



# 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*

*Washtenaw Community College*

Report Number:  
032-0360-06

Released:  
May 2007

*Washtenaw Community College is a public, two-year institution of higher education offering academic, occupational, vocational-technical, and community education programs. The College was established in 1965, using temporary facilities in the Willow Run area of Ypsilanti Township. In 1969, the College's permanent 235-acre campus opened in Ann Arbor.*

***Audit Objective:***

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

***Audit Conclusion:***

The College was effective in its efforts to evaluate the quality of its educational programs. However, we noted one reportable condition (Finding 1).

***Reportable Condition:***

The College needs to expedite its efforts to establish outcome measures and conduct program assessments for its educational programs (Finding 1).

***Noteworthy Accomplishments:***

The College's Custom Cars and Concepts Program opened for enrollment during fall semester 2005. The Program has enjoyed partnerships with the Big Three automakers to customize the design and performance of standard factory model

cars. These partnerships, along with the dedication of students and instructors within the Program, have led to several first place awards in major custom vehicle competitions, such as the Detroit Autorama and the Specialty Equipment Market Association's annual car show held in Las Vegas, Nevada. Additional national recognition was garnered from the television program *Rides*, aired by the Learning Channel. An entire episode in November 2005 was devoted to the Program. The episode followed eight Custom Cars and Concepts students as they transformed a 1970 Chevelle into a one-of-a-kind street rod in 90 days.

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***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 effective in helping students successfully complete their classes and programs. Our report does not include any reportable conditions related to this audit objective.



**Audit Objective:**

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

**Audit Conclusion:**

The College was efficient in its use of educational program resources. However, we noted three reportable conditions (Findings 2, 3, and 4).

**Reportable Conditions:**

The College did not have a formal policy addressing minimum class enrollment standards (Finding 2).

The College 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 formal policy to address repetitive course enrollments and their impact on student academic progress and the College's efficient use of resources. (Finding 3)

The College had not analyzed the financial operations of its off-campus extension centers (Finding 4).



**Audit Objective:**

To assess the effectiveness of the College's efforts to allocate operating and service costs to auxiliary activities and programs.

**Audit Conclusion:**

The College's efforts to allocate operating and service costs to auxiliary activities and programs were effective. However, we noted one reportable condition (Finding 5).

**Reportable Condition:**

The College had not initiated a comprehensive examination of expenditures, employee staffing levels, and revenues related to operating its on-campus child care center (Finding 5).



**Agency Response:**

Our audit report contains 5 findings and 6 corresponding recommendations. The College's preliminary response indicates that it agrees with 4 of the recommendations, partially agrees with 1 recommendation (Finding 5), and disagrees with 1 recommendation (Finding 2).



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

May 22, 2007

Dr. Richard J. Landau, Chair  
Board of Trustees  
and  
Dr. Larry L. Whitworth, President  
Washtenaw Community College  
Ann Arbor, Michigan

Dear Dr. Landau and Dr. Whitworth:

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

This report contains our report summary; description of agency; audit objectives, scope, and methodology and agency responses; 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



## TABLE OF CONTENTS

### WASHTENAW COMMUNITY COLLEGE

	<u>Page</u>
INTRODUCTION	
Report Summary	1
Report Letter	3
Description of Agency	6
Audit Objectives, Scope, and Methodology and Agency Responses	7
COMMENTS, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES	
Efforts to Evaluate the Quality of Educational Programs	11
1. Outcome Measures and Program Assessments	11
Student Success in Completing Classes and Programs	13
Use of Educational Program Resources	13
2. Minimum Class Enrollment	15
3. Repetitive Course Enrollments	17
4. Extension Centers	19
Allocation of Operating and Service Costs to Auxiliary Activities and Programs	20
5. Child Care Center	20
GLOSSARY	
Glossary of Acronyms and Terms	25

## Description of Agency

Washtenaw Community College is a public, two-year institution of higher education offering academic, occupational, vocational-technical, and community education programs. The College was established in 1965, using temporary facilities in the Willow Run area of Ypsilanti Township. In 1969, the College's permanent 235-acre campus opened in Ann Arbor.

The College operates under 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 by the voters of the community college district for six-year terms of office.

