

Kim  
C. Cherry

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Commission



INTEROFFICE MEMORANDUM


May 13, 2003

Dr. Anne S. Crook, President  
Orangeburg-Calhoun Technical College  
3250 St. Matthews Road  
Orangeburg, South Carolina 29118

Dear Anne:

Enclosed is the State Board Internal Audit Report for Orangeburg-Calhoun Technical College as of and for the three month period ended September 30, 2002, along with your responses to the auditors' comments. The actions taken or planned to be taken, as indicated in your responses, adequately address the recommendations.

Anne, I am pleased to see the good overall conditions that exist at the college. The rest of the State Board staff stand with me in offering you any assistance needed to help you reach your goals at Orangeburg-Calhoun Technical College.

Sincerely,  
  
James L. Hudgins  
Executive Director

c: Larry W. Patrick  
Donald R. Peterson

May 13 , 2003

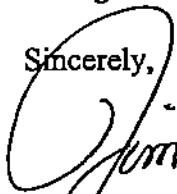
Mr. Larry W. Patrick, Chairman  
Orangeburg-Calhoun Area Commission  
6122 Vance Road  
Bowman, South Carolina 29018

Dear Mr. Patrick:

Enclosed is the State Board Internal Audit Report for Orangeburg-Calhoun Technical College as of and for the three month period ended September 30, 2002, along with the college's responses to the auditors' comments. The actions taken or planned to be taken, as indicated in the responses, adequately address the recommendations. Please share the comments and responses in this report with other members of the Orangeburg-Calhoun Technical College Area Commission.

I am pleased to see the good overall conditions that exist at the college. The rest of the State Board staff stand with me in offering you any assistance needed to help you reach your goals at Orangeburg-Calhoun Technical College.

Sincerely,



James L. Hudgins  
Executive Director

c: Dr. Anne S. Crook  
Donald R. Peterson

**INTERNAL AUDIT REPORT**  
**ORANGEBURG-CALHOUN TECHNICAL COLLEGE**

**INTERNAL AUDIT REPORT FOR  
ORANGEBURG-CALHOUN TECHNICAL COLLEGE  
AS OF AND FOR THE THREE MONTH PERIOD ENDED  
SEPTEMBER 30, 2002**

The purpose of internal audits is to aid the college administration, faculty, and staff in identifying problems or potential problem areas and to help resolve these situations by methods that are consistent with applicable laws, policies and guidelines. This report is also concerned with the promotion of efficiency and economy of operation while retaining the necessary controls and meeting organizational objectives.

The scope of these audits, as approved by the State Board for Technical and Comprehensive Education, includes tests of the financial, equipment, personnel, student, financial aid, and educational program records as well as a review of general operating policies and procedures.

The suggestions and recommendations made in this report were discussed with the President and appropriate staff members at the conclusion of the audit.

There were several areas of college operations that were not examined due to time and other constraints. However, this report should be used as a guide for self-review on a continuous basis of organizational functions and activities.

## POLICIES AND PROCEDURES

The College is to be commended for its accomplishments in maintaining a comprehensive, up-to-date Policies and Procedures Manual.

## BUDGETING

There are no comments in this area.

## FINANCIAL AID RECORDS

The auditors found the financial aid records to be in good condition. The only problem noted is a repeat finding from the prior management audit. Faculty members are not reporting "no shows" on a timely basis, and this is causing problems for the Financial Aid Office. According to the Director of Financial Aid, the faculty is given preliminary rosters where these can be reported. The applicable administrators need to meet and resolve this issue since the college can be required to repay any financial aid issued in error due to late or incomplete data.

## PERSONNEL

The records in this area were current and complete.

## EQUIPMENT AND PLANT OPERATIONS

The SBTCE Inventory Control staff performed a random sample of equipment and other procedures during the management audit. Richard Williams has sent a separate memorandum detailing the scope and results of the work. We noted that all of the sampled equipment was found and was in the proper location. The College is to be commended for the fact that the equipment audit was completed with no exceptions being encountered.

## FINANCIAL RECORDS

The records in this area were found to be in good overall condition as expected. The staff was very cooperative and very helpful. We examined a sample of the disbursements from the operating account that included expenditures for products, services, travel, and petty cash. In addition, the use of the Auxiliary Enterprise Executive Account was reviewed.

Recommendations: None

## RECORDS MANAGEMENT

The staff at Orangeburg-Calhoun Technical College has worked diligently to comply with the Public Records Act. It appears that all the major records areas in the college are now following the newest guidelines in record retention and disposition. A cooperative attitude pervades the employee work ethic at the college.

## STUDENT SERVICES/STUDENT ACCOUNTING

### PROGRAMS REVIEWED

Accounting (35002)  
Nursing (35208)  
Industrial Electronics Technology (35360)  
Machine Tool Technology (35370)  
Associate in Arts (45600)  
Associate in Science (55600)

### OBSERVATIONS

1. The student services area is administered and managed by a staff of dedicated and talented professionals. Their commitment to the students and to the College was evident, as was their commitment to working together as a team.
2. A number of recruiting, marketing, and promotional materials, as well as the College's catalog were reviewed. These materials were very complete, well prepared, and informative.
3. Thirty-five student records were selected for review. The records included in the review were complete and well maintained.

## FINDINGS AND RECOMMENDATIONS

Orangeburg-Calhoun's Policies and Procedures Manual contains a section relating to grading procedures (3.005). "Dropped (DR) is one of the grades authorized for use; however, SBTCE's procedure relating to the grading system (3-2-105.1) does not include "Dropped" as an authorized grade.

Recommendation: The College should reconsider the use of "Dropped" as an authorized grade.

April 29, 2003

Mr. Harvey Studstill  
Director of Audit/Evaluation  
SBTCE  
111 Executive Center Drive  
Columbia, SC 29210

Dear Mr. Studstill:

According to the Orangeburg Management Audit, there were some concerns regarding students on financial aid not being dropped from classes in a timely manner. The failure of faculty to do this resulted in financial aid being distributed to several students when, in fact, it should not have been. In an effort to correct this issue, the administration has documented several ways to prevent this from continuing at the College. First, all department heads were notified and told to remind their faculty that it is the responsibility of the faculty to periodically update their class rosters to ensure that students are adequately accounted for. Second, OCtech's division of Student Services will send out copies of class rosters to each faculty member before financial aid is dispersed. Faculty members are then required to verify the class rosters and return them back to student services. Third, the Vice President of Academic Affairs has identified faculty members who have not verified their class rosters and met with them personally to remind them to do so. With all of the measures in effect, the number of infractions should dramatically decrease.

Sincerely,



Anne S. Crook, Ph.D.

March 24, 2003

Mr. Harvey Studstill  
Coordinator of Evaluation and Field Audit  
State Board for Technical and Comprehensive Education  
100 Executive Center Drive  
Columbia, SC 29210

Dear Mr. Studstill:

In response to the finding you cited in your audit report dated February 26, 2003 regarding the use of "Dropped (DR)" as a grade, the college accepts your recommendation and notes that the change was made on March 6, 2003, and have been placed the Policies and Procedures Manual.

Thank you for your report and the comments and suggestions for improvement as well as the commendations.

Yours truly,



Anne S. Crook, Ph.D.