

PERFORMANCE AUDIT
OF THE
UNIVERSITY OF MICHIGAN - FLINT

February 2002

EXECUTIVE DIGEST

UNIVERSITY OF MICHIGAN - FLINT

INTRODUCTION

This report, issued in February 2002, contains the results of our performance audit* of the University of Michigan - Flint.

AUDIT PURPOSE

This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness* and efficiency*. For audits of universities, audit selection is based on several factors, such as length of time since our last audit and legislative requirements.

BACKGROUND

The University is one of three campuses operated by the University of Michigan Board of Regents. The chancellor is the chief executive officer and reports to the president of the University of Michigan.

The University was established in 1956, admitting only juniors and seniors, and expanded to a four-year institution in 1965. When the University first became operational, it was located on the C.S. Mott Community College campus. However, by 1977, the University moved to its 42-acre site, which is located in downtown Flint along the south side of the Flint River. In 1997, the University acquired an additional 25 acres immediately north of the Flint River,

* See glossary at end of report for definition.

where a new building is currently being constructed. It is expected to open in the summer of 2002.

The University is committed to the highest standards of teaching, learning, scholarship, and creative endeavors. The University's mission* is to be the leading university in its region. The University accomplishes its mission by educating all students in an environment that emphasizes literacy, critical thinking, and humanistic and scientific inquiry; facilitating student participation in the learning process and promoting individual attention to students; ensuring that faculty and staff give students the necessary guidance, support, and encouragement to achieve their academic goals; enabling faculty to achieve high quality scholarship in areas of basic and applied research and creative ability; promoting respect and understanding of human and cultural diversity; and collaborating with local and regional educational institutions and other public and private organizations to provide access to academic programs.

During winter semester 2001, the University had 5,916 students enrolled on- and off-campus. The University had 4,953 fiscal year equated* students during fiscal year 2000-01.

As of June 30, 2001, the University had 183 full-time and approximately 290 part-time faculty and 307 full-time, 22 part-time, and 459 temporary administrative and support personnel. For the fiscal year ended June 30, 2001, current fund revenues* were \$64.9 million (Exhibit 1) and current fund expenditures* and transfers were \$60.4 million (Exhibit 2).

* See glossary at end of report for definition.

AUDIT OBJECTIVES,
CONCLUSIONS, AND
NOTEWORTHY
ACCOMPLISHMENTS

Audit Objective: To assess the effectiveness of the University's monitoring of academic and related programs provided to students.

Conclusion: We concluded that the University was generally effective in its monitoring of academic and related programs provided to students. However, we noted reportable conditions* related to student survey analysis, repetitive course enrollment*, and the special admissions program (Findings 1 through 3).

Noteworthy Accomplishments: The University of Michigan Board of Regents approved a Doctor of Physical Therapy (DPT) degree in July 2001. This represents the first doctorate degree offered at the University's campus. Students currently enrolled in the physical therapy program and those newly admitted for fall semester 2001 will have a choice of completing the currently offered Master of Physical Therapy or switching to the new DPT. Following the transition period, the DPT will replace the Master of Physical Therapy. With the transition to the DPT degree, the University's physical therapy education program will increase its competitiveness in the State and national marketplace, will address the current changes in the health care environment, and will prepare the graduates to practice anywhere in the country.

Audit Objective: To assess the effectiveness and efficiency of the University's use of resources allocated to support academic and related programs.

Conclusion: We concluded that the University was generally effective and efficient in its use of resources

* See glossary at end of report for definition.

allocated to support academic and related programs.

However, we noted reportable conditions related to minimum class size* and classroom utilization* (Findings 4 and 5).

Noteworthy Accomplishments: The University purchased and implemented an optical imaging system that allowed the financial aid area to eliminate the use of paper forms and communications and decrease application-to-award turnaround from two months to one week. Financial disbursements went from the second week of class to 10 days prior to the start of the semester.

**AUDIT SCOPE AND
METHODOLOGY**

Our audit scope was to examine the program and other records of the University of Michigan - Flint. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Our audit procedures included examination of the University's records and activities primarily for the period July 1, 1999 through June 30, 2001.

We evaluated the University's policies and procedures relating to student academic progress*, including admission requirements, special admissions programs, and the advising of and provision of needed services to students. Also, we reviewed the University's practices relating to repetitive course enrollments.

We examined the University's methods for ensuring the quality of its academics, including performing program evaluations.

* See glossary at end of report for definition.

We assessed the efficiency of the University's use of resources by evaluating policies and procedures and analyzing data relating to minimum class size; classroom utilization; and faculty utilization, including workloads, overload* classes, and release time*.

AGENCY RESPONSES

Our audit report includes 5 findings and 6 corresponding recommendations. The University's preliminary response indicated that it generally agreed with all of the recommendations.

* See glossary at end of report for definition.

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February 12, 2002

Dr. B. Joseph White, Interim President
University of Michigan
Ann Arbor, Michigan
and
Mr. Juan Mestas, Chancellor
University of Michigan - Flint
Flint, Michigan

Dear Dr. White and Mr. Mestas:

This is our report on the performance audit of the University of Michigan - Flint.

This report contains our executive digest; description of agency; audit objectives, scope, and methodology and agency responses; comments, findings, recommendations, and agency preliminary responses; various exhibits, presented as supplemental information; and a glossary of acronyms and terms.

