



MICHIGAN

OFFICE OF THE AUDITOR GENERAL

AUDIT REPORT



THOMAS H. MCTAVISH, C.P.A.
AUDITOR GENERAL

“...The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.”

– Article IV, Section 53 of the Michigan Constitution

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Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

Jackson Community College

Report Number:
32-190-04

Released:
June 2005

Jackson Community College is a public, two-year institution of higher education offering academic, vocational-technical, and continuing education courses. The College was established in 1928 as an extension of the Jackson Public School system and became a separate institution by vote of the electorate in 1962. 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.

Audit Objective:

To assess the effectiveness of the College's admissions and monitoring practices to help students successfully complete their classes and programs.

Audit Conclusion:

The College's admissions and monitoring practices were somewhat effective in helping students successfully complete their classes and programs.

Reportable Conditions:

The College needs to enforce its course placement testing and college-level course enrollment requirements (Finding 1).

The College needs to enhance its monitoring of student academic progress to ensure that students receive academic support services as needed (Finding 2).

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Audit Objective:

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

Audit Conclusion:

The College was generally effective in its efforts to evaluate the quality of its educational programs. Our report does not include any reportable conditions related to this audit objective.

Noteworthy Accomplishments:

The College had developed a comprehensive self-assessment process to evaluate the quality of its educational programs. The College's assessment process included a review of College objectives, course objectives, assessment criteria, and benchmarks that describe the desired level of outputs and outcomes based on management expectations; a comparison of the actual outcomes to

desired benchmarks; a reporting of the comparison results to College management; and, if applicable, recommendations to improve the course quality or change the desired performance criteria, benchmarks, and/or teaching strategies. Although some self-assessment plan benchmarks and course and teaching strategy updates are needed, the assessment process represents a significant effort to ensure the quality of educational programs.

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Audit Objective:

To assess the effectiveness and efficiency of the College's use of educational program resources.

Audit Conclusion:

The College was generally effective and efficient in its use of educational program resources.

Reportable Conditions:

The College needs to improve its policy for addressing minimum class enrollment standards (Finding 3).

The College generally did not monitor repetitive course enrollments and identify and counsel students who were not making satisfactory academic progress. Also, the College had not developed a written policy that addressed repetitive course enrollments and their impact on student academic progress and the College's efficient use of resources. (Finding 4)

Noteworthy Accomplishments:

The College opened a new, two-story, 28,000-square-foot instructional center (JCC@Vo-Tec) in Adrian, Michigan, in fall 2003. The facility was the result of the College's partnership with the Lenawee Intermediate School District and the State of Michigan. In fall 2003, the College served 1,017 students, and since its opening, student enrollment has increased in excess of 20% each semester.

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Agency Response:

Our audit report contains 4 findings and 5 corresponding recommendations. The College's preliminary response indicated that it agrees with all of our recommendations.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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THOMAS H. MCTAVISH, C.P.A.
AUDITOR GENERAL

June 9, 2005

Mr. Dennis DaPra, Chairperson
Board of Trustees
and
Daniel J. Phelan, Ph.D., President
Jackson Community College
Jackson, Michigan

Dear Mr. DaPra and Dr. Phelan:

This is our report on the performance audit of Jackson Community College.

This report contains our report summary; description of agency; audit objectives, scope, and methodology and agency responses and prior audit follow-up; comments, findings, recommendations, and agency preliminary responses; 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 College'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

Jackson Community College is a public, two-year institution of higher education offering academic, vocational-technical, and continuing education courses. The College's main campus is located six miles south of the city of Jackson and operates three centers: the JCC@Vo-Tec (Lenawee Center), the LeTarte Center of Hillsdale, and the Johnson Center in downtown Jackson (closed in 2004).

The College was established in 1928 as an extension of the Jackson Public School system and became a separate institution by vote of the electorate in 1962. 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. The College is governed by a Board of Trustees, consisting of seven members elected by the voters of the community college district for six-year terms of office.

The College's mission* is to provide quality learning opportunities for individual growth and community improvement.

The College receives its financial support from student tuition and fees, appropriations from the State of Michigan, local property taxes assessed against property in the district, and other miscellaneous income. For the fiscal year ended June 30, 2004, the College reported general fund* revenue of \$28,702,529 and enrollment of 6,210 students. As of winter semester 2004, the College employed 93 full-time faculty, 245 adjunct faculty, and 300 full-time and part-time administrative and support personnel.

