



STATE OF NORTH CAROLINA

SPECIAL REVIEW

BLUE RIDGE COMMUNITY COLLEGE

HENDERSONVILLE, NORTH CAROLINA

JANUARY 2006

OFFICE OF THE STATE AUDITOR

LESLIE W. MERRITT, JR., CPA, CFP

STATE AUDITOR

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State Auditor

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AUDITOR'S TRANSMITTAL

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina
Mr. Joe D. Spearman, Sr., Chairman, Board of Trustees
Blue Ridge Community College

Pursuant to North Carolina General Statute §147-64.6(c)(16), we have completed our special review into allegations concerning Blue Ridge Community College. The results of our review, along with recommendations for corrective action, are contained in this report.

Copies of this report have been provided to the Governor, the Attorney General and other appropriate officials in accordance with N.C.G.S. §147-64.6(c)(12) which requires the State Auditor to provide written notice of apparent instances of violations of penal statutes or apparent instances of malfeasance, misfeasance, or nonfeasance by an officer or employee.

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

January 18, 2006

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INTRODUCTION

During the Office of the State Auditor's annual financial audit of Blue Ridge Community College (the College), auditors noted internal control weaknesses, and potential misuse of work-study payments to members of the College's baseball team. Auditors also noted the issuance of a \$4,501.29 check to a private business without adequate supporting documentation. The payment was for overdue rent and utilities for members of the College's baseball team.

Financial auditors obtained preliminary documentation regarding this payment and referred the issues to the State Auditor's Investigative Audit Division for further examination. A special review of these issues was completed using the following procedures:

- Examination of Blue Ridge Community College documents and records.
- Examination of Blue Ridge Community College Education Foundation documents and records.
- Interviews of current and former Blue Ridge Community College employees and students.
- Interviews of Blue Ridge Community College Education Foundation employees.
- Interviews of individuals external to Blue Ridge Community College.
- Examination of applicable North Carolina General Statutes.

This report presents the results of the special review. The review was conducted pursuant to G.S. 147-64.6(c)(16) rather than a financial statement audit or review. The Office of the State Auditor performs a financial statement audit or review of Blue Ridge Community College on an annual basis.

ORGANIZATION OVERVIEW

Blue Ridge Community College (the College) was established in May 1969 and began offering full-time curriculum courses in September 1970. It is one of 59 institutions in North Carolina that operate under the authority of the North Carolina State Board of Community Colleges. The College's Board of Trustees oversees its operations at the institutional level. The College President and a group of senior administrators manage the College's day-to-day operations.

The College is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. The College offers a wide range of curriculum courses leading to the Associate in Arts Degree (A.A.), the Associate in Science Degree (A.S.), the Associate in Fine Arts Degree (A.F.A.), and the Associate in Applied Science Degree (A.A.Sc.). The College also offers a wide variety of courses leading to diplomas and certificates. The College is an accredited member of the North Carolina Community College System, and the North Carolina State Board of Community Colleges has approved the programs offered by the College.

In the fall of 2005, the College enrolled 2,071 students in its courses and employed 75 full-time and 231 part-time faculty members. The College also maintained a staff of 80 administrative and technical employees to manage and support its operations. For the fiscal year ended June 30, 2005, the budgeted State appropriation to the College was \$11,506,458.

FINDINGS AND RECOMMENDATIONS

1. THE PRESIDENT AUTHORIZED PAYMENT TO A PRIVATE COMPANY WITHOUT ADEQUATE SUPPORTING DOCUMENTATION OR VERIFICATION OF THE OBLIGATION.

During the annual financial statement audit of the College, financial auditors determined the President instructed the Director of Administrative Services (Director) to issue a \$4,501.29 check to cover the amount a private company claimed to be owed for back rent and utilities for baseball players.

The President said he did not know the details regarding the living arrangements, including the possible existence of a signed lease between himself, the College, or the Coach and the landlord. The President also said he did not remember if his approval of the rental residence for baseball players was written or verbal.

