NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
Dr. R. Scott Ralls, President

April 12, 2013

Dr. Stephen C. Scott, President
Wake Technical Community College
9101 Fayetteville Road
Raleigh, NC 27603-5696

Dear Dr. Scott:

Enclosed is the final report of audit findings from the fiscal year 2012-2013 education program audit conducted at Wake Technical Community College pursuant to North Carolina General Statute 115D-5(m). The college response dated February 13, 2013, provided additional documentation which has been reviewed and incorporated into the final audit report. A Curriculum exception with two findings is noted for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures reviewed.

For tracking purposes, please send an email to gardnerm@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 of Operations,
Chief Financial Officer

Enclosure

c: Jim W. Perry, Chair, Wake TCC Board of Trustees
Elizabeth C. Self, Executive Director, NCCCS Audit Services
ec: Beth Wood, NC State Auditor

North Carolina Community College System

Final Audit Report for Wake Technical Community College
Audit Conducted: Fiscal Year 2012-2013
Records Reviewed: Spring Semester 2011-Spring Semester 2012

AUDIT METHODOLOGY

An education program audit was conducted at Wake Technical 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 2011 through Spring Semester 2012. 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 2012-2013 fiscal year are outlined in Numbered Memorandum CC12-021, *Program Audit Procedures FY 2012-2013*. The scope of the program audit reviews include, but are not limited to, the major components noted in CC12-021. Based on the various audit reviews conducted as outlined in CC12-021, 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 the Summary of Class Visits Conducted FY 2012-2013, Attachment I.

FINDINGS SUMMARY

Based on the site review, a Curriculum audit exception with two findings was noted and is discussed on the pages that follow.

FINAL AUDIT FINDINGS

CURRICULUM EXCEPTION

In a review of the Curriculum records, the following findings were identified. The related classes included in the findings are listed in the Summary of Audit Findings for Education Program Audit, Attachment A.

Finding One: In a review of Curriculum pre-requisites, it was found that one student enrolled in the class listed in Attachment A did not meet the pre-requisite requirements as stated in the Wake Technical Community College Catalog, and no additional documentation was provided to show how prerequisite requirements were met for this class.

References

23 SBCCC 02E .0204(1)(a)(c) Courses and Standards for Curriculum Programs, states, in pertinent part, "The Combined Course Library and curriculum standards for associate degree, diploma, and certificate programs shall be as follows: (1) Combined Course Library Curriculum Courses. (a) The Combined Course Library shall contain the following elements for all curriculum program credit courses approved for the North Carolina Community College System. (i) course prefix; (ii) course number; (iii) course title; (iv) classroom hours and laboratory, clinical, and work experience contact hours, if applicable; (v) credit hours; (vi) prerequisites and corequisites, if applicable; and (vii) course description consisting of three sentences…(c) A college shall use the course information (prefix; number; title; classroom, laboratory, clinical, and work experience contact hours; credit hours; prerequisites and corequisites; and course description) as listed in the combined course library."

North Carolina Community College System Numbered Memorandum CC10-048 *Course Requisites*, states, in pertinent part, "The elements of Combined Course Library Curriculum Courses are defined in 23 NCAC 02E .0204(1). Section 02E .0204(1)(c) specifies that 'the college shall use the course information (prefix; number; title; classroom, laboratory, clinical and work experience contact hours; credit hours; prerequisites and corequisites; and course description) as listed in the Combined Course Library.' These standards apply to all prerequisite and corequisite requirements. To comply with these standards, a college must accomplish the following: Use the course information as listed in the CCL in the design and delivery of courses. Ensure that students have met requisite requirements, or demonstrate that they have the appropriate knowledge and skills, prior to enrolling in the course for which the requisite is required. Ensure that students enroll in corequisite courses during the same semester or prior to the course being taken. A college may implement a local policy for waiving requisite requirements for individual students. Documentation of requisite waivers should be maintained for auditing purposes…"

Finding Two: In a review of Curriculum records, it was found that student membership hours were reported for budget/FTE for students enrolled in non-traditional (online classes) who were not in attendance at the 10% point of the class.

Reference

23 SBCCC 02D .0323(e)(2) Reporting of Student Hours in Membership for Curriculum Classes, states, in pertinent parts, "Classes Identified as Curriculum Non-Traditional Delivery. (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 if 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 23 NCAC 01A .0101, as well as the curriculum standard."

Recommendation: A Curriculum final audit exception is taken to 1,232 student membership hours reported for budget/FTE which were out of compliance with the aforementioned North Carolina Community College System Numbered Memorandum and State Board of Community College Code. Staff should take the necessary steps to familiarize themselves with the aforementioned references to ensure the appropriate number of student membership hours are reported for budget/FTE.

Staff should review all hours reported for budget/FTE since Spring Semester 2012 and make any necessary adjustments.