* See glossary at end of report for definition.

Audit Objectives, Scope, and Methodology and Agency Responses and Prior Audit Follow-Up

Audit Objectives

Our performance audit* of Jackson Community College had the following objectives:

1. To assess the effectiveness* of the College's admissions and monitoring practices to help students successfully complete their classes and programs.
2. To assess the effectiveness of the College's efforts to evaluate the quality of its educational programs.
3. To assess the effectiveness and efficiency* of the College's use of educational program resources.

Audit Scope

Our audit scope was to examine the program and other records of Jackson 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.

A public accounting firm engaged by the College annually audits the College's financial statements.

Audit Methodology

Our audit procedures were performed from February through June 2004. Our review and testing of College records and procedures were primarily for the period September 1, 2000 through December 31, 2003.

We conducted a preliminary review of the College's operations to formulate a basis for developing audit objectives and defining the audit scope. Our review included interviewing College personnel, reviewing applicable policies and procedures, analyzing

* See glossary at end of report for definition.

available data and statistics, reviewing reference manuals, and obtaining an understanding of the College's management control* and operational and academic activities.

To accomplish our first objective, we reviewed the College's admission policy and process. We analyzed the College's method of determining which students were in need of developmental courses and if those courses were taken. In addition, we analyzed the College's academic assessment and placement process by reviewing a sample of students enrolled at the College during our audit period.

To accomplish our second objective, we evaluated the results of licensing and certification examinations to determine how successful students were in obtaining these levels of achievement. We reviewed the College's processes to evaluate the effectiveness of programs and the procedures established for evaluating and obtaining its program accreditation. Also, we analyzed the College's methods for assessing the job training needs of the community's employers.

To accomplish our third objective, we extracted and analyzed student academic record information from the College's database for use in examining repetitive course enrollment and minimum class enrollment*. Also, we reviewed classroom utilization rates at the main campus, JCC@Vo-Tec (Lenawee Center), the LeTarte Center of Hillsdale, and the Johnson Center in downtown Jackson. In addition, we analyzed faculty work loads.

Agency Responses and Prior Audit Follow-Up

Our audit report contains 4 findings and 5 corresponding recommendations. The College's preliminary response indicated that it agrees with all of our recommendations.

The agency preliminary response that follows each recommendation in our report was taken from the College's written comments and oral discussion 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 House and Senate Appropriations Committees, the House and Senate Fiscal Agencies, the Department of

* See glossary at end of report for definition.

Labor and Economic Growth, the Auditor General, 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.

We released our prior performance audit of Jackson Community College (#3219091) in March 1992. Within the scope of this audit, we followed up 14 prior audit recommendations. The College complied with 10 of the 14 prior audit recommendations and the other 4 prior audit recommendations were rewritten for inclusion in this report.

COMMENTS, FINDINGS, RECOMMENDATIONS,
AND AGENCY PRELIMINARY RESPONSES

STUDENT SUCCESS IN COMPLETING CLASSES AND PROGRAMS

COMMENT

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

Conclusion: The College's admissions and monitoring practices were somewhat effective in helping students successfully complete their classes and programs. However, our assessment disclosed reportable conditions* related to student course placement and academic progress (Findings 1 and 2).

FINDING

1. Student Course Placement

The College needs to enforce its course placement testing and college-level course enrollment requirements.

Placement testing and corresponding enrollment requirements help identify at-risk students and help them attain the necessary skills for placement in college-level courses, promote successful academic achievement, and reduce the instances of course repeats and withdrawals.

The College encourages degree, certificate, or transfer students to participate in its course placement process. This process includes placement testing to determine recommended placement in either college-level courses or developmental courses. Alternatively, new students may demonstrate that they meet minimum skill levels by achieving specific scores on the Scholastic Aptitude Test (SAT) or the American College Test (ACT).

When students' course placement test scores indicate a need for skill development, the College requires them to take developmental courses*. However, students may waive developmental courses with academic advisor approval, which is to be documented on the student registration form.

* See glossary at end of report for definition.

Our review of the College's course placement process disclosed:

- a. Students frequently did not complete placement testing.

