

## EXECUTIVE DIGEST

### KIRTLAND COMMUNITY COLLEGE

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#### **INTRODUCTION**

This report contains the results of our performance audit of Kirtland Community College for the period June 1, 1992 through May 31, 1995.

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#### **AUDIT PURPOSE**

This performance audit was conducted under the authority of Section 203, Act 285, P.A. 1994 (a section of the community colleges' 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**

Kirtland Community College is a public two-year institution of higher education offering academic, vocational-technical, and community education programs. The College was established by a vote of the electorate of six local school districts in March 1966.

The College operates under the authority of Sections 389.1 - 389.195 of the *Michigan Compiled Laws*, commonly known as the Community College Act of 1966.

For the fiscal year ended June 30, 1994, the College reported current fund revenue (general, auxiliary activities, and restricted funds) of \$10,422,296, expenditures and transfers of \$10,398,834, and enrollment of 945 full-year equated students.

As of May 31, 1995, the College employed 38 full-time faculty, 77 part-time faculty, and 77 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 processes to help students successfully complete their classes and programs.

**Conclusion:** The College's admission and monitoring processes were generally effective in helping students successfully complete their classes and programs. However, our assessment disclosed a reportable condition related to the College's monitoring process to help students successfully complete their classes and programs (Finding 1).

**Noteworthy Accomplishments:** The College's admission and monitoring processes include testing and identifying student educational deficiencies, offering an array of developmental courses to rectify deficiencies, and establishing a progress report system. The progress report system provides for faculty to identify students during the semester who are experiencing academic difficulties. Copies of the progress reports are sent to Student Services, Counseling, Tutoring, and Financial Aid offices and to the student. Student Services encourages students to participate in the available services offered by the College to help overcome academic difficulties.

**Audit Objective:** To assess the College's efforts and methods for evaluating the quality of education provided to students who completed associate degree and certificate programs.

**Conclusion:** The College's efforts and methods for evaluating the quality of education were generally effective. However, our assessment disclosed reportable conditions related to evaluating the quality of education programs and reporting student placement test results (Findings 2 and 3).

**Noteworthy Accomplishments:** Examples of the College's efforts and methods include establishing and implementing an assessment plan; establishing advisory committees; conducting needs studies of existing and proposed programs; analyzing student licensure and certification examination results; surveying College graduates, local businesses and industry, and the general population of the College district; and evaluating occupational programs using the Program Review for Occupational Education self-evaluation system.

In addition, the College works closely with the six local school districts comprising the College district to help prepare high school students for college.

**Audit Objective:** To assess the College's methods for evaluating the efficiency of its use of resources for education programs.

**Conclusion:** The College was generally making efficient use of its resources for education programs. However, our assessment disclosed a reportable condition related to low enrollment classes (Finding 4).

**Audit Objective:** To determine the College's compliance with the Legislature's reporting requirements for education programs and selected capital outlay projects as described in the appropriations acts.

**Conclusion:** The College complied with legislative reporting requirements.

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

**Conclusion:** The College reported selected financial transactions in compliance with MUFR.

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**AUDIT SCOPE  
AND  
METHODOLOGY**

Our audit scope was to examine the program and other records of Kirtland Community College for the period June 1, 1992 through May 31, 1995. 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 methodology included reviewing the College's admission procedures and the College's procedures for monitoring the academic progress of its students. We also reviewed the College's institutional assessment plan and various evaluation systems used by the College to evaluate the quality of its education programs.

To assess the College's methods for evaluating the efficiency of its use of resources for education programs, we extracted information from the student record data base to review repetitive enrollments, low enrollment classes, and program graduation rates. In addition, we reviewed College program and financial records to determine the College's compliance with annual appropriations acts, annual capital outlay appropriations acts, and legislative reporting requirements.

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**AGENCY  
RESPONSES  
AND PRIOR AUDIT  
FOLLOW-UP**

Our audit report includes 4 findings and 4 corresponding recommendations. The preliminary response prepared by the College indicated that it agreed with our findings and will implement our recommendations.

The College complied with the 3 prior audit recommendations included within the scope of our current audit.