July 22, 2014

Dr. Kenneth A. Boham, President
Caldwell Community College and Technical Institute
2855 Hickory Blvd
Hudson, NC 28638

Dear Dr. Boham:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2013-2014 at Caldwell Community College and Technical Institute pursuant to North Carolina General Statute 115D-5(m). 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 for the period of review Spring Semester 2012 through Spring Semester 2013.

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 (SBCC).

Thank you for cooperating with the North Carolina Community College System (NCCCS) Audit Services staff during the performance of the audit.

Sincerely,

[Signature]

Jennifer Haygood
Executive Vice President for Operations
Chief Financial Officer

Enclosure

c: Larry Taylor, Chair, Caldwell CC&TI Board of Trustees
   Elizabeth Self, Executive Director, NCCCS Audit Services
   Beth Wood, NC State Auditor
North Carolina Community College System

Final Audit Report for Caldwell Community College and Technical Institute
Audit Conducted: Fiscal Year 2013-2014
Records Reviewed: Spring Semester 2012-Spring Semester 2013

AUDIT METHODOLOGY

An education program audit was conducted at Caldwell Community College and Technical Institute by the North Carolina Community College System Audit Services staff on the maintenance of records and the reporting of student membership hours as well as certain college procedures for Spring Semester 2012 through Spring Semester 2013.

The major components of the annual program audits to be conducted during the 2013-2014 fiscal year are outlined in Numbered Memorandum CC13-018 Education Program Audit Procedures FY 2013-2014. The scope of the program audit reviews include, but are not limited to, the major components noted in CC13-018. Based on the various audit reviews conducted as outlined in CC13-018, additional information may be requested for clarification or to provide a clearly defined audit trail to ensure compliance with North Carolina General Statute 115D-5 and the State Board of Community Colleges Code (formerly the North Carolina Administrative Code).

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 is notified. Program reviews/class visits conducted for the current fiscal year to date are listed in Attachment I, Summary of Class Visits Conducted FY 2013-2014.

FINDINGS SUMMARY

Based on the site review, no audit exceptions or areas of concern were identified.

The college personnel responsible for adherence to North Carolina General Statutes and the State Board of Community Colleges Code, as well as other State Board of Community Colleges 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: Connie Holland McKinney
AUDIT DATES: May 28 – June 13, 2014
**ATTACHMENT 1**

Caldwell Community College and Technical Institute  
Summary of Class Visits Conducted FY 2013-2014

**CURRICULUM**

<table>
<thead>
<tr>
<th>Course Prefix and Number</th>
<th>Section</th>
<th>Instructor</th>
<th>Location</th>
<th>Date of Visit</th>
<th>Students Enrolled</th>
<th>Attendance at Time of Visit</th>
</tr>
</thead>
<tbody>
<tr>
<td>COM 120</td>
<td>64517</td>
<td>M. Malloy</td>
<td>Main Campus</td>
<td>5/28/14</td>
<td>13</td>
<td>11</td>
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<tr>
<td>ENG 112</td>
<td>64540</td>
<td>H. Chapman</td>
<td>Main Campus</td>
<td>5/28/14</td>
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<td>11</td>
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<tr>
<td>MAT 171</td>
<td>64670</td>
<td>J. Fisher</td>
<td>Main Campus</td>
<td>5/28/14</td>
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Total Curriculum Class Visits/Program Reviews to Date: 3

**CONTINUING EDUCATION AND LITERACY**

<table>
<thead>
<tr>
<th>Course Prefix and Number</th>
<th>Section</th>
<th>Instructor</th>
<th>Location</th>
<th>Date of Visit</th>
<th>Students Enrolled</th>
<th>Attendance at Time of Visit</th>
<th>Notes if Applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUT 3129</td>
<td>64305</td>
<td>B. Eldreth</td>
<td>Main Campus</td>
<td>6/10/14</td>
<td>23</td>
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<td>P. Maynard</td>
<td>Main Campus</td>
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<td>BSP 2000</td>
<td>65463</td>
<td>M. Blair</td>
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<td>6/10/14</td>
<td>11</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>BSP 2000</td>
<td>65465</td>
<td>M. Blair</td>
<td>Main Campus</td>
<td>6/10/14</td>
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<tr>
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<td>HRD 3001</td>
<td>64414</td>
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<td>HRD 3002</td>
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<td>P. Steuer</td>
<td>Main Campus</td>
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<td>MLA 3022</td>
<td>63530</td>
<td>D. Smith</td>
<td>Watauga Campus</td>
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<td>NUR 3240</td>
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<td>SEF 3000</td>
<td>65535</td>
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<td>Watauga Campus</td>
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</tbody>
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*1 – Class canceled due to low enrollment. Staff aware.

Total Continuing Education/Literacy Class Visits/Program Reviews to Date: 10