We reviewed student records for fall semester 2000 through fall semester 2003 and determined that 2,434 (33%) of 7,356 degree-seeking students took college-level courses, even though they had no record of taking a placement test or demonstrating that they met the minimum skill levels. We reviewed 39 registration forms for these 2,434 students and noted that 32 (82%) students did not receive academic advisor approval to waive placement testing.

- b. Students who took the College's placement test and scored in the developmental range frequently did not take developmental courses.

We determined that 935 (19%) of 5,024 students whose placement tests scored in the developmental range had enrolled in college-level courses without taking a developmental course. We reviewed 70 registration forms for these 935 students and noted that 56 (80%) students did not receive academic advisor approval for the waiver.

RECOMMENDATION

We recommend that the College enforce its course placement testing and college-level course enrollment requirements.

AGENCY PRELIMINARY RESPONSE

The College agrees and informed us that it addressed this recommendation by establishing the Foundation Studies Department in 2003. The College also informed us that the Department's goals and measurements enhanced the College's efforts in this area.

FINDING

2. Academic Progress

The College needs to enhance its monitoring of student academic progress to ensure that students receive academic support services as needed.

Monitoring enhancements would help the College identify, on a timely basis, students whose grade point averages (GPAs) fall below 2.0 so that the College could promptly deliver counseling and other support services to help such students successfully progress toward and complete coursework required for a degree or certificate program.

College staff informed us that they had developed an Early Alert Program, which requested faculty to identify students who were not attending a particular class. Also, in May 2003, the College separately established the Foundation Studies Department, whose mission is to provide support services that will enable students to voluntarily participate in programs and successfully reach their educational goals.

Our review of the College's monitoring of student academic progress disclosed:

- a. The College did not monitor student repetitive enrollment.

As more fully explained in Finding 4, there were 379 students who repeated courses three or more times totaling 1,338 course repeats. In aggregate, 310 (23%) of the 1,338 course repeats represented a failing grade and 597 (45%) were withdrawals.

Such repetitive enrollments may be an indication of the need for a written academic progress policy and monitoring of students.

- b. The College needs to monitor and assess the effectiveness of its developmental courses.

Monitoring and assessing the effectiveness of developmental courses would help the College determine whether such courses are achieving desired outcomes so that it can initiate program modifications when they are not.

Our review of the College's student records disclosed that 56 (31%) of 179 students who failed the mathematics placement test and did not subsequently take a mathematics developmental course also failed the college-level mathematics course. However, 104 (31%) of 331 students who subsequently

took a developmental mathematics course also failed the college-level mathematics course.

In addition, 85 (14%) of 619 students who failed the reading and writing placement tests and did not subsequently take an English developmental course also failed the college-level English course. However, 125 (20%) of 630 students who subsequently took a developmental English course also failed the college-level English course.

This analysis suggests that the College's developmental courses may not be successful in correcting students' academic deficiencies.

- c. The College did not monitor student GPAs to identify those students whose GPAs were below 2.0.

For fall semester 2000 through fall semester 2003, 1,695 (25%) of 6,913 students' GPAs were below 2.0.

The College's 2003-05 catalog requires students to maintain a cumulative GPA of 2.0 for graduation, and only courses with a 2.0 or higher will transfer to most four-year colleges and universities. Identification and monitoring of students whose GPAs fall below 2.0 and delivery of counseling and other support services would assist students in meeting these minimum requirements. Although the College did inform students of academic support services, including advising and tutorial services, students only used these services on a voluntary basis.

RECOMMENDATION

We recommend that the College enhance its monitoring of student academic progress to ensure that students receive academic support services as needed.

AGENCY PRELIMINARY RESPONSE

The College agrees and informed us that its Foundation Studies Department (i.e., student educational remediation) is a central and expanding element of the College's mission. The College stated that, consequently, the Board of Trustees and administration are committed to not only the enrollment process, but also, and perhaps most importantly, to the "value-added" effects and academic improvement

of its students. The College informed us that the defined goals and measurements for this Department enhanced the College's efforts in this area and will continue to be monitored closely.

EFFORTS TO EVALUATE THE QUALITY OF EDUCATIONAL PROGRAMS

COMMENT

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.** Our report does not include any reportable conditions related to this audit objective.

