Members Present	Other Interested Parties Present
Nancy Burleson, Chair	Dr. John Boyd, President
Keith Holtsclaw	Keegan Anderson, Vice President Instruction
Van Phillips	Amanda Buchanan, VP Administration
Jennie Harpold	Brywn Phillips, Dean of Advancement
Julie Weatherman	Monica Carpenter, Associate Vice President
Bryan Peterson	Brooke Burleson, Secretary to Board of Trustees
Members Present via Zoom	
John Anglin	
Steve Pitman	

Call to Order

Chair Burleson called the Mayland Community College Board of Trustees to order at 12:07pm.

Ethics Reminder

Chair Burleson provided the ethics reminder. No conflicts of interest were noted.

Approval of Agenda

Trustee Peterson made a motion to approve the agenda. Trustee Holtsclaw seconded the motion. All approved, motion carried.

Approval of Minutes

Trustee Phillips made a motion to approve the March 25, 2024 minutes with a second from Trustee Harpold. All approved; motion carried.

Celebrating Success

a. SGA Taco & Trivia Night
b. Altec Dinner Under the Stars at the Planetarium
c. Leadership Avery Tour the Hotel
d. 2024 Spring Fling
e. Community Appreciation BBQ at the ESP
f. Applied Engineering Program wins 2nd Place at Skills USA Competition
g. NSLS Induction Ceremony (MCC Honor Society)
h. Nurse Pinning Ceremony
i. 2024 MCC Graduation
j. MCC/ASU Aspire Signing
k. BLET Graduation
l. MCC Foundation Murder Mystery event
m. MCC Resource Center for Entrepreneurs Ribbon Cutting
n. Nursing 100% Pass Rate
o. Mayland Community College Honorary Degree, Mrs. Martha Hicks
p. Other-

Chairman's Report

a. July 4, 2024 College Closed- Independence Day
b. July 23, 2034, 11:30am, MCC/ETSU Signing Ceremony
c. July 24-26, 2024 NCACCP Summer Conference, Asheville, NC
d. July 29, 2024 Tentative MCC Board of Trustees Meeting
e. August 1, 2024 MCC Convocation
f. Other-

Committee Reports

a. Personnel Committee- *Committee did not meet*
   i. Other-
b. Finance Committee-

   Trustee Anglin made a motion to vote on the Audit separately from the Write Offs and President's Travel Authorization and Debt Payment with a second from Trustee Phillips. All approve; motion carried.

   i. Audit- The Audit letter was reviewed by the Board. The Foundation Finance Committee has met to discuss concerns from the letter and worked on developing new process to address those issues. The Trustees discussed the findings of the audit.

   Trustee Anglin made a motion to approve the Audit with a second from Trustee Phillips. All approved; motion carried.

   ii. FY 2021-2022 Write Offs
   iii. FY 2024-2025 President's Travel Authorization
   iv. Debt Payment- Dr. Boyd discussed paying off the debt at the Energy ExChange with HEERFs funds ($108,679.11). The Finance Committee has approved this payment during their committee meeting.

   Trustee Anglin made a motion to approve the FY 2021-2022 Write Offs and the FY 2024-2025 President's Travel Authorization, and Debt Payment with a second from Trustee Holtsclaw. All approved; motion carried.

   v. Financial Report- The monthly financials were included in the packet for review.
   vi. Other-

c. Building & Grounds Committee- *Committee did not meet*
   i. Other-

d. Academic Committee- *Committee did not meet*
   i. Other-

President's Report

Dr. Boyd presented the President's Report.

a. Construction Update- Dr. Boyd presented the Construction Update.
   YMCA- Vannoy is currently working on construction.
   Hotel Landscaping- Construction is ongoing. Planting is currently in process as well as installation of a water feature.
   Hotel restaurant- Commerce has sent new requirements on items that need to be completed before the grant can proceed.

Three Peaks- Progress is moving forward in design of the entryway, stairwell, restrooms, and pad for Culinary.
Animal Shelter- The estimated price came in for the animal shelter. The price is $1.4M above the budget cost. This includes approximately $700K in site work. The animal shelter also added additional square footage to their original request. Dr. Boyd continues to work with the animal shelter board on the project.

b. Budget Update- The Business Office is working to close out the year. There is high possibility of getting funds back for enrollment growth and performance funds. The Dental Assisting equipment was paid with this year's funds. State budget is still pending.
c. Enrollment Update- VP Anderson gave an update on enrollment. Curriculum enrollment is up 1.5%. Adult enrolment decreased slightly but high school enrollment increased. FTEs and applications have also increased. Marketing has been working diligently on promoting programs and recruiting students through social media and other marketing means.
d. Other- The Board discussed problems with the current FASFA process.

New Business

a. Policy Revisions
   i. Policy 4.2.5 Field Trips*
   ii. Field Trips Form*
   iii. Policy 5.1.2 Acceptance of Transfer Students-Credit*
   iv. Policy 5.2.1 Attendance*

VP Anderson highlighted the changes to the above listed policies.
Trustee Holtsclaw made a motion to approve Policy 4.2.5 Field Trips, Field Trip Form, Policy 5.1.2 Acceptance of Transfer Students-Credit, and Policy 5.2.1 Attendance with a second from Trustee Phillips. All approved; motion carried.

b. Academic Calendar
   i. 2024-2025 Academic Calendar
   ii. 2025-2026 Academic Calendar

Trustee Peterson made a motion to approve the 2024-2025 Academic Calendar and the 2025-2026 Academic Calendar as written with a second from Trustee Weatherman. All approve; motion carried.

c. President's Evaluation

The Trustees went into closed session per (NCGS 143-318.11.a.6)
Trustee Phillips made a motion to enter Closed Session per (NCGS 143-318.11.a.6) with a second from Trustee Peterson. All approve; motion carried.
The Trustees exited closed session per (NCGS 143-318.11.a.6)
Trustee Holtsclaw made a motion to exit closed session per (NCGS 143-318.11.a.6) with a second from Trustee Phillips. All approve; motion carried.
Trustee Peterson made a motion to approve the 2024 President's Evaluation with a second from Trustee Holtsclaw. All approve; motion carried.

d. Culinary Class Fees

The Board reviewed the Culinary Class fees ($30 per class).
Trustee Anglin made a motion to approve the Culinary Class Fees with a second from Trustee Weatherman. All approve; motion carried.

e. Election of Officers

i. Nominations:
Mr. Bryan Peterson, Chair
Mrs. Edwina Sluder, Vice Chair
Mrs. Nancy Burleson, Immediate Past Chair

Trustee Phillips made a motion to approve the Officers as listed with a second from Trustee Holtsclaw. All approve; motion carried.

f. Other- Trustee Anglin informed the Board that Young & McQueen sold to Branch Group. He gave the Board an overview of the company structure and the current local structure.

Adjourn

Trustee Holtsclaw made a motion to adjourn at 1:37pm. Trustee Phillips seconded the motion. All approved.

Respectfully submitted by Brooke Burleson, Secretary to the Board of Trustees.

MAYLAND
COMMUNITY COLLEGE
www.mayland.edu

Agenda

Monday, June 24, 2024,
Board Room/ Zoom

I. Call to Order

II. Ethics Reminder

III. Approval of Agenda*

IV. Minutes
   a. March 25, 2024*

V. Celebrating Success
   a. SGA Taco & Trivia Night
   b. Altec Dinner Under the Stars at the Planetarium
   c. Leadership Avery Tour the Hotel
   d. 2024 Spring Fling
   e. Community Appreciation BBQ at the ESP
   f. Applied Engineering Program wins 2nd Place at Skills USA Competition
   g. NSLS Induction Ceremony (MCC Honor Society)
   h. Nurse Pinning Ceremony
   i. 2024 MCC Graduation
   j. MCC/ASU Aspire Signing
   k. BLET Graduation
   l. MCC Foundation Murder Mystery event
   m. MCC Resource Center for Entrepreneurs Ribbon Cutting
   n. Nursing 100% Pass Rate
   o. Mayland Community College Honorary Degree, Mrs. Martha Hicks

VI. Chairman's Report
   a. July 4, 2024 College Closed- Independence Day
   b. July 23, 2034, 11:30am, MCC/ETSU Signing Ceremony
   c. July 24-26, 2024 NCACCP Summer Conference, Asheville, NC
   d. July 29, 2024 Tentative MCC Board of Trustees Meeting
   e. August 1, 2024 MCC Convocation
   f. Other