Our comments, findings, and recommendations are organized by audit objective. The agency preliminary responses were taken from the University of Michigan - Flint's responses subsequent to our audit fieldwork. Annual appropriations acts require that the audited institution develop a formal response within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us during this audit.

AUDITOR GENERAL

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Description of Agency

The University of Michigan - Flint is one of three campuses operated by the University of Michigan Board of Regents. The chancellor is the chief executive officer and reports to the president of the University of Michigan.

The University was established in 1956, admitting only juniors and seniors, and expanded to a four-year institution in 1965. When the University first became operational, it was located on the C.S. Mott Community College campus. However, by 1977, the University moved to its 42-acre site, which is located in downtown Flint along the south side of the Flint River. In 1997, the University acquired an additional 25 acres immediately north of the Flint River, where a new building is currently being constructed. It is expected to open in the summer of 2002.

The University offers 62 undergraduate degree programs, 9 master's degree programs, and 24 certifications within four academic colleges/schools. The academic colleges/schools include the College of Arts and Science, School of Education and Human Services, School of Health Professions and Studies, and School of Management.

The University is committed to the highest standards of teaching, learning, scholarship, and creative endeavors. The University's mission is to be the leading university in its region. The University accomplishes its mission by educating all students in an environment that emphasizes literacy, critical thinking, and humanistic and scientific inquiry; facilitating student participation in the learning process and promoting individual attention to students; ensuring that faculty and staff give students the necessary guidance, support, and encouragement to achieve their academic goals; enabling faculty to achieve high quality scholarship in areas of basic and applied research and creative ability; promoting respect and understanding of human and cultural diversity; and collaborating with local and regional educational institutions and other public and private organizations to provide access to academic programs.

The University is accredited by the North Central Association of Colleges and Schools, which has scheduled a visit for academic year 2003-04 that will specifically focus on the assessment of student academic achievement. A number of the University schools and programs are also accredited periodically by various accrediting bodies.

During winter semester 2001, the University had 5,916 students enrolled on- and off-campus. The University had 4,953 fiscal year equated students during fiscal year 2000-01.

As of June 30, 2001, the University had 183 full-time and approximately 290 part-time faculty and 307 full-time, 22 part-time, and 459 temporary administrative and support personnel. For the fiscal year ended June 30, 2001, current fund revenues were \$64.9 million (Exhibit 1) and current fund expenditures and transfers were \$60.4 million (Exhibit 2).

Audit Objectives, Scope, and Methodology and Agency Responses

Audit Objectives

Our performance audit of the University of Michigan - Flint had the following objectives:

1. To assess the effectiveness of the University's monitoring of academic and related programs provided to students.
2. To assess the effectiveness and efficiency of the University's use of resources allocated to support academic and related programs.

Audit Scope

Our audit scope was to examine the program and other records of the University of Michigan - Flint. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

As part of our audit, we prepared, from information compiled by the University, supplemental information (Exhibits 1 through 5) that relates to our audit objectives. Our audit was not directed toward expressing an opinion on this information and, accordingly, we express no opinion on it.

Audit Methodology

Our audit procedures were performed from March through July 2001 and included examination of the University's records and activities primarily for the period July 1, 1999 through June 30, 2001.

We conducted a preliminary review of the University's operations to formulate a basis for defining the audit scope. Our review included interviewing University personnel, reviewing applicable policies and procedures, analyzing available data and statistics, reviewing reference materials, and obtaining an understanding of the University's management control* and operational and academic activities.

* See glossary at end of report for definition.

We evaluated the University's policies and procedures relating to student academic progress, including admission requirements, special admissions programs, and the advising of and provision of needed services to students. Also, we reviewed the University's practices relating to repetitive course enrollments.

We examined the University's methods for ensuring the quality of its academics, including performing program evaluations and making changes as needed. We determined the extent to which the University used student and employer surveys and advisory committees and the extent to which the University's programs were accredited.

We assessed the efficiency of the University's use of resources by evaluating policies and procedures and analyzing data relating to minimum class size; classroom utilization; and faculty utilization, including workloads, overload classes, and release time.

We reviewed financial information for the University's off-campus sites located in various areas throughout Genesee, Lapeer, Oakland, and St. Clair Counties. We also reviewed other information related to the off-campus sites, such as credit hours and class sizes.

We evaluated the reasonableness of the University's allocation of operating service costs paid by the general fund for auxiliary activities.

Agency Responses

Our audit report includes 5 findings and 6 corresponding recommendations. The University's preliminary response indicated that it generally agreed with all of the recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the University's written comments subsequent to our audit fieldwork. Annual appropriations acts require the principal executive officer of the audited institution to submit a written response to our audit to the Auditor General, the House and Senate Fiscal Agencies, and the State budget director. The response is due within 60 days after the audit report has been issued and should specify the action taken by the institution regarding the audit report's recommendations.

COMMENTS, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES

MONITORING OF ACADEMIC AND RELATED PROGRAMS

COMMENT

Audit Objective: To assess the effectiveness of the University of Michigan - Flint's monitoring of academic and related programs provided to students.

Conclusion: We concluded that the University was generally effective in its monitoring of academic and related programs provided to students. However, we noted reportable conditions related to student survey analysis, repetitive course enrollment, and the special admissions program.