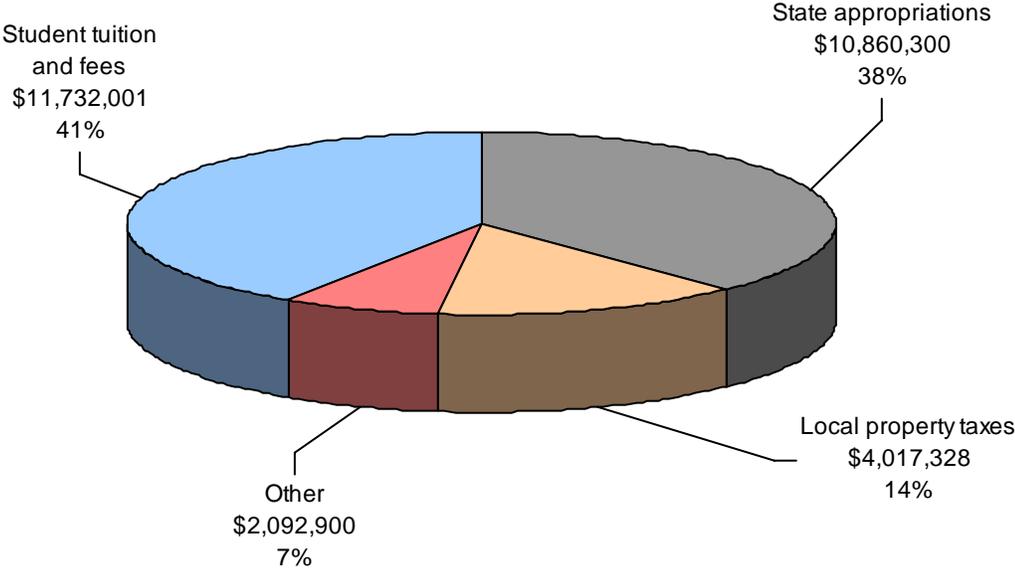
Noteworthy Accomplishments: The College had developed a comprehensive self-assessment process to evaluate the quality of its educational programs. The College's assessment process included a review of College objectives, course objectives, assessment criteria, and benchmarks that describe the desired level of outputs and outcomes based on management expectations; a comparison of the actual outcomes to desired benchmarks; a reporting of the comparison results to College management; and, if applicable, recommendations to improve the course quality or change the desired performance criteria, benchmarks, and/or teaching strategies. Although some self-assessment plan benchmarks and course and teaching strategy updates are needed, the assessment process represents a significant effort to ensure the quality of educational programs.