VII. Committee Reports
   a. Personnel Committee- *Committee did not meet*
      i. Other

b. Finance Committee
    i. Audit*
    ii. FY 2021-2022 Write Offs*
    iii. FY 2024-2025 President's Travel Authorization*
    iv. Debt Payment
    v. Financial Report*
    vi. Other

c. Building & Grounds Committee- *Committee did not meet*
    i. Other

d. Academic Committee- *Committee did not meet*
    i. Other

VIII. President's Report
a. Construction Report
b. Budget Update
c. Enrollment Update*
d. Other

IX. New Business
a. Policy Revisions
    i. Policy 4.2.5 Field Trips*
    ii. Field Trips Form*
    iii. Policy 5.1.2 Acceptance of Transfer Students-Credit*
    iv. Policy 5.2.1 Attendance*
b. Academic Calendar
    i. 2024-2025*
    ii. 2025-2026*
c. President's Evaluation- Closed Session
d. Culinary Class Fees
e. Election of Officers
    i. Nominations:
    -Mr. Bryan Peterson, Chair
    -Mrs. Edwina Sluder, Vice Chair
    -Mrs. Nancy Burleson, Immediate Past Chair
f. Other

X. Adjourn

Members Present	Other Interested Parties Present
Nancy Burleson, Chair	Dr. John Boyd, President
Keith Holtsclaw	Keegan Anderson, Vice President Instruction
Van Phillips	Amanda Buchanan, VP Administration
Jennie Harpold	Brywn Phillips, Dean of Advancement
Edwina Sluder	Brooke Burleson, Secretary to Board of Trustees
Bryan Peterson	Mr. Joe Miller, Miller Insurance- *Left after report*
Members Present via Zoom	Mr. Richie McKinney, Miller Insurance-*Left after report*
John Anglin	

Call to Order

Chair Burleson called the Mayland Community College Board of Trustees to order at 12:07pm.

Pledge of Allegiance

The Board recited the Pledge of Allegiance.

Invocation

Trustee Sluder offered the invocation.

Ethics Reminder

Chair Burleson provided the ethics reminder. No conflicts of interest were noted.

Approval of Agenda

Trustee Peterson made a motion to approve the agenda. Trustee Holtsclaw seconded the motion. All approved, motion carried.

BOT Liability Insurance Presentation- Mr. Joe Miller & Mr. Richie McKinney

Mr. Miller addressed some questions the Board had from the previous Board meeting. The current liability policy covers the Board as a whole. Mr. Miller recommended that Board members check with the appointing authority on liability coverage from that organization as well as checking on a personal umbrella policy. The current policy can also be increased for higher coverage. Quotes were given to increase the policy to a $2M policy as well as a $5M policy. Dr. Boyd clarified that the MCC Board of Trustees is not the governing Board for the hotel, Three Peaks, or ESP.

Trustee Phillips made a motion to increase the liability insurance coverage to $2M with a second from Trustee Harpold. All approve; motion carried.

Mr. McKinney will start on the change as soon as possible with the effective date of March 25, 2024. Trustee Anglin asked about an umbrella policy for the Board. Mr. Miller reported that the umbrella policy is a $3M policy.

Approval of Minutes

Trustee Sluder made a motion to approve the February 12, 2024 minutes with a second from Trustee Peterson. All approved; motion carried.

Celebrating Success

a. March 1, 2024 Submitted SACSCOC report.
b. Best Colleges Ranking: MCC ranked # 10 as Best Community Colleges in the United States
c. Best Colleges Ranking: MCC ranked #3 as Best Community Colleges in North Carolina
d. PracticalNursing.com Ranking: MCC's Practical Nursing program is ranked as the #7 program in North Carolina
e. Other-

Chairman's Report

a. March 26, 2024 SGA Event- Tacos & Trivia
b. March 27, 2024 Altec Owners Dinner Under the Stars at ESP
c. March 29, 2024 Good Friday, College Closed
d. April 15, 2024 SEI due
e. April 15-19, 2024 Dr. Boyd attending SACS review at Reid State Technical College, Alabama
f. April 25, 2024 Community Appreciation BBQ at ESP
g. April 29, 2024 MCC Board Retreat
h. May 11, 2024 MCC Graduation
i. Other-

Committee Reports

a. Personnel Committee- *Committee did not meet*
   i. Other- Dr. Boyd reported on New Hires. New hires include: Title III Program Director, Financial Aid Director, Retention Specialist, and Maintenance Tech.
b. Finance Committee- *Committee did not meet*
   i. 2024-2025 County Budget Requests- The 2024-2025 County Budget Request was approved by the Finance Committee. Since this is a County Request, the Committee wanted to present the request at the full Board meeting. The request also included funds for capital projects at all three campuses.
   ii. Financial Report- The monthly financials were included in the packet for review.
   iii. Other-

c. Building & Grounds Committee- *Agenda items discussed in the meeting were added to the Consent Agenda.*
   i. Other-

d. Academic Committee- *Committee did not meet*
   i. Other-

President's Report

Dr. Boyd presented the President's Report.

a. Construction Update- Dr. Boyd presented the Construction Update.
   YMCA- Due to poor soil quality, MCC had to bring in better soil for the pool area. Dr. Boyd has started regular meetings with the YMCA and Vannoy.
   Hotel- Waiting on Phillips Grading to work on the parking/landscaping before the remaining contractors can complete their work.
   Hotel restaurant- Still waiting on the Department of Commerce to respond regarding the grant funds.
b. Budget Update- Administration is working on the budget and looking at salaries and variances. Cost increases on computer software and other programs, facility costs, and insurance have made budgeting very challenging.
c. President's Fact Sheet- Dr. Boyd reviewed the President's Fact Sheet. Highlights include president's tenure is 5.5 years, Average tenure at MCC is 5.83 years, out of the 58 NC Community Colleges there are only 8 President's that have served 10+ years. Dr. Boyd has served at MCC over 13 years. Dr. Boyd reviewed average NC President salary and stipend information as well as his current salary and stipend.
d. Additional Allocations/Enrollment Growth Funds- MCC received funds for Dental Assisting equipment. MCC received an approximately $96K check for enrollment growth. MCC had enrollment growth in Curriculum, Basic Skills, and Workforce. MCC is looking at starting a few new programs in the prisons. Dr. Boyd explained that FTE valuations do not stay on track with other cost increases causing an overall decrease in funding. Dr. Boyd gave some statistics comparing pre-Covid FTE vs current FTE.
e. SACSCOC Approval of Culinary- SACS has approved the Culinary program.
f. Aspire Appalachian Pathway Program- Appalachian State is working on scheduling a joint signing ceremony for this program. This is a transfer program between MCC and ASU.
g. Propel NC- Propel NC is a legislative program that is working on increasing the valuation of an FTE.
h. Other

Consent Agenda

a. Policy 6.1.1 Tuition and Fees
b. 3-1 Form: Fire Tower Renovation
c. 3-1 Form: BRBH Kitchen/Dining Renovation

Trustee Sluder made a motion to approve the Consent Agenda with a second from Trustee Peterson. All approve; motion carried.

New Business

a. 2024 SEI deadline 4/15/2024
b. Other

Adjourn

Trustee Phillips made a motion to adjourn at 1:20pm. Trustee Peterson seconded the motion. All approved.

Respectfully submitted by Brooke Burleson, Secretary to the Board of Trustees.

North Carolina Office of the State Auditor
Jessica N. Holmes, J.D., State Auditor

June 5, 2024

Bryan Peterson, Finance Committee Chair
Mayland Community College
164 Dogwood Circle
Burnsville, North Carolina 28714

Dear Mr. Peterson:

We have completed our financial statement audit at Mayland Community College (College) for the year ended June 30, 2023, and have issued our report thereon dated May 20, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Auditor's Responsibility

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. We made reference to the report of another auditor as a basis, in part, for our opinions on the basic financial statements. During the course of the audit we performed certain procedures to ensure that the other auditor was independent and professionally competent, which included obtaining certain confirmations directly from the other auditor. We also reviewed the other auditor's report to ensure that it contained all required information and that the audit was conducted in accordance with generally accepted auditing standards. We did not assume responsibility for, and thus were not required to be involved in the work of the component auditor. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Mayland Community College solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to

prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit of the College we did not identify any deficiencies in internal control that we consider to be material weaknesses or any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, material weaknesses may exist that have not been identified.

