

ELEMENTS OF AN AUDIT

FY 2009 - 2010

Printable Version

This portion of the Web Site will be continually updated. Please check frequently for updates and changes.

Audits are conducted at 58 Community Colleges on an annual basis. The following items are used in conducting an audit. Previous audit findings or recent issues may necessitate an expanded audit.

Section One: *Administration/General*

- College's response to preliminary audit report.
- Copy of minutes from the Board of Trustees meeting showing action taken in response to the prior audit.
- Board of Trustees Minutes showing discussion of Evaluation/Performance Review of President.
- Documentation of transmission of Presidential review to the System Office (unless already documented in the Office of the State Board of Community Colleges by July 1, 2009).
- Board of Trustees Minutes showing College Personnel Policies discussion/approval for changes during period of review.
- Copy of College Personnel Policy Manual if changed during period of review – note if online.
- If college has a Tech Prep Articulation Agreement with local LSAU, a student file showing articulated credit awarded is needed.
- Board of Trustee Minutes discussion of any audits conducted by the NC Office of the State Auditor and NC Office of the State Controller.
- Documentation of any U.S. Department of Education reviews/audits and minutes verifying report to Board of Trustees.
- Documentation of any reviews/audits by the college's internal auditors (other than CE Accountability and Credibility Plan audits and attendance rosters reviewed as a part of the process of reporting hours for budget FTE each semester) and minutes verifying report to Board of Trustees of any updates during period of review.
- A current College Catalog and a catalog for period of review.
- Access to Institutional Effectiveness Plan. Access to and minutes verifying report of updates to Board of Trustees during period of review for Master Facilities Plan and Strategic Plan.
- Access to Business Continuity Plan/Communicable Disease/Pandemic Influenza in the Work Place Plan with approval/effective date.

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- Documentation of publication of Performance Measures outcomes and minutes showing report to the Board of Trustees.
- If requested, documentation of procedures/methods used for conducting Student Satisfaction Survey conducted during period of review.
- Documentation of most recent SACS re-accreditation, other visit, or substantive communication, if any, during the period of review. If any occurred, include minutes documenting report to Board of Trustees.
- Copy of College telephone directory.
- Internet Access and outside phone line.
- Workspace with locking door and key.
- Access to photocopier.

Section Two: *Curriculum*

- Copy of academic calendar(s) and inclement weather plan, and revised calendar(s) (if applicable):
Summer 2008 through Spring 2009. Note dates if college closed for inclement weather.
- Co-op workbooks and student transcripts for the classes requested.
- Copy of Huskins Bill approvals: **Summer 2008 through Spring 2009.**
- Copy of Joint High School Program Agreements and approvals (Learn and Earn Early College and Middle College).
- Attendance rosters for the sample of records selected (will be attached to the request).
Include a course section legend. (This needs to include documentation of scheduled class meetings.)
- Copy of program termination(s) in spreadsheet format and response(s) from System Office.
- XPA reports for the following semester(s): **Spring 2009**
 - Cooperative Education or XPAA
 - Underage Students or XPAU
 - Student Course Overlap for Curriculum and Continuing Education or XPAQ
 - Curriculum Duplicate Class Report - XPAE
 - **Current** Master Class Schedule or XPAC – include physical addresses and directions to all off-campus locations

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- Copy of captive/co-opted approvals for classes offered in captive/co-opted settings (prisons, alcohol rehab, etc): **Summer 2008 through Spring 2009.**
- Copy of all Instructional Service Agreements: (Levels I, II, and III)
Summer 2008 through Spring 2009.
Include documentation that details FTE adjustment(s). Verification that adjustment was made according to the terms of Agreement.
- Copy of all curriculum instructional contracts with public or private organizations or institutions.
- Criminal Justice Certification Review for BLET: **Summer 2008 through Spring 2009.**
Letters of sponsorships and/or receipted tuition;
Copy of Pre-Delivery approval letter from NCDOJ Criminal Justice Standards Division;
Copy of Accreditation from NC Department of Justice – Criminal Justice Standards Division.
- Copy of summary documentation of hours reported for academic skills lab(s)
Summer 2008 through Spring 2009.
- Accounting financial/sheet balances for Self-Supporting Programs for June 30, 2009.
Compute and provide the average monthly revenues for Self-Supporting Programs for FY 2008-2009.

Section Three: *Continuing Education*

- Attendance rosters, instructor contracts, registration forms, receipt rosters/billing statement(s) for the sample of records selected (will be attached to request).
- Computer Audit Program Results - XPA Reports for the following semester(s):
Fall 2008
 - Underage Students or XPAO
 - Duplicate Classes for Extension Students or XPAF
 - **Current** Master Class Schedule or XPAG
(Include directions to off-campus locations and any special instructions including all physical addresses)
- Copy of Criminal Justice Certification Reviews for **Spring 2008 through Fall 2008.**
BLET: Letters of sponsorship and/or receipted tuition:
Copy of Pre-Delivery approval letter from NC Department of Justice – Criminal Justice Standards Division.
Copy of Accreditation from NC Department of Justice – Criminal Justice Standards Division.
- Basic Skills class files to include annual LEIS/outcome information only – Spring 2008 through Fall 2008. Include only the official college documentation for the class folders.
Student work should only be included if it shows how goals were met.

GED graduate should have transcript included. Any documentation that show how outcomes were made. Do not include student work unless necessary to document outcomes.

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Adult High School Agreement of Affiliation: Include a copy of the college's Adult High School Agreement of Affiliation if applicable. Also include a copy of a student's Adult High School Diploma.

- Copy of captive/co-opted approvals for classes offered in captive/co-opted settings: (prisons, jails, alcohol rehab, nursing facilities, sheltered workshops, etc): **Spring 2008 through Fall 2008.**
- Copy of all Instructional Service Agreements (Levels I, II, and III) and any other agreements involving delivery of instruction. **Spring 2008 through Fall 2008.** Include documentation that details FTE adjustment(s). Verification that adjustment was made according to terms of Agreement.
- Accountability/Credibility Plan and Internal Audit documentation. Include date of plan approval, board of trustees' minutes showing date plan was approved. Provide Internal Audit documentation for the following semester(s): **Spring 2008, Summer 2008, Fall 2008.**
- Accounting financial/sheet balances for Self-Supporting Programs for June 30, 2009. Compute and provide the average monthly revenues for Self-Supporting Programs for FY 2008-2009.
- Copy of all Agreements with Fire/EMS/Law Enforcement/Rescue Associations for delivery of instruction for fire rescue colleges. Copy of Financial balance sheet(s) as of June 30, 2009, for any of these Agreements.
- If audit sample includes Customized Training courses, auditor will request the Project Profile approval, Training Plan, Payback Agreements, roster, instructional contract, invoice/time sheets, any Payback Agreement Forms, and all Funds Action Requests (FAR) related to one NIT/EIT/FIT/CIT course.