

## EXECUTIVE DIGEST

# WESTERN MICHIGAN UNIVERSITY

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### INTRODUCTION

This report, issued in June 2000, contains the results of our performance audit\* of Western Michigan University (WMU).

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### 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.

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### BACKGROUND

Act 156, P.A. 1903, established the Western State Normal School, under the control of the State Board of Education, as a two-year normal school responsible for preparing elementary teachers. In 1957, the School was designated as the State's fourth public university and became WMU.

During the 1998-99 academic year, WMU enrolled 26,575 students in undergraduate, masters, specialist, and doctoral programs on the Kalamazoo campus and at five regional education centers located in Battle Creek, Grand Rapids, Lansing, Muskegon, and St. Joseph.

WMU's academic mission\* is to discover, disseminate, extend, and preserve knowledge and culture. Since 1915, WMU has been accredited by the North Central Association of Colleges and Universities. In addition, individual programs within each of its six colleges are also accredited by 26 other accrediting organizations.

For the fiscal year ended June 30, 1999, current fund revenues were \$399.2 million (Exhibit 1) and current fund expenditures and transfers amounted to \$394.2 million (Exhibit 2). WMU had 879 full-time and 214 part-time faculty during the 1998-99 academic year and 2,001 administrative and support personnel during September 1999.

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AUDIT OBJECTIVES,  
CONCLUSIONS, AND  
NOTEWORTHY  
ACCOMPLISHMENTS

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

**Conclusion:** We concluded that WMU effectively monitored its academic and related programs provided to students.

**Noteworthy Accomplishments:** In 1996, WMU began construction on hangars and classroom buildings at the Battle Creek airport to allow WMU to expand its aviation program. As a result of this expansion and the expansion of its aircraft fleet from 16 to 60 aircraft, WMU now trains students enrolled in its College of Aviation Sciences and contracts with international carriers, such as British Airways, for use of its training facilities. In 1999, WMU formalized an agreement with Mesaba Airlines that allows WMU's College of Aviation Sciences graduates to compete

for flight positions earlier than students from other universities.

During the past year, WMU was recognized among the top 100 universities in the nation in the annual college ranking of *U.S. News & World Reports*. At the same time, WMU was recognized for the third consecutive year as being among *America's 100 Best College Buys* by Institutional Research and Evaluation, Inc., a consulting firm that rates America's colleges and universities that have high academic ranking and low academic costs.

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

**Conclusion:** We concluded that WMU was generally effective and efficient in its use of resources allocated to support academic and related programs. We noted reportable conditions\* related to WMU's special admission programs, room utilization, minimum class size, and faculty assigned time (Findings 1 through 4).

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**AUDIT SCOPE AND  
METHODOLOGY**

Our audit scope was to examine the program and other records of Western Michigan University. 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 reviews and analyses for the period July 1, 1996 through September 30, 1999. We conducted a preliminary survey of WMU operations. This

included interviewing various personnel, reviewing applicable policies and procedures, analyzing available data and statistics, reviewing reference materials, and obtaining an understanding of WMU's internal control\* and operational and academic activities to formulate a basis for defining the audit scope.

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**AGENCY RESPONSES**

Our audit report includes 4 findings and 4 corresponding recommendations. The agency preliminary response indicated that WMU agrees with all 4 recommendations.