In their separate report dated April 24, 2024, the auditors of Mayland Community College Foundation, Inc. (Foundation), the College's discretely presented component unit, included two findings regarding material weaknesses in the Foundation's internal control over financial reporting. A summary of the Foundation's reported audit findings is as follows:

- The Foundation did not perform monthly reconciliations of its investment account to the related investment statements.
- The Foundation did not maintain a system that was sufficient to track or monitor funds with donor restrictions.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with Independence Requirements

We have complied with all relevant independence requirements.

Significant Risk Identified

We have identified a significant risk resulting from the exclusion of a potential component unit, Mayland Community College Enterprise Corporation, from the financial statements reported by the College.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management, along with the Office of the State Controller, has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the College is included in the notes to the financial statements. There have been no new accounting policies adopted or changes in the application of existing policies during the year ended June 30, 2023, that significantly impact the comparability of the financial statements with those of the prior year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transaction identified as a result of our audit procedures was brought the attention of management:

- Auditors identified a Memorandum for Record that was executed by the College President on August 25, 2022. This Memorandum represented a repayment agreement between the College and Mayland Community College Enterprise Corporation (Corporation), wherein the Corporation would reimburse the College for certain construction costs. The Memorandum was executed solely by the College President, who also served as the Executive Director of the Corporation. Further, the Memorandum was not authorized by a resolution of the Corporation's Board of Directors as required by the Corporation's by-laws[1], and it did not contain complete terms and conditions generally expected in such an agreement.

  Following discussions of this transaction with College management, a formal Memorandum of Understanding between the College and Corporation was established on December 14, 2023.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with College management relating to the performance of the audit. However, we did experience difficulties as it relates to obtaining audited financial statements for Mayland Community College Enterprise Corporation (Corporation), a nonprofit corporation established to support the College.

The Corporation was created on February 1, 2018, with the College President serving as the sole registered agent. North Carolina General Statutes[2] require that the College's Board of Trustees confirm the receipt of an annual financial statement audit for nonprofit corporations whose sole purpose is to support the College. However, upon formally engaging in our audit of the College on June 6, 2023, College management stated that no such audits of the Corporation had been conducted since its inception.

This resulted in a significant delay in the issuance of our report on the College's financial statements and increased audit costs. The Corporation's audited financial statements were delayed due to the noncompliance with North Carolina General Statutes noted above, however, the College resolved this matter during the course of our engagement and a financial statement audit report for the Corporation was issued as of April 1, 2024.

[1] Mayland Community College Enterprise Corporation By-Laws, Section 6.3
[2] North Carolina General Statute §115D-20(9)

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The attached schedule includes an uncorrected financial statement misstatement whose effect in the current and prior periods, as determined by management, is immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to accumulate all material corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. No such disagreement arose during the course of the audit.

Representations Requested from Management

We have requested certain representations from management that are included in the attached management representation letter dated May 20, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, there were no such consultations with other accountants.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the College, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the College's auditors.

Other Matters

This information is intended solely for the use of the Board of Trustees, the Finance Committee, and management of Mayland Community College and is not intended to be and should not be used by anyone other than those specified parties. If you have any questions about these matters, please contact the Financial Audit Director at (919) 807-7609.

Sincerely,

Jessica N. Holmes
State Auditor

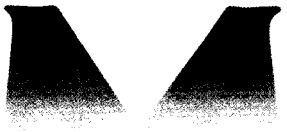
Ray Whitby Jr

Raymond E. Whitby, CPA
Financial Audit Director

JNH/REW

cc: Dr. John C. Boyd, President
Amanda Buchanan, Vice President for Administrative Services
Nancy Burlson, Board of Trustees Chair

Attachments



MAYLAND
COMMUNITY COLLEGE
www.mayland.edu
May 20, 2024

The Honorable Jessica N. Holmes, J.D., State Auditor
Office of the State Auditor
20601 Mail Service Center
Raleigh, North Carolina 27699

Dear Auditor Holmes:

We are providing this letter in connection with your audit of the basic financial statements of Mayland Community College as of June 30, 2023, and for the year then ended for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the financial position of the Mayland Community College and the results of its operations and, where applicable, cash flows in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). We confirm that we are responsible for the fair presentation of the Mayland Community College's basic financial statements in conformity with the aforementioned accounting principles.

Along with the Office of the State Controller, we are responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter, the following representations made to you during your audit:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation and fair presentation of the basic financial statements in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatements, whether due to fraud or error.
3. We have provided you with:

a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation, and other matters;

b. Additional information that you have requested from us for purposes of the audit, including minutes of meetings of Board of Trustees, or summaries of actions of recent meetings for which minutes have not yet been prepared; and

c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

4. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

5. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

6. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.

7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

9. We agree with the adjusting journal entries and related notes and cash flow statement changes you have recommended, and they have been posted.

10. The effects of uncorrected misstatements, summarized in the attached schedule, are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole.

11. We have disclosed to you the results of our assessment of the risk that the basic financial statements may be materially misstated as a result of fraud.

12. We acknowledge our responsibility for the design, implementation, and maintenance of programs and internal controls to prevent and detect fraud.

13. We have a process to track the status of audit findings and recommendations.

14. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

15. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a. Management;

b. Employees who have significant roles in internal control; or

c. Others where the fraud could have a material effect on the basic financial statements.

16. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's basic financial statements communicated by employees, former employees, analysts, governmental agencies, regulators, or others.

17. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

18. Guarantees, whether written or oral, under which the Mayland Community College is contingently liable have been appropriately accounted for and disclosed in the basic financial statements.

19. We are responsible for compliance with all laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of basic financial statement amounts.

20. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

21. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation, claims, or assessments.

22. There are no:

    a. Violations or possible violations of laws, regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the basic financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

    b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by U.S. GAAP.

23. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

24. The Mayland Community College or State of North Carolina has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25. To the best of our knowledge and belief, all events, including instances of noncompliance, subsequent to the date of the basic financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

26. With respect to the basic financial statements:

    a. All component units, joint ventures, and/or related organizations are properly reported/disclosed.

    b. All funds and activities are properly classified.

    c. Equity accounts are properly classified.

d. Investments are properly valued.

e. Provisions for uncollectible receivables have been properly identified and recorded.

f. Expenses have been appropriately classified and allocated.

g. Revenues are appropriately classified.

h. Interfund, internal, and intra-equity activity and balances have been appropriately classified and reported.

i. Special and extraordinary items are appropriately classified and reported.

j. Deposit and investment risks have been properly and fully disclosed.

k. Capital assets are properly capitalized, reported, and if applicable, depreciated.

27. With respect to information required by the Governmental Accounting Standards Board (GASB) to be presented with the basic financial statements (required supplementary information or RSI, including Management's Discussion and Analysis):

a. We acknowledge our responsibility for the RSI.

b. RSI is presented and measured according to authoritative guidelines on a basis consistent with that of the prior year.

c. RSI is consistent with the basic financial statements.

d. We have disclosed any significant assumptions or interpretations underlying the measurement or presentation of the RSI.

e. Management's discussion and analysis (MD&A) is based on facts, decisions, or conditions currently known to management and does not contain forecasts or other prospective information.

28. To the best of our knowledge and belief, all events, including instances of noncompliance, subsequent to the date of the basic financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed as pertains to the Mayland Community College Foundation, Inc., Mayland Community College's component.