Noteworthy Accomplishments: The University of Michigan Board of Regents approved a Doctor of Physical Therapy (DPT) degree in July 2001. This represents the first doctorate degree offered at the University's campus. Students currently enrolled in the physical therapy program and those newly admitted for fall semester 2001 will have a choice of completing the currently offered Master of Physical Therapy or switching to the new DPT. Following the transition period, the DPT will replace the Master of Physical Therapy. With the transition to the DPT degree, the University's physical therapy education program will increase its competitiveness in the State and national marketplace, will address the current changes in the health care environment, and will prepare the graduates to practice anywhere in the country.

FINDING

1. Student Survey Analysis

The University should improve its methods for recording, analyzing, and disseminating survey data collected from recent graduates and current students.

One of the University's mission statements is to develop students' potential while guiding their development into thoughtful and productive citizens and leaders. The University uses surveys of students and recent graduates to obtain information on the success of its students.

The University is at least two years behind in compiling the survey information. Dispersing timely data collected from surveys received from recent graduates is critical to users so that they can evaluate their programs and make changes as needed. Also, the University did not provide survey results to other potential University users, such as the admissions office, the career development center, and the deans of the colleges/schools. Further, compiling survey results on a timely basis would allow the University to provide current information on the success of University graduates to potential students.

The North Central Association of Colleges and Schools (NCA) noted during its accreditation review in November 1999 that, although the University had submitted a student academic achievement plan in 1995, only one University program had actually implemented an assessment plan. The student academic achievement plan originally submitted and approved by NCA indicated that all departments and programs were to establish assessment plans to be approved by the University Committee for Assessment, Accreditation, and Strategic Planning. These plans were required to include goals for the department or program, means to measure student academic achievement in attaining these goals, methods to implement the resulting information to improve the program, and ways to disseminate appropriate feedback to the students. Because of the University's lack of progress in this area, NCA has scheduled a visit during 2003-04 that will specifically focus on the University's progress in developing assessment plans. Since the visit by NCA during 1999, 28 (70%) of 40 University departments and programs have approved assessment plans from the Committee for Assessment, Accreditation, and Strategic Planning.

Obtaining and analyzing pertinent information is critical in allowing the University to thoroughly evaluate and promote the quality of its education and, if appropriate, make needed changes. The lack of complete and timely information on participants limits the ability of the University to evaluate the quality of education.

RECOMMENDATION

We recommend that the University improve its methods for recording, analyzing, and disseminating survey data collected from recent graduates and current students.

AGENCY PRELIMINARY RESPONSE

The University agreed with the recommendation and informed us that it is addressing the issue.

FINDING

2. Repetitive Course Enrollment

The University should monitor repetitive course enrollment and identify and counsel those students who are not making satisfactory academic progress. Also, the University should develop and implement a formal, written policy that limits repetitive course enrollments.

Academic progress is the progression toward completion of course work required for a degree. The University's current academic policy states that students may repeat courses to improve their grades. However, the policy does not establish a limit on repetitive course enrollments.

We analyzed the academic history of 11,760 students enrolled at any time between winter semester 1999 and fall semester 2000. Our analysis disclosed 615 instances (representing 510 students) in which students enrolled in and received a grade for the same course three or more times. These figures represent the number of repeated courses after excluding repeatable courses* and students who had last repeated a course earlier than winter semester 1999.

* See glossary at end of report for definition.

The following table summarizes those courses with more than nine students who enrolled and received a grade three or more times and the range of times that the students had enrolled in the courses:

Course Title	Number of Students	Range of Times Enrolled
Principles of Financial Accounting	10	3 - 6
Principles of Managerial Accounting	14	3 - 4
Fundamentals of Chemistry	15	3 - 5
Principles of Chemistry I	13	3 - 4
Principles of Chemistry II	14	3 - 4
Principles of Economics (Macro-Economics)	33	3 - 5
Principles of Economics (Micro-Economics)	14	3 - 5
College Rhetoric	12	3
Critical Writing and Reading	29	3 - 11
College Algebra	57	3 - 6
Calculus for Management and Social Science	12	3 - 5
Pre-Calculus Mathematics	26	3 - 5
Calculus I	22	3 - 6
Calculus II	17	3 - 6
Principles of Psychology	27	3 - 5
Introduction to Developmental Psychology	43	3 - 4
Beginning Spanish I	25	3 - 4

Generally, repetitive course enrollment indicates a lack of academic progress and may result in an inefficient use of resources. The establishment of reasonable limitations on repetitive course enrollment would provide the University with the opportunity to identify and counsel students who are not progressing satisfactorily. Further, allowing students to repetitively enroll in the same course may result in the inefficient use of State appropriations and University resources because tuition and fees paid by students represent only 37% (see Exhibit 1) of total current fund revenues of the University. A repetitive course enrollment policy should take into consideration the total cost of providing classes.

RECOMMENDATIONS

We recommend that the University monitor repetitive course enrollment and identify and counsel those students who are not making satisfactory academic progress.

We also recommend that the University develop and implement a formal, written policy that limits repetitive course enrollments.

