

## EXECUTIVE DIGEST

# WEST SHORE COMMUNITY COLLEGE

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**INTRODUCTION** This report, issued in June 2001, contains the results of our performance audit\* of West Shore Community College.

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**AUDIT PURPOSE** This performance audit was conducted under the authority of Section 204(2), Act 109, P.A 1999 (a section of the community college appropriations act), which mandates that the Auditor General conduct not less than three performance audits of community colleges each year.

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**BACKGROUND** West Shore Community College is a public two-year institution of higher education offering academic, vocational-technical, and continuing education programs. The College district includes the school districts of Bear Lake, Free Soil, Kaleva-Norman-Dickson, Ludington, Manistee, Mason County Central, Mason County Eastern, Onekama, Walkerville, Wear-Crystal (K-8), and Wear (K-8).

The College, established in 1967, operates under the authority of Sections 389.1 - 389.195 of the *Michigan Compiled Laws*, commonly known as the Community College Act of 1966. It is governed by a Board of Trustees, consisting of seven members elected at-large by the voters of the College district for six-year terms of office.

The College's vision statement states, "West Shore Community College, in its pursuit of excellence, lights the pathway to a future of learning, innovation, community service and economic growth." The College's mission\* is to pursue excellence through visionary and principled leadership and team empowerment by: delivering high-quality, affordable educational services with student learning as its highest priority; developing powerful partnerships with other educational organizations; optimizing student success; supporting diversity and heightened global awareness through special programs and ongoing academic instruction; creating open and direct avenues through which emerging technology is made accessible and effective for students, community, and self; providing cultural and social opportunities for community enrichment through cultural arts, recreational activities, and lifelong learning; participating actively in its districts' economic development; and anticipating and meeting workforce needs of business and industry.

For the fiscal year ended June 30, 2000, the College reported current fund revenue (general, auxiliary activities, and restricted funds) of \$10,234,946; expenditures and transfers of \$11,213,965; and enrollment of 738 fiscal year equated students\*. As of September 30, 2000, the College employed 28 full-time faculty, 50 part-time faculty, and 76 full-time and part-time administrative and support personnel.

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AUDIT OBJECTIVES,  
CONCLUSIONS, AND  
NOTEWORTHY  
ACCOMPLISHMENTS

**Audit Objective:** To assess the effectiveness of the College's admission and monitoring practices to help students successfully complete their classes and programs.

**Conclusion: The College's admission and monitoring practices were somewhat effective in helping students successfully complete their classes and programs.** Our assessment disclosed reportable conditions\* related to student recruiting and retention and college-level course enrollments (Findings 1 and 2).

**Noteworthy Accomplishments:** The College has developmental education and special populations programs that provide a broad range of support services to students, including tutorial assistance for all students who seek help and specialized services for the College's disadvantaged students. The special populations program provides for the unique needs of each individual student in order to help ensure academic and personal success.

**Audit Objective:** To assess the effectiveness of the College's efforts to evaluate the quality of its educational programs.

**Conclusion: The College was generally effective in its efforts to evaluate the quality of its educational programs.** However, our assessment disclosed a reportable condition related to the evaluation of the quality of educational programs (Finding 3).

**Noteworthy Accomplishments:** The College was first accredited by the Commission of Institutions of Higher Education of the North Central Association of Colleges and Schools in 1974 and has retained its accreditation without interruption to the present. The College's methods for evaluating the quality of education included developing an academic assessment plan, analyzing student licensure and

certification examination results, establishing advisory committees for its occupational programs, and performing faculty evaluations.

The College has a student outcomes assessment plan that is based on total quality management principles. The College uses the nationally "normed" National Occupational Competency Testing Institute student outcomes assessment test. All students graduating from the occupational programs must take this occupational proficiency test. Scores from these tests are used to compare how the College's students do in relation to national averages to help ensure that students are learning the minimum skills needed for success in their chosen careers. A second use of the test information is to improve student outcomes by improving the instructional systems in the College's occupational programs. The College applies total quality management tools to analyze the test results and develop program improvement plans for the coming year. Over the last several years, student outcomes have improved in many of the College's occupational programs. For example, in the accounting department, the points missed on the test were reduced by as much as 65% from 1993 to 1998.

**Audit Objective:** To assess the effectiveness of the College's efforts to use its educational program resources effectively\* and efficiently\*.

**Conclusion:** **The College was generally effective and efficient in its use of resources for educational programs.** However, our assessment disclosed reportable conditions related to minimum class enrollment,

repetitive course enrollments, and faculty release time. (Findings 4 through 6).

**Audit Objective:** To evaluate the relevancy and accuracy of recent capital outlay requests and related five-year comprehensive planning documents submitted to the Department of Management and Budget.

**Conclusion:** The College's recent capital outlay request and related five-year comprehensive planning documents were relevant and accurate.

**Audit Objective:** To determine whether the College reported selected financial transactions in compliance with the Manual for Uniform Financial Reporting of Michigan Public Community Colleges.

**Conclusion:** The College reported selected financial transactions in compliance with the Manual for Uniform Financial Reporting of Michigan Public Community Colleges.

**Audit Objective:** To determine whether the College's methods of allocating operating and service costs from the general fund\* for various self-liquidating and auxiliary activities were equitable.

**Conclusion:** The College's methods for allocating operating and service costs from the general fund for various self-liquidating and auxiliary activities were equitable.

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AUDIT SCOPE AND  
METHODOLOGY

Our audit scope was to examine the program and other records of West Shore Community College. 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.

The financial statements of West Shore Community College are audited annually by a public accounting firm engaged by the College.

Our review and testing of the College's records and procedures were primarily for the period October 1, 1997 through September 30, 2000.

We reviewed the College's admission process, enrollment trends, and its efforts to recruit and retain students. Also, we evaluated the methods used for monitoring student progress and analyzed the academic assessment and placement process.

We assessed the College's efforts to evaluate the quality of its educational programs. We reviewed the methods used by the College to periodically assess the job training needs of the community's employers and determined whether the College had established procedures for evaluating and obtaining accreditation of its programs.

We evaluated the effectiveness of the College's efforts to use its educational resources effectively and efficiently. We extracted student academic record information from the College's database for use in examining repetitive course enrollments and minimum class enrollments. In addition, we reviewed the program and financial records for the At-Risk Students Success Program grants to determine whether the College complied with State requirements.

We reviewed the College's most recent request for capital outlay funding and related five-year comprehensive planning documents. We also reviewed selected financial transactions reported by the College. In addition, we reviewed the College's allocation of operating and service costs paid by the general fund for various auxiliary activities.

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**AGENCY RESPONSES**

Our audit report contains 6 findings and 8 corresponding recommendations. The College's preliminary response indicated that it generally agrees with all 8 recommendations.