Continuing Education Program Management

In accordance with NCAC 2E.0305 (C) an internal audit plan will be developed and implemented by the administration of the College. Results of the audit shall be reported by the President to the Board of Trustees for approval.

Accountability Plan Internal Audit Operating Procedures

Realizing that it is always of the highest importance for our institution to be accountable and trustworthy in its use of public funds, Isothermal Community College has checks and balances to insure the proper use of public funds.

Isothermal Community College's plan for assuring accountability in Continuing Education classes shall be as follows:

1. **Class Visits**
    a. The instructor's supervisor, or a designated representative as approved in writing by the Dean of Continuing Education or Director of Polk Center, will make at least one visit each semester to fifty (50) percent of all off-campus and distance education (defined in C below) Continuing Education classes (excluding self-supported and community service classes) and will maintain written documentation for such visits.
        i. Classes which meet 12 hours or less may be excluded from a visit by the college representative.
        ii. Twenty-five (25) percent of the on-campus classes require visitation and documentation as noted above.
    b. The Dean of Continuing Education or Director of Polk Center will visit a ten (10) percent sample of randomly selected off-campus and distance education continuing education classes each semester with no pre-notification of these visits and will maintain written documentation of such visits. The Dean of Continuing Education or Director of Polk Center may delegate this visitation requirement to an appropriate upper level administrator/supervisor, provided the delegation is approved in writing by the college president. Registration periods may not be considered as one of the Dean of Continuing Education or Director of Polk Center's unannounced class visits.
    c. An off-campus class is defined as any class not held in college owned or leased property or held in a center which is not under the supervision of a resident supervisor or director who is on-site during the entire period the instruction is taking place. A distance education class is defined as a class that is offered through distance education technology (including information highway, Internet, and telecourses) and which does not physically meet on campus for at least half of the time scheduled. For Internet courses for which it is not possible to physically visit the class, visitation will be conducted electronically, using a system that allows the instructor's supervisor and Dean of Continuing Education or Director of Polk Center to log on and check the activity in the class. System Office Program Auditors will also have access to this system so that they may do unannounced class visits for these classes as well.
2. **Student Membership Verification**

a. In situation where the class meets physically with the instructor or other college staff, student signatures on appropriate forms (class receipt forms, class registration forms, etc.) are required for student membership verification. If the form must be signed by a teacher (most likely ABE or Compensatory Education), appropriate measures will be taken to assure that the students are enrolled properly. In all instances, State Board policies in the State Board Code and the System's Accounting Procedures Manual will be followed.
b. In situation where the class does not meet physically (such as Internet or other distance education courses), one of the following two criteria is required for student membership verification:
    i. Evidence of payment of the applicable registration fee by the student. This evidence must link a specific student's payment to the specific class paid for.
    ii. In cases where no registration fee is paid (i.e., the student is 65 or over, etc.) electronic certification by the student, such as an electronic signature on an e-mail, will be required for student membership verification in the course.

3. **Instructor Verification**

Procedures associated with the payment of full-time and part-time personnel must include verification that services have been rendered and that proper personnel are being paid.

A cover sheet or calendar page is created by the coordinator and given to the instructor. Contracts are created by the support person and signed by the instructor. Approvals of the contract are also obtained from the Dean of Continuing Education or Director of Polk Center, Human Resources, Vice President of Community and Workforce Education and College Advancement and the President. The instructor turns in a time sheet to the support person for the class. The times are verified with the contract by Continuing Education payroll. Payroll verification sheets are created by Continuing Education payroll and approved by the Dean of Continuing Education or Director of Polk Center. The payroll verification sheets are then sent to the Assistant Controller in the business office.

4. **College Approval Process for Conducting a Continuing Education Class**

The Dean of Continuing Education or the Director of the Polk Campus will approve all continuing education classes consistent with the mission and role of the Community College System. Classes which are held without prior approval will be subject to audit exception. The Criteria for Accreditation by the Southern Association of Colleges and Schools (SACS) prescribes that each college must have a planning and evaluation process. Applicable segments of theses criteria should be utilized in developing the college plan and evaluating educational progress.

The specific goals from Isothermal Community College's 2008-2010 plan relevant to Continuing Education includes the following:

Strategic Goal

a. Review current and potential programs and services in all areas for strengths, concerns and opportunities.
    i. Continuing Education – Program review model and apply
        i. Establish baseline for instructional outcomes
        ii. Review areas and set service goals
b. Develop new curriculum and non-credit programs and/or enhance existing programs in collaboration and/or partnership with business and industry,

governmental agencies, and various constituent groups in response to changing workforce, economic development and community educational needs.

i. Preparation
    i. Explore employer needs
    ii. Evaluate resources needed for program expansion
ii. Characteristics
    i. Focus on critical thinking and analytical skills
iii. Characteristics
    i. Incorporate quick, fast, and flexible programs and services

c. Integrate assessment efforts campus wide to include all programs and services; focus on “closing the loop”
    i. Areas of assessment
        i. Programs
        ii. Services
        iii. Processes
        iv. Review mission and clarify role
    ii. SACS
        i. Review and share changes involving assessment
        ii. Continue advance QEP, including portfolio

The college will maintain an up-to-date master schedule, including day, time, and location for all continuing education classes. Directions to all off-campus classes will be on file with the continuing education office.

5. **College Responsibility for Accuracy in Reporting Practices in Continuing Education Programs**
The Vice President of Community and Workforce Education and College Development will review continuing education internal audit reports at least twice each year to ensure that the internal audit plan is applied and maintained consistent with the local board approved plan. This report will be submitted to the Vice President of Community and Workforce Education and College Development and the President by the Dean of Continuing Education. The Vice President of Community and Workforce Education and College Development or the President’s designee will maintain this documentation and ensure that it is available for audit.

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