AGENCY PRELIMINARY RESPONSE

The University agreed with the recommendations and informed us that it is investigating whether it has the capability to track students who are electing a course for the third time. In addition, it will ask appropriate committees and offices to review these recommendations and propose a plan of action.

FINDING

3. Special Admissions Program

The University should take appropriate action to ensure that Challenge Program students fulfilled requirements designed to help the students achieve academic success and also ensure the efficient use of University resources.

The Challenge Program is a special admissions program for students who have academic potential, but who would be unable to realize that potential without special support services because of their economic, cultural, or educational background. Approximately 1 of every 6 traditional students admitted to the University is admitted through the Challenge Program.

Participants must sign a contract with the University agreeing to complete six requirements during their first two semesters at the University. The contract requirements are mandatory for students admitted through the Challenge Program to help them maximize their potential for success. Participants must enroll in 6 to 13 credits each semester; select courses with the approval of their academic advisor; attend scheduled meetings and related activities with program staff; attend study groups and tutorial sessions; complete courses with a cumulative grade point average of 2.0 or above; and complete a self-paced, noncredit study skills review course during the fall semester. Although students sign a contract to complete the

identified six requirements, they are dismissed from the University only if they cannot maintain the same cumulative grade point average.

During fall semester 1999, the University admitted 564 freshman students, including 97 (17%) through the Challenge Program. Our review of 17 Challenge Program files disclosed:

- a. Two (12%) students enrolled in more than 13 credits per semester.
- b. Ten (59%) students did not attend scheduled meetings and related activities with program staff.
- c. Four (24%) students did not attend study groups and tutorial sessions.
- d. Seven (41%) students did not maintain a grade point average of 2.0 or above.
- e. Seventeen (100%) students did not complete a self-paced, noncredit study skills review course.

We also reviewed the academic histories of the 17 selected Challenge Program participants who were not fulfilling their contract requirements and determined their academic standing as of the end of winter semester 2001. We determined:

- (a) Eight (47%) students were in good standing*.
- (b) One (6%) student had received a warning*.
- (c) Five (29%) students were in an up-or-out status*.
- (d) Three (18%) students had been academically dismissed.

Although the University contacted the Challenge Program participants and notified them that they were not meeting all the requirements of the contract, it did not limit future enrollment or initiate additional action for students not in compliance. Also, it is not an efficient use of University resources to provide programs to students who do not fulfill their contract requirements.

* See glossary at end of report for definition.

RECOMMENDATION

We recommend that the University take appropriate action to ensure that the Challenge Program students fulfill requirements designed to help the students achieve academic success and also ensure the efficient use of University resources.

AGENCY PRELIMINARY RESPONSE

The University acknowledged that this is a matter to be addressed. The University informed us that, historically, the stated purpose of the Challenge Program had been to enhance the admission of minority students to the University via more flexible admissions criteria than the traditional criteria. For many years, that purpose has been broadened to include any student who demonstrated inadequate preparation to meet traditional admissions requirements.

The University informed us that to ensure the success of the program, a representative group of faculty will work with the Educational Opportunity Initiatives staff in reviewing program admissions requirements. There will be an agreement between Program students and the University requiring student participation in program workshops designed to promote academic progress toward a degree. The University will need to provide adequate funding and staffing to ensure a quality program operation.

USE OF RESOURCES ALLOCATED TO SUPPORT ACADEMIC AND RELATED PROGRAMS

COMMENT

Audit Objective: To assess the effectiveness and efficiency of the University's use of resources allocated to support academic and related programs.

Conclusion: We concluded that the University was generally effective and efficient in its use of resources allocated to support academic and related programs. However, we noted reportable conditions related to minimum class size and classroom utilization.

Noteworthy Accomplishments: The University purchased and implemented an optical imaging system that allowed the financial aid area to eliminate the use of paper forms and communications and decrease application-to-award turnaround from two months to one week. Financial disbursements went from the second week of class to 10 days prior to the start of the semester.

FINDING

4. Minimum Class Size

The University should establish a formal policy addressing minimum class size, including documentation and approval requirements when it is necessary to hold low enrollment classes.

Three of the University's four colleges/schools had established informal minimum class size standards. The informal minimum class size standards for undergraduate classes for two colleges/schools ranged from 12 to 25, depending on whether it was a lower or an upper level class. The informal minimum class size standards for graduate classes were 10 and 12. The minimum standard for the remaining college/school for both undergraduate and graduate level classes was 20 for required courses and 15 for elective courses. However, none of the three colleges/schools or the University's central administration could provide any support or justification for these standards. Generally, the colleges/schools used an informal monitoring process in which the department chairpersons and associate deans reviewed enrollment levels prior to the start of classes and throughout the drop/add period each semester and determined whether to hold or cancel classes.

We analyzed low enrollment classes for all four colleges/schools for the period winter semester 1999 through fall semester 2000 (8 semesters). For the college/school that did not have a policy, we used a standard of 14 or fewer in our analysis. The total number of undergraduate and graduate classes offered, excluding cross-listed classes*, field study, performance, research, and independent study, was 3,274. There was a total of 988 (30%) classes held that were below the informal minimum class size standards. Of the 988 classes, 471 (48%) were held with 10 or fewer students.

* See glossary at end of report for definition.