According to the President, he became aware of rent owed to the landlord more than a year prior to the beginning of our review. The President believed the amount owed was due to a disagreement between the Baseball Coach and the landlord about whether rent should be paid during summer months. We found no evidence the President attempted to resolve this issue after becoming aware of it.

In the fall of 2004, the landlord contacted the College's Director of Administrative Services about back rent. The Director took the request to the Dean for Administrative Services whose opinion was the College was not financially responsible for an agreement for student housing. No action was taken at this time.

After receiving additional telephone calls from the landlord, the Director informed the President that the Baseball Coach was picking up the players' work-study checks from the cashier's office and that there was a discrepancy between the checks issued and the money received by the landlord.

On May 31, 2005, the President instructed the Director to issue a \$4,501.29 check to the landlord. Although auditors ultimately reconciled the amount paid to the landlord for the amount of overdue rent, the President did not request the Director verify the amount owed prior to payment.

RECOMMENDATION

The College should not issue checks without adequate supporting documentation. In our opinion, the back rent for the baseball players was not a liability of the College and should not have been paid. The College should obtain legal counsel concerning the repayment of these funds from the Baseball Coach.

2. PAYMENT TO A PRIVATE ENTITY CREATED A POTENTIAL CONFLICT OF INTEREST.

The owner of the rental unit for the baseball players is the Chairman of the College's Board of Trustees and a member of the College Foundation's Board of Directors. Because the rental arrangement was not disclosed to the College's Board of Trustees or the Foundation's Board of Directors, it created, at a minimum, the appearance of a conflict of interest.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

The College's Policies and Procedures Manual cites North Carolina General Statute 14-236 with regards to the expectation that the Board of Trustees and employees avoid any interests, financial or otherwise, or engage in any business transaction as determined by the College that may create a conflict or interest.

Initially, neither the President nor the Board Chair could remember who recommended the Chairman to the Baseball Coach as a potential landlord. The President later said that he went to the Chairman and mentioned the need for a rental, thereby initiating communication between the Coach and the landlord. The President said he gave consideration to the appearance of a conflict of interest the rental agreement created but ultimately decided no conflict existed. The President confirmed the Board was not aware of the rental arrangement. The rental arrangement resulted in more than \$29,000 of rental income for the Board Chair's company. Although the Board Chair could not remember details of how the arrangement was initiated, he said he agreed to the lease as a favor to the President and the College.

RECOMMENDATION

We recommend the College not enter into business arrangements with Board members or related parties unless such transactions are fully disclosed to and reviewed by the entire Board of Trustees. We also recommend the Conflict of Interest Policy and Disclosure Statement be revised to specifically include transactions with the College as well as the Foundation. The College's Board of Trustees should evaluate this transaction and determine whether the rental arrangement and lack of disclosure should be addressed by the Board as per Board policy.

3. THE BASEBALL COACH SIGNED STUDENT SIGNATURES ON DOCUMENTS TO FACILITATE PAYMENTS THROUGH THE COLLEGE WORK-STUDY PROGRAM.

The Baseball Coach selected players to participate in the College's work-study program, supervised their work-study duties, authorized their timesheets, picked up the students' checks from the cashier's office and delivered the checks to the landlord for payment of rent. The Baseball Coach acknowledged endorsing work-study checks issued to baseball players and signing timesheets and tax forms. Four of the baseball players said the signatures on their work-study timesheets were signed by someone else. One of the players said the signatures on his W-4 and NC-4 tax forms were not his. One student "could not say" whether the signatures were his although signatures on his documents were inconsistent in style and appear to have been written by more than one person.

The Baseball Coach's actions could be construed as forgery of notes, checks, and other securities or uttering forged paper or instrument containing a forged instrument defined in North Carolina General Statutes 14.119 and 14.120, or a violation of other criminal statutes.

RECOMMENDATION

The College should initiate action to determine whether the Coach's conduct constitutes a violation of NC Criminal Statutes relative to forgery and/or uttering per NCGS 14.119

FINDINGS AND RECOMMENDATIONS (CONTINUED)

and 14.120. The College should also implement administrative controls to ensure funds are distributed to the intended individual. Potential controls could include issuance of checks directly to intended recipients and the establishment of written policies for check disbursement. In addition, the College should take appropriate disciplinary action against the Baseball Coach.