The College offers more than 120 degree and certificate programs in technical, business, and health related fields of study. Credit and non-credit courses are available at its main campus in Ann Arbor and at the following extension centers\*: Harriet Street Center in Ypsilanti, Western Center in Ann Arbor, Brighton Center in Brighton, and Hartland Center in Hartland. In addition, the College offers a limited number of credit courses to students through distance learning using the Internet.

The College receives its financial support from local property tax assessments, federal and State grants, student tuition and fees, appropriations from the State of Michigan, and investment income. For the fiscal year ended June 30, 2005, the College reported total revenue of \$103,133,716 and total expenses of \$95,313,492.

As of fall semester 2005, the College employed 196 full-time faculty, 691 part-time faculty, and 661 full-time and part-time administrative and other personnel. Also, the College enrolled 12,193 students for fall semester 2005.

\* See glossary at end of report for definition.



## Audit Objectives, Scope, and Methodology and Agency Responses

### Audit Objectives

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

1. To assess the effectiveness\* of the College's efforts to evaluate the quality of its educational programs.
2. To assess the effectiveness of the College's admission and monitoring practices to help students successfully complete their classes and programs.
3. To assess the efficiency\* of the College's use of educational program resources.
4. To assess the effectiveness of the College's efforts to allocate operating and service costs to auxiliary activities\* and programs.

### Audit Scope

Our audit scope was to examine the program and other records of Washtenaw 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. Our audit procedures, performed from April through July 2006, generally covered the period August 1, 2003 through July 31, 2006.

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

### Audit Methodology

Our preliminary review included interviewing College personnel, reviewing applicable policies and procedures, analyzing available data and statistics, reviewing reference materials, and obtaining an understanding of the College's management control\* and operational and academic activities.

\* See glossary at end of report for definition.

To accomplish our first objective, we evaluated the College's efforts and methods used to assess and monitor the quality of its educational programs, including the evaluation of faculty. We determined whether the College had established procedures for evaluating its programs and whether the College had obtained accreditation of its programs. We evaluated the College's efforts to survey its graduates to determine if the education provided by the College was satisfactory to meet the students' educational and career goals. Also, we examined the College's efforts to obtain results of licensing and certification examinations.

To accomplish our second objective, we reviewed the College's admissions and enrollment processes, including the methods used by the College for determining course placement and enrolling students in developmental courses\*. We extracted and analyzed student academic information from the College's database and reviewed the academic assessment and placement process. Also, we analyzed the effectiveness of the College's developmental courses by reviewing course enrollment data for students enrolled at the College during the period August 2003 through December 2005. We reviewed repetitive course enrollment\* and withdrawals. We also reviewed enrollment trends and the College's efforts to recruit and retain students.

To accomplish our third objective, we extracted and analyzed student academic record information from the College's database for use in examining minimum class enrollment\*. We interviewed College staff and analyzed financial information relating to the College's extension centers. Also, we evaluated the College's assignment methods for and use of faculty, including the assignment of sabbaticals and release time.

To accomplish our fourth objective, we examined the College's process for allocating utility and other support service costs to auxiliary activities and programs. We analyzed the College's management of its on-campus child care center, including an examination of staffing levels and a comparison of reported revenue with expenditures. Also, we reviewed the College's contract monitoring practices relating to auxiliary activities operated by outside vendors.

We use a risk and opportunity based approach when selecting activities or programs to be audited. Accordingly, our audit efforts are focused on activities or programs having

\* See glossary at end of report for definition.

the greatest probability for needing improvement as identified through a preliminary review. By design, our limited audit resources are used to identify where and how improvements can be made. Consequently, our performance audit reports are prepared on an exception basis. To the extent practical, we add balance to our audit reports by presenting noteworthy accomplishments for exemplary achievements identified during our audits.

### Agency Responses

Our audit report contains 5 findings and 6 corresponding recommendations. The College's preliminary response indicates that it agrees with 4 of the recommendations, partially agrees with 1 recommendation (Finding 5), and disagrees with 1 recommendation (Finding 2).

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 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.