Our analysis of 30 low enrollment classes disclosed:

- a. Twenty-three (77%) courses were offered at least one other time during the semester and 29 (97%) were offered at least one other time during the succeeding three semesters. In addition, 16 (70%) of the classes offered during the semester and 20 (69%) of the classes offered during the succeeding three semesters had excess seating available, thereby possibly eliminating the need to hold the low enrollment classes.
- b. Twenty-six (87%) classes did not have written documentation on file to support holding the classes. We were informed that the reasons for holding these 26 classes included various conditions, such as the course was required for graduation, the course was offered only once a year, class size was limited by equipment, or the program was new and developing. Documenting the reason and formal approval for holding the low enrollment classes would help ensure that the University's resources are efficiently used.
- c. Eighteen (60%) of the classes were taught by adjunct faculty*. Six (33%) of the 18 adjunct faculty had their compensation prorated (with their consent) for teaching low enrollment classes. We recognize this proration process as an effective method for ensuring efficient use of the University's resources. However, without a reliable, documented minimum class size standard, the University cannot be sure that its adjunct faculty are receiving equitable compensation for the classes they teach on a prorated basis.

A formal minimum class size policy should specify an acceptable minimum enrollment level for classes, identify factors to consider in making hold/cancel determinations, identify special conditions that justify holding classes below the acceptable minimum enrollment level, and require the documentation of these special conditions. Such a policy, based on an analysis of class costs and other pertinent factors, would help ensure that the University efficiently uses its limited resources.

* See glossary at end of report for definition.

RECOMMENDATION

We recommend that the University establish a formal policy addressing minimum class size, including documentation and approval requirements when it is necessary to hold low enrollment classes.

AGENCY PRELIMINARY RESPONSE

The University agreed with the recommendation and stated that it has practices and traditions to address minimum class sizes as well as conditions for exceptions.

The University will ensure that each dean's office has a document on file that specifies these procedures and that these documents are available centrally. In addition, each dean is reviewing the existing policies within his or her college or school.

FINDING

5. Classroom Utilization

The University should improve its system for scheduling classes to efficiently assign classes and to accurately assess classroom utilization.

Departments within each of the University's four colleges/schools are responsible for determining which courses they will offer each semester. When the departments have determined class schedules, the University Registrar's Office assigns classes to rooms. However, the system used to assign the University's classrooms is entirely manual and does not have the capability to generate reports that would allow University administration to accurately assess classroom utilization.

In 1999, the State Budget Office required the University to include "building and/or classroom utilization rates to industry standards" in its five-year planning documents for capital outlay. In order to determine the University's classroom utilization rate, University staff calculated the number of hours each room was utilized from handwritten classroom schedules. Using this data for fall semester 1999 and winter semester 2000, the University assessed its classroom utilization rate at 70%. However, we determined that, from 8:00 a.m. to 10:00 p.m., 49 classrooms were used an average of 59% of the time and 29 laboratories were used an average of 19% of the time.

Accurate assessment of classroom utilization is essential to ensure that the University is making the most efficient use of resources and to provide an efficient basis for scheduling classes and making future classroom decisions, including the construction of new classroom buildings or the renovation of existing classroom buildings.

RECOMMENDATION

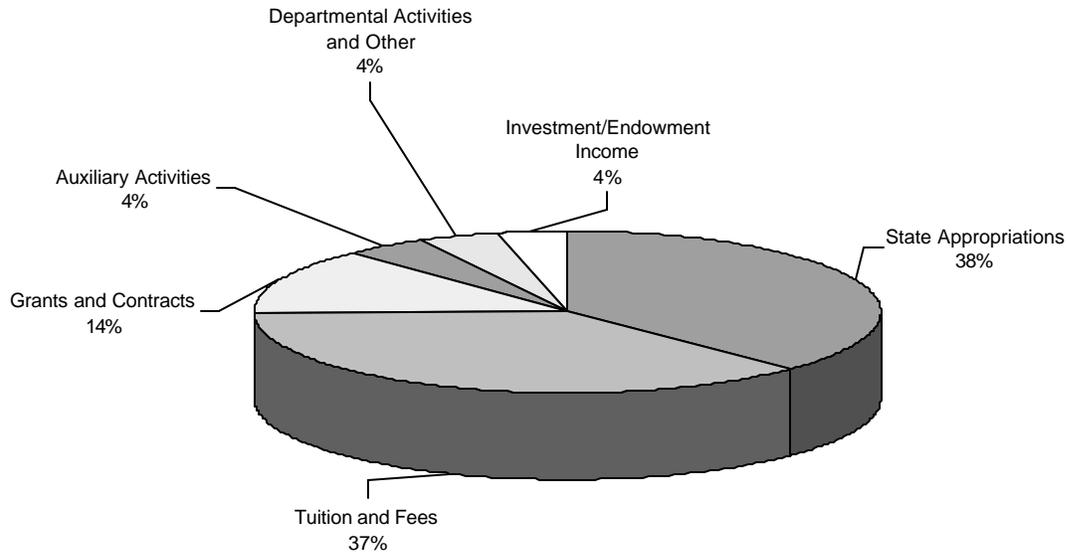
We recommend that the University improve its system for scheduling classes to efficiently assign classes and to accurately assess classroom utilization.

AGENCY PRELIMINARY RESPONSE

The University agreed with the recommendation. The University informed us that the purchase of scheduling software was approved in July 2001 and that efforts are underway to finalize the purchase and installation of this software.