Note: Finding referred to the District Attorney for North Carolina Judicial District 29 and the North Carolina State Bureau of Investigation.

4. THE BASEBALL COACH DIVERTED WORK STUDY FUNDS TO HIS OWN ENTERPRISE.

The Baseball Coach diverted at least \$7,298 to a bank account in the name of his private business. A minimum of 31 work-study checks were endorsed over to Bears Baseball, Inc. The Baseball Coach is the registered agent, incorporator and a member of the Board of Directors of Bears Baseball, Inc.

Several of the baseball players said they endorsed checks over to Bears Baseball, Inc., but none were aware it was the Baseball Coach's private enterprise. The players said they had assumed Bears Baseball was the College baseball team or the booster club based on the name.

The Baseball Coach admitted diverting College funds to his privately-owned corporation. Additionally, the Coach's use of work-study students to operate his private baseball camps was an inappropriate use of College resources. Although the Coach is authorized to hold the camps on College grounds, all revenues go directly to the Baseball Coach. Correspondingly, all expenses incurred to operate the camps should be paid by the Coach, not the College.

RECOMMENDATION

The College should implement administrative controls to ensure funds are used only for authorized purposes and provide adequate oversight for distribution of funds. The Office of Financial Aid should educate work-study participants that neither the College nor its employees has authority to direct the student's use of the funds. The College should obtain legal counsel concerning the reimbursement of misused funds.

Note: Finding referred to the District Attorney for North Carolina Judicial District 29 and the North Carolina State Bureau of Investigation.

5. BASEBALL PLAYER PARTICIPATION IN THE WORK-STUDY PROGRAM WAS MINIMAL AND NOT ACCURATELY REFLECTED IN COLLEGE RECORDS.

From September 2002 through May 2005, the College paid baseball players \$34,167.38 through the work-study program. Several of the baseball players said actual time spent performing work-study duties was significantly less than what was documented on timesheets. All of the players interviewed said hours worked were inconsistent and depended upon the time of year and what needed to be done.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

During some months the work-study baseball players worked at middle school games held on campus for a couple of hours several times a month. During other months the work-study players would prep the baseball field before practice for approximately 15 minutes. One player said the most time he committed to work-study was five to six hours one week putting up the wind screen for the field. Several of the players said they worked at the baseball camps held on campus as part of their work-study assignments for a couple of hours each day of the three or four-day camps.

The majority of the work-study timesheets suggest players spent an average of 40 hours per month on work-study assignments. Time worked on work-study assignments was consistently recorded at two to four hours a day. The baseball players said the Coach filled out the timesheets with hours worked. The Baseball Coach also signed each timesheet certifying the, "... time card is a true statement of the hours worked by this student...."

There were several instances in which the timesheets reflected time worked on weekends, holidays or days the college was closed due to inclement weather. One email from the Financial Aid Office noted that six baseball players supposedly worked on a day the college was closed due to flooding, limited electricity and a large number of trees down blocking roads across the county. On these occasions, the Financial Aid staff docked the number of hours recorded before sending the timesheets to the business office for processing.

RECOMMENDATION

The College should strengthen its oversight of the work-study program to maintain the program's integrity. We recommend the Office of Financial Aid provide oversight for all participation in work-study programs, including the athletic department. Oversight could include unannounced visits to verify the accuracy of reported work-study activities.

6. THE BASEBALL COACH OPERATED WITHOUT ADEQUATE OVERSIGHT FROM THE BUSINESS OFFICE OR SENIOR COLLEGE OFFICIALS.

The College Educational Foundation was the benefactor of a sizeable endowment in 2002. The President said he felt the endowment was a timely opportunity for the College to develop and fund a new athletic program. A decision was made to use the funds to construct a baseball field and establish a baseball program. During the construction of the baseball field, the President recruited a coach for the anticipated program.

In February 2002 the President hired the current Baseball Coach as a faculty member whose duties include teaching physical education courses as well as serving as the head of the baseball program. His salary is 50% funded from the instruction budget with the remaining 50% from student services.