COMMENTS, FINDINGS, RECOMMENDATIONS,  
AND AGENCY PRELIMINARY RESPONSES

## **EFFORTS TO EVALUATE THE QUALITY OF EDUCATIONAL PROGRAMS**

### **COMMENT**

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

**Conclusion:** **The College was effective in its efforts to evaluate the quality of its educational programs.** However, our assessment disclosed one reportable condition\* related to outcome measures and program assessments (Finding 1).

**Noteworthy Accomplishments:** The College's Custom Cars and Concepts Program opened for enrollment during fall semester 2005. The Program has enjoyed partnerships with the Big Three automakers to customize the design and performance of standard factory model cars. These partnerships, along with the dedication of students and instructors within the Program, have led to several first place awards in major custom vehicle competitions, such as the Detroit Autorama and the Specialty Equipment Market Association's annual car show held in Las Vegas, Nevada. Additional national recognition was garnered from the television program *Rides*, aired by the Learning Channel. An entire episode in November 2005 was devoted to the Program. The episode followed eight Custom Cars and Concepts students as they transformed a 1970 Chevelle into a one-of-a-kind street rod in 90 days.

### **FINDING**

1. **Outcome Measures and Program Assessments**

The College needs to expedite its efforts to establish outcome measures and conduct program assessments for its educational programs.

Outcome measures and program assessments improve the College's ability to evaluate the quality and effectiveness of its educational programs by allowing for comparisons of program performance to the College's standards of expected performance. The results of such program assessments formulate the basis for recommending changes to improve the overall quality of educational programs.

\* See glossary at end of report for definition.

Also, they help the College determine whether it has adequately prepared students for employment, for transfer to four-year institutions, or for fulfillment of their personal goals.

As of August 2006, the College had established outcomes for 40 (33%) of its 120 programs and had completed assessments for 10 (25%) of these 40 programs.

The College's 1999 accreditation from the North Central Association of Colleges and Schools (NCA) stated that one area in which the College still had considerable work to do was the assessment of student academic achievement across all academic programs, specifically the program of general education. NCA recommended that the College submit a monitoring report in 2002 detailing the College's assessment plan. The College provided that report but indicated that an institutional focus over the three-year span on implementing effective measures to assess the general education program had caused some departments to deemphasize course and program level assessment in other educational areas. The report indicated that the College's assessment steering committee would continue working with departments during academic year 2002-03 to ensure that expected outcomes and assessment methods existed for all courses and programs.

However, with the exception of the general education program and areas that have program level accreditations, the College indicated that its assessment efforts since 2002 primarily focused on the course level and have not adequately addressed program level assessment.

### **RECOMMENDATION**

We recommend that the College expedite its efforts to establish outcome measures and conduct program assessments for its educational programs.

### **AGENCY PRELIMINARY RESPONSE**

The College agrees and informed us that it recognizes the need to accelerate its program assessment process. The College stated that it has made and continues to make considerable progress in this area. The College informed us that its faculty began work on outcome measures and assessment plans for an additional 57 programs during fall semester 2006. Also, the College indicated that it was in

the process of expanding its efforts to additional programs as College departments establish a three-year schedule for program assessment.