SUPPLEMENTAL INFORMATION

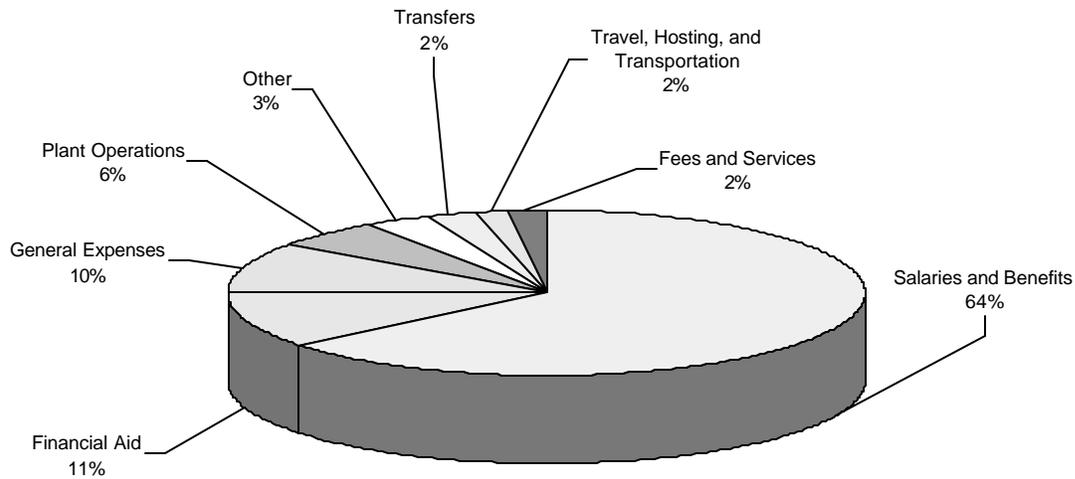
UNIVERSITY OF MICHIGAN - FLINT
Current Fund Revenues
For Fiscal Year 2000-01



	<u>Amount</u>
State appropriations	\$ 24,384,675
Tuition and fees	24,024,058
Grants and contracts	8,776,174
Auxiliary activities	2,699,987
Departmental activities and other	2,617,760
Investment/Endowment income	<u>2,349,796</u>
Total Revenues	<u>\$ 64,852,450</u>

Source: Internal University of Michigan - Flint financial schedules.

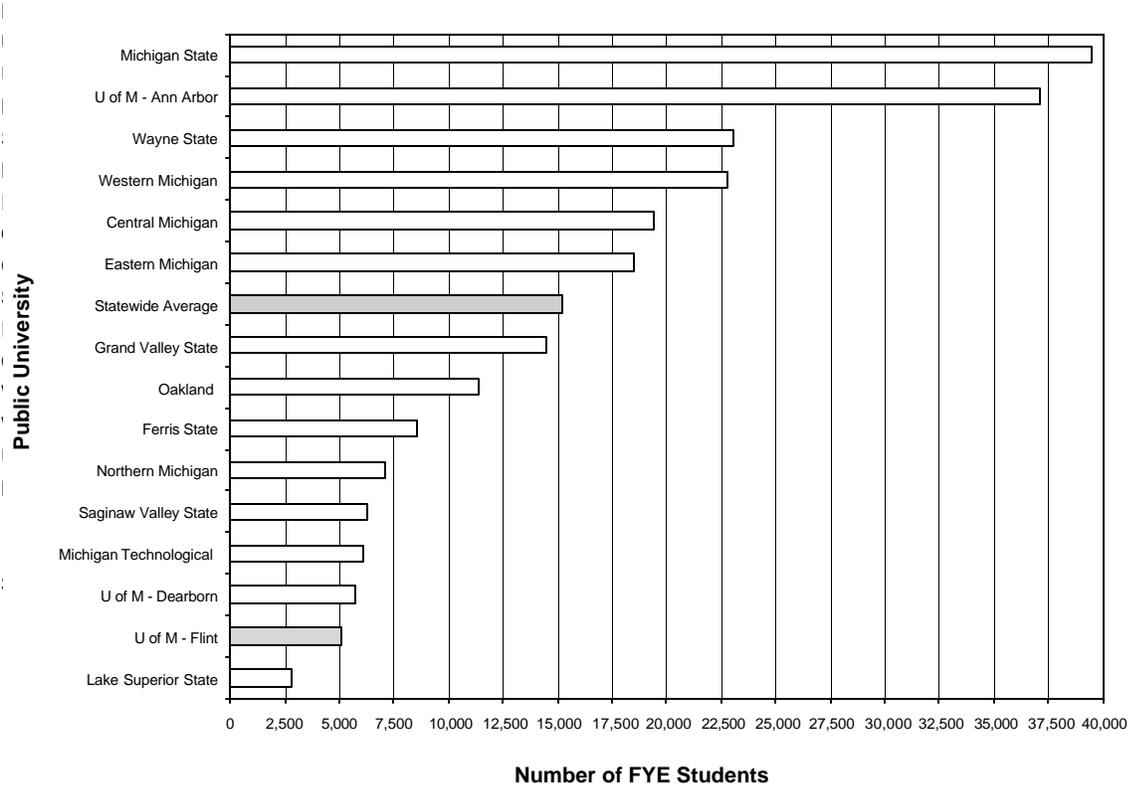
UNIVERSITY OF MICHIGAN - FLINT
Current Fund Expenditures and Transfers
For Fiscal Year 2000-01



