April 1, 2015

Dr. Michael Elam, President
Roanoke-Chowan Community College
109 Community College Road
Ahoskie, NC 27910

Dear Dr. Elam:

Enclosed is the final audit report of a finding from the education program audit conducted fiscal year 2014-2015 at Roanoke-Chowan Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated March 10, 2015, concurred with this finding. Therefore, a Continuing Education final concern with one finding, was noted for the processes, procedures, classes, and programs reviewed.

For tracking purposes, please send an email to gardnerrm@nccommunitycolleges.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,

Jennifer Haygood
Executive Vice President/Chief Financial Officer

Enclosure

cc: Andre Lassiter, Chair, Roanoke-Chowan CC Board of Trustees
Elizabeth Self, Executive Director, NCCCS Audit Services
Beth Wood, NC State Auditor
An education program audit was conducted at Roanoke-Chowan 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 2013 through Spring Semester 2014. The audit was conducted to review selected class reports for this period. If disagreement exists, the college may appeal the audit finding 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 2014-2015 fiscal year are outlined in Numbered Memorandum CC14-030, Program Audit Procedures FY 2014-2015. The scope of the program audit review includes, but is not limited to, the major components noted in CC14-030. Based on the various audit reviews conducted as outlined in CC14-030, 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.

**FINDINGS SUMMARY**

Based on the site review, a Continuing Education final concern with one finding was noted and is discussed on the pages that follow.
FINAL AUDIT FINDINGS

CONTINUING EDUCATION CONCERN

In a review of Continuing Education records, the following concern with one finding was identified.

Finding: For two classes held Fall Semester 2013 with hours reported for budget/FTE, it was found that there was no evidence of payment of the applicable registration fee or a waiver obtained. The classes were EMS 3045 01 8564 and NUR 3240 01 8567. For the EMS 3045 01 8564 class, the student did not qualify for a waiver.

Reference

1G SBCCC 200.94 Reporting of Student Hours in Membership for Continuing Education Classes states, in pertinent part:

(a) Regularly Scheduled Classes.

(2) Definition of Student Membership. A student is considered to be in class membership when the student meets all of the following criteria:

(A) Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver as defined in Paragraph (a) of Rule 1E SBCCC 400.99.

(B) Attended one or more classes held prior to or on the 10 percent point in the class; and

(C) Has not withdrawn or dropped the class prior to or on the 10 percent point of the class.

Recommendation: College staff should take the necessary steps to familiarize themselves with the aforementioned reference to ensure the appropriate number of student membership hours are reported for budget/FTE. Staff should review all records reported for student membership hours for budget/FTE since Fall Semester 2013 and make any necessary adjustments which can be made based on the three semester grace period.

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

SUBMITTED BY: Nicole J. Wood
AUDIT DATES: November 20-December 21, 2014