## **STUDENT SUCCESS IN COMPLETING CLASSES AND PROGRAMS**

### **COMMENT**

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

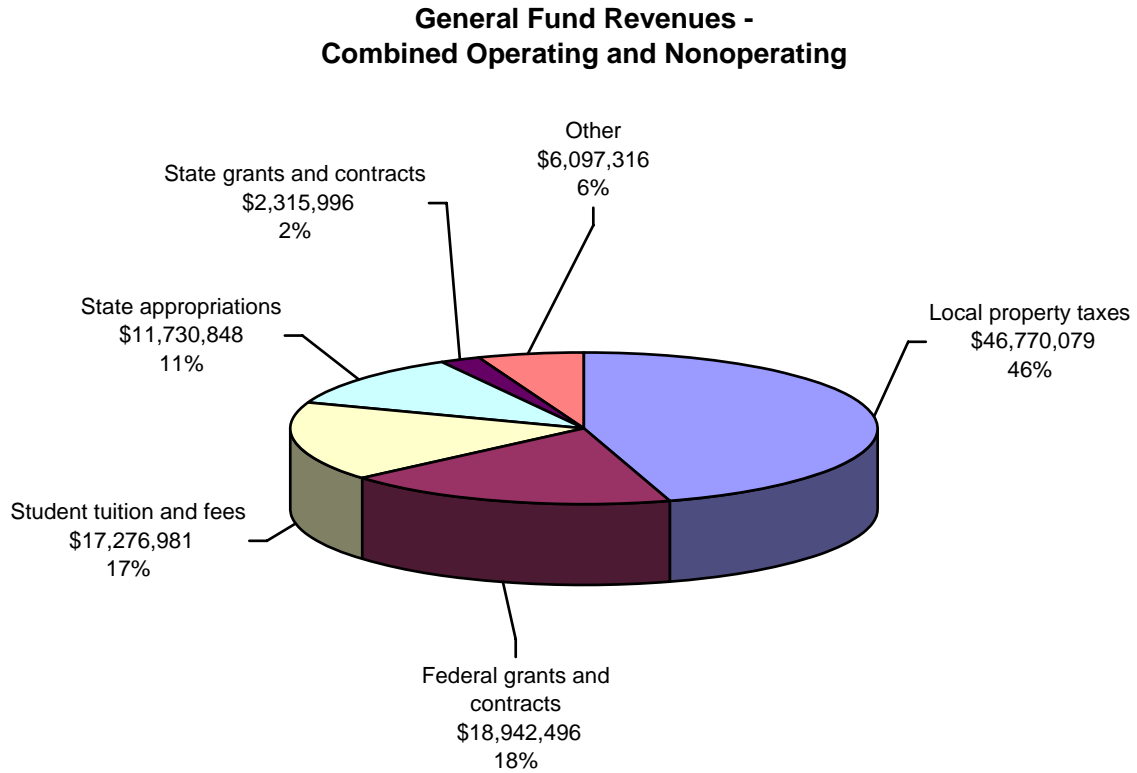
**Conclusion:** The College's admissions and monitoring practices were effective in helping students successfully complete their classes and programs. Our report does not include any reportable conditions related to this audit objective.

## **USE OF EDUCATIONAL PROGRAM RESOURCES**

### **COMMENT**

**Background:** The College receives its general fund revenues for educational programs from four primary sources: local property taxes, federal grants and contracts, student

tuition and fees, and State appropriations. The following chart shows the amount and percentage of each funding source for the fiscal year ended June 30, 2005:

