



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*R. Scott Ralls, Ph.D.*

*President*

June 4, 2014

Dr. Ronald K. Lingle, President  
Coastal Carolina Community College  
444 Western Boulevard  
Jacksonville, NC 28546-6899

Dear Dr. Lingle:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2013-2014 at Coastal Carolina Community College 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,

Jennifer Haygood  
Executive Vice President for Operations  
Chief Financial Officer

Enclosure

- c: Bundage Guy, Chair, Coastal Carolina CC Board of Trustees  
Elizabeth Self, Executive Director, NCCCS Audit Services
- ec: Beth Wood, NC State Auditor

# North Carolina Community College System

## Final Audit Report for Coastal Carolina Community College

Audit Conducted: Fiscal Year 2013-2014

Records Reviewed: Spring Semester 2012-Spring Semester 2013

### AUDIT METHODOLOGY

An education program audit was conducted at Coastal Carolina Community College 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: Nina Taylor

AUDIT DATES: March 3 – March 24, 2014



## ATTACHMENT I

### Coastal Carolina Community College Summary of Class Visits Conducted FY 2013-2014

#### CURRICULUM

Course Prefix and Number	Section	Instructor	Location	Date of Visit	Students Enrolled	Attendance at Time of Visit	Notes if Applicable.
BIO 120	01	M. Shields	Main Campus	3/24/14	13	10	
EDU 131	01	N. Reiber	Main Campus	3/24/14	12	10	
MAT 171	02	K. Richardson	Main Campus	3/24/14	21	14	
<b>Total Curriculum Class Visits/Program Reviews to Date: 3</b>							

#### CONTINUING EDUCATION AND LITERACY

Course Prefix and Number	Section	Instructor	Location	Date of Visit	Students Enrolled	Attendance at Time of Visit	Notes if Applicable.
BSP 2000	01	C. Cribb	Annex 1 Community Drive	3/24/14	12	9	
BSP 2000	27	T. Bowen	Main Campus	3/19/14	22	11	
BSP 2000	03	J. Meadows	Living Hope Community Church	3/24/14	20	5	
CAS 3050	05	K. Mays	Online	3/24/14	1	1	
CJC 3938	01	J. Daughtry	Main Campus	3/24/14	26	19	
EDU 3001	01	K. Mays	Online	3/24/14	1	1	
EMS 3044	04	K. Butler	Main Campus	3/24/14	12	11	
EMS 3091	02	J. Chaney	Main Campus	3/19/14	11	11	
MED 3300	02	P. Gould	Main Campus	3/19/14	15	11	
MLS 3859	02	M. McKee	Main Campus	3/19/14	11	9	
SEF 3001	14	T. Reese	Workforce Learning Center, US Marine Corps Base, Camp Lejuene, NC	3/24/14	19	11	
<b>Total Continuing Education/Literacy Class Visits/Program Reviews to Date: 11</b>							