USE OF EDUCATIONAL PROGRAM RESOURCES

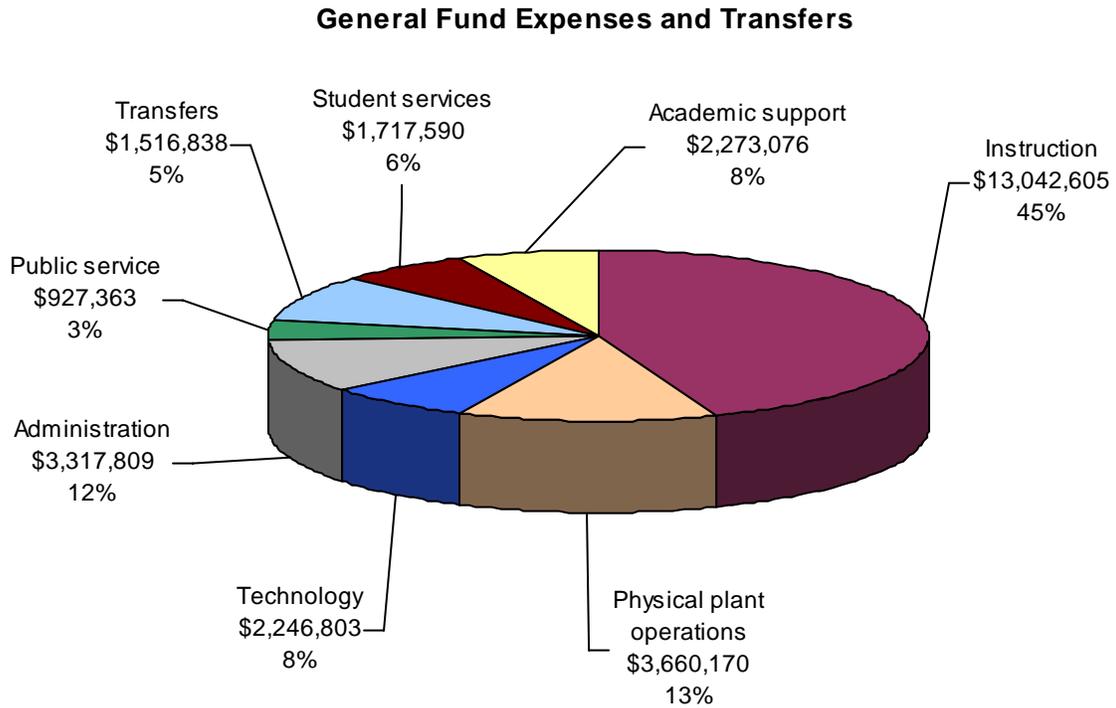
COMMENT

Background: The College receives its general fund revenues for educational programs from three primary sources: student tuition and fees, State appropriations, and local property taxes. The following chart shows the amount and percentage of general fund revenues for the fiscal year ended June 30, 2004:

General Fund Revenues - Combined Operating and Nonoperating

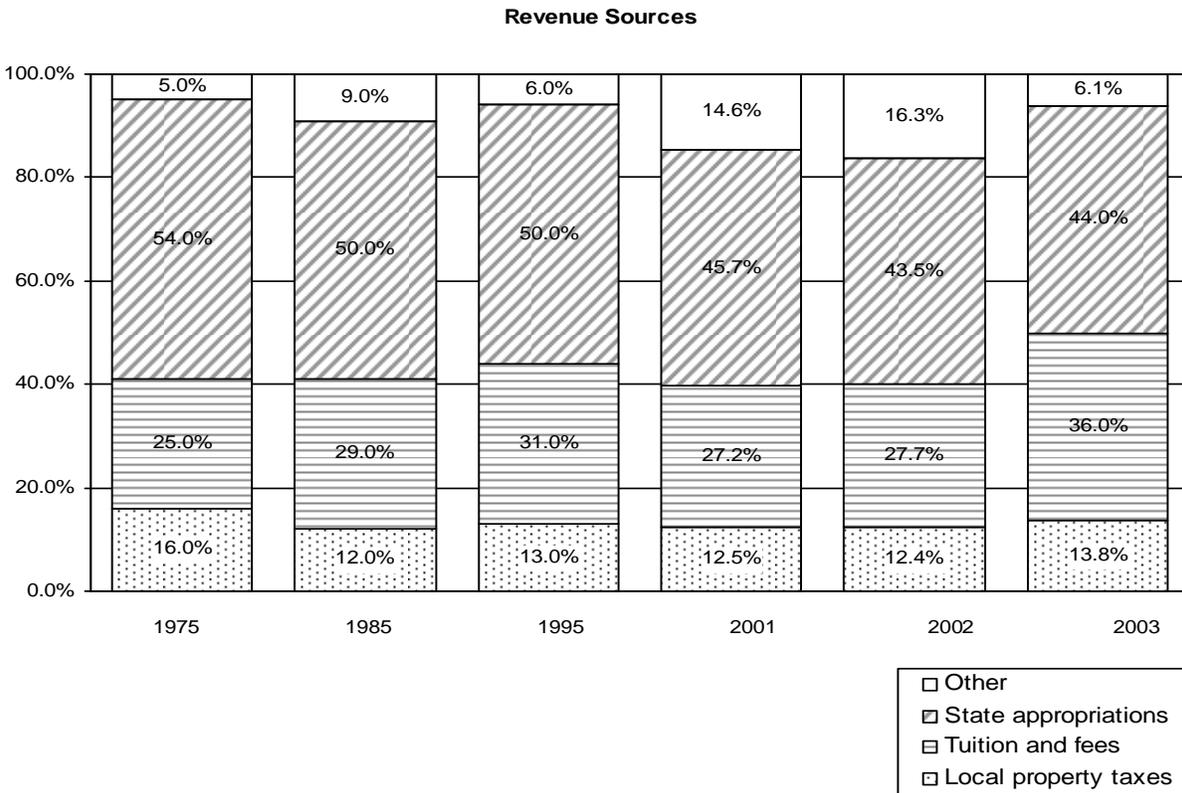


The College's general fund primarily supports its costs for instruction, administration, and student services. The following chart shows the amount and percentage of general fund expenses and transfers for the fiscal year ended June 30, 2004:



As a percentage of total revenue, the College's State appropriations have decreased and its tuition and fees revenue has increased; however, the local property tax revenue has remained fairly constant. The College attempted to pass 11 millage increases over

the last 36 years; however, each increase was defeated. The following chart shows the revenue sources and percentages for the fiscal years ended June 30, 1975, 1985, 1995, 2001, 2002, and 2003:



Audit Objective: To assess the effectiveness and efficiency of the College's use of educational program resources.