Dr. John Boyd, President

Amanda Buchanan, VP for Administrative Services

Attachment

Client: ***Mayland Community College***
Engagement: ***FS - Mayland Community College***
Period Ending: ***6/30/2023***

	Account Description	Debit	Credit
Uncorrected Misstatement			
Proposed Journal Entries JE #1			
To consolidate the Mayland Enterprise Corporation's balances with the College based on evaluation of the entity as a blended component unit of the College.			
	Cash and Cash Equivalents	92,053.00	
	A/R - Other	502.00	
	Summary Total of Ending Net Position (Memo Account)	78,482.00	
	Salaries and Benefits	119,879.00	
	Supplies and Services	112,035.00	
	Utilities	45,956.00	
	A/P - Accounts Payable		3,195.00
	A/P - Accrued Payroll		5,366.00
	Funds Held for Others		5,512.00
	Restatements		5,108.00
	Unrestricted		78,482.00
	All Other Sales and Services		351,244.00
Total		**448,907.00**	**448,907.00**
	Total Uncorrected Misstatements	**448,907.00**	**448,907.00**

Mayland Community College
Write-offs
As of June 30, 2022

	ISTUI 11-000 420000	OSTUI 11-000 420100	ADDFE 02-292 492120	ADMFE 01-227 492120	INSFE 01-134 235004	ACTFE 05-770 492100	PARFE 02-297 492110	MPINS 01-134 235005	MALF 02-290 492004	MAPF 02-298 492003	ACCES 05-720 235027	AMMO 01-200 492013	IPAD 01-203 492015	NEWBK 05-720 235011	FAOP 01-133- 115750	FAOP 01-133 115750	FHO 01-134 235000	
Student ID	In-State Tuition	Out-of-State Tuition	Technology Fee	Admin. Fee	Student Insurance	Activity Fee	Parking Fee	Malpractice Insurance	Medical Assisting Lab Fee	Medical Assisting Photocopy Fee	Follett Access Fee	AMMO FEE	IPAD Fee	Books (Follett)	BOOKS (R2T4)	Financial Aid Overpayment	Fds Held for Others	TOTAL
2021 Fall Semester																812.00		**812.00**
166973																41.20		41.20
167121																		-
169805	311.22														122.83			434.05
172205																911.10		911.10
176320	318.12										94.68				768.34			1,181.14
176204																200.00		200.00
142102																187.70		187.70
172974	352.36														173.20			525.56
172213	814.00		16.00	10.00	1.20	32.00	5.00				332.50							1,210.70
78359	114.00		8.00	10.00	1.20	18.00	5.00				142.50							298.70
148823	304.00		8.00	10.00	1.20	18.00	5.00				95.00							441.20
169379											28.24					504.75		532.99
162022											28.68							28.68
169318	76.00																	76.00
171683	327.51										173.91				165.53			666.95
173908											193.70							193.70
175429	54.00		8.00	10.00	1.20	18.00	5.00				95.00							191.20
																		-
																		-
TOTAL 2021 FALL SEMESTER	**2,671.21**	-	**40.00**	**40.00**	**4.80**	**86.00**	**20.00**	-	-	-	**1,184.21**	-	-	-	**1,229.90**	**2,656.75**	-	**7,120.87**
2022 Spring Semester																		
167299	430.24														187.03			617.27
175338	511.61														234.30			745.91
175479	569.32														228.17			797.49
171624	456.00		8.00	10.00	1.20	18.00	5.00				152.10							650.30
161537	212.19														156.07			368.26
132671	682.59														447.65			1,130.24
171816	424.77														184.65			609.42
173372											31.16							31.16
																		-
																		-
																		-
																		-
																		-
TOTAL 2022 SPRING SEMESTER	**3,286.72**		**8.00**	**10.00**	**1.20**	**18.00**	**5.00**	-	-	-	**183.26**	-		-	**1,437.87**	-	-	**4,950.05**
2022 Summer Semester																		-
167248	259.46														100.32	100.00		459.78
TOTAL 2022 SUMMER SEMESTER	**259.46**		-	-	-	-	-	-	-	-		-		-	**100.32**	**100.00**	-	**459.78**
TOTAL STUDENT ALLOWANCES	**$ 6,217.39**	**$ -**	**$ 48.00**	**$ 50.00**	**$ 6.00**	**$ 104.00**	**$ 25.00**	**$ -**	**$ -**	**$ -**	**$ 1,367.47**	**$ -**	**$ -**	**$ -**	**$ 2,768.09**	**$ 2,756.75**	**$ -**	**$ 12,530.70**

Mayland Community College
Travel Authorization Form

Date 5-23-24

Please put an "X" in the appropriate boxes

- [X] Out-of -State Travel
- [ ] Confirmation of Verbal Approval
- [ ] Reimbursement Authorization for Non-State Employee
- [ ] Other _____
- [X] Overnight Travel
- [X] Initial Request
- [ ] Revised Request
- [X] In-State Excess

Requesting Department	*Source of Funds*
Travelers John Boyd	
Destination & Mode of Transportation	*Total Estimated Cost*
Subsistence - Maximum per day	*Registration*
Dates of Travel Beginning 7-1-24 Ending 6-30-25	
Purpose and Explanatory Remarks FY 2024-2025 Blanket Travel Authorization	

Departmental Signatures Only

Division Chair	*Department Chair*
Vice President	*President*

The Following Sections are for Business Office use only

- [ ] Request Approved
- [ ] Request Denied
- [ ] Request returned

Approval is contingent upon availability of funds and subject to limitations imposed by G.S. 138.6.

Comments or Reply	
VP, Administrative Services / Controller	*Date*

Revised 6/3/10

MAYLAND COMMUNITY COLLEGE
BUDGET SUMMARY
FY 2023-24

July 1, 2023- May 31,2024

SOURCE OF FUNDS	CURRENT ALLOTMENT	YTD EXP. & Encumbrances	VARIANCE	YTD as a % of BUDGET
State Current Funds	$11,953,399	$9,445,704	$2,507,695	79.02%
State Equipment and Books	$1,477,050	$1,550,284	($73,234)	104.96%
Total State	$13,430,449	$10,995,988	$2,434,461	81.87%
County Current Expense	$1,246,826	$1,165,467	$81,359	93.47%
County Capital Outlay	$60,000	$30,000	$30,000	50.00%
Total County	$1,306,826	$1,195,467	$111,359	91.48%

Original State Allocation	$9,651,405
Basic Skills Allotment including Performance Based	301,142
Basic Skills Performance Based Funding Carryforward	1,136
Basic Skills Federal Portion	163,286
Performance Base Funding	66,955
Performance Base Funding Carryforward	13,321
Customized Training Project	9,488
Customized Training	47,000
Equipment and LRC Carryforward	2,300
Career and Tech Ed-Perkins Carryforward	6,730
Career and Tech Ed-Perkins	57,100
Longleaf Commitment Student Service Support Carryforward	200
State and Child Care	26,717
Small Business Center	171,196
Faculty Recruitment&Retention (Tier I)	114,651
Expansion of Apprenticeship Programs	70,000
Stabilization Funding Carryforward	1,741,485
GEER II Workforce Resilience	7,125
Finish Line Grants	49,702
Rural College Broadband Access Carryforward	375,507
Rural College Broadband AccessIII	320,799
Apprenticeship Building America Grant	4,000
Short Term Workforce	5,339
Enrollment Growth	217,206
Nursing Faculty Salary allocation	38,344
HealthCare Start up	497,336
Underserved Student Outreach Carryforward	25,753
Longevity	115,336
Reversion	0
Total State Budget	$ 13,430,449

County Allocation	
Original County Allocation	$1,306,826
*Yancey 439,773.00, Mitchell 409,280.00, Avery 457,773.00	
Total Additions (Deletions)	
Total County Budget	$1,306,826

*The County Budgets included the additional funding of 30,000.00 from Yancey County for the Yancey Campus for replacement of 3 HVAC units, Mitchell County includes the 21,497.00 for the Fire/College Program at Mitchell High School once it is implemented, and Avery County funded the 30,000 request for Capital Projects.

Mayland Community College
Commissions by Type
July 1, 2023 - May 31, 2024

Month	Bookstore	Vending	Kitchen Rental	No longer have Pool Tables	Totals
July		$ 79.94	$ 550.00	$ 0.75	$ 630.69
August		$ 186.64	$ 500.00	$ 5.25	$ 691.89
September		$ 156.00	$ 500.00	$ 33.25	$ 689.25
October		$ 174.61	$ 500.00		$ 674.61
November		$ 161.69	$ 500.00		$ 661.69
December		$ 77.12	$ 250.00		$ 327.12
January		$ 89.99	$ 250.00		$ 339.99
February		$ 173.24			$ 173.24
March		$ 140.79			$ 140.79
April		$ 152.93			$ 152.93
May	$ 8,274.83	$ 121.83			$ 8,396.66
June					$ -
Totals	**$ 8,274.83**	**$ 1,514.78**	**$ 3,050.00**	**$ 39.25**	**$ 12,878.86**

Please note: MCC will no longer have commissions from Pool tables. Also, beginning in February we will no longer have any kitchen rental income.

Copy

Please note: Each year the Board of Trustees (BOT) approves the write offs. For Fiscal Year 2022-23, there were no write offs due to the HEERFS funding being used to discharge student debt. For auditing purposes this process needs to be included in the BOT minutes.

