August 18, 2014

Dr. Paul Hutchins, President
Sampson Community College
Post Office Box 318
Clinton, NC 28329

Dear Dr. Hutchins:

Enclosed is the final audit report of a finding from the education program audit conducted fiscal year 2013-2014 at Sampson Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated August 14, 2014, concurred with these findings. Therefore, a Curriculum concern with one finding and a Continuing Education concern with one finding were 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 for Operations
Chief Financial Officer

Enclosure

c: Michael Chestnutt, Chair, Sampson 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 Sampson 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 Sampson 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 Curriculum concern with one finding and a Continuing Education 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: During a review of Cooperative Education (COE) class records, it was found that for three students enrolled in COE classes with class hours reported for budget/FTE there was no documentation of work experience hours through the ten percent of the class.

References

1G SBCCC 200.93 Reporting of Student Hours in Membership for Curriculum Classes, states: (f) Curriculum Student Work Experience and Clinical Practice. The following criteria apply to the reporting guidelines for students enrolled in curriculum work experience and clinical practice courses, exclusive of work station based training. Examples of student work experience include cooperative education, practicums, and internships. Clinical practice refers to work experience in health occupation programs.

   (1) Student membership hours for student work experience and clinical practice shall not generate budget/FTE without prior approval by the System Office for such activities through the appropriate curriculum standard.

   (2) Work Experience. Work experience for curriculum courses shall earn budget/FTE at the 100 percent rate of assigned work experience hours and shall not exceed a maximum of 320 membership hours per student per semester.

      (A) These classes shall be coordinated by college personnel paid with college instructional funds and may be located in one or more sites.

      (B) These classes shall be specified in the approved curriculum of the college consistent with the applicable curriculum standard (see 1D SBCCC 400.97(3)(a)(ii)(D)).

      (C) The college shall maintain documentation of all student work experience hours.

Numbered Memorandum CCO8-082 Revised Cooperative Education Manual. Curriculum Procedures Reference Manual Section 20 Cooperative Education (Work Experience), as approved March 14, 2008 (Effective Fall 2008), states, in pertinent part:

"G. Worksite Hours/Attendance. Monitoring attendance on the job is the responsibility of the employer. The student is an employee, and as such, must adhere to rules and requirements of the employer. The rules may differ from college class attendance policies and from academic requirements in the curriculum. Job start/job end times, number of hours worked, and work schedules are conditions that the student, the employer, and the college should establish and, if there are any adjustments, all parties should concur prior
to implementation. The co-op student must work the minimum hours required by the curriculum but also understand that the employer may require additional hours as a condition of employment. These conditions must be detailed in the Co-op Agreement and consistent within the requirements of the curriculum. NOTE: Students must not be on a co-op work assignment during the same time that they have registered for curriculum or continuing education classes. The student must complete the Time/Wage Report (see Attachment 10) and secure a supervisor's signature. Colleges should be flexible in Time/Wage Report policies so that individual extenuating circumstances can be handled. Situations might occur where the student can only acquire the supervisor's signature once or twice during the co-op work assignment. Colleges should be considerate of employers that establish methods for recording employee time and wages. These records may be used to document student hours as long as the appropriate information is included and verified. The Time/Wage Report (completed to date with signatures) should be reviewed by the faculty/co-op coordinator when the Mid-Term Evaluation Worksheet is completed...and

VI. Reporting Co-Op Hours for Budget FTE. In co-op activities, the college/student must have a work experience activity set up prior to the beginning of the co-op class. The college may report student hours either as membership hours or contact hours if the following criteria are met:

1. A student is considered to be in class membership when the student meets the following criteria:
   a. Enrolled as evidenced by payment of applicable tuition and fees, or obtained a waiver as allowed for in G.S. 115-D-5(b);
   b. Attended one or more classes 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. According to 23 NCAC 02D .0323.

2. Membership Hours. Students enroll in a co-op class and colleges report the hours the same as any other course. If the college elects to report the co-op hours as membership hours, the student must actually begin the work experience activity. In situations where the student attends a co-op orientation meeting, also considered a class experience, but never participates in the work experience activity, the college shall not report any hours for budget FTE. Note: Class is defined as orientation conducted within the time period from the first day of class through the census date and/or work experience activities.

3. Contact Hours. Students may begin/end the Co-op at any time during the semester/term enrolled. Colleges report only hours (contact) that are actually worked within the term.
4. Documentation Required to Report Co-op Hours for Budget FTE. In all situations, the college must maintain, at a minimum, the following documentation for each student enrolled in a co-op course:
   a. Co-op Application
   b. Co-op Agreement
   c. Job Description
   d. Measurable Learning Objectives
   e. Signed Time Records
   f. Site Visits by College Representatives
   g. Evaluations…”

**Recommendation:** College staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure the appropriate number of class hours are reported for budget/FTE. Staff should review COE Attendance records reported with class hours reported for budget/FTE since Spring Semester 2013 and make any necessary adjustment of previously reported class hours as allowed per the three semester grace period.