	<u>Amount</u>
Salaries and benefits	\$ 38,776,507
Financial aid	6,706,916
General expenses	5,787,714
Plant operations	3,358,686
Other	2,099,349
Transfers	1,454,228
Travel, hosting, and transportation	1,120,593
Fees and services	1,097,050
Total Expenditures and Transfers	<u>\$ 60,401,043</u>

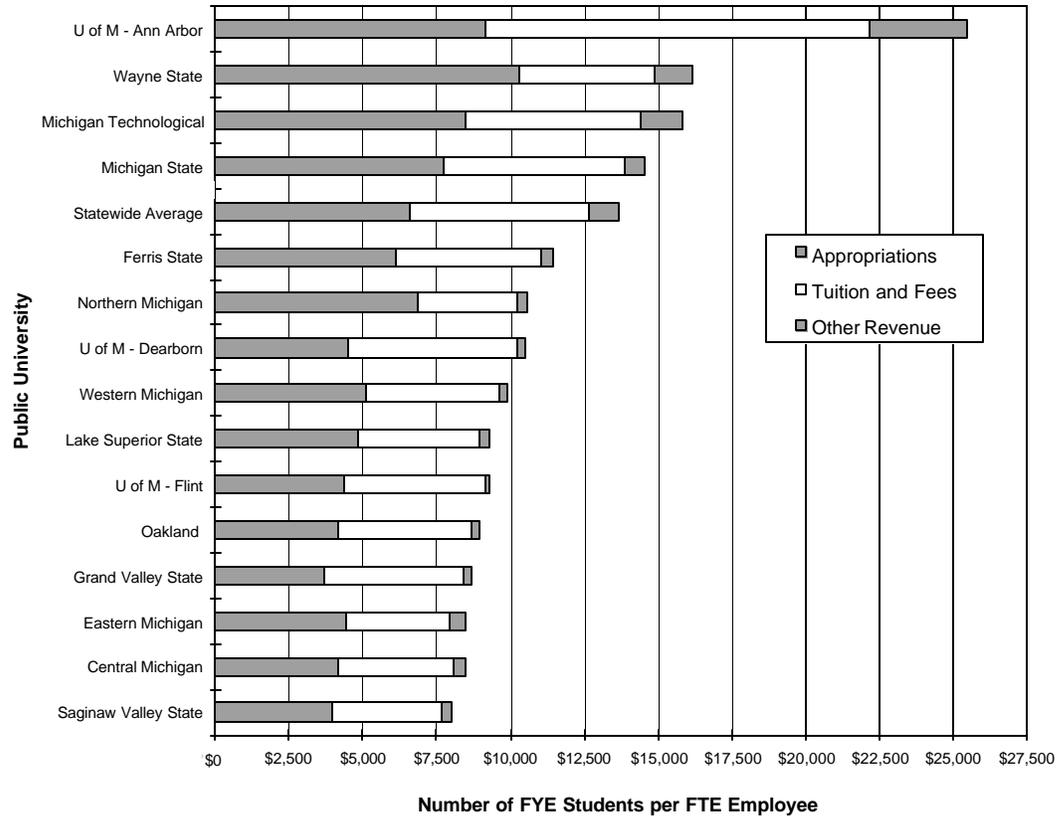
Source: Internal University of Michigan - Flint financial schedules.

UNIVERSITY OF MICHIGAN - FLINT
Statewide Enrollment by Public University
For Fiscal Year 1999-2000



