June 2, 2015

Dr. Pamela Hilbert, President
Robeson Community College
Post Office Box 1420
Lumberton, North Carolina 28359

Dear Dr. Hilbert:

Enclosed is the final audit report of a finding from the education program audit conducted fiscal year 2014-2015 at Robeson Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated May 28, 2015, concurred with these findings. Therefore, a Curriculum final concern with one finding and a Continuing Education final concern with one finding were noted for the processes, procedures, classes, and programs reviewed.

For tracking purposes, please send an email to gardnern@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: George D. Regan, Chair, Robeson 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 Robeson Community College
Audit Conducted: Fiscal Year 2014-2015
Records Reviewed: Spring Semester 2013-Spring Semester 2014

AUDIT METHODOLOGY

An education program audit was conducted at Robeson 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 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 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 Curriculum final concern with one finding and a Continuing Education final concern with one finding were noted and are discussed on the pages that follow.
FINAL AUDIT FINDINGS

CURRICULUM CONCERN

In a review of Curriculum records, the following concern was identified.

Finding: In a review of Curriculum records, it was found that for six classes reviewed the number of students in membership at the ten percent point had been miscalculated. For four non-traditional delivery (online) courses, ACC 120 O99 and SOC 213 MO2 offered Fall Semester and EDU 151 O1 and SOC 210 O2 offered Spring Semester, class hours were reported for students who had not submitted the required assignment prior to the census date. In one non-traditional (hybrid) class, CIS 110 HYM, offered Spring Semester, class hours were not reported for one student who had met the requirements for membership.

Reference

1G SBCCC 200.93 Reporting of Student hours in Membership for Curriculum Classes states:

(b) Regularly Scheduled Classes.

(1) A class is regularly scheduled if it meets all of the following criteria:
   (A) assigned definite beginning and ending time;
   (B) specific days the class meets is predetermined;
   (C) specific schedule is included on the Institution Master Schedule or other official college documents;
   (D) class hours are assigned consistent with college catalog and curriculum standard requirements; and
   (E) identified class time and dates are the same for all students registered for the class excluding clinical or cooperative work experience;

   (i) Classes which have a regularly scheduled lecture section and a non-regularly scheduled laboratory section shall satisfy this criteria. The census date (10% point) shall be determined from the regularly scheduled portion of the class. Verification of student participation in the laboratory section of the class shall be available for review.

   (ii) A student shall be considered absent if that student did not attend during the specified times or days the class was scheduled to meet.

(2) A student shall be considered to be in class membership when the student meets all of the following criteria:

   (A) enrolled as evidenced by payment of the applicable tuition and fees, or obtained a waiver as defined in G.S. 115D 5(b);
   (B) attended one or more classes prior to or on the 10 percent point in the class;
(C) has not withdrawn or dropped the class prior to or on the 10 percent point.

(3) Definition of a Student Membership Hour. A student membership hour is one hour of scheduled class or laboratory for which the student is enrolled. A college shall provide a minimum of 50 minutes of instruction for each scheduled class hour. A college shall provide sufficient time between classes to accommodate students changing classes. A college shall not report more hours per student than the number of class hours scheduled in the approved curriculum program of study compliance document.

(4) Calculation of Student Membership Hours for Regularly Scheduled Classes. Student membership hours are obtained by multiplying the number of students in membership at the 10 percent point in the class by the total number of hours the class is scheduled to meet for the semester as stated in the college catalog and the approved curriculum program of study compliance document (see 1D SBCCC 400.97(4)).

(5) Maintenance of Records of Student Membership Hours. Accurate attendance records shall be maintained for each class through the 10 percent point of the 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 (see the Public Records Retention & Disposition Schedule for Institutions in the Community College System). Student membership hours shall be summarized in the Institution's Class Report and certified by the president or designee. For classes identified as non-traditional delivery (see Subparagraph (e)(1) of this Rule), documentation of student contact prior to the 10 percent point shall be maintained in the same manner as the attendance records mentioned in this Rule. …

(e) Classes Identified as Curriculum Non-Traditional Delivery.

