June 6, 2014

Dr. Stelfanie Williams, President
Vance-Granville Community College
Post Office Box 917
Henderson, NC 27536

Dear Dr. Williams:

Enclosed is the final report of audit findings for the education program audit conducted fiscal year 2013-2014 at Vance-Granville 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: Deborah F. Brown, Chair, Vance-Granville 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 Vance-Granville 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 Vance-Granville 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: Anne O. Miller, Auditor
AUDIT DATES: February 27 – April 1, 2014
# ATTACHMENT I

## Vance-Granville 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>COS 114</td>
<td>E70</td>
<td>V. Smith</td>
<td>Franklin Campus</td>
<td>4/01/14</td>
<td>16</td>
<td>-</td>
<td>*1</td>
</tr>
<tr>
<td>DMA 020/030</td>
<td>E370/E371</td>
<td>Y. Dawes</td>
<td>Franklin Campus</td>
<td>4/01/14</td>
<td>3/2</td>
<td>1/1</td>
<td>*2</td>
</tr>
<tr>
<td>EDU 119</td>
<td>VX20</td>
<td>M. Vick</td>
<td>Main Campus</td>
<td>3/31/14</td>
<td>3</td>
<td>2</td>
<td>*3</td>
</tr>
<tr>
<td>ELC 113</td>
<td>20</td>
<td>A. Durham</td>
<td>Main Campus</td>
<td>3/31/14</td>
<td>10</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

*1 – Attempted a class visit and was informed by college staff that the class was meeting on Main Campus for a hair competition. Staff confirmed that 13 students were present that day.

*2 – Two DMA class sections were meeting together with one instructor due to the low number of students enrolled.

*3 – This was an Information Highway class with sections meeting on each of the four VGCC campuses and the instructor at the Warren Campus on the evening of the visit. There were a total of 13 students in the four sections with 11 students present the day of the visit.

## 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>34167</td>
<td>C. Faucette</td>
<td>Kittrell Job Corp</td>
<td>2/27/14</td>
<td>43</td>
<td>-</td>
<td>*1</td>
</tr>
<tr>
<td>BSP 2000</td>
<td>34182</td>
<td>L. Hall</td>
<td>Franklin Campus</td>
<td>4/01/14</td>
<td>27</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>BSP P2000</td>
<td>34188</td>
<td>T. Robinson</td>
<td>Franklin Correctional Center</td>
<td>4/01/14</td>
<td>14</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>CJC 3952</td>
<td>35644</td>
<td>G. Boyd</td>
<td>Oxford Police Department</td>
<td>2/27/14</td>
<td>13</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>CJC 3952</td>
<td>35627</td>
<td>G. Hughes</td>
<td>Main Campus</td>
<td>2/27/14</td>
<td>15</td>
<td>15</td>
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</tr>
<tr>
<td>HRD 3001</td>
<td>35249</td>
<td>F. Burwell</td>
<td>Western Vance High School</td>
<td>4/01/14</td>
<td>9</td>
<td>1</td>
<td>*2</td>
</tr>
<tr>
<td>HRD P3001</td>
<td>35081</td>
<td>T. Bates</td>
<td>Franklin Correctional Center</td>
<td>4/01/14</td>
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</tr>
<tr>
<td>MNT 3111</td>
<td>35322</td>
<td>P. Huff</td>
<td>Main Campus</td>
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<td>5</td>
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</tr>
<tr>
<td>NUR 3240</td>
<td>35022</td>
<td>C. McCuiston</td>
<td>Franklin Campus</td>
<td>4/01/14</td>
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<td>-</td>
<td>*3</td>
</tr>
<tr>
<td>NUR 3240</td>
<td>35029</td>
<td>V. Watkins</td>
<td>South Campus</td>
<td>2/27/14</td>
<td>-</td>
<td>-</td>
<td>*4</td>
</tr>
</tbody>
</table>

*1 – Attempted a class visit at 3:10 p.m. and was informed by the Education Director at Kittrell Job Corp. that the class dismissed at 3:00 p.m. for an assembly day. According to college staff, the substitute instructor, E. Morehead, attended the assembly with the eight students present.

*2 – ACT testing was in progress at the time of the visit, so a limited number of students were present.

*3 – Attempted a class visit and was informed by college staff that the class was meeting on Main Campus for CPR training on the day of the visit. Other college staff noted that no students were present that day.

*4 – Attempted a class visit and was informed by college staff that the class start date was postponed due to low enrollment.

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