Total Curriculum Hours Cited: 1,232

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

SUBMITTED BY: Elizabeth Self/Crystal Jones
AUDIT DATES: October 10-November 1, 2012

ATTACHMENT I

WAKE TECHNICAL COMMUNITY COLLEGE
Summary of Class Visits Conducted FY 2012-2013

CURRICULUM

Course Prefix and Number	Section	Instructor	Location	Date of Visit	Students Enrolled	Attendance at Time of Visit	Notes if Applicable.
AHR 212	4102	J. Freeman	Main Campus	10/09/12	32	23	
ART 131	4101	J. Greenberg	Main Campus	10/09/12	18	15	
COS 120	4102	A. Barbour	Main Campus	10/09/12	19	16	
Total Curriculum Class Visits/Program Reviews to Date: 3							

CONTINUING EDUCATION AND LITERACY

Course Prefix and Number	Section	Instructor	Location	Date of Visit	Students Enrolled	Attendance at Time of Visit	Notes if Applicable.
AHR 3131A4	97411	M. Davis	Public Safety Training Center	10/09/12	13	12	
BSP 2000	93236	A. Scher	St. Phillips Lutheran Church	10/09/12	38	11	*1
BSP 2000	93383	B. Elomari	Garner United Methodist Church	10/09/12	21	15	*1
BSP 2000	93384	K. Jetton	Garner United Methodist Church	10/09/12	13	11	*1
CAS 3050KE	97479	Ed2Go	Online	11/08/12	3	3	
CJC 5035A4	97301	K. Sledge	Public Safety Training Center	10/09/12	14	13	
CJC 5035AC4	97034	B. Vines	Public Safety Training Center	10/09/12	22	22	
CJC 5035AC4	97475	M. Silsbee	Public Safety Training Center	10/09/12	11	11	
ITN 3080E	97476	Ed2Go	Online	11/08/12	3	3	
MKT 3438C4	90850	S. Pawg	Public Safety Center	10/09/12	10	10	
*1 – No roster was available for review; weekly sign in sheets were available. The instructor indicated no class roster had been received.							
Total Continuing Education Class and Literacy Visits/Program Reviews to Date: 10							

SUMMARY OF AUDIT FINDINGS FOR EDUCATION PROGRAM AUDIT

ATTACHMENT A - FINAL
Audit FY: 2012-2013
CURRICULUM HOURS EXCEPTED

COLLEGE: Wake Technical Community College

Curriculum Finding	Course #	Semester	Original Hours Reported	Tier 1 Over-reported Hours Excepted (to be Subtracted)	Tier 1 Under-reported Hours Excepted (to be Added)	Tier 2 Over-reported Hours Excepted (to be Subtracted)	Tier 2 Under-reported Hours Excepted (to be Added)	Tier 1 Total Hours Excepted	Tier 2 Total Hours Excepted	Correct Hours for Reporting
One										
One student in each class did not complete the pre-requisites prior to enrolling in the class.	PTC 222 110	Fall 2011	1,280.00	64.00	-	-	-	64.00	-	1,216.00
Subtotal								64.00	-	
Two										
For the listed non-traditional (online) classes, the number of students enrolled at the 10% point was miscalculated.	BIO 110 000	Fall 2011	13,920.00	192.00	-	-	-	192.00	-	13,728.00
	CTS 115 000	Fall 2011	2,352.00	48.00	-	-	-	48.00	-	2,304.00
	EDU 119 000	Fall 2011	9,088.00	-	-	128.00	-	-	128.00	8,960.00
	GIS 111 000	Fall 2011	1,408.00	128.00	-	-	-	128.00	-	1,280.00
	HRM 120 000	Fall 2011	768.00	-	-	48.00	-	-	48.00	720.00
	LOG 240 000	Fall 2011	1,104.00	-	-	48.00	-	-	48.00	1,056.00
	NOS 221 000	Fall 2011	768.00	64.00	-	-	-	64.00	-	704.00
	PLU 150 000	Fall 2011	864.00	144.00	-	-	-	144.00	-	720.00
	REL 110 001	Fall 2011	4,704.00	-	-	96.00	-	-	96.00	4,608.00
	CJC 232 000	Spring 2012	1,440.00	-	-	96.00	-	-	96.00	1,344.00
	CSC 239 000	Spring 2012	1,840.00	80.00	-	-	-	80.00	-	1,760.00
	DFT 119 001	Spring 2012	1,056.00	96.00	-	-	-	96.00	-	960.00
Subtotal								752.00	416.00	
			40,592.00	**816.00**	**-**	**416.00**	**-**	**816.00**	**416.00**	**39,360.00**

TOTAL CURRICULUM HOURS EXCEPTED: 1,232.00

ATTACHMENT B

WAKE TECHNICAL COMMUNITY COLLEGE
FTE Reversion Summary
Audit Conducted: FY 2012-2013

CURRICULUM: A total of 1,232 Curriculum hours were cited that require a financial adjustment.						
Tier	**Hours**	**Divisor**	**Curriculum FTE**	**Curriculum Value**	**Curriculum Reversion (Rounded)**	
1	816	/512	1.59	$5,377.84	$8,550.77	
2	416	/512 =	0.81	$4,895.45	$3,965.31	
					TOTAL CURRICULUM TIER 1 AND 2	$12,516.00

TOTAL FTE REVERSION *

Curriculum Reversion	$12,51600
Continuing Education Reversion	.00
Literacy (Basic Skills) Reversion	.00
TOTAL REVERSION	**$12,516.00**

*This audit exception has been posted to decrease the college's available budget by **$12,516.00**. This audit exception reversion **must be posted to the college budget** prior to submitting next month's files.