

ELEMENTS OF AN AUDIT

Fiscal Year 2011-2012

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. Please note that Audit Services conducts audit reviews using paper copy documentation (not electronic) unless otherwise indicated. For documentation requested for the audit review where the information has been provided to the North Carolina Community College System Office electronically, those specific reports and/or documentation may be provided electronically. Of note is that most, if not all, of those reports have been eliminated from the audit review.

To increase efficiency, we ask that the records requested for the audit review which are noted on the Curriculum / Continuing Education Audit Worksheets be provided in the same order as they appear on this list. If more records than requested in the random audit sample are provided for review, the additional records and any over-reported hours found therein may become part of the audit sample and subject to reversion of funding for excepted hours. With the exclusion of the first four bulleted items listed below, the following items are used in conducting an audit review. The initial four bulleted items may be requested by the Auditor to facilitate the audit review process. Previous audit findings or recent issues may necessitate an expanded audit review. If this is required, the Executive Vice President & Chief of Staff will notify the College President.

- Copy of College telephone directory.
- Internet Access and outside phone line.
- Workspace with locking door and key.
- Access to photocopier.

Section One: *Administrative*

- Copy of minutes from the Board of Trustees meeting verifying discussion of the previous year's audit review and action taken in response to applicable findings.
- Copy of minutes from the Board of Trustees meeting verifying discussion of audits conducted by the NC Office of the State Auditor. Documentation provided must show type of audit conducted with date noted; findings; and college staff response to applicable findings with date noted.
- Documentation of the most current Continuing Education Accountability/Credibility Plan and Internal Audit to include a copy of local board minutes showing approval of the plan by local Board of Trustees with date of approval noted.

- A current college catalog and a catalog for period of review.

Section Two: Curriculum

- Copy of academic calendar(s) and inclement weather plan with revised calendar(s) if applicable for Summer Semester 2010 through Spring Semester 2011. Note dates if college closed for inclement weather.
- Sample of attendance rosters for Summer Semester 2010, Fall Semester 2010, and Spring Semester 2011. Please organize the rosters as they are listed by semester on the curriculum audit worksheets provided for pulling the audit review class samples. If you have any questions regarding how to do this, please discuss with the auditor.
- Written documentation of the process for archiving student permanent records. **(This review will be conducted every three years with the next review in FY 2014-2015.)**
- Clear and orderly documentation of contact hours reported for budget/FTE for skills lab(s) by student for Summer 2010 through Spring 2011.
- Cooperative Education Work Experience documentation for the COE classes requested for audit review.
- XPA reports for the following semesters: Fall 2010; Spring 2011
 - 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 off campus locations
- Criminal Justice Certification Review for Basic Law Enforcement Training (BLET): Summer Semester 2010 through Spring Semester 2011.
 - Copy of 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
- Copy of all Instructional Service Agreements: (Levels I, II, and III): Summer 2010 through Spring 2011. Documentation must be included which clearly shows hours reported for budget/FTE and adjustments made via “SSS” records verifying adjustments were made according to terms of Agreement.
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 - Copy of all curriculum instructional contracts with public or private organizations or institutions.

Section Three: *Continuing Education*

- Attendance rosters, instructor contracts, registration forms, and documentation of fee waiver or receipted payment with applicable registration fee noted.
- Written documentation of the process for archiving student permanent records. **(This review will be conducted every three years with the next review in FY 2014-2015.)**
- 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, 2011, for all Agreements.
- Computer Audit Program Reports - XPA for the following semester(s): Spring 2010; Summer 2010 and/or Fall 2010
 - Underage Students or XPAO
 - Duplicate Classes for Extension Students or XPAF
 - Student Course Overlap for Curriculum and Continuing Education or XPAQ
 - Current Master Class Schedule or XPAG (Include directions to off-campus locations and any special instructions including physical addresses)
- Criminal Justice Certification Review for Basic Law Enforcement Training (BLET): Spring Semester 2010; Summer 2010; Fall Semester 2010.
 - BLET: Letters of sponsorship and/or receipted registration fee:
 - 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.
- Copy of all Instructional Service Agreements (Levels I, II, and III): Spring Semester 2010; Summer Semester 2010; Fall Semester 2010. Documentation must be included which clearly shows hours reported for budget/FTE and adjustments made via “SSS” records verifying adjustments were made according to terms of Agreement.