



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

November 27, 2013

Dr. Lawrence Rouse, President
James Sprunt Community College
Post Office Box 398
Kenansville, NC 28349-0398

Dear Dr. Rouse:

Enclosed is the final audit report of findings from the education program audit conducted fiscal year 2013-2014 at James Sprunt Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated November 20, 2013, concurred with these findings. Therefore, a Literacy/Basic Skills final concern with one finding was noted for the processes, procedures, classes, and programs reviewed.

For tracking purposes, please send an email to gardnerm@ncccommunitycolleges.edu upon receipt of this report to confirm the report has been received.

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

Sincerely,

A handwritten signature in cursive script that reads "Jennifer Haygood".

Jennifer Haygood
Executive Vice President for Operations,
Chief Financial Officer

Enclosure

c: Mrs. Geraldine Tucker, Chair, James Sprunt 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 James Sprunt 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 James Sprunt Community College by the North Carolina Community College System (NCCCS) 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 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 (SBCC). The request to appeal and grounds for appealing the report findings must be submitted in writing within thirty days of receipt of the final audit report. The Board's Accountability and Audit Committee will hear the appeal and make its recommendation to the State Board.

The major components of the annual education program audits to be conducted during the 2013-2014 fiscal year are outlined in Numbered Memorandum CC13-018, *Program Audit Procedures FY 2013-2014*. The scope of the program audit review includes, but is 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 are listed in Attachment I, Summary of Class Visits Conducted FY 2013-2014.

FINDINGS SUMMARY

Based on the site review, a Literacy/Basic Skills final concern with one finding was noted and is discussed on the page that follows.

FINAL AUDIT FINDINGS

LITERACY/BASIC SKILLS CONCERN

In a review of Literacy/Basic Skills records, the following area of concern was identified.

Finding One: In a review of Basic Skills Program attendance records, it was found that time was reported for budget/FTE prior to and after the scheduled beginning and ending times of the class, and during the scheduled lunch break.

References

1G SBCCC 200.94 (b)(1),(3-5) Reporting of Student Hours in Membership for Continuing Education Classes, states in pertinent part, "Non-Regularly Scheduled Classes. (1) Definition of Non-Regularly Scheduled Class. A non-regularly scheduled class may include any or all of the following:... (C) A self-paced class where the student progresses through the instructional materials at the student's own pace, and can complete the courses as soon as the student has successfully met the educational objectives. Classes offered as independent study are generally offered in this manner;...(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: College staff should take the necessary steps to familiarize themselves with the aforementioned reference to ensure that class documentation provided for review is clear in regard to class hours scheduled and reported for budget/FTE. Staff should review all records reported for student membership hours for budget/FTE since Fall Semester 2012 and make any necessary adjustments.

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

SUBMITTED BY: Terry McCauley
AUDIT DATES: July 29-August 5, 2013

ATTACHMENT I

**James Sprunt 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
COS 116	01	V. James	Main Campus	7/29/13	13	9	
ELN 229	01	D. Sutton	Main Campus	7/29/13	12	11	
WLD 132	01	W. Ramsey	Main Campus	7/29/13	10	9	
Total Curriculum Class Visits/Program Reviews to Date: 3							

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	16699	R. Crumpler	Online	8/5/13	27	27	
BSP 2000	16700	V. Leavens	WestPark Business Technology Bldg.	7/29/13	11	3	
BSP 2000	16695	E. Ford	Main Campus	7/29/13	9	5	
CJC 3952	16767	I. Batchelor	Main Campus	7/29/13	21	21	
COS 3201	16456	P. McCoy	Main Campus	7/29/13	3	3	
COS 3201	16457	P. McCoy	Main Campus	7/29/13	4	2	
COS 3201	16459	P. McCoy	Main Campus	7/29/13	8	8	
HRD 3004	16726	N. Newkirk	Main Campus	7/29/13	-	-	*1
HRD 3005	16765	G. Fryar	Main Campus	7/29/13	6	4	
*1 – Class cancelled. College staff was aware.							
Total Continuing Education Class and Literacy Visits/Program Reviews to Date: 9							