attend either of the laboratories for remedial or developmental work and when the skills laboratory instructors or computer tutorial coordinators are paid with curriculum instructional funds.

- (1) Documentation of instructor referral shall be maintained for auditing purposes. Maintain documentation until released by audit.
- (2) Homework assignments shall not be reported for budget/FTE. (See 23 NCAC 2D .0325(a)).
- (3) Calculation of Student Contact Hours for Skills Laboratory or Computer Tutorial Laboratory. For these classes, actual time of class attendance shall be reported; 60 minutes shall constitute an hour. Student hours generated for these types of classes are the sum of all the hours of actual student attendance in a class in a given semester.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Exceeded</u>
Fall 2008 & Spring 2009	ACA 001	Academic Skills Lab	84.5

In a review of a sample of student schedules Fall Semester 2008 and Spring Semester 2009, it was noted that students were reported for budget/FTE during scheduled class hours.

- Title 23 NCAC 02D .0323 (f)(2) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “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.”

Curriculum Procedures Reference Manual, Section 20, *Cooperative Education (Work Experience)*, states, in pertinent part:

I. CO-OP REGULATIONS IN THE NORTH CAROLINA ADMINISTRATIVE CODE.

It is the responsibility of colleges to develop and implement local procedures to ensure compliance with Title 23 of the North Carolina Administrative Code (NCAC). Pertinent excerpts are as

follows...2D.0323(f)(2) Earning Budget/FTE for Co-op. "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..."

NOTE: Students can receive one (1) semester hour credit for 160 hours of work experience or two (2) semester hour credits for 320 hours of work experience. If students work 480 contact hours (3 SHC) or 640 contact hours (4 SHC), only 320 hours can be reported for budget/FTE...

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	COE 113 06	Co-Op Experience I	160

One student was enrolled in COE 113, and 480 hours were counted for budget/FTE when work experience hours shall not exceed a maximum of 320 membership hours per student per semester.

- Title 23 NCAC 02D .0323 (b) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, "Regularly-Scheduled Classes. (2) 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>
Fall 2008	EDU 144 91	Child Development I	48
Spring 2009	CUL 135A 01	Food & Beverage Service Lab	32

Student membership hours were over-reported for budget/FTE when the number of students in class membership at the 10 percent point of the class was miscalculated.

- Numbered memorandum CC88-061 *Class Size and Course Repetition*, states, in pertinent part, "A statewide policy on course repetition is not necessary and should not be developed. The state board and department should continue to monitor the enrollment patterns in physical education to assure that problems in this area are corrected. The state board should

direct all local boards of trustees which do not already have a local policy on course repetition to develop and implement an appropriate policy to fall quarter, 1988. Copies of these policies will be placed on file in the Department.”

Vance-Granville Community College Curriculum Repeat Policy, states, in pertinent part, “A course taken at Vance-Granville Community College may be repeated up to two times (three attempts total) in order to raise the grade if the previous grade was below a ‘C’. Under extraordinary circumstances, students who earn a ‘C’ or higher may repeat the class one time to fulfill specific program requirements, and/or repeat a course more than three times. Permission to repeat a class must be requested in writing at the time of registration from the Academic Dean of the division which offers that class...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2009	MEC 112 01	Machine Processes II	160

Hours were inappropriately reported for budget/FTE when two students did not follow the college’s class repeat policy.

- Title 23 NCAC 02D .0323 (c) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Non-Regularly Scheduled Classes. (4) Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester, and shall not exceed the hours in the approved curriculum program of study compliance document...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Fall 2008	CJC 100 99	BLET	1,104
Spring 2009	CJC 100 99	BLET	+237

In CJC 100 99 Fall Semester 2008, two students enrolled were partial enrollees, but all membership hours for the class were reported rather than the contact hours for the specific area to be repeated. One student should have been reported for 96 hours and the other for 48 hours, but both were reported for 624 hours. In CJC 100 99 Spring Semester 2009, contact hours for partial enrollees were miscalculated and underreported by +237 hours.

- *N.C. General Statute 115-D (c1)*, states, “Community colleges shall report full-time equivalent (FTE) student hours for correction education programs on the basis of contact hours rather than student membership hours. No community college shall operate a multi-entry/multi-exit class or program in a prison facility, except for a literacy class or program.”

Title 23 NCAC 02D. 0324 (b)(4) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, “Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Sixty minutes shall constitute an hour. Student contact hours for these students are the sum of all the hours of actual student attendance in a class in a given semester.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Exceeded</u>
Fall 2008	BUS P110 L01	Introduction to Business	1.5
Fall 2008	DBA P110 W2	Database Concepts	+145.5
Spring 2009	ELN P229 F01	Industrial Electronics	+325
Spring 2009	MAT P060 P01	Essential Mathematics	+18

Contact hours were miscalculated in each of the above listed classes.