(1) Definition. Due to the methodology by which instruction is delivered, non-traditional delivery classes are not consistent with the definitions of regularly scheduled or non-regularly scheduled classes described in this Rule. Non-traditional delivery classes are defined as those classes which are offered through media such as internet, telecourses, videocassette and other electronic media excluding classes offered via the North Carolina Information Highway.

(2) For those classes identified as non-traditional delivery, student attendance in class or in an orientation session, submission of a written assignment or submission of an examination, is the basis for the determination of class membership at the 10 percent point of the class. Student membership hours earned in non-traditional delivery classes shall be calculated by multiplying the number of students in membership, as defined in the prior sentence, times the number of hours assigned to the class in official college documents. For these classes, the
number of hours assigned shall be consistent with the credit hours assigned according to 1G SBCCC 100.1, as well as the curriculum standard.

(3) Non-traditional instruction delivered is pre-structured into identifiable units. Non-traditional delivery classes do not include classes identified as independent study which are not media based.

**Recommendation:** College staff should take the necessary steps to confirm that students have met all membership requirements in accordance with the aforementioned references 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 Spring Semester 2014 and make any necessary adjustments as allowed within the three-semester grace period.

**CONTINUING EDUCATION CONCERN**

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

**Finding:** In a review of Continuing Education records and reports, it was found that class hours for students enrolled in classes with overlapping scheduled hours were incorrectly adjusted. In two class records included in the Spring Semester 2013 sample, HRD 3004 29274 and MED 3300 29433, and one record included in the Fall Semester sample, MED 3300 31055, students were enrolled in classes with overlapping scheduled hours. Adjustments were made to reduce the number of hours reported by the number of hours which actually overlapped rather than counting the class hours for only one of the classes.

In a review of the Student Course Overlap for Continuing Education, it was found that similar deductions were made to class hours reported for six students who were determined to be enrolled in classes with overlapping scheduled hours when the classes were not public safety. One of the students withdrew from the original class prior to entering the overlapping class; therefore, no deduction was necessary.

**References**

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

(a) Regularly Scheduled Classes.

(5) Maintenance of Records of Student Membership 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 & Disposition Schedule for Institutions in the Community College System. Student membership hours shall be summarized in the Institution's Class Report and certified by the president or designee.
Numbered Memorandum CC98-362 Clarification of Continuing Education Topics, states, in pertinent part:

The reporting of students in membership in two or more classes when any portion of the respective schedules for the classes overlap traditionally has not been allowed. In this situation, most colleges have reported a given student in only one class when overlaps occurred; however some colleges have manually deducted the hours in overlap if the student had otherwise completed course requirements. Obviously, there is a need for consistency for reporting student hours in this situation...

When continuing education course schedule overlaps are identified involving regularly scheduled classes in Emergency Medical Services, Fire, and Law Enforcement, the college may utilize either of the following methods for reporting student membership hours. When overlaps occur which do not involve these groups of classes, the college must utilize open one. The two options are discussed below:

1. A student enrolls in two continuing education classes which have a portion(s) of the scheduled classes which have “overlaps”. The college counts the student as being in membership in only one class. The college determines the class in which the student is counted in membership and hours are reported for the entire class if the student is in membership at the census date.

   -or-

2. Similar situation as noted in (1) above except overlap situation occurs for Emergency Medical Services, Fire, and Law Enforcement classes. In this situation, the college counts the student as being in membership in two or more overlapping classes, and deducts the hours which actually overlap. This is accomplished by initially reporting the student in the overlapping classes and then making an adjustment to the hours reported. If this option is selected, the college must keep detailed records to indicate that an adjustment was made to the hours reported. The adjustment should also be noted on the class attendance record. The college is responsible for documenting that students have met course requirements if questions arise concerning certification or transcript accuracy.

Colleges are reminded that every attempt should be made to avoid registering students for classes which overlap. Occupational extension classes that are scheduled on a membership hour basis are designed for all students meeting the same dates and same schedule. In order to avoid conflict situations, coordinating in scheduling between directors is necessary so that course schedules which create scheduling overlap may be adjusted to prevent course overlap situations. Software is available which identifies course scheduling overlaps.
Recommendation: College staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure that proper adjustments are made for class hours reported where there are overlapping scheduled class hours so that an accurate number of class 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 as allowed within 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: March 5, 2015 – March 27, 2015