MAYLAND COMMUNITY COLLEGE
BUDGET SUMMARY
FY 2022-23

July 1, 2022-May 31, 2023

SOURCE OF FUNDS	CURRENT ALLOTMENT	YTD EXP. & Encumbrances	VARIANCE	YTD as a % of BUDGET
State Current Funds	$11,096,252	$8,346,908	$2,749,344	75.22%
State Equipment and Books	$658,369	$658,369	$0	100.00%
Total State	$11,754,621	$9,005,277	$2,749,344	76.61%
County Current Expense	$1,161,928	$1,280,641	($118,713)	110.22%
County Capital Outlay	$45,401	$45,401	($0)	100.00%
Total County	$1,207,329	$1,326,043	($118,714)	109.83%

Original State Allocation	$8,620,843
Basic Skills Allotment including Peformance Based	166,404
Basic Skills Performance Based Funding Carryforward	58,944
Basic Skills Federal Portion	116,705
Basic Skills Facilitator Network Project	30,000
Performance Base Funding	64,823
Performance Base Funding Carryforward	75,595
Customized Training	47,500
Customized Training Project allocation	9,328
Customized Training Recall	(4,000)
Equipment&LRC Carryforward	31,088
Career and Tech Ed-Perkins	58,450
Career and Tech Ed-Perkins Carryforward	4,433
State and Child Care Carryforward	27,369
State and Child Care	27,036
Small Business Center	169,389
Faculty Recruitment&Retention (Tier I)	59,398
Stabilization Funding Carryforward	1,741,485
LongLeaf Commitment Carryforward	17,221
Outreach&Advising Grant	52,441
Short-Term Workforce Development Grant	14,934
GEER Scholarships Carryforward	3,510
GEER II Workforce Resilience Grant	24,569
Small College Prison Carryforward	2,653
Finish Line Grant	27,318
Rural College Broadband Access	546,305
Golden Leaf Grant	31,543
Enrollment Growth	120,742
GEER Summer Accelerator Grant Program	12,009
Longevity	130,188
Reversion	0
Total State Budget	$ 11,754,621

County Allocation	
Original County Allocation	$1,207,329
Mitchell-$387,783+Avery-$409,773+Yancey-$409,773 Total Additions (Deletions)	$0
Total County Budget	$1,207,329

Copy

Mayland Community College
Commissions by Type
July 1, 2022 - May 31, 2023

Month	Bookstore	Vending	Food Truck	Kitchen Rental	Pool Tables	Totals
July		$ 184.41		$ 500.00		$ 684.41
August		$ 119.36		$ 250.00		$ 369.36
September		$ 230.13		$ 500.00		$ 730.13
October		$ 175.44		$ 750.00	$ 64.75	$ 990.19
November		$ 117.57		$ 250.00		$ 367.57
December		$ 168.49		$ 250.00	$ 29.00	$ 447.49
January		$ 112.71		$ 500.00	$ 22.00	$ 634.71
February		$ 151.11		$ 450.00	$ 26.00	$ 627.11
March	$ 2,087.67	$ 210.14		$ 550.00	$ 8.25	$ 2,856.06
April		$ 133.98		$ 500.00		$ 633.98
May				$ 500.00	$ 28.25	$ 528.25
June				$ 500.00		$ 500.00
Totals	**$ 2,087.67**	**$ 1,603.34**	**$ -**	**$ 5,500.00**	**$ 178.25**	**$ 9,369.26**

Workforce/Con Ed Spring 2024 Report

Total Classes	**122**
Total Students	**1555**
Total FTE	**159**

Class Prefix	Enrollment	Annual FTE
AGR	14	0.66
AHR	27	15.19
AUT	8	1.5
CIS	29	4.08
CJC	255	5.68
COS	6	0.09
DMV	7	0.11
ELC	23	0.36
EMS	299	15.42
EPT	73	1.14
FIP	414	14.68
HOR	48	37.13
HOS	50	32.23
HRD	74	9.18
LEX	48	0.75
MKT	11	2.32
MLS	15	1.7
NAS	19	5.94
NOS	22	3.1
OST	23	3.29
PBT	6	2.46
PRC	5	0.23
SAF	57	0.45
TRA	1	0.3
UAS	17	0.96
WLD	4	0.19
Totals:	**1555**	**159.14**

Field trips are considered a very important aid in the communication of knowledge, ideas, and understanding to students. Instructors are encouraged to plan and make use of this teaching aid.

The following regulations should be observed:

A. Planning

1. Field trips are to be planned in advance, with pre-instruction, post-discussion and evaluation being of prime importance in the planning.

2. The industry or business visited should be engaged in practices which demonstrate something related to the subject matter being covered in the course.

3. All arrangements are to be made by the instructor in advance of the trip.

4. Transportation shall be arranged by the instructor. Students must bear the cost of transportation unless travel is being otherwise arranged by the College in advance. Students should not be transported in private vehicles of faculty/staff or travel unaccompanied with faculty/staff in a College vehicle.

5. When students on a field trip are to miss classes taught by other instructors at the College, prior approval is to be obtained from the instructors involved. Instructors may exchange class meeting times to make up hours lost if they so desire. If a field trip is planned in a course embedded in a high school the faculty must follow the field trip guidelines of that high school.

6. An approved Field Trip Form (Trip Details, Page 1) must be submitted and approved by the appropriate Dean and the Form must be filed with the Dean of Students at least three (3) days prior to the field trip.

7. A Field Trip Form must be completed by each student attending prior to the trip. The Parent/Guardian Permission Slip section (Page 2) and the Informed Consent/Assumption of Risk (Page 3-4) of the form are required by students under the age 18 before participating. Both require a parent/guardian's signature. The Informed Consent/Assumption of Risk (Page 3-4) is required by students over the age 18 before participating.

8. The faculty/staff responsible will take a copy of Field Trip Forms with them on the trip for use in case of emergency and file the forms with the Dean of Students at the conclusion of the trip.

~~9. Students under 18 are not permitted to attend MCC sponsored overnight travel.~~

B. Use of Curriculum Area Travel Funds

1. Each curriculum division will be assigned a travel budget for the fiscal year. The Dean is responsible for coordinating and regulating the use of these funds. All requests for use of the funds should be directed to the Dean prior to the planned trip. Requests for travel reimbursement from State funds, which do not have prior approval by the Dean and the Vice President for Instruction, will not be honored.

2. For overnight travel, out-of-state travel, or other special action, a Travel Authorization Form must be submitted along with the Field Trip Form.

Adopted: 7/01/2018
Updated: 4/24/2023

MAYLAND
COMMUNITY COLLEGE

TRIP DETAILS

Destination:

Purpose:

Participants (ex: class(es), adult students, high school students, other departments:

MCC Personnel Responsible/Attending:

Date(s):

Departure Time:

Departing From:

Return Time:

Returning To:

Mode of Transportation:

Planned Activities:

Meals Provided:

For more information contact the following
Name of Trip Leader:
Phone:
Email:

The Permission Form section and the Informed Consent/Assumption of Risk of this form are required by anyone under the age 18 before participating. Both require a parent/guardian's signature.

The Informed Consent/Assumption of Risk is required by all before participating.

KEEP THIS COVER SHEET

PARENT/GUARDIAN PERMISSION SLIP

(Required for anyone under the age of 18 years of age)

I, _____, give permission for my child
Parent/Guardian Name (Please Print)

_____to participate in
Student Name (Please Print)

on / / , sponsored by Mayland Community College and agree to all conditions, (dates, times, locations, chaperones, mode of transportation, etc.), stated on page 1 in the Trip Details.

In case of an emergency, I can be reached at the following phone numbers:

Home:_____Business:_____

Emergency:_____Cell:_____

Home Address:_____
Street City Zip Code

Student's High School:_____Student's Age:_____

Does your child have medical conditions of which we should be aware? _____Yes _____No

If yes, please specify._____

_____

_____ _____
Parent/Guardian Signature Date

Coursework transferred or accepted for credit toward an undergraduate degree must represent collegiate coursework relevant to the degree with course content and level of instruction resulting in student competencies at least equivalent to those of students enrolled in the College's undergraduate degree program. A student must complete the Residency Determination Service (RDS) questionnaire, and is responsible for providing an official high school transcript and/or an official transcript from any other postsecondary institution for credit to be considered for transfer or acceptance.

