

ENTITY 2023 Audit Programs

June 30, 2023

COMMUNITY COLLEGE – CREDIT AND CONTACT HOURS

PROCEDURE	OBJ.	DONE BY	W/P REF	NA	REMARKS
<p>Audit Objective:</p> <p>A. To determine if the Community 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 MIS Reporting Manual and Data Dictionary available as a technical document that resides in WebMIS at iowaccmis.com (obtain access from MIS Consultant Vladimir Bassis or Lora Vargason). <p>B. Obtain a copy of the DE reconciled MIS summary from the Iowa Department of Education (contact Vlad Bassis at vladimir.bassis@iowa.gov or 515-281-3671 or Lora Vargason at lora.vargason@iowa.gov).</p> <p>C. Obtain a copy of the point in time MIS Student Enrollment File used for calculating end of year data from the Community College.</p> <p>D. Obtain or prepare a summary schedule by category of credit and contact hours. If the schedule is obtained from the Community College, verify the accuracy of the schedule.</p> <p>E. Review the policies and procedures established and used by the Community College for reporting credit and/or contact hours.</p> <p>F. Determine whether those policies and procedures comply with the requirements included in the MIS Reporting Manual and Data Dictionary with eligibility determined through the flowchart decision tree on page C-7 and consider the following areas:</p>					

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<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>ABE/adult high school completion/ESL</u>: includes adult basic education, adult high school completion and English as a second language. - <u>Secondary Education/Developmental/Remedial Education</u>: courses in which the student did not qualify for adult education and literacy programs which include two subject areas (math, English). - - <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>Enhance Employability/Academic Success</u>: Enhance Employability courses are designed for the specific purpose of upgrading the skills of persons presently employed and retraining persons for new employment. Academic Success is the advancement of a person's knowledge in traditional education studies for the purpose of preparing for college or career. - <u>Community and Public Policy</u>: focuses on the systematic analysis of public policy issues and decision processes. Examples include: instruction in the role of economic and political factors in public decision making and policy formation and microeconomic analysis of policy issues. - <u>Family/Individual development and Health</u>: courses designed to enhance how family, work and community settings and how they relate to their physical, social, emotional and intellectual environments. 					

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<p>– <u>Integrated Education and Training</u>: service approach that provides adult education and literacy activities concurrently and contextually with workforce preparation activities and workforce training for a specific occupation for the purpose of educational and career advancement.</p> <p>G. Determine the completeness of the DE reconciled MIS summary by comparing to supporting documentation maintained at the Community 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. 2. From the Credit Student Information File, Noncredit Student Information File, Credit Student Course File and Noncredit Student Course File, select a number of students and test the following: <