Conclusion: The College was generally effective and efficient in its use of educational program resources. However, our assessment disclosed reportable conditions related to minimum class enrollment and repetitive course enrollment (Findings 3 and 4).

Noteworthy Accomplishments: The College opened a new, two-story, 28,000-square-foot instructional center (JCC@Vo-Tec) in Adrian, Michigan, in fall 2003. The facility was the result of the College's partnership with the Lenawee Intermediate School District and the State of Michigan. In fall 2003, the College served 1,017 students, and since its opening, student enrollment has increased in excess of 20% each semester.

FINDING

3. Minimum Class Enrollment

The College needs to improve its policy for addressing minimum class enrollment standards.

An effective minimum class enrollment policy identifies the minimum student enrollment for classes based on revenues and expenses associated with varying class size, identifies factors to consider in hold or cancel determinations, identifies special conditions that justify holding classes below the minimum student enrollment, identifies who has the authority to approve holding classes below the minimum enrollment, and requires documentation of these conditions and approvals. Such a comprehensive policy facilitates administration of class enrollments and helps ensure that the College's resources are used efficiently.

Of the 6,258 classes held from fall semester 2000 through fall semester 2003, 943 (15%) classes were below the minimum class enrollment goal.

The College's policy concerning class cancellation provides for annual review of enrollment trends and budget projections to determine the parameters by which a section will be evaluated for possible cancellation and a deadline for making the final decision. Possible exceptions for allowing a class section to run with fewer students than the enrollment threshold include classes that are needed for graduation and are offered only once a year, classes offered as a new "start-up" program, classes required to complete a program that the College has phased out, or classes guaranteed to full-time faculty.

We identified the following conditions related to classes below the College's minimum class enrollment goal:

- a. The College's policy did not specify the number of students considered necessary for minimum class enrollment and did not specify when it would cancel classes.

Specifying the number of students and class cancellation dates would simplify the process and provide clear threshold dates for the College and students. Also, this would provide consistency for College decisions and opportunities for students to plan alternative schedules.

- b. The College did not effectively use its break-even analysis to determine minimum class enrollment.

The College set a minimum class enrollment goal for each academic year as follows:

<u>Academic Year</u>	<u>Minimum Number of Students</u>
2000 - 01	10
2001 - 02	12
2002 - 03	12
2003 - 04	15

While the College prepared break-even analyses incorporating the current tuition rate and average compensation rates for part-time instructors, the formula was not strictly applied when setting these minimums or considering cancellations. Also, the College did not separately determine minimum enrollments at extension centers outside its district in consideration of the higher tuition rates and proportionately higher employment of part-time instructors.

- c. The College did not exclude students receiving tuition waivers from the class enrollment total when determining class cancellations.

We noted that 88 (2%) of 4,519 classes held from winter semester 2001 through fall semester 2003 fell below the minimum class enrollment goal when the tuition waiver students were excluded.

Excluding these students from the class enrollment total would help ensure that economic expectations are met.

- d. The College had not considered guaranteed classes when determining class cancellations based on the minimum class enrollment goal. Guaranteed classes are those classes that, per union contract, cannot be canceled except in an emergency without the written consent of the full-time instructor.

Of the 943 classes identified as below the minimum class enrollment goal, 122 (13%) were guaranteed classes taught by full-time instructors.

Also, 13 full-time instructors taught 10 or more classes that were below the minimum class enrollment goal during the audit period. These instructors accounted for a total of 168 classes below the minimum class enrollment goal, 42 (25%) of which were guaranteed. In addition, 59 (17%) of the 356 students in these classes were enrolled as employee tuition waivers.

- e. The College did not document the reasons for holding classes below the minimum class enrollment goal.

We recognize that there are reasonable conditions that would require the College to hold a class below the minimum class enrollment goal. However, to ensure that the College's resources are efficiently used, the reasons and formal approvals for holding classes below the minimum class enrollment goal should be documented.