- Title 23 NCAC 02D .0323(c) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, “Non-Regularly Scheduled Classes. (4) Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester, and shall not exceed the hours in the approved curriculum program of study compliance document...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Exceeded</u>
Spring 2009	ECO P151 F1	Survey of Economics	14

Hours in excess of the 48 hours noted in the Combined Course Library and approved in the curriculum program of study compliance document were reported for budget/FTE.

Recommendation: An audit exception is taken to 878.5 student membership hours reported for budget/FTE for curriculum classes which did not meet reporting criteria outlined in the

North Carolina General Statutes, Title 23 of the North Carolina Administrative Code, the Curriculum Procedures Reference Manual, 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 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>
Academic Skills Lab	Fall 2008/Sp. 2009	11,648	11,563.5	84.5
COE 113 06	Fall 2008	480	320	160
EDU 144 91	Fall 2008	1,200	1,152	48
CUL 135A 01	Spring 2009	608	576	32
MEC 112 01	Spring 2009	800	640	160
CJC 100 99	Fall 2008	1,248	144	1,104
CJC 100 99	Spring 2009	109	346	+237
BUS P110 L01	Fall 2008	795	793.5	1.5
DBA P110 W2	Fall 2008	555	700.5	+145.5
ELN P229 F01	Spring 2009	767	1,092	+325
MAT P060 P01	Spring 2009	347	365	+18
ECO P151 F1	Spring 2009	534	520	<u>14</u>
Total Hours Excepted:				878.5

Exception Two

During a review of continuing education course offerings, a number of errors were noted which resulted in 1,470 student membership hours incorrectly reported for budget/FTE. The errors are summarized below.

- Title 23 NCAC 02D .0324 (a) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part, "Regularly Scheduled Classes. (2) Definition of Student Membership. A student is considered to be in class membership when the student meets all of the following criteria: (A) Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver as defined in Paragraph (a) of Rule .0203 of this Subchapter; (B)

Attended one or more classes held prior to or on the 10 percent point in the class; and (C) Has not withdrawn or dropped the class prior to or on the 10 percent point of the class.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	MED 3030 004	Medical Terminology	96
Fall 2008	EMS 3025 001	Medical Responder	240

In MED 3030 004, student membership hours were incorrectly reported for budget/FTE for one student who joined the class after the ten percent point of the class. In EMS 3025 001, student membership hours were incorrectly reported for budget/FTE for three students who dropped the class prior to the ten percent point of the class.

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

Title 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	HOR P3307 001	Horticulture	46

Hours were reported for budget/FTE for which there was no instructor pay.

- *N.C. General Statute 115D-5(c)*, states, “No course of instruction shall be offered by any community college at State expense or partial State expense to any captive or co-opted group of students, as defined by the State Board of Community Colleges, without prior approval of the State Board of Community Colleges. Approval by the State Board of Community Colleges shall be presumed to constitute approval of both the course and the group served by that institution. The State Board of Community Colleges may delegate to the President the power to make an initial approval, with final approval to be made by the State Board of Community Colleges. A course taught without such approval will not yield any full-time equivalent students, as defined by the State Board of Community Colleges.”

Title 23 NCAC 02E .0403(a) *Instruction to Captive or Co-opted Groups*, states, in pertinent part, “A college shall obtain State Board approval prior to providing instruction to students who are classified captive or co-opted. Captive or co-opted groups of students are defined as inmates in a correctional facility...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	TRA P3605 005	Commercial Driver	313
Spring 2008	TRA P3605 W01	Commercial Driver	328

These classes were offered at Warren Correctional Institution when the college did not obtain State Board approval prior to providing instruction to students classified as captive or co-opted.

- Title 23 NCAC 02D .0324 (a) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part, “Regularly Scheduled Classes. (2) Definition of Student Membership. A student is considered to be in class membership when the student meets all of the following criteria: (A) Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver as defined in Paragraph (a) of Rule .0203 of this Subchapter; (B) Attended one or more classes held prior to or on the 10 percent point in the class; and (C) Has not withdrawn or dropped the class prior to or on the 10 percent point of the class.”