Baseball-related expenses totaled more than \$174,000 over the three-year period ended June 30, 2005. The Baseball Coach was not required to follow the College's purchasing guidelines as defined in its Policy and Procedures Manual. The College has no written policies and procedures regarding any expenses incurred specifically for athletic programs

FINDINGS AND RECOMMENDATIONS (CONTINUED)

with the exception that no State funds can be spent.

As the head of the baseball program, the Coach is also responsible for recruiting new players. (According to the President, approximately 75% of the Coach's time is spent on regular faculty duties with the remaining 25% of his time spent on recruiting efforts.) The Baseball Coach's employment contract includes the standard language for all faculty contracts and makes no reference to coaching or recruiting duties.

The Baseball Coach reports directly to the President although no reference to this line of reporting is found in the Coach's employment contract or performance evaluation. All other faculty members report to the Dean of Instruction for supervisory purposes.

The President authorized provision of a vehicle, a credit card, a gasoline credit card and a mobile telephone for the Coach to use in recruitment activities. No other faculty members are provided these types of items and no written policies or authorization for these items exist.

The Foundation purchased a sport utility vehicle and donated it to the College for the Baseball Coach's exclusive use. The College incurs all costs related to this vehicle, including tires, maintenance and cleaning. The Baseball Coach does not reimburse the College or the Foundation for personal use of the vehicle although he is allowed to commute and no written restrictions regarding personal use have been established. No mileage logs are maintained for this vehicle. The College included the use of the vehicle in the Baseball Coach's compensation for tax purposes only at the urging of the College's Director of Administrative Services more than a year after the vehicle was provided to the Coach.

The President also gave the Baseball Coach discretion to offer scholarships, housing and participation in the College's work-study program in an effort to recruit players. The Baseball Coach appears to operate independently of the Financial Aid Office with regard to these items.

The College has no written policies or guidelines regarding the Baseball Coach's discretion to award scholarships or arrange housing for the players. Emails reviewed and interviews conducted during the audit indicate the Baseball Coach does not comply with financial aid policies or procedures as other faculty members are required to do. No written documentation authorizing exemption from these policies exists. All employees interviewed said they "just knew" the Baseball Coach was allowed to operate outside of regular protocol and answered only to the President.

The President also authorized the Baseball Coach to operate baseball camps on school premises. Management, including the President, was unsure whether the Coach or the College incurred the expenses and received the revenues from the camps. Auditors determined the College incurred some expenses for the camps although the Coach received the revenues. The College has no written policies or guidelines for the operation of the camps.

FINDINGS AND RECOMMENDATIONS (CONTINUED)

RECOMMENDATION

We recommend the College develop and implement policies and procedures to ensure the prudent use of College and State resources for athletic programs. The College should hold the Baseball Coach to the same standards as other College employees by enforcing compliance with reporting relationships, vehicle use policies and purchasing regulations. The College should develop and implement policies and procedures for award of athletic scholarships and financial aid. The College should develop and implement guidelines with regards to athletic camps held on campus that clearly identify responsible parties for corresponding expenses and revenues as well as assumption of risk and liabilities.

7. THE BASEBALL COACH INITIATED FINANCIAL TRANSACTIONS IN VIOLATION OF COLLEGE POLICY.

As stated in the previous finding, the President authorized the Baseball Coach to offer scholarships, financial aid and living arrangements for baseball players. The Baseball Coach enrolled select players in the College's work-study program with the intention of using work-study funds for the players' living expenses.

In 2002 the Baseball Coach entered into a verbal lease to provide housing for select baseball players. In May 2005 the College issued a \$4,501.29 check for back rent that had not been paid to the landlord by the Coach (see Finding 1). Although the Baseball Coach arranged the housing for players with the knowledge and approval of the President, the arrangement was initiated without written authorization.

College policy stipulates only the President or a designee can be responsible for purchasing and contracts for the College and that no obligations for which payment would be made from funds administered by the College is permitted without prior written authorization by the President or a designee. Payment for the rental unit also violated the College's policies and procedures that state the College does not provide housing for students.