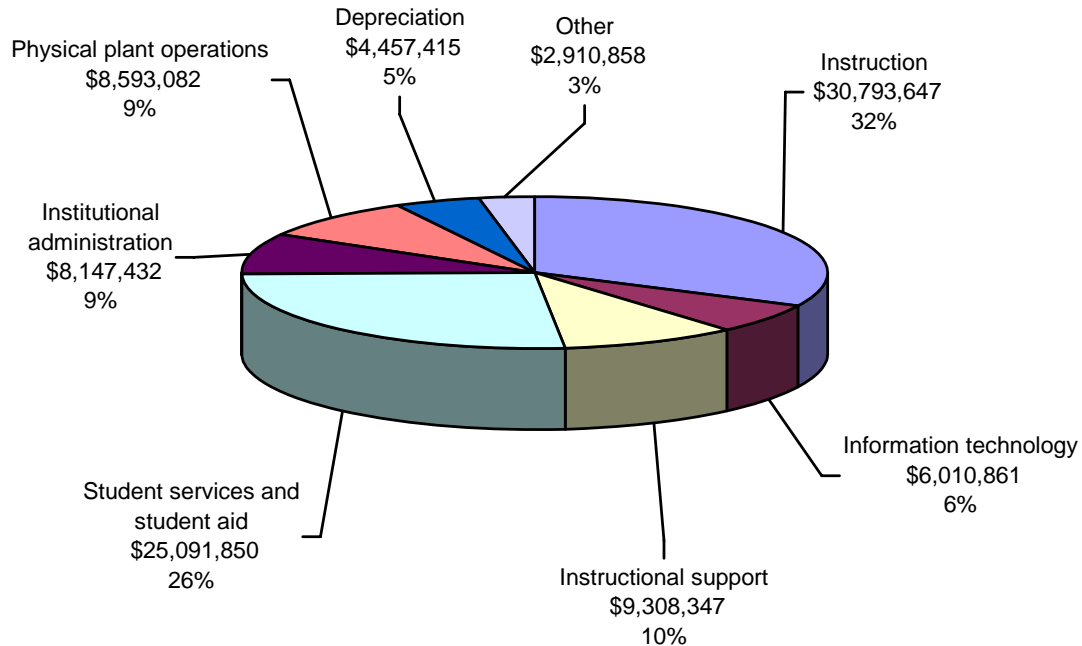


The College's general fund primarily supports its costs for instruction, student services and student aid, instructional support, physical plant operation, and institutional



administration. The following chart shows the amount and percentage of general fund expenses for the fiscal year ended June 30, 2005:

### General Fund Expenses



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

**Conclusion:** The College was efficient in its use of educational program resources. However, our assessment disclosed three reportable conditions related to minimum class enrollment, repetitive course enrollments, and extension centers (Findings 2 through 4).

### **FINDING**

#### 2. Minimum Class Enrollment

The College did not have a formal policy 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 sizes, identifies factors to consider in hold/cancel determinations, identifies specific conditions that justify holding classes below the minimum enrollment standard, identifies who has the authority to approve holding classes below the minimum enrollment, and requires documentation of these conditions and approvals. Without a formal policy, the College risks inconsistent reasoning for its decision to hold or cancel classes. Such a comprehensive policy facilitates administration of class enrollments and helps ensure that the College's resources are used efficiently.

The College informed us that, during our audit period, it informally required a minimum enrollment of 14 students. However, this practice did not include documenting the reason and formal approval for holding classes below this informal standard. Also, this practice did not consider the impact of students who received tuition waivers. Employees, employee family members, and senior citizens generally do not pay tuition for classes taken at the College.

We analyzed classes held from fall semester 2003 through fall semester 2005 excluding non-credit, distance learning, and certain specialized classes and classes for which the instructor is paid based on headcount. Of these 8,573 classes analyzed, 1,583 (18.5%) classes were held with less than 14 students. Also, an additional 130 (1.5%) of the 8,573 classes were held with less than 14 students after subtracting students for whom tuition was waived.

Although there are reasonable conditions for holding some classes below the minimum class enrollment goal, to ensure that the College's resources are efficiently used, the reasons and formal approvals for holding such classes should be documented.

### **RECOMMENDATION**

We recommend that the College develop a formal policy addressing minimum class enrollment standards.

### **AGENCY PRELIMINARY RESPONSE**

The College disagrees and stated that, given the size of the College, the diversity of its class offerings, and the nature and distribution of its students, having less

than a fifth of its total classes below 14 students is not only tolerable but also completely acceptable. The College indicated that class enrollments were, and will continue to be, monitored by its deans and that both the vice president and the president of the College review class enrollments. According to the College, its current system of oversight includes the review of decisions to hold or cancel classes, maintains flexibility, and achieves its purpose without hindering or overwhelming those engaged in the oversight with documentation requirements.

## **OFFICE OF THE AUDITOR GENERAL EPILOGUE**

The College has 120 programs offered at 5 different locations. It employs almost 900 faculty and over 600 administrative and other personnel. By formally promulgating a comprehensive array of policies governing its practices and operations, the College recognizes the importance of having policies applied consistently and uniformly by so many employees at multiple locations. Thus, it is reasonable that similar uniformity in addressing minimum class enrollment would be desirable and should be promoted through development of a formal policy.

## **FINDING**

### **3. Repetitive Course Enrollments**

The College 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 formal policy to address 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 academic progress and result in an inefficient use of resources. Revenue generated from tuition and fees paid by students represented 17% of the College's total revenue. 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 59% of the College's total revenue.

\* See glossary at end of report for definition.

We analyzed the academic histories of students enrolled from fall semester 2003 through fall semester 2005. Our analysis disclosed 2,488 instances (related to 1,942 students) in which students enrolled in one or more of 282 courses three or more times.

