

COMMUNITY COLLEGE 2017 Audit Programs

June 30, 2017

CONTACT/CREDIT HOURS

| PROCEDURE | OBJ. | DONE BY | W/P REF | NA | REMARKS |
|---|-------------|--------------------|--------------------|-----------|----------------|
| <p>Audit Objective:</p> <p>A. To determine if the College complied with the Iowa Department of Education (DE) requirements for recording and reporting credit and/or contact hours.</p> <p>Note: To be reported on a credit hour basis, courses must meet certain requirements established by DE. Courses not meeting DE requirements are to be reported as contact hours.</p> <p>Audit Procedures:</p> <p>A. Obtain and review appropriate reference material:</p> <ol style="list-style-type: none"> 1. Iowa Administrative Code (Department of Education) Chapter 281-21.45 (260C) Funding Plan and 281-21.2(12) (definition of a credit hour). 2. Iowa Department of Education memos to Community Colleges regarding credit/contact hours. 3. Iowa Department of Education Current Year-End Reporting Manual available on the DE's website at: https://www.educateiowa.gov/adult-career-and-community-college/community-colleges/community-college-data-reporting. 4. Iowa Department of Education Iowa Community College MIS Data Dictionary available on the DE website at: https://www.educateiowa.gov/adult-career-and-community-college/community-colleges/community-college-data-reporting. <p>B. Obtain a copy of the DE reconciled MIS summary from the Iowa Department of Education (contact Vlad Bassis at <u>Vladimir.Bassis@iowa.gov</u> or 515-281-3671).</p> <p>C. Obtain a copy of the point in time MIS Student Enrollment File used for calculating end of year data from the College.</p> <p>D. Obtain or prepare a summary schedule by category of credit and contact hours. If the schedule is obtained from the College, verify the accuracy of the schedule.</p> <p>E. Review the policies and procedures established and used by the College for reporting credit and/or contact hours.</p> | | | | | |

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| <p>F. Determine whether those policies and procedures comply with the requirements included in the Year End Reporting Manual and consider the following areas:</p> <p>Credit and contact hours are defined as follows:</p> <p><u>Credit hour</u> = see Iowa Administrative Code Chapter 281-21.2(12).</p> <p><u>Contact hour</u> = A non-credit course equals 50 minutes of contact between an instructor and students in a scheduled course offering for which students are registered.</p> <p>For a noncredit course to be eligible for general state financial aid, the course must fit within one of the following 10 categories:</p> <ul style="list-style-type: none"> - <u>Community resource development</u>: courses that provide participants with information which may result in improved and enhanced community resources or community development programs. - <u>State-mandated or state-approved</u>: organized educational instruction designed to meet legislated or licensing requirements as defined in the Code of Iowa. The educational curriculum for such instruction is approved by the Iowa Department of Education, licensing boards or state departments. - <u>Legal and consumer rights</u>: a group of instructional courses that provide the opportunity to become a better-informed and more thoughtful consumer and identify the consumer's rights and obligations under a contract. - <u>Health</u>: courses designed to enhance understanding, attitudes, and practices relating to individual, family and community health. Instruction is based on scientific facts serving as a foundation for decision making and action to achieve health potentials. - <u>Employment and business</u>: learning activities that are designed to develop skills needed to obtain and enhance employment. The activities will provide an understanding of business principles and practices having applications in business and industry locally, regionally, nationally and internationally. | | | | | |

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| <ul style="list-style-type: none"> - <u>Programs for individuals with restricted incomes</u>: a group of instructional courses designed for individuals living on a restricted income. These individuals include the elderly, widows and widowers, unemployed or those receiving financial aid from federal and state welfare agencies and organizations. Each course offered in this classification must clearly indicate it is offered for restricted-income individuals and enrollment efforts must be directed to these individuals. - <u>Environmental education</u>: instructional courses designed to assist individuals to understand the effect upon one's health and well-being of environmental factors such as water supply, pollution control, food contamination, air pollution, radiation exposure and hazardous materials. - <u>Consumer and homemaking adult education</u>: instructional courses designed to include instruction on child development, care and guidance; clothing and textiles; consumer education; family/individual health; family living and parenthood; food and nutrition; home management (including resource management); and housing, home furnishing and equipment. - <u>Adult vocational training/retraining education</u>: individual vocational courses, each complete in itself and designed for the specific purpose of training persons for upgrading the skills of persons presently employed and retraining persons for new employment. - <u>ABE/adult high school completion/ESL</u>: includes adult basic education, adult high school completion and English as a second language. <p>G. Determine the completeness of the DE reconciled MIS summary by comparing to supporting documentation maintained at the College.</p> <p>H. Student Enrollment Files</p> <ol style="list-style-type: none"> 1. Reconcile the information on the file to the DE reconciled MIS summary obtained from the Iowa Department of Education. | | | | | |

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| <p>2. From the Credit Student Information File, Noncredit Student Information File and Credit Student Course File, select a number of students and test the following:</p> <p>a. Determine the course is properly classified. (i.e. Arts & Science, Vocational Technical, etc). Note: This classification may be based on the students major rather than the class itself.</p> <p>b. Determine the student was properly enrolled in the course. Trace to enrollment form or registration form.</p> <p>c. Determine if the course is properly shown as a credit or contact hour(noncredit) course. (If course is shown as a credit course, it must be an Arts and Science and/or a Vocational Technical program.)</p> <p>d. Recalculate the number of credit and/or contact hours reported.</p> <p>e. Determine the student was properly shown as eligible or ineligible for general state financial aid purposes. DE has defined ineligible students as:</p> <p>1) Enrolled in courses that deal with recreation, hobbies, casual culture or self-enjoyment subjects.</p> <p>2) Programs or contracts funded from 260E (Industrial New Jobs Training) sources.</p> <p>3) Students in high school completion programs registered with a community college on or before the third Friday in September which are claimed for funding by a K-12 school district.</p> <p>4) Students registered as a part of the Iowa Department of Corrections contracts through the state penal institutions or the Iowa Department of Human Services contracts</p> <p>5) Students served for the sole purpose of testing, i.e. GED, CLEP, ACT, Nurse Aid, etc.</p> <p>6) Students who reside in nursing homes.</p> | | | | | |

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| <p>I. Adult Basic Education (ABE)</p> <ol style="list-style-type: none"> 1. Reconcile support maintained by the College to the DE reconciled MIS summary. 2. Trace individual information to supporting documentation. <p>J. In order to be eligible for inclusion in the credit hour calculation, a student enrolled in a credit course must be enrolled or paid by the fourteenth calendar day of the term or the course. If a student withdraws prior to the fourteenth calendar day or enters the course after the fourteenth calendar day, they are considered ineligible. Students must be officially enrolled to be eligible. Those on a "wait list" for enrollment in a class are not eligible. Trace to student withdrawal slips and determine the actual date withdrawn and the date posted to the system.</p> <p>K. Determine the correlation between enrollment and tuition revenue. Using this correlation, determine if the total credit and contact hours reported on the DE reconciled MIS summary are reasonable (Note: the College may already perform this analysis. If so, review the College's calculation for reasonableness). If the College does not charge a variable rate or cap tuition at the same level, there should be a positive correlation of 1.0 between the enrollment information and tuition and fees. If the college tuition is variable or the College caps tuition, there should be a positive correlation of less than 1.0.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> | | | | | |

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| <u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for credit and/or contact hours and the results of these procedures are adequately documented in the accompanying work papers. In-charge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____ | | | | | |