May 19, 2014

Dr. John C. Boyd, President
Mayland Community College
Post Office Box 547
Spruce Pine, NC 28777

Dear Dr. Boyd:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2013-2014 at Mayland 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: C. Ronald Kates, Chair, Mayland CC Board of Trustees
   Elizabeth Self, Executive Director, NCCCS Audit Services
   Beth Wood, NC State Auditor
North Carolina Community College System

Final Audit Report for Mayland 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 Mayland 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 1, 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: Anne O. Miller
AUDIT DATES: February 5 – March 12, 2014
ATTACHMENT I
Mayland Community College
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>
<th>Notes if Applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>LSG 121</td>
<td>10</td>
<td>K. McKinney</td>
<td>Main Campus</td>
<td>11/25/13</td>
<td>6</td>
<td>0</td>
<td>*1</td>
</tr>
<tr>
<td>MED 230</td>
<td>10</td>
<td>S. Atkins</td>
<td>Main Campus</td>
<td>2/5/14</td>
<td>5</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>NUR 212A</td>
<td>11</td>
<td>K. Smirly</td>
<td>Main Campus</td>
<td>2/5/14</td>
<td>18</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>WLD 131</td>
<td>AECA2</td>
<td>J. Lonon</td>
<td>Avery Learning Center</td>
<td>11/25/13</td>
<td>11</td>
<td>-</td>
<td>*2</td>
</tr>
</tbody>
</table>

*1 – No students were present at time of visit due to Christmas tree production. The instructor was present.
*2 – No students were present at time of visit. According to the instructor, the students left at 1:30 p.m. to return to the high school. Additional information from the college staff confirmed that the class ended at 1:30 p.m. rather than 1:40 p.m. and the scheduled times and dates received were incorrect in Datatel.

Total Curriculum Class Visits/Program Reviews to Date: 4

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>BSP 2000</td>
<td>22141</td>
<td>J. Brooks</td>
<td>Yancey Learning Center</td>
<td>11/25/13</td>
<td>72</td>
<td>3</td>
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<tr>
<td>BSP 2000</td>
<td>22857</td>
<td>S. Coffey</td>
<td>Main Campus</td>
<td>3/12/14</td>
<td>37</td>
<td>0</td>
<td>*1</td>
</tr>
<tr>
<td>BSP 2000</td>
<td>23107</td>
<td>R. Hopkins</td>
<td>Mitchell Historical Courthouse</td>
<td>3/12/14</td>
<td>6</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>BSP 2000</td>
<td>22138</td>
<td>S. Vance</td>
<td>Avery Learning Center</td>
<td>11/25/13</td>
<td>39</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>CAS 3010</td>
<td>22930</td>
<td>A. Stewart</td>
<td>Avery Learning Center</td>
<td>2/5/14</td>
<td>10</td>
<td>10</td>
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</tr>
<tr>
<td>CJC 5020</td>
<td>22879</td>
<td>R. Pittman</td>
<td>Yancey Learning Center</td>
<td>11/25/13</td>
<td>11</td>
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</tr>
<tr>
<td>HEA 3021</td>
<td>22004</td>
<td>P. Thompson</td>
<td>Yancey Learning Center</td>
<td>3/12/14</td>
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<td>8</td>
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<tr>
<td>HRD 3002</td>
<td>22266</td>
<td>C. Hughes</td>
<td>Yancey ESC/Job Link</td>
<td>11/25/13</td>
<td>-</td>
<td>-</td>
<td>*3</td>
</tr>
<tr>
<td>PHO 3001</td>
<td>23286</td>
<td>Ed2Go</td>
<td>Online</td>
<td>3/10/14</td>
<td>1</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

*1 – Students had left for the day at the time of the visit. The instructor was present.
*2 – According to the staff, the class moved to the Avery County Jail for practical exercises at the time of the visit.
*3 – The auditor could not locate site at time of visit due to limited directions, lack of street address, road construction, and poor visibility. Note: The site was located on a subsequent trip in the vicinity.

Total Continuing Education/Literacy Class Visits/Program Reviews to Date: 9