Any such earned credit must meet the minimum College academic standards of a grade of "C" or better and must parallel the content of similar courses offered. Transfer credit may be awarded at the 100 level or above. The maximum amount of credit allowed to be transferred or accepted as Credit for Prior Learning is seventy-five percent (75%) of the College's curriculum; at least twenty-five percent (25%) of curriculum credit hours presented for graduation for a certificate, diploma, or degree must have been successfully earned and completed at the College. Any course taken at a North Carolina Community College System institution will be accepted for the equivalent course except as specified herein.

I. Transfer Credit

The following criteria will be considered in determining the acceptability of the transfer coursework:

A. Accreditation of the school is recognized by the United States Department of Education. Accreditation does not guarantee acceptance of transfer credit.

B. Equivalency of course descriptions, outcomes, and analysis of course level, content, quality and comparability, and degree program relevance. It shall be the student's responsibility to provide documentation of this equivalency, which may include, but is not limited to, syllabi, course catalogs, course outcomes, etc.

C. Use of recognized guides, such as those published by the American Council on Education, the American Association of Collegiate Registrars and Admissions Officers, and the National Association of Foreign Student Affairs.

D. ~~If the school was not accredited by an accrediting body recognized by the United States Department of Education at the time the course was taken, additional documentation will be required.~~ It shall be the student's responsibility to provide any additional documentation requested. Transcripts written in a language other than English must be translated by an evaluation service recognized by the National Association of Credential Evaluation Services (NACES). A certified copy of the

English translation and evaluation should be submitted with the official transcript. The College does not provide translation services.

E. For skills-based courses, particularly those in the advanced technology programs, demonstration of student skills may be a component of the evaluation process. Once a course is approved for transfer from a particular school, the course will be entered on a master list maintained by ~~Student Services~~ the Office of Records and Registration. ~~Courses will be re-evaluated at least once every two years.~~ Decisions related to acceptance of credit will be made by the appropriate ~~faculty member(s) and~~ Dean, in consultation with the Vice President of Instruction.

The responsibility for determining transfer credit from other colleges and universities rests within Student Services. When there is doubt about the appropriateness of transfer credit or when a student wishes to appeal a transfer credit decision, the transcript will be referred to the appropriate ~~faculty member(s) and~~ Dean, whose decision will be final. In such cases, the Dean will notify ~~Student Services~~ the Office of Records and Registration who will note the decision in the student's academic file. Time limits may be imposed in certain situations, such as for allied health program courses. ~~Student Services~~ the Office of Records and Registration and the appropriate Dean will maintain a list of courses that have time limits for transfer.

For more information related to transfer credit, see Procedure 5.1.2.1 - Awarding Student Credit.

II. Credit for Prior Learning ('CPL')

The College may award Credits for Prior Learning ('CPL') as designated by law and state regulations for the following prior learning methods:

1. Apprenticeships
2. State or Industry Recognized Credentials
3. Courses listed in high school to community college articulation agreements
4. Military education and training
5. Standardized examinations
6. Challenge exams/Proficiency
7. Portfolio assessment/Experiential Learning
8. Public Safety Training ('PST') prefix courses
9. Continuing Education to Curriculum Credit

The College may award curriculum CPL when the documentation or prior learning meets or exceeds a demonstration of learning outcomes at the College's standards for awarding credit for the corresponding curriculum course. The College shall award CPL in a manner consistent with State Board regulations.

To be eligible to receive CPL, students must 1) meet all admission requirements for their program of study; 2) be enrolled in a curriculum program to which the credit will directly apply; and 3) request a prior learning assessment consistent with Procedure 5.1.2.1.

For previous experience or courses completed at an institution or other accrediting body external to the College, official documentation must be submitted to ~~Student Services~~ the Office of Records and Registration for review.

A. Credit Through Apprenticeship

The College shall award CPL based on statewide articulation as approved by the Curriculum Course Review Committee for related instruction provided by external entities for registered apprenticeship programs. All apprenticeships must be approved and registered with the North Carolina State Apprenticeship Agency through ApprenticeshipNC.

The College, participating employer, and the North Carolina Community College System shall cooperatively put together an apprenticeship agreement that will require at least 2,000 hours of on-the-job learning plus an additional amount of classroom instruction.

Upon successful completion of a registered apprenticeship, the individual will receive work-based learning course credit.

B. State or Industry Recognized Credentials

Students seeking CPL via industry-recognized and/or state-regulated credentials will complete a request form for a prior learning assessment, attach supporting documentation that substantiates credential attainment, and submit it to the ~~designated college official or office~~ Office of Records and Registration for consideration. The appropriate Dean will ~~designated faculty/staff should~~ review the request form and supporting documentation, in consultation with designated faculty, to determine whether the student is eligible to receive academic credit.

Students are responsible for providing evidence of their valid (non-expired) certification(s) which must have been issued within five (5) years prior to their request for articulated credit. Students must be enrolled in the associated program to receive course credit.

C. High School to Community College Articulation Agreement Credits

North Carolina Department of Public Instruction high school courses that are listed in the High School to Community College Articulation Agreement are eligible for Combined Course Library curriculum course credit. Transcripts of high school courses must be submitted to the College.

D. Military Education and Training

Servicemen and veterans may be awarded college credit for service schools they have attended. The service schools must be accredited by a regional accrediting agency. Before applying for credit, contact the service school(s) and ask them to which regional accrediting

{CS: 00043423.DOCX}

agency they belong. Contact ~~Student Services~~ the Office of Records and Registration for more information.

The Joint Services Transcript ("JST") is an academically accepted document approved by the American Council on Education ("ACE") to validate a service member's military occupational experience and training along with the corresponding ACE college credit recommendations. When the College receives an official copy of a JST, ~~Student Services~~ the Office of Records and Registration will review and apply appropriate course credit. The Vice President of Instruction and appropriate Dean will be consulted if there is a need for further discussion regarding the proposed course credit.

E. Standardized Examinations

The College may award CPL credit for the following standardized examinations:

1. College Board Advanced Placement Program: College course credit will be granted to students who pass the AP examinations with a score of three, four or five.

2. Cambridge Assessment International Education: College course credit will be granted to students who score a grade of e/E or better based on the AS and A Level exam(s) taken.

3. College-Level Examination Program ('CLEP'): College course credit will be granted to students who participate in CLEP Subject Examinations and achieve the minimum passing score as recommended by the American Council on Education.

4. DANTES Subject Standardized Tests: College course credit will be granted to students who score at or above the credit-granting score recommended by the American Council on Education.

5. International Baccalaureate Diploma Program: College course credit will be granted to students who earn a grade of 70% or higher in courses taken from a recognized international institution, validated by a US credentialing agency.

F. Requesting Challenge/Proficiency Examination

CPL may be awarded through examinations created and administered by academic units that offer the course. The examination is constructed to allow the student to demonstrate mastery of the learning outcomes of the course.

If a department offers credit by examination, no eligible student can be refused the opportunity to take the exam for course credit. A student must meet all pre-requisite requirements before they are eligible to take the challenge/proficiency examination for a course.

DRAFT

Students meeting challenge exam eligibility requirements, as provided by the State Board, state and federal law, and this policy, are responsible for submitting a challenge examination request.

As defined in the State Board of Community Colleges Code, developmental courses, supplemental courses, and courses including clinical practice are not eligible for challenge exams/proficiency.

G. Portfolio/Experiential Learning Assessment Process

CPL may be awarded through a portfolio/experiential learning assessment process managed by an academic department of the College. A portfolio is 'a formal communication' presented by a student as a request for prior learning credit.

Prior learning assessment by portfolio/experiential learning assessment will follow a course-equivalent credit model. Students demonstrate college-level learning by submitting a portfolio consisting of an organized collection of evidence that demonstrates mastery of the learning outcomes of a specific course offered at the College.

Courses eligible for credit by portfolio/experiential learning assessment are determined by the department. All portfolio/experiential learning assessments will be completed by the appropriate Dean, in consultation with the discipline-appropriate faculty trained in assessing portfolios for credit. Departments offering prior learning assessment by portfolio/experiential learning will establish rubrics to guide Dean/faculty assessment and scoring.

H. Credit Through Public Safety Training Prefix Courses

Courses in the Combined Course Library with a Public Safety Training (PST) prefix may be used for awarding prior learning credit for industry-recognized public safety training and/or credentials. Credit shall be considered for public safety training that meets the criteria outlined in the Public Safety Training course descriptions as listed in the Combined Course Library.

