



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Jennifer Haygood
Acting President

March 5, 2018

Dr. Randy Parker, President
Guilford Technical Community College
Post Office Box 309
Jamestown, North Carolina 27282

Dear Dr. Parker:

Enclosed is the final report of findings from the Compliance Review conducted FY 2017-2018 at Guilford Technical Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated February 15, 2018, concurred with this finding. Therefore, a finding was noted in the area of Continuing Education for the processes, procedures, classes, and programs reviewed.

Please send an email to frankj@nccommunitycolleges.edu to acknowledge receipt of this report.

Thank you for cooperating with the North Carolina Community College System (NCCCS) Compliance Services staff during the performance of the Compliance Review.

Sincerely,

Bryan W. Jenkins, CPA
Executive Director of Accountability & State Board Affairs

Attachment

- c: Susan Alt, Guilford Technical CC Board of Trustees
- Beth Wood, NC State Auditor
- Elizabeth C. Self, Director of Accountability & Compliance Training
- Anne O. Miller and Tammie S. Hill, Compliance Examiners

North Community College System

Compliance Review Final Report for Guilford Technical Community College

Review Conducted: Fiscal Year 2017-2018

Records Reviewed: Reporting Period Summer Semester 2016 – Spring Semester 2017

METHODOLOGY

A compliance review was conducted at Guilford Technical Community College by the North Carolina Community College System (NCCCS) Compliance Services staff to ensure data used to allocate State funds across community colleges were reported accurately for the 2016-2017 reporting period. The review was conducted on a selected sample of data relevant to this period.

If disagreement exists, the college may appeal the Compliance Review 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 Compliance Review Final 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 Compliance Review to be conducted during fiscal year 2017-2018 are outlined in SBCCC Numbered Memo CC17-038 [FY 2017-2018 Compliance Services College Assignments and Compliance Review Procedures](#). The scope of the Compliance Review includes, but is not limited to, the major components noted in CC17-038. Based on the various reviews conducted as outlined in CC17-038, additional information may be requested for clarification or to provide a clearly defined way to ensure compliance with North Carolina General Statute § 115D-5 and Title 1 of the State Board of Community Colleges Code.

FINDINGS SUMMARY

Based on the site review, a minimal material finding is noted in Continuing Education and is discussed on the page that follows.

COMPLIANCE REVIEW PRELIMINARY FINDINGS

CONTINUING EDUCATION

The review of continuing education records yielded documentation showing a minimal material finding with non-compliant hours reported for budget FTE exceeding 1% of the total number of hours pulled in the occupational extension sample of classes reviewed. The finding exceeded 1% but was under the threshold of 5% for a material finding warranting a reversion of funds. Material findings are written based on information provided in SBCCC Numbered Memo CC15-036 Compliance Services Update and Review Procedures.

For references, the URL for the State Board Code of Community Colleges is:
<http://www.nccommunitycolleges.edu/sbcccocode>.

The following areas with non-compliant hours reported for budget FTE are included in the minimal material finding.

Continuing Education Criminal Justice Certification (BLET) Program Review

CJC 3938 PD8 Basic Law Enforcement Training (BLET) was offered Spring Semester 2017 with class hours scheduled October 10, 2016 through February 8, 2017. The Memorandum of Understanding (MOU) between Guilford Technical Community College (GTCC) and the Greensboro Police Department, a direct delivery agency, showed GTCC would provide up to 25 percent of the BLET class hours for the Greensboro Police Department 101st Police Academy. The MOU was signed and dated in July 2017, which was after the class had ended.

Reference

1G SBCCC 200.96 Training for Public Safety Agencies

Recommendation

College staff should make certain internal controls are in place and staff responsible for setting up BLET classes per the reference listed above are familiar with and have a clear process in place for completing the agreement. The written agreement should be secured and include the areas listed in the reference prior to the begin date of the applicable class(es).

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

Submitted: Anne O. Miller and Tammie S. Hill
Dates of Compliance Review: October 2-18, 2017

