

SOUTHWESTERN COMMUNITY COLLEGE	INSTRUCTIONAL <b>ACCOUNTABILITY AND CREDIBILITY</b> <b>INTERNAL AUDIT PLAN FOR EXTENSION</b> <b>EDUCATION</b>	Policy 5.02.03
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## I. BACKGROUND

Southwestern Community College's Extension Education consists of a three county service area (Macon, Jackson and Swain) and the Qualla Boundary. All sites are supervised by the Deans of Public Safety Training and Workforce Innovations and Extension Education Directors. The senior extension education administrator is the Executive Vice President for Instruction and Student Services.

The College's Board of Trustees shall review the Accountability and Credibility Internal Audit Plan annually and all changes to the Plan.

## II. PROCEDURES

- A. The Extension Education Directors (or designee) will visit at least fifty percent (50%) percent of the off-campus classes under their supervision. Twenty-five percent (25%) of their on-campus classes require visitation. Visitations must be documented.
- B. The Extension Education Directors will visit at least fifty percent (50%) of the internet/distance education classes. The Executive Vice President for Instruction and Student Services will visit at least ten percent (10%) of internet/distance education classes. The Executive Vice President may delegate this visitation requirement to appropriate deans or upper-level administrators/supervisors with approval from the President.
- C. Self-supporting classes, community services classes and classes that meet twelve (12) or fewer hours are excluded from the visitation requirement.
- D. The Executive Vice President for Instruction and Student Services shall visit ten percent (10%) of the off-campus extension education classes each term. Visits will be made without pre-notification. The Executive Vice President may delegate this visitation requirement to appropriate deans or upper-level administrators/supervisors designees with approval from the President.
- E. The College's Extension Education office shall maintain an up-to-date master schedule, including day, time and location for all extension education classes. Directions to all off-campus classes must be on file in the Workforce Innovations office.
- F. The Executive Vice President for Instruction and Student Services shall be responsible for approving the establishment/offering of all extension education classes consistent with the Community College System's mission and role.
- G. The Extension Education Directors will be responsible for reviewing all extension education instructor contracts to determine whether a course has been completed, whether students are registered in accordance with the contract and all documentation has been completed to clear payment to the instructor.

SOUTHWESTERN COMMUNITY COLLEGE	<b>INSTRUCTIONAL ACCOUNTABILITY AND CREDIBILITY INTERNAL AUDIT PLAN FOR EXTENSION EDUCATION</b>	Policy 5.02.03
-----------------------------------	---	-------------------

- H. Appropriate forms signed by enrollees must be utilized for all extension education classes.
- I. For one (1) unannounced pay period annually, the Business Office will verify all extension education instructors' paychecks.
- J. A summary of class visits and any internal audit exceptions shall be submitted to the College President for distribution to the Board of Trustees on a bi-annual basis.
- L. The NC Community College System Office Program Auditors will have access to visit all on-line internet classes.
- M. Student Membership Verification
  - 1. In situations where the class meets physically with the instructor or other college staff, student signatures on appropriate forms are required for student membership verification. If the form must be signed by a teacher (most likely Compensatory Education), appropriate measures shall be taken to assure that the students are enrolled properly.
  - 2. In situations 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:
    - a. 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.
    - b. 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 on-line registration form, will be required for student membership verification in the course. Additionally, FTE for Distance Education courses is computed based on ten percent (10%) of content rather than the ten percent (10%) date.
- N. For all classes, there must be evidence of the following:
  - 1. Dates on the contract must match the class dates identified on the roster;
  - 2. A memo to cover changes in schedule or corrections on section detail in computer files;
  - 3. Students on rosters match names on the class receipt form and computer;
  - 4. Entry date of the student matches the admission date of the student on the computer;

SOUTHWESTERN COMMUNITY COLLEGE	<b>INSTRUCTIONAL ACCOUNTABILITY AND CREDIBILITY INTERNAL AUDIT PLAN FOR EXTENSION EDUCATION</b>	Policy 5.02.03
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5. Entry date of each student is the same as the entry date in upper left corner on class receipt form;
6. Each student has a grade;
7. Membership hour class has E on date of entry of student and absences indicated;
8. Contact hour class has E on the first day of enrollment and hours and the rest of the time is shown by the number of hours attended inserted in the proper box;
9. The ten percent (10%) point of the class is indicated on the roster and the same date is entered on the contract on the computer;
10. The number of class meetings indicated on the roster agree with the number calculated from the contract; and
11. The roster is signed by the instructor.

Adopted: February 2014

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