

**POLICY
BOARD OF TRUSTEES
MAYLAND COMMUNITY COLLEGE**

Title: Internal Audit Plan for Continuing Education/Accountability & Credibility
Type: ACADEMIC

POLICY NO: 1.024

Policy Adopted: January 12, 1987

EFFECTIVE DATE: 9-8-14

**AMENDED DATE: 9-29-87; 1-25-96; 11-13-00; 3-19-07
6-10-13; 9-8-14**

Edwina Sluder
Chair

**AUTHORITY: NCGS 115D-20 (4)
1D SBCCC 300.96**

The Community College System's credibility is based solely on the performance of the colleges, individually and collectively. Accountability and credibility are two of the most important elements of the Community College System's ability to achieve quality in teaching and learning and to provide effectiveness and efficiency in System management.

One of the primary ways this is accomplished is through a system of checks and balances designed to assure proper use of public funds. Mayland Community College will continue to review existing provisions for maintaining and protecting accountability and credibility. This review should include all existing safeguards designed to maintain the public trust.

An internal audit plan shall be maintained at Mayland Community College. The internal audit plan developed by the College and any subsequent modification of the plan will be submitted to the Board of Trustees for approval. Annual reports on the implementation of the auditing plan will be made to the Board of Trustees. The plan approved by the Board of Trustees will be subject to compliance review by the System Education Program Auditors. As a means of providing such a system, the Board of Trustees of Mayland Community College adopts the following policy for maintaining and protecting the accountability and credibility as outlined below.

Class Visitation

Visitations are conducted to ensure that classes exist, students are in attendance, and instruction is consistent with the course plan. The class visitation criteria are not applicable to the following class types: self-supported and community service classes and occupational extension classes scheduled less than 12 hours.

The location types and sample size requirements for class visitation are as follows: Off-campus & Distance Education (50%) and On-campus (25%). Additionally, the VP of Economic and Workforce Development must visit at least 10% of sample size for off-campus and distance education classes with no prior pre-notification. Registration periods may not be considered as one of the VP of Economic and

Workforce Development's unannounced class visits. Mayland Community College will maintain written documentation for all class visits for a period of three years.

Both the VP of Economic and Workforce Development and the instructor's supervisor are responsible for conducting class visitation; however, each has the authority to delegate their responsibility to a pre-approved designee. Mayland Community College will maintain a list of all designees approved by the VP of Economic and Workforce Development or the President.

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. Upon beginning an internet based class, the instructor will provide the course password to the VP of Economic and Workforce Development and to the course supervisor. At some point during the class, the VP of Economic and Workforce Development and the course supervisor will log on and check the activity in the class. Student verification may be done or supplemented by e-mail to students and to the instructor. System Office Program Auditors will also be provided access to this system for the purpose of conducting unannounced class visits.

Student Membership Verification

Verification of student membership is necessary to ensure the proper reporting of student hours in membership for Continuing Education classes. A student is considered to be in class membership when meeting the criteria of evidence of payment and the evidence of enrollment.

Evidence of payment means the student paid the applicable registration fees or student met the eligibility requirements for a fee waiver. Evidence of enrollment means the student met the attendance requirements of enrollment prior to and maintenance of attendance through the 10% point of class hours. Verification of student attendance at the 10% point in online classes is determined by the first documented activity, i.e. written assignment or exam, after student registers for and enters a class or by completion of an initial activity such as a pre-test.

A student is considered to be enrolled in class when meeting the criteria of evidence of attendance confirmed on attendance records signed by the instructor or lead instructor. If requested, enrollment may be provided to Education Program Auditors by verification of registration accessible through Colleague, the Community College System's business management software. By signing attendance rosters, the instructor or lead instructor provides verification of their accuracy. These rosters shall be maintained by the college until released from all audits.

Verification of membership and enrollment of minors will be consistent with that of other students. In addition, the continuing education office will maintain documentation of approval for admission of minors from the local school system and the college for a period of two years. This documentation applies to non-curriculum certificate and occupational extension courses and will not be required when local school systems are not in session.

Instructor Verification

Verification is necessary to ensure that the college employs competent instructors who are qualified to instruct in their assigned program area; that instructors fulfill the obligation of their employment agreement; and the college has paid them for services rendered.

In accordance with the Southern Association of Colleges and Schools, Commission on Colleges, Criteria for Accreditation (1998) non-curriculum certificate courses will be taught by instructors with some college or specialized training, who ideally have work or other experience that helps them relate these skills to the occupational field. Mayland Community College will keep on file documentation of work experience, certification and other qualifications if these are to substitute for or supplement formal academic preparation. In addition, Mayland Community College instructors will meet the criteria set forth by third party credentialing agencies when instruction takes place in a course approved through that agency.

Procedures associated with the payment of full-time and part-time personnel will include verification that services have been rendered and that proper personnel are being paid. A monthly timesheet will be completed in order for an instructor to receive payment for instructional service.

College Approval Process for Conducting a Continuing Education Class

The VP of Economic and Workforce Development shall be responsible for approving the establishment/offering of all continuing education classes consistent with the mission and role of the Community College System. The course list must have prior approval from the VP of Economic and Workforce Development. Criteria for accreditation by the Southern Association of Colleges and Schools (SACS) prescribes that each college have a planning and evaluation process. Applicable segments of these criteria will be utilized in developing Mayland's internal plan and evaluating educational progress. Programs and courses offered through the division of continuing education will be evaluated by that division. Student evaluations will be done on fifty (50) percent of all classes 30 hours or more (excluding self-support and community services classes). Evaluations will be filed in the appropriate departmental office. All instructors who teach classes that are 30 hours or more will be evaluated once per year by the supervisor (excludes self-supporting and community services classes).

An up-to-date master schedule, including day, time, and location of all continuing education classes, will be maintained. Directions to all off-campus classes is accessible through a report available in Colleague, the Community College System's business management system.

College Responsibility for Accuracy in Reporting Practices in Continuing Education Programs

The President, having overall responsibility for college administration, will take appropriate measures to ensure that the internal audit plan is applied and maintained consistent with this policy. The VP of Economic and Workforce Development will report internal audit results to the President at the end of each semester. The report will include the number of classes offered on campus, off campus and online and the percentages of classes visited. At the conclusion of each calendar year, a summary of instructor evaluations will be reported. The President or the President's designee shall maintain this documentation and ensure that it is available for audit review.