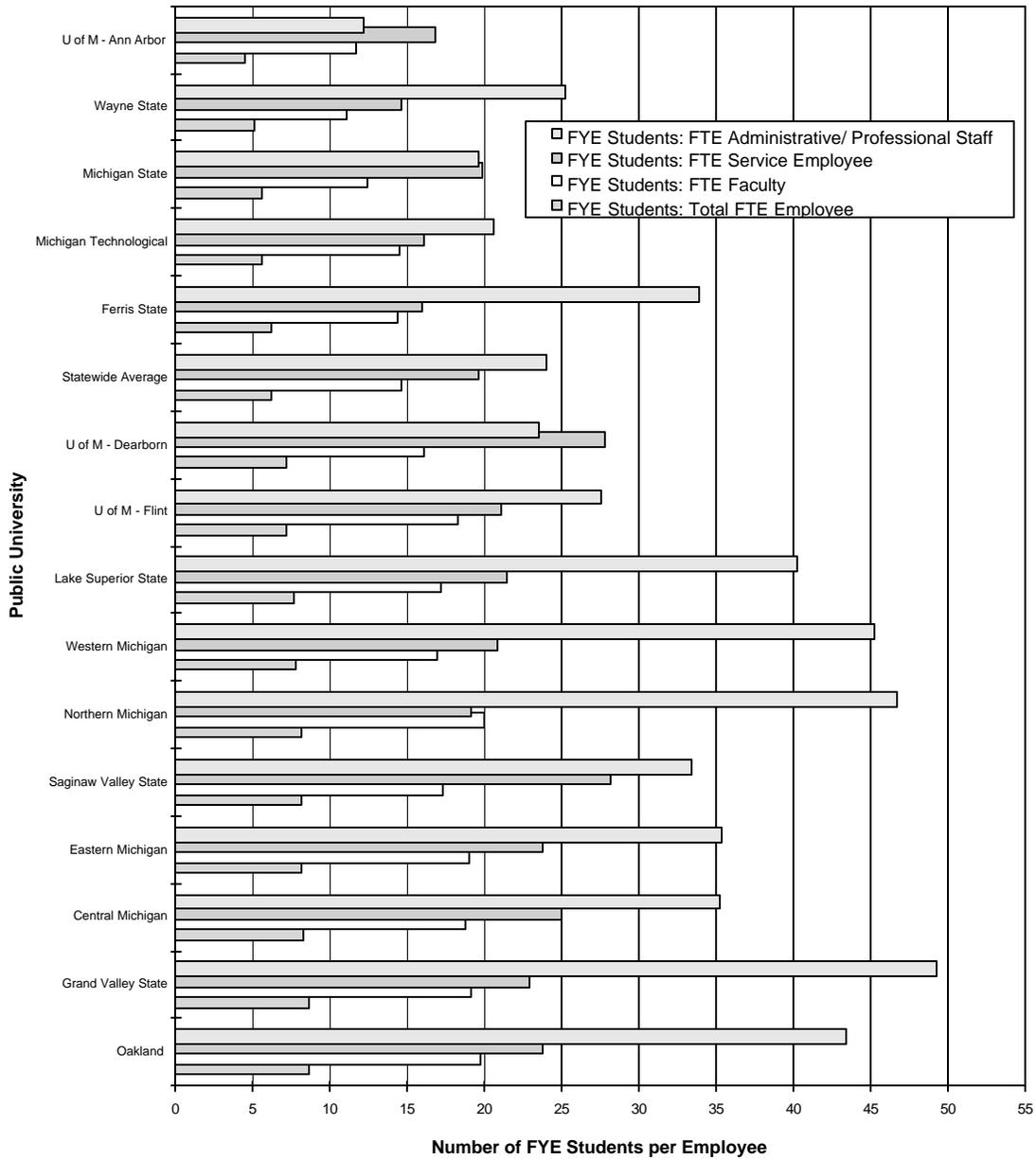
Source: Higher Education Institutional Data Inventory (HEIDI) data.

UNIVERSITY OF MICHIGAN - FLINT
Per Student Funding From General Fund Sources by Public University
For Fiscal Year 1999-2000



Source: Higher Education Institutional Data Inventory (HEIDI) data.

UNIVERSITY OF MICHIGAN - FLINT
Number of Students per Employee by Public University
For Fiscal Year 1999-2000



Source: Higher Education Institutional Data Inventory (HEIDI) data.

Glossary of Acronyms and Terms

academic progress	The progression toward completion of course work required for a degree.
adjunct faculty	Supplemental instructors appointed on an annual or shorter basis.
classroom utilization	The proportion of time that classrooms and laboratories are utilized for class sessions during regularly scheduled class times.
cross-listed class	A single class offered simultaneously by more than one discipline (having different subject numbers, course numbers, and course titles listed by each discipline) that will be taught by the same instructor at one designated time and place.
current fund expenditures	Expenditures incurred for current operations, including expenditures of general, designated, expendable restricted, and auxiliary funds.
current fund revenues	Revenues generated from current operations, including general, designated, expendable restricted, and auxiliary fund revenues.
DPT	Doctor of Physical Therapy.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical for the amount of resources applied or minimizing the amount of resources required to attain a certain level of outputs or outcomes.

fiscal year equated (FYE)	In fiscal year 1999-2000, 30 undergraduate semester credit hours, based on a new State reporting requirement; in prior fiscal years, 31 semester credit hours.
FTE	full-time equated.
good standing	The status of an undergraduate student who maintains a grade point average of at least 2.0 for courses elected while enrolled at the University.
management control	The management control environment, management information system, and control policies and procedures established by management to provide reasonable assurance that goals are met, that resources are used in compliance with laws and regulations, and that valid and reliable performance related information is obtained and reported.
minimum class size	The class size below which the University evaluates if it is in the best interest of the University to hold the class.
mission	The agency's main purpose or the reason that the agency was established.
NCA	North Central Association of Colleges and Schools.
overload	Additional contract hours assigned to a faculty member beyond the faculty member's normal work load. A normal work load is required for full-time faculty and consists of 18 contract hours per school year or equivalent.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.

release time	Time assigned to a faculty member to complete special, nonteaching duties. Faculty members are "released" from teaching a normal workload without affecting their full-time status.
repeatable course	A course that can be elected more than once for credit towards a degree.
repetitive course enrollment	To enroll in a subsequent term in the same course that a student previously has been enrolled in.
reportable condition	A matter coming to the auditor's attention that, in the auditor's judgment, should be communicated because it represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.
U of M	University of Michigan.
up-or-out status	The status of a student who was previously on warning who fails to obtain a 2.0 grade point average in the next term of enrollment.
warning	A notice issued to a student whose cumulative grade point average falls below 2.0 for the first time, but does not fall severely enough to warrant dismissal.