Title 23 NCAC 02D .0325 (a) *Limitation in Reporting Student Membership Hours*, states, in pertinent part, “Student hours shall not be reported for budget/FTE which result from:...(6) Proficiency or challenge exams except that the actual time required to take the exam may be counted in membership; students shall be registered in the class consistent with Paragraph (a) of Rules .0202 and .0203 of the Subchapter.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	MED 3030 005	Medical Terminology	384

Three students enrolled in the class completed and passed a proficiency exam prior to the 10 percent point of the class (-288 hours). Additionally, student membership hours were incorrectly reported for budget/FTE for one student who did not attend the class prior to the ten percent point (-96 hours). There are 384 total hours excepted for the class.

- *N.C. General Statute 115D-5(c1)*, states, “Community colleges shall report full-time equivalent (FTE) student hours for correction education programs on the basis of contact hours rather than student membership hours....”

Title 23 NCAC 02D .0324 (b) *Reporting of Student Hours in Membership for Continuing Education*, states, in pertinent part, “Non-Regularly Scheduled Classes. (4) Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Sixty minutes shall constitute an hour. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester.”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	AUT P3200 001	Small Engine Mechanic	1
Fall 2008	TEX P3103 P34	Industrial Sewing	6

Hours were over-reported when contact hours were miscalculated for these classes.

- *N.C. General Statute 115D-5(b)* states, in pertinent part, “...the State Board of Community Colleges may provide by general and uniform regulations for waiver of tuition and registration fees...for training courses for...local law enforcement officers...”

Title 23 NCAC 02D .0324(a) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part “Regularly Scheduled Classes. (2) Definition of Student Membership. A student is considered to be in class membership when the student meets all of the following criteria: (A) Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver as defined in Paragraph (a) of Rule .0203 of this Subchapter...”

Numbered memorandum, CC89-031 *Waiver of Fees for Firefighting, Law Enforcement and Emergency Services Personnel*, states, in pertinent part, “*GS 115D-5(b)* authorizes the State Board of Community Colleges to waive tuition and fees for ‘local’ firefighting, law enforcement, rescue and lifesaving personnel...”

<u>Semester/Term</u>	<u>Course Number</u>	<u>Course Title</u>	<u>Hours Excepted</u>
Spring 2008	CJC 5005 001	Criminal Interdiction	56

Two out-of-state students were fee waived inappropriately for this class. Only “local” police department personnel are fee waived.

Recommendation: An audit exception is taken to 1,470 student membership hours reported for budget/FTE for continuing education classes which did not meet reporting criteria outlined in the NC General Statutes, 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 Fall Semester 2008 and make any necessary adjustments.

The classes cited are listed below:

CONTINUING EDUCATION

<u>Contract Number</u>	<u>Course Number</u>	<u>Semester</u>	<u>Original Hours Reported</u>	<u>Corrected Hours</u>	<u>Hours Excepted</u>
004	MED 3030	Spring 2008	1,632	1,536	96
001	EMS 3025	Fall 2008	1,920	1,680	240
001	HOR P3307	Spring 2008	1,361	1,315	46
005	TRA P3605	Spring 2008	313	0	313
W01	TRA P3605	Spring 2008	328	0	328
005	MED 3030	Spring 2008	2,400	2,016	384
001	AUT P3200	Spring 2008	1,273	1,272	1
P34	TEX P3103	Fall 2008	507	501	6
001	CJC 5005	Spring 2008	2,324	2,268	<u>56</u>
Total Hours Excepted:					1,470

In addition, there were three preliminary areas of concern that merit the college's attention and are discussed below:

Concern One

In a review of Cooperative Education workbooks, it was noted that one student's notebook did not include all of the documentation necessary to report co-op hours for budget/FTE.

Title 23 NCAC 02D .0323 (f) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part, "Curriculum Student Work Experience and Clinical Practice. (2) Work Experience. (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; and,
 - g. Evaluations

Recommendation: Staff should review the aforementioned references to ensure compliance with policies and procedures which govern the North Carolina Community Colleges. Staff should take the necessary steps to ensure the appropriate number of student membership hours are reported for budget/FTE since Spring Semester 2009, making adjustments as necessary.

Concern Two

During the review of curriculum class records, it was noted that classes were held at captive co-opted sites, and class hours were not assigned consistent with the college catalog and curriculum standard requirements.

Title 23 NCAC 02D .0323 (b) *Reporting of Student Hours in Membership for Curriculum Classes*, states, in pertinent part “Regularly Scheduled Classes. (1) A class is regularly scheduled if it meets all of the following criteria:...(D) class hours are assigned consistent with college catalog and curriculum standard requirements...”

Title 23 NCAC 02E .0204 (c) *Courses and Standards for Curriculum Programs*, states, in pertinent part, “A college shall use the course information (prefix, number, title, and classroom, laboratory, clinical, and work contact hours; credit hours; prerequisites and corequisites; and course descriptions) as listed in the Combined Course Library.”

