

## EXECUTIVE DIGEST

# KALAMAZOO VALLEY COMMUNITY COLLEGE

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### INTRODUCTION

This report contains the results of our performance audit\* of Kalamazoo Valley Community College.

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### AUDIT PURPOSE

This performance audit was conducted under the authority of Section 204(2), Act 295, P.A. 1998 (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

Kalamazoo Valley Community College is a public two-year institution of higher education. The College district includes the public school districts of Climax-Scotts, Comstock, Galesburg-Augusta, Gull Lake, Kalamazoo, Mattawan, Parchment, Portage, Schoolcraft, and Vicksburg.

The College, established in August 1966, 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 to serve six-year terms.

The College's mission\* is to incorporate the forces of education, technology, and enterprise to bring successful employees and techniques to the workplace; to promote

and stimulate the region's economic vitality; and to enhance the quality of life through the pursuit of learning and the development of human potential.

For the fiscal year ended June 30, 1999, the College reported current fund revenue (general, designated, auxiliary activities, and restricted funds) of \$37,541,247, expenditures and transfers of \$38,215,743, and enrollment of 4,769 fiscal year equated students. As of July 1999, the College employed 107 full-time faculty, 281 part-time faculty, and 253 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 generally effective in helping students successfully complete their classes and programs.** However, our assessment disclosed reportable conditions\* related to college-level course enrollments and academic progress\* (Findings 1 and 2).

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

**Conclusion: The College's efforts to evaluate the quality of its educational programs were effective.**

**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 1972 and has retained its accreditation without interruption to the present. Also, the College was accredited by the Association of Collegiate Business Schools and Programs (ACBSP) beginning in 1998. ACBSP recognizes the excellence and integrity of business programs. 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 obtaining information through surveys of employers as well as students and graduates and from faculty evaluations.

In addition, the College developed its Performance Indicator System in 1996 for measuring outputs\* and outcomes\* to assist the Board of Trustees in assessing its progress in meeting its overall mission.

**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 making effective and efficient use of its educational program resources.** However, our assessment disclosed reportable conditions relating to repetitive course enrollments and low-enrollment classes (Findings 3 and 4).

**Audit Objective:** To determine whether the College complied with the Legislature's reporting requirements for education programs.

**Conclusion:** The College complied with the Legislature's reporting requirements for education programs.

**Audit Objective:** To evaluate the relevancy and accuracy of the most recent capital outlay program statement submitted to the Department of Management and Budget.

**Conclusion:** Our evaluation disclosed that the College's most recent program statement was generally relevant and accurate.

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AUDIT SCOPE AND  
METHODOLOGY

Our audit scope was to examine the program and other records of Kalamazoo Valley 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 Kalamazoo Valley Community College are audited annually by a public accounting firm engaged by the College.

Our review and testing of the College records and procedures were primarily for the period September 1, 1996 through July 31, 1999.

We reviewed the College's admission process, evaluated the methods used for monitoring student progress, and analyzed the academic assessment and placement process.

We evaluated the College's efforts to assess the quality of its educational programs. In addition, 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 program resources effectively and efficiently. We extracted student academic record information from the College's database for use in examining repetitive course enrollments, minimum class enrollments, and underage student enrollments. 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 also reviewed the program statement, planning documents, and other pertinent information related to the College's most recent capital outlay project.

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**AGENCY RESPONSES**

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