**CONTINUING EDUCATION CONCERN**

**Finding:** In a review of the Continuing Education sample of attendance records, it was found that for a number of non-regularly scheduled class records reviewed there was no actual time of class attendance for students enrolled.

**Reference**

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

(b) Non-Regularly Scheduled Classes.

(1) Definition of Non-Regularly Scheduled Class. A non-regularly scheduled class may include any or all of the following:

(A) A class where a definitive beginning and ending time is not determined;

(B) A class offered in a learning laboratory type setting (see Subparagraph (b)(6) of this Rule for definition of learning laboratory);

(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;
(D) A class in which a student may enroll during the initial college registration period or in which a student may be permitted to enroll at any time during the semester; or

(E) Any class not meeting all criteria for a regularly scheduled class as shown in Subparagraph (a)(1) of this Rule, is considered to be a non-regularly scheduled class for reporting purposes. Note classes defined as non-traditional (see Paragraph (c) of this Rule) which are identified as a separate student hour reporting category are not subject to the provisions in Paragraph (b) of this Rule.

(2) Definition of Student Membership. A student is considered to be in class membership when the student meets 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; and

(B) Attended one or more classes.

(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.

(6) Learning Laboratory. Learning laboratory programs consist of self-instruction using programmed text, audio-visual equipment, and other self-instructional materials. A learning laboratory coordinator has the function of bringing the instructional media and the student together on the basis of objective and subjective evaluation and of counseling, supervising, and encouraging persons working in the laboratory. Contact shall be calculated as noted in Subparagraph (b)(4) of this Rule.
Recommendation: College staff should take the necessary steps to familiarize themselves with the aforementioned reference to ensure the appropriate number of class hours are reported for budget/FTE. Staff should review attendance records with class hours reported for budget/FTE since Fall Semester 2012 and make any necessary adjustment of previously reported class hours as allowed per the three semester grace period.

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

SUBMITTED BY: Nina Taylor
AUDIT DATES: May 21 – June 16, 2014
ATTACHMENT I

Sampson 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>DMA 020</td>
<td>01</td>
<td>J. Everson</td>
<td>Main Campus</td>
<td>6/10/14</td>
<td>7</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>EDU 145</td>
<td>JB</td>
<td>S. Herring</td>
<td>Main Campus</td>
<td>6/10/14</td>
<td>6</td>
<td>0</td>
<td>*1</td>
</tr>
<tr>
<td>NUR 103</td>
<td>WA</td>
<td>D. Lane</td>
<td>Main Campus</td>
<td>7/25/13</td>
<td>23</td>
<td>23</td>
<td></td>
</tr>
</tbody>
</table>

*1 – Hybrid class was not meeting in the traditional classroom at the time of the class visit.

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>14188</td>
<td>D. Jacobs</td>
<td>Adult Developmental (ADVP)</td>
<td>7/25/13</td>
<td>44</td>
<td>33</td>
<td>*1</td>
</tr>
<tr>
<td>BSP 2000</td>
<td>14251</td>
<td>J. Ezzell</td>
<td>Sampson Correctional Institution</td>
<td>7/25/13</td>
<td>13</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>HEA 3002</td>
<td>17033</td>
<td>K. Brown</td>
<td>Online (Ed2Go)</td>
<td>6/10/14</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>HRD 3001</td>
<td>14430</td>
<td>W. Brown</td>
<td>Sampson County Employment Sec. Commission</td>
<td>7/25/13</td>
<td>11</td>
<td>0</td>
<td>*2</td>
</tr>
<tr>
<td>HRD 3001</td>
<td>14436</td>
<td>E. Fryar</td>
<td>Main Campus</td>
<td>7/25/13</td>
<td>4</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>REF 3100</td>
<td>14348</td>
<td>S. King</td>
<td>Main Campus</td>
<td>7/25/13</td>
<td>3</td>
<td>0</td>
<td>*3</td>
</tr>
<tr>
<td>MNT 3065</td>
<td>14393</td>
<td>D. King</td>
<td>Main Campus</td>
<td>7/25/13</td>
<td>6</td>
<td>6</td>
<td></td>
</tr>
</tbody>
</table>

*1 – College staff stated that there were 13 students enrolled in the BSP 2000 class, but it currently did not have an assigned instructor.
*2 – Class was dismissed early, and instructor was not present in the classroom.
*3 – Class not meeting as scheduled, and there was no note posted.

Total Continuing Education Class and Literacy Visits/Program Reviews to Date: 7