Recommendation: Since the courses reviewed with the aforementioned issue were offered at captive co-opted sites, the hours were reported for budget/FTE as contact hours with no hours over-reported. The aforementioned references still apply, however, and staff must ensure that courses offered at all sites are in compliance with *Title 23 of the North Carolina Administrative Code*.

Concern Three

During a review of Basic Skills classes, it was noted that the college did not provide contact hour documentation for each student for each class in which they were enrolled.

Title 23 NCAC 02D .0324 (b) *Reporting of Student Hours in Membership for Continuing Education Classes*, states, in pertinent part, "Non-Regularly Scheduled Classes. (3) Definition of Student Contact Hour. A student contact hour is one hour of student attendance in a class for which the student is in membership as defined in Subparagraph (b)(2) of this Rule. Sixty minutes shall constitute an hour. (4) Calculation of Student Contact Hours for Non-Regularly Scheduled Classes. For these classes, actual time of class attendance for each student determined to be in membership shall be reported. Sixty minutes shall constitute an hour. Student contact hours for these classes are the sum of all the hours of actual student attendance in a class in a given semester. (5) Maintenance of Records of Student Contact Hours. Accurate attendance records shall be maintained for each class. Attendance records shall be signed by the instructor or lead instructor, verifying their accuracy, and shall be maintained by the college until released from all audits as provided in the Public Records Retention and Disposition Schedule for Institutions in the Community College System. Student membership hours shall be summarized in the Institution Class Report and certified by the president or designee."

Recommendation: Staff should review the aforementioned reference to ensure compliance with policies and procedures which govern the North Carolina Community Colleges. Staff should take the necessary steps to ensure the appropriate number of student membership hours are reported for budget/FTE since Fall Semester 2008, making adjustments as necessary.

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

SUBMITTED BY: Elizabeth C. Self and Amanda K. Tolar
Audit Dates: August 7-September 8, 2009

ATTACHMENT NUMBER ONE

**Vance-Granville Community College
Financial Adjustment
FY 2009 - 2010**

CURRICULUM: A total of 878.5 curriculum hours were cited that require a financial adjustment:

FTE Calculation Worksheet

Curriculum \$ Value \$4,917.35

Curriculum

Hours	/ 512 =	Curriculum FTE	Curriculum Value	Sub-Total Reversion
878.5	/ 512 =	1.72	\$4,917.35	<u>\$8,457.84</u>
TOTAL				<u>\$8,457.84</u>

The college should submit Form 104 to the System Office for **\$8,458.00** to resolve the exception.

CONTINUING EDUCATION: A total of 1,470 Continuing Education hours were cited that require a financial adjustment:

FTE Calculation Worksheet

Continuing Education \$ Value \$4,255.64

Continuing Education

Hours	/ 688 =	Curriculum FTE	Curriculum Value	Total Reversion
1,470	/ 688 =	2.14	\$4,255.64	<u>\$9,107.07</u>
TOTAL				<u>\$9,107.07</u>

The college should submit Form 104 to the System Office for **\$9,107.00** to resolve the exception.

GRAND TOTAL to be submitted on Form 104:

\$17,565.00

ATTACHMENT NUMBER TWO

**Vance-Granville 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>	
BIO 168 10	P. Brady	Main Campus	8/26/09	-	-	*1
BPM 110 X92	J. Tyler	Main Campus	8/26/09	-	-	*2
SPA 111	M. Chaves-Smith	Main Campus	8/26/09	9	<u>8</u>	
Total CURRICULUM Class Visits/Program Reviews to Date:					3	

*1 – Class met in different location; staff is aware.

*2 – Class dismissed early

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 P2000	J. Watkins	Polk Correctional	8/26/09	12	11	
BSP 2000	J. Finch	Main Campus	9/8/09	4	2	
CAS P3120	B. Oakley	Polk Correctional	8/26/09	11	10	
CAS 3120	Ed2Go	Online	8/20/09	1	1	
FIP 4729	M. Pitzing/ S. Barney	Polk Correctional	8/26/09	5	5	*1
HOR P3307	R. Easton	Polk Correctional	8/26/09	9	4	
HOS 3072	P. Lambert	Kittrell Job Corps	8/26/09	15	13	
MKT 3419	Ed2Go	Online	8/20/09	1	1	
NUR 3240	J. Wilson	Main Campus	9/8/09	28	23	
OSC 3608	T. Starling	Main Campus	8/26/09	12	<u>9</u>	
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10	

*1 – This class was offered to Department of Corrections staff rather than inmates.