RECOMMENDATION

We recommend that the College improve its policy for addressing minimum class enrollment standards.

AGENCY PRELIMINARY RESPONSE

The College agrees and informed us that it is formalizing a workable minimum class size policy that weighs the financial impact to the College and the needs of students seeking certificates and degrees. The College stated that there are a number of variables that can and do affect such a policy, including prerequisite requirements, course/program sequence, graduation requirements, and scheduling. The College will develop the aforementioned policy to address the audit report's suggestions.

FINDING

4. Repetitive Course Enrollment

The College generally did not monitor repetitive course enrollments and identify and counsel students who were not making satisfactory academic progress. Also, the College had not developed a written policy that addressed repetitive course

enrollments and their impact on student academic progress and the College's efficient use of resources.

Generally, repetitive course enrollments indicate a lack of student academic progress and result in an inefficient use of resources. Revenue generated from tuition and fees paid by students represented 41% of the College's general fund revenue for the fiscal year ended June 30, 2004. Allowing students to repetitively enroll in the same course without monitoring them and providing academic assistance to satisfactorily complete the applicable course results in the inefficient use of State and local resources, which accounted for approximately 52% of the College's total general fund revenue for the fiscal year ended June 30, 2004.

However, the College informed us that it did not limit the number of times a student could repeat courses. Also, the College's policy, as presented in its 2003-05 catalog, allows students to repeat courses as often as desired.

Our analysis of students who enrolled in courses from fall semester 2000 through fall semester 2003, after removing non-credit and Internet courses, disclosed 1,952 instances in which students enrolled in a course three or more times. We identified 162 (8%) instances representing 145 students who recorded two or more failures. Seventy-seven (53%) of these students had a GPA below 2.0.

Upon further exclusion of Health and Personal Fitness courses, we identified 405 instances, representing 379 students, in which students enrolled in a course three or more times and 75 (20%) students who failed the course at least twice. These courses do not include areas of independent study or individual instruction.

The following table identifies the courses with high repetitive enrollments:

Course	Enrollments of Three or More Times	Range of Times Enrolled
English 131	150	3 to 5 times
Math 131	69	3 to 7 times
English 132	64	3 to 5 times
Math 110	62	3 to 8 times
Math 120	60	3 to 5 times
Total	<u>405</u>	

The range of GPAs for these 379 students was:

GPA	Number of Students	Percentage of Students
Less than 1.000	27	7%
1.000 - 1.499	41	11%
1.500 - 1.999	74	20%
2.000 - 2.499	89	23%
2.500 - 2.999	83	22%
3.000 - 3.499	49	13%
Greater than 3.500	16	4%

These repetitive course enrollments indicate a lack of academic progress for the 142 (37%) students with GPAs below 2.0 and indicate an inefficient use of State, federal, and local tax dollars.

RECOMMENDATIONS

We recommend that the College monitor repetitive course enrollments and identify and counsel students who are not making satisfactory academic progress.

We also recommend the College develop a written policy that addresses repetitive course enrollments and their impact on student academic progress and the College's efficient use of resources.

AGENCY PRELIMINARY RESPONSE

The College agrees and informed us that the development and expansion of the Foundation Studies Department will assist the College in addressing the repetitive course concern, which the administration feels can be handled through an identification of student success goals. Also, the College will develop a repetitive course enrollment policy. The College stated that its Board of Trustees and administration are committed to not only the enrollment process, but also, and perhaps most importantly, to the "value-added" effects and academic improvement of its students. The College informed us that it is here that the College will determine the efficient use of resources and that the repeating of courses may be the most effective use of College resources, but a policy of measurement will be developed.

GLOSSARY

Glossary of Acronyms and Terms

developmental course	A basic course in reading, writing, or mathematics designed to correct a student's academic deficiencies prior to enrollment in college-level courses.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical with the minimum amount of resources.
general fund	A fund used to account for transactions related to instructional and academic programs.
GPA	grade point average.
management control	The plan of organization, methods, and procedures adopted by management to provide reasonable assurance that goals are met; resources are used in compliance with laws and regulations; valid and reliable data is obtained and reported; and resources are safeguarded against waste, loss, and misuse.
minimum class enrollment	The lowest number of students that may enroll in a section of a course without the section being canceled.
mission	The agency's main purpose or the reason that the agency was established.
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.

reportable condition

A matter that, in the auditor's judgment, represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.

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