March 12, 2014

Dr. Kay Albertson, President
Wayne Community College
Post Office Box 8002
Goldsboro, NC 28533-8002

Dear Dr. Albertson:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2013-2014 at Wayne 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:  Dr. Michael Gooden, Chair, Wayne 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 Wayne 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 Wayne 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, Auditor
AUDIT DATES: October 31-December 3, 2013
## ATTACHMENT I

Wayne 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>ACA 085</td>
<td>06</td>
<td>J. Faucette</td>
<td>Main Campus</td>
<td>11/18/13</td>
<td>20</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>AHR 110</td>
<td>02</td>
<td>D. Gardner</td>
<td>Main Campus</td>
<td>11/18/13</td>
<td>21</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>ART 131</td>
<td>01</td>
<td>A. Waller</td>
<td>Main Campus</td>
<td>11/18/13</td>
<td>17</td>
<td>13</td>
<td></td>
</tr>
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Total Curriculum Class Visits/Program Reviews to Date: 3

### 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>47</td>
<td>D. McKeel</td>
<td>Neuse Correctional Institution</td>
<td>9/03/13</td>
<td>15</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>BSP 2000</td>
<td>01514</td>
<td>T. Rose</td>
<td>DART-Cherry</td>
<td>9/03/13</td>
<td>17</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>BSP 2000</td>
<td>38489</td>
<td>B. Smith</td>
<td>Head Start-Mount Olive</td>
<td>10/30/13</td>
<td>50</td>
<td>0</td>
<td>*1</td>
</tr>
<tr>
<td>CAS 3120</td>
<td>01</td>
<td>R. Elliott</td>
<td>Main Campus</td>
<td>9/03/13</td>
<td>0</td>
<td>0</td>
<td>*2</td>
</tr>
<tr>
<td>HRD 3001</td>
<td>1</td>
<td>T. Washington</td>
<td>Day Reporting Center</td>
<td>9/03/13</td>
<td>16</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>HRD 3001</td>
<td>4</td>
<td>B. Matthews</td>
<td>DART-Cherry</td>
<td>9/03/13</td>
<td>17</td>
<td>17</td>
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</tr>
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<td>HRD 3001</td>
<td>5</td>
<td>K. Parker</td>
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<td>B. Richardson</td>
<td>Main Campus</td>
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<td>14</td>
<td></td>
</tr>
</tbody>
</table>

*1. Students were not in class at the time of visit. However, instructor was still in class as scheduled.

*2. Class was canceled, and staff was aware.

Total Continuing Education Class and Literacy Visits/Program Reviews to Date: 10