The following table shows examples of the course title, the number of students with three or more enrollments, and the range of times students enrolled in the courses:

<u>Course Title</u>	<u>Number of Students</u>	<u>Range of Times Enrolled</u>
Composition I	231	3 - 13
Introduction to Psychology	107	3 - 5
Introduction to American Government	88	3 - 7
Writing Fundamentals	87	3 - 5
Introduction to Software Applications	54	3 - 5
Fundamentals of Speaking	54	3 - 7
Principles of Economics I	47	3 - 5
Introductory Chemistry	42	3 - 6
Calculus I	40	3 - 6
Principles of Sociology	40	3 - 6
Intermediate Algebra	39	3 - 6
Principles of Accounting	37	3 - 10

## **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 that the College develop a formal policy to address repetitive course enrollments and their impact on student academic progress and the College's efficient use of resources.

## **AGENCY PRELIMINARY RESPONSE**

The College informed us that it agrees and will take steps to enhance its ability to recognize repetitive enrollments via computer-generated reports and to implement counseling and advising strategies based on those reports. According to the College, over the past three years, it has implemented an academic progress policy. However, the College acknowledged that the policy could fail to address students' repetitive enrollments if the students successfully complete their other classes. The College stated that analyzing repetitive enrollments will enhance the

ability of its academic progress policy to provide timely and appropriate help to students. The College also stated that it will review its academic progress policy and procedures with consideration of including specific provisions to address repetitive course enrollments.

## **FINDING**

### **4. Extension Centers**

The College had not analyzed the financial operations of its off-campus extension centers. As a result, the College could not ascertain whether the off-campus extension centers met financial expectations.

Two of the extension centers are located in Livingston County, which is outside the College's district. Because the tax that supports College operations is only levied on property within its district, the College acknowledges an obligation for these extension centers to be financially self-sustaining.

The College's accounting system did not generate sufficient information to conclude whether the extension centers met financial expectations. The College informed us that its accounting system was not designed to distinguish between instructional costs relating to courses held at its main campus and those held at the extension centers. Also, other costs related to the extension centers were aggregated within the accounting system instead of recorded to separate accounts for each extension center.

Although not readily available from its accounting system, the College subsequently provided revenue and expenditure information relating to the individual extension centers upon our request. The information provided to us indicated that revenue exceeded expenditures by \$4,100 and \$1,700 for the academic years 2003-04 and 2004-05, respectively; however, expenditures did not include any allocation of the College's overall indirect costs. The instructional cost assigned to the individual extension centers was an estimate based on the number of credit hours attempted by students instead of actual instructor compensation; and the administrative labor cost directly associated with extension center operations was allocated to the individual extension centers based on their relative percentage of total classroom/building rental cost. Basing the allocation of administrative labor cost on the relative percentage of student enrollments or

courses held at each of the extension centers may provide the College with a more accurate assignment to the individual extension centers.

### **RECOMMENDATION**

We recommend that the College analyze the financial operations of its off-campus extension centers.

### **AGENCY PRELIMINARY RESPONSE**

The College agrees and informed us that it is working on changes that will enable the College to better analyze the financial operations of its off-campus extension centers. The College stated that such future analyses will be done at least annually.

## **ALLOCATION OF OPERATING AND SERVICE COSTS TO AUXILIARY ACTIVITIES AND PROGRAMS**

### **COMMENT**

**Audit Objective:** To assess the effectiveness of the College's efforts to allocate operating and service costs to auxiliary activities and programs.

**Conclusion:** **The College's efforts to allocate operating and service costs to auxiliary activities and programs were effective.** However, our assessment disclosed one reportable condition related to the child care center (Finding 5).

### **FINDING**

#### 5. Child Care Center

The College had not initiated a comprehensive examination of expenditures, employee staffing levels, and revenues related to operating its on-campus child care center.

Without a comprehensive evaluation of these items, the College's ability to improve efficiency and make informed decisions on such matters as the appropriateness of staffing levels, the adequacy of rates and fees charged, and whether to increase or decrease the enrollment capacity of its child care center was diminished.

The child care center is a nationally accredited and State-licensed approximately 11,000 square-foot-facility located on the College's main campus. Child care services are available primarily for children between the ages of 18 months and 6 years whose parents are current College students. A limited number of enrollments are made available each term for children of College faculty and staff. The child care center is not open to the general public. For the fall 2005 academic term, 148 children from 134 families were enrolled at the child care center.