The Baseball Coach was not required to have the Business Office prepare, review or approve a rental agreement nor was he required to submit documentation regarding monthly rental payments and related expenses. The Baseball Coach was not required to document the individuals living in the rental property. The College did not require the players to sign any type of lease or agreement with regards to the living arrangements.

The President said the baseball players living in the duplex worked in the work-study program to pay for the living arrangement. The Baseball Coach selected the players to live in the rental property, oversaw the baseball players' work-study duties, picked up the players' work study checks and delivered the rent payment to the landlord. The College did not establish any internal controls for these activities.

FINDINGS AND RECOMMENDATIONS (CONCLUDED)

RECOMMENDATION

The President should refrain from allowing any employee to initiate financial transactions on behalf of the College as prohibited by policy. Management should ensure that the College adheres to contracting policies in all instances. The College should not authorize payment for contract or lease agreements initiated without the knowledge and oversight of the Business Office. Further, the College should ensure all expenses related to athletic programs are reasonable and supported with adequate documentation.

8. COLLEGE OFFICIALS DID NOT EFFECTIVELY ADDRESS CONCERNS REGARDING THE BASEBALL COACH.

Concerns regarding the Baseball Coach's use of College property and funds were repeatedly brought to the attention of the President over a three-year period. According to several College employees, the President did not address these concerns in a timely or effective manner. Several College employees communicated issues concerning the Baseball Coach's potential misuse of program resources and deviation from standard accounting procedures to the President.

Several members of College management stated the President's response to their concerns regarding the Baseball Coach was that he would handle it and counsel the Coach but problems continued. The President explained the Baseball Coach was placed on a 90-day probation on June 2, 2005. He said he documented this event on his calendar and on September 1, 2005, provided a written statement to that effect. No other records were provided concerning counseling sessions with the Baseball Coach. The President confirmed he was aware of concerns regarding the Baseball Coach's use of College credit cards, the College-owned vehicle, failure to adhere to purchasing guidelines, work-study issues and the obligation for back rent. The President said he called the Coach into his office on several occasions for conferences regarding these issues. However, he did not maintain a record of counseling sessions held with the Coach. Moreover, the President did not limit the Coach's access to College property or funds as a result of the concerns until the issuance of the \$4,501.29 check for unpaid rent (See Finding1).

RECOMMENDATION

The President should follow the College's established policies regarding disciplinary action. Additionally, the College should investigate, or refer to appropriate officials, concerns regarding financial mismanagement.

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RESPONSE FROM BLUE RIDGE COMMUNITY COLLEGE



Dr. David W. Sink, Jr.
President

January 16, 2006

Leslie W. Merritt Jr., CPA, CFP, State Auditor
Office of the State Auditor
State of North Carolina
2 South Salisbury Street
Raleigh, North Carolina 27601-2903

ATTN: David King

Re: Special Review - Blue Ridge Community College, December 28, 2005

This acknowledges receipt of the above referenced document. The College is appreciative of the effort and attention to detail that the State Auditor's Office has put into this report and of the timely response to the College President's request for a baseball audit. The College views this Special Review as an opportunity, not just to take corrective action, but to take a comprehensive look at all of its educational and operational enterprises to ensure that all activities are being handled in a professional manner and in accordance with existing laws, policies and procedures.

Based upon our careful review, this respectfully provides the following responses regarding your office's findings and recommendations.

1. The President authorized payment to a private company without adequate supporting documentation or verification of the obligation.

The College agrees with the findings of the State Auditor's Office. The College's attorney has drafted a letter to the Baseball Coach demanding repayment in full to the College no later than February 1, 2006. The Baseball Coach has agreed to reimburse the special funds account for athletics in the stated amount.

2. Payment to a private entity created a potential conflict of interest.

The College agrees with the recommendations presented by the State Auditor's Office. The Chairman's involvement was prompted by the College to assist several student baseball players from out-of-county who were unable to secure housing and needed immediate help. The College has since changed its policies, and it is now the sole

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obligation of each student to secure their own housing. The College will work with both the Board of Trustees of the College and the Board of Directors of the Blue Ridge Community College Educational Foundation to review their respective conflict of interest policies.