Official documentation from the training provider or credentialing entity shall be provided to the College to validate the training.

I. Continuing Education to Curriculum Credit

Certain departments – for example, Criminal Justice and Basic Law Enforcement Training, Welding, and others – may articulate course credit from agency training experiences, recognized certifications, and Workforce Continuing Education courses.

Students seeking academic credit for prior learning must complete all curriculum admissions steps required by Mayland Community College and meet with the ~~faculty,~~

~~Chair~~ Coordinator or Dean of the specific program area to discuss the options available and the specific process to follow.

Students who receive Continuing Education training at Mayland Community College may request curriculum credit for approved courses under certain conditions as listed below:

1. The continuing education course requires at least the same student learning outcomes as the curriculum course as documented on the course syllabus.

2. The continuing education course is at least equivalent in contact hours of instruction to the curriculum course as documented on the course syllabus.

3. The credentials of the continuing education course instructor meet the College's Faculty Credential Policy for the equivalent curriculum course.

4. The continuing education course requires assessment of course work, evaluation of performance by exam, and attendance as documented on the course syllabus.

~~5.~~ Only Mayland Community College continuing education courses that have been pre-approved will be considered for curriculum credit equivalency. ~~Continuing education courses approved for transfer to curriculum will be designated by adding the suffix TR to the course number. For example, WLD 310604TR would indicate a course section that is approved for transfer to curriculum (same SLOs, contact hours, and faculty credentials). WLD 310604 would indicate the course section did not meet the requirements for transfer to curriculum.~~

6. Only continuing education units with a grade of "S" (satisfactory or passing) that have been earned within the last five years as documented on a Mayland Community College transcript will be considered for transfer equivalency.

7. No more than 75% percent of a degree, diploma, or certificate may be earned with continuing education units that have been accepted for curriculum credit; the final 25% percent of any credential must be earned by completing curriculum education credit courses.

8. Students requesting curriculum credit must meet admission requirements and be admitted into an Associate of Applied Science degree, diploma, or certificate program of study. They must also be currently enrolled in at least one curriculum course in the degree program past the census date (10% date of the semester).

9. No course substitutions are permitted. Approved continuing education courses will only be applied to their curriculum equivalent and may not be used to substitute for required coursework in any other program.

Adopted: 7/01/2018
Revised: 2/20/2019; 1/24/2020; 3/27/2020; 1/11/2023; 1/30/2023

I. ATTENDANCE REQUIREMENTS

The following attendance requirements shall apply to all students enrolled in Curriculum programs:

A. Students are expected to attend and be on time for all scheduled classes and labs. Students should refer to the course syllabus for individual course attendance requirements. At the faculty's discretion, students may make up work missed. When students must be absent, it is vital that they remain in contact with faculty.

B. Any student who has not attended at least one face-to-face class meeting or completed one assignment/activity for an online class by the date in which ten percent (10%) of the class has passed will be reported by the faculty as "no show". A student who has never attended a class by the ten percent (10%) date is no longer enrolled in the class and will not earn credit. The student will receive a grade of "WA" which will not be included in the grade point average, but will appear on the students transcript. A "WA" will not have an impact on Financial Aid.

Under extenuating circumstances, a student who has never attended by the ten percent (10%) date may petition for reinstatement in the class and earn course credit. The student should notify the faculty, in writing, of the extenuating circumstances prior to the ten percent (10%) percent date of the class and provide compelling documentation to support the request for reinstatement. Reinstatement will only be considered by the faculty when the absences were due to unforeseeable and uncontrollable circumstances. The faculty's decision regarding reinstatement may be appealed to the appropriate Dean within two (2) business days. The Dean's decision is final. Students reported as "no show" may request to have their status changed to "audit".

C. Any student who has been absent for two consecutive weeks in a 16-week term or one week in shorter academic terms will be administratively withdrawn from the course. A student in an online or hybrid course will be administratively withdrawn following two consecutive weeks in a 16-week term (or one week in shorter academic terms) of missed assignments, missed attendance (for hybrid), and lack of communication with the faculty regarding course participation. Consistent with policies establishing attendance in online courses, logging into a course site but failing to perform the aforementioned actions does not constitute attendance. The student's last date of attendance must be reported on the Administrative Withdrawal Form in Etrieve and must match the attendance of record (including distance education courses). A grade of "W" will be assigned for any course from which the student is administratively withdrawn. Administrative withdrawals will be allowed up to the published Administrative Withdrawal deadline each semester

(approximately the 75% point of the semester). Thereafter, the earned grade will be posted.

Under extenuating circumstances, a student may petition, in writing, the faculty, for reinstatement in the course upon demonstrating the capacity and likelihood of satisfactorily completing requirements as indicated on the course syllabus. Reinstatement will only be considered when the absence was due to unforeseeable and uncontrollable circumstances. Tuition refunds or credits will not result from an administrative withdrawal.

D. A student's absence while participating in a College-sponsored or approved activity will be considered an excused absence for participating students. Such excused absences will not be considered in the students' class attendance for drop purposes, nor will excused absences be included in the determination of a grade for "participation" of which class attendance is a part. The responsibility for making up class work rests entirely with the student. All assignments, tests, labs, class time and final exams to be missed due to College sponsored or approved activity will be rescheduled prior to the excused absences or otherwise rescheduled at the discretion of the faculty.

E. The College provides reasonable accommodations, including a minimum of two (2) excused absences each academic year, for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures for this Policy and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. An accommodation request imposes responsibilities and obligations on both the College and the student requesting the accommodation. College faculty are required, as part of their responsibility to their students and the College, to adhere to this Policy and ensure its full and fair implementation by reasonably accommodating students' religious practices or beliefs. Regardless of any accommodation that may be granted, College students are responsible for satisfying all academic objectives, requirements and prerequisites as determined by their instructor and the College.

1. Academic year: The sequence of fall, spring and summer semesters.

2. Reasonable accommodation: Any change in an academic course or program of study with respect to the way tasks or responsibilities are customarily done that enables a student to observe his/her religious practice or belief without creating an undue hardship.

3. Religious practice or belief: A practice or observance that is sincerely held within the tenants of that religious belief.

4. Undue hardship: An accommodation that would require significant expense or difficulty for the College or would result in the inability of the student to perform an essential function of his or her course/program of study. The determination of undue hardship is dependent on the facts of each individual situation.

The following attendance requirements shall apply to all College students enrolled in Workforce/CE programs:

A. Attendance in Workforce programs/CE may be determined by the appropriate credentialing agency. Students must be enrolled in membership hour classes prior to and through the 10% point of the class.

Adopted: 7/01/2018
Legal Reference: N.C.G.S. § 115D-5(u); 1B SBCCC 500.99; 1G SBCCC 200.93
Reviewed: 3/27/2023

Mayland Community College
Proposed Academic Calendar 2024-2025

Fall 2024

Fall 2024 Priority Application Ends for Admissions & Financial Aid	Monday, July 15
Convocation Day	Thursday, August 1
Payment Deadline (Students Dropped for Nonpayment)	Thursday, August 8
Classes Begin for 16-Week Term	Thursday, August 15
Schedule Adjustment (Drop/Add)	August 15-26
Classes Begin for 1st 8-Week Mini Term	Thursday, August 15
Schedule Adjustment (Drop/Add)	August 15-20
Labor Day Holiday (No Classes)	Monday, September 2
Classes Begin for 12-Week Term	Friday, September 13
Schedule Adjustment (Drop/Add)	September-13-20
Last Day to Withdraw From 1st 8-Week Mini Term (Last Day to Receive a "W" Grade)	Thursday, September 26
Classes End for 1st 8-Week Mini Term	Thursday, October, 10
Make Up Day for Monday Classes	Thursday, October 10
Fall Break (No Classes)	Friday-Monday, October 11-14
Classes Begin for 2nd 8-Week Mini Term	Tuesday, October 15
Schedule Adjustment (Drop/Add)	October 15-18
Registration Opens for Spring 2025	Monday, October 28
Veterans Day Holiday (No Classes)	Monday, November 11
Last Day to Withdraw from 16-Week Term (Last Day to Receive a "W" Grade)	Tuesday, November 12
Last Day to Withdraw From 12-Week Term (Last Day to Receive a "W" Grade)	Tuesday, November 19
Last Day to Withdraw From 2nd 8-Week Mini Term (Last Day to Receive a "W" Grade)	Tuesday, November 26
Break for Students (No Classes, College Closes at Noon)	Wednesday, November 27