Our analyses of the College's child care center noted:

- a. The College had not identified costs related to utilities, insurance, and support services, such as janitorial and maintenance, that were attributable to the child care center.

By not identifying the aforementioned support costs, the College did not have an accurate representation of the total expenditures associated with its child care center.

The only costs accounted for by the College for its child care center were personnel and supplies.

- b. The College did not ensure an efficient staff-to-child ratio. As a result, personnel costs for the child care center exceeded the revenues by approximately \$520,000, \$600,000, and \$600,000 for fiscal years 2002-03, 2003-04, and 2004-05, respectively.

Licensing and accreditation standards prescribe a minimum staff-to-child ratio. An analysis of the College's staff-to-child ratio would help ensure compliance with these standards and identify cost efficiencies to the College.

We calculated the staff-to-child ratio for the winter, spring/summer, and fall 2005 academic terms. We determined that the child care center was significantly overstaffed on a daily basis. On average, the child care center scheduled approximately 2.5 times the number of staff required under licensing and accreditation standards. These staffing ratios resulted in the College spending approximately \$720,000, \$800,000, and \$810,000 on personnel costs for fiscal year 2002-03, 2003-04, and 2004-05, respectively.

- c. The College did not periodically analyze rates and fees in relation to costs.

Periodic analysis of rates and fees would assist the College in determining a reasonable balance in terms of affordability for students and staff and the best interest of College finances.

Since at least the academic year 2001-02, the College has charged students a registration fee of \$10 per term and either \$2.50 or \$2.85 per hour, depending on the age of the child. The registration fee for staff was \$20 per term and either \$3.10 or \$3.60 per hour. Although expenditures of the child care center consistently exceeded revenues and the College increased the wage paid to child care center employees during 2005 and 2006, the College had proposed no changes to its rate structure from academic years 2001-02 through 2006-07.

The College acknowledged that there was a significant difference between the expenditures and revenues of the child care center, but informed us that its Board of Trustees did not want affordable child care to be a barrier to a student's enrollment and academic success at the College. However, without a comprehensive examination of its child care center, College management did not have an accurate representation on which to base operational decisions.

### **RECOMMENDATION**

We recommend that the College initiate a comprehensive examination of expenditures, employee staffing levels, and revenues related to operating its on-campus child care center.

### **AGENCY PRELIMINARY RESPONSE**

The College partially agrees and informed us that it will review the non-student rates for its on-campus child care center to determine whether an increase is warranted. However, the College stated that its child care center is used as a practicum for its Child Care Program (3 - 4 students per academic semester) as well as a child care service for students and staff. As such, the College responded that it neither considers the child care center to be an auxiliary service nor intends it be self-supporting; thus, indirect costs were not allocated.



According to the College, the rates are examined on an annual basis but have not been changed for various reasons, including:

- The Board is adamant about child care being affordable to students.
- Approximately 50% of the center's clientele have College scholarships or are funded through the Department of Human Services. The Department of Human Services does not pay the full amount that is currently being charged, thus an increase would not result in additional revenue. Those on College scholarships would only increase the College's scholarship expense to meet any additional child care charge.

# GLOSSARY

## Glossary of Acronyms and Terms

academic progress	The progression toward completion of coursework required for a degree or certificate program.
auxiliary activities	Revenue-producing activities that provide a service for, but are not themselves, educational or general activities. Examples include food operations and campus stores.
developmental courses	Courses that provide academically under-prepared students with skills they need to succeed in college-level courses. Developmental courses provide learning strategies designed to improve or overcome any marked deficiency in basic competencies, including a deficiency in content previously taught but not learned.
effectiveness	Program success in achieving mission and goals.
efficiency	Achieving the most outputs and outcomes practical with the minimum amount of resources.
extension center	An educational facility at a location other than the main campus at which credit and non-credit courses are offered.
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 class enrollment level below which the College evaluates whether it is in the best interest of the College to hold the class.

NCA	North Central Association of Colleges and Schools.
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.
repetitive course enrollment	To enroll in a subsequent semester in the same course that a student previously has been enrolled in.
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.