3. The baseball coach signed student signatures on documents to facilitate payments through the college work-study program.

The Coach has been directed not to sign a student's name on any document or check without legal written documentation allowing such action. The College's Business Office has written internal controls that will insure that work-study student checks be released only to the designated payee. The Coach has been disciplined for his actions in this matter. The College has contacted its legal counsel who is in consultation with the District Attorney's Office regarding any further action.

4. The baseball coach diverted work study funds to his own enterprise.

Student work-study checks notwithstanding, the College is aware of no instance where any public funds were deposited with Bears Baseball, Inc. or that this organization was used for the personal benefit of the Coach and not used to support intercollegiate athletics. The College agrees with the findings of the State Auditor's Office. The College's Financial Aid Office and its Business Office have added controls to ensure that student payments are used only for authorized purposes and that each recipient clearly understands the policies regarding such payments. Job descriptions are being reviewed for all work-study positions. The College has contacted its legal counsel, who is in consultation with the District Attorney's Office regarding any further action.

5. Baseball player participation in the work-study program was minimal and not accurately reflected in college records.

Baseball player work-study students were paid to help maintain classrooms labs, the weight room, and the baseball field. They were responsible for cleaning locker rooms, doing laundry, and mentoring other students. The Coach was under the assumption that a student's timesheet could not exceed 10 hours per week, even if the student worked in excess of this amount. This accounts for the fact that the timesheets may have reflected an average of hours worked rather than the exact number. When the College was closed, players were frequently asked to perform maintenance on the ball field because of bad weather. The Coach misinterpreted the procedure that the College's Financial Aid Office has for documenting timesheets for work-study students and has been since been counseled on this procedure. The College has taken measures to strengthen its oversight responsibilities for the Baseball Program, including oversight of the work-study program for college athletes. College officials will make unannounced visits to verify the accuracy and reporting of work-study activities.

6. The Baseball Coach operated without adequate oversight from the business office or senior college officials.

The Baseball Coach has been reassigned to report to the Dean for Instruction. The Coach has been made aware of his responsibilities to the College and the requirement to adhere to all of its policies and procedures. The Coach has agreed to contact other North Carolina community college's with extensive intercollegiate sports programs to review their policies and thereby develop similar ones for the College. Policies will include: operation of athletic camps, use of sports fields, use of college-owned vehicles, use of credit cards, athletic scholarships, student housing, financial aid, and work-study job descriptions. Such policies will be reviewed and adopted by the College's Management Team and, where applicable, approved by the Board of Trustees.

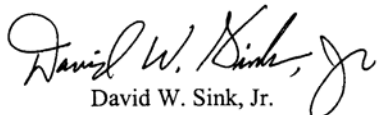
7. The Baseball Coach initiated financial transactions in violation of college policy.

The College agrees with the recommendations presented by the State Auditor's Office for this item.

8. College Officials did not effectively address concerns regarding the Baseball Coach.

The College agrees with the recommendations presented by the State Auditor's Office. The Coach has been disciplined and such actions have been documented. The College's Board of Trustees has been made aware of the issues contained in this report. The College is in contact with its legal counsel to determine if any financial mismanagement activities occurred. If such is found, the College will take appropriate action.

Sincerely yours,



David W. Sink, Jr.

Cc: Joe D. Spearman, Sr., Ch., Blue Ridge Community College Board of Trustees

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DISTRIBUTION OF AUDIT REPORT

In accordance with General Statutes 147-64.5 and 147-64.6(c)(14), copies of this report have been distributed to the public officials listed below. Additional copies are provided to other legislators, state officials, the press, and the general public upon request.

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The Honorable Richard H. Moore	State Treasurer
The Honorable Roy A. Cooper, III	Attorney General
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Mr. Robert L. Powell	State Controller
Mr. H. Martin Lancaster	President, North Carolina Community College System

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Mr. James D. Johnson	Director, Fiscal Research Division

January 18, 2006

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