Thanksgiving Holiday (College Closed)	Thursday-Friday, November 28-29
Classes Begin for December Mini Term	Monday, December 2
(Schedule Adjustment (Drop/Add)	December 2-3
Make Up Day for Monday Classes	Tuesday, December 10
Classes End for 16-Week, 12-Week, & 2nd 8-Week Mini Terms	Friday, December 13
Grades Due 16-Week, 12-Week 1st & 2nd 8-Week Terms (9:00 am)	Tuesday, December 17
Christmas Break (College Closed)	Thursday-Tuesday, December 19-31
Last Day to Withdraw from December Mini Term	Monday, December 23
(Last Day to Receive a "W" Grade)	
Classes End for December Mini Term	Tuesday, December 31
Grades Due for December Mini Term	Thursday, January 2

Spring 2025

New Year's Holiday (College Closed)	Wednesday, January 1
Payment Deadline (Students Dropped for Nonpayment)	Thursday, January 2
Classes Begin for 16-Week Term	Monday, January 6
Schedule Adjustment (Drop/Add)	January 6-15
Classes Begin for 1st 8-Week Mini Term	Monday, January 6
Schedule Adjustment (Drop/Add)	January 6-9
Martin Luther King Jr. Holiday (No Classes)	Monday, January 20
Classes Begin for 12-Week Term	Tuesday, February 4
Schedule Adjustment (Drop/Add)	February 4-11
Last Day to Withdraw from 1st 8-Week Mini Term	Monday, February 17
(Last Day to Receive a "W" Grade)	
Classes End for 1st 8-Week Mini Term	Friday, February 28
Spring Break (No Classes)	Monday-Friday, March 3-7
Classes Begin for 2nd 8-Week Mini Term	Monday, March 10
Schedule Adjustment (Drop/Add)	March 10-13
Registration Opens for Summer & Fall 2025	Monday, March 31

Last Day to Withdraw from 16-Week Term (Last Day to Receive a "W" Grade)	Monday, April 7
Last Day to Withdraw from 12-Week Term (Last Day to Receive a "W" Grade)	Monday, April 14
Good Friday Holiday (College Closed)	Friday, April 18
Last Day to Withdraw from 2nd 8-Week Term (Last day to Receive a "W" Grade)	Monday, April 21
Make Up Day for Friday Classes	Tuesday, May 6
Classes End for 16-Week Term, 12-Week, and 2nd 8-Week Terms	Tuesday, May 6
Grades Due for 16 Week, 12 Week, 1st and 2nd Mini Terms (9:00 am)	Thursday, May 8
Commencement	Saturday, May 10

Summer 2025

Payment Deadline (Students Dropped for Nonpayment)	Thursday, May 15
Classes Begin for Summer Term Schedule Adjustment (Drop/Add)	Monday, May 19 May 19-22
Memorial Day (College Closed)	Monday, May 26
Last Day to Withdraw from Summer Term (Last day to Receive a "W" Grade)	Monday, June 30
Independence Day (College Closed)	Thursday, July 3
Summer Break (No Classes)	Thursday-Friday, July 3-4
Fall 2025 Priority Application Ends for Admissions & Financial Aid	Tuesday, July 15
Classes End for Summer Term	Wednesday, July 16
Grades Due for Summer Term (9:00 am)	Monday, July 21

Mayland Community College
Proposed Academic Calendar 2025-2026

Fall 2025

Fall 2025 Priority Application Ends for Admissions & Financial Aid	Tuesday, July 15
Convocation Day	Friday, August 1
Payment Deadline (Students Dropped for Nonpayment)	Friday, August 8
Classes Begin for 16-Week Term	Friday, August 15
Schedule Adjustment (Drop/Add)	August 15-26
Classes Begin for 1st 8-Week Mini Term	Friday, August 15
Schedule Adjustment (Drop/Add)	August 15-20
Labor Day Holiday (No Classes)	Monday, September 1
Classes Begin for 12-Week Term	Monday, September 15
Schedule Adjustment (Drop/Add)	September 15-22
Last Day to Withdraw From 1st 8-Week Mini Term (Last Day to Receive a "W" Grade)	Friday, September 26
Classes End for 1st 8-Week Mini Term	Friday, October, 10
Fall Break (No Classes)	Monday-Tuesday, October 13, 14
Classes Begin for 2nd 8-Week Mini Term	Wednesday, October 15
Schedule Adjustment (Drop/Add)	October 15-20
Registration Opens for Spring 2026	Monday, October 27
Veterans Day Holiday (No Classes)	Tuesday, November 11
Last Day to Withdraw From 16-Week Term (Last Day to Receive a "W" Grade)	Wednesday, November 12
Last Day to Withdraw From 12-Week Term (Last Day to Receive a "W" Grade)	Wednesday, November 19
Break for Students (No Classes, College Closes at Noon)	Wednesday, November 26
Thanksgiving Holiday (College Closed)	Thursday-Friday, November 27-28
Last Day to Withdraw From 2nd 8-Week Mini Term (Last Day to Receive a "W" Grade)	Monday, December 1

Classes Begin for December Mini Term	Monday, December 1
(Schedule Adjustment (Drop/Add)	December 1-2
Make Up Day for Tuesday Classes	Friday, December 12
Classes End for 16-Week, 12-Week, & 2nd 8-Week Mini Terms	Monday, December 15
Grades Due 16-Week, 12-Week 1st & 2nd 8-Week Terms (9:00 am)	Wednesday, December 17
Christmas Break (College Closed)	Friday- Wednesday, December 19-31
Last Day to Withdraw from December Mini Term (Last Day to Receive a "W" Grade)	Friday, December 19
Classes End for December Mini Term	Wednesday, December 31
Grades Due for December Mini Term	Friday, January 2

Spring 2026

New Year's Holiday (College Closed)	Thursday, January 1
Payment Deadline (Students Dropped for Nonpayment)	Friday, January 2
Classes Begin for 16-Week Term	Monday, January 5
Schedule Adjustment (Drop/Add)	January 5-14
Classes Begin for 1st 8-Week Mini Term	Monday, January 5
Schedule Adjustment (Drop/Add)	January 5-8
Martin Luther King Jr. Holiday (No Classes)	Monday, January 19
Classes Begin for 12-Week Term	Tuesday, February 3
Schedule Adjustment (Drop/Add)	February 3-10
Last Day to Withdraw from 1st 8-Week Mini Term (Last Day to Receive a "W" Grade)	Monday, February 16
Classes End for 1st 8-Week Mini Term	Friday, February 27
Spring Break (No Classes)	Monday-Friday, March 2-6
Classes Begin for 2nd 8-Week Mini Term	Monday, March 9
Schedule Adjustment (Drop/Add)	March 9-12
Registration Opens for Summer & Fall 2026	Monday, March 30
Good Friday Holiday (College Closed)	Friday, April 3

Last Day to Withdraw from 16-Week Term (Last Day to Receive a “W” Grade)	Tuesday, April 7
Last Day to Withdraw from 12-Week Term (Last Day to Receive a “W” Grade)	Tuesday, April 14
Last Day to Withdraw from 2nd 8-Week Term (Last day to Receive a “W” Grade)	Monday, April 20
Make Up Day for Friday Classes	Tuesday, May 5
Classes End for 16-Week Term, 12-Week, and 2nd 8-Week Terms	Tuesday, May 5
Grades Due for 16 Week, 12 Week, 1st and 2nd Mini Terms (9:00 am)	Thursday, May 7
Commencement	Saturday, May 9

Summer 2026

Payment Deadline (Students Dropped for Nonpayment)	Thursday, May 14
Classes Begin for Summer Term	Monday, May 18
Schedule Adjustment (Drop/Add)	May 18-21
Memorial Day (College Closed)	Monday, May 25
Last Day to Withdraw from Summer Term (Last day to Receive a “W” Grade)	Monday, June 29
Summer Break (No Classes)	Friday-Monday, July 3-6
Independence Day (College Closed)	Monday, July 6
Classes End for Summer Term	Tuesday, July 14
Fall 2026 Priority Application Ends for Admissions & Financial Aid	Wednesday, July 15
Grades Due for Summer Term (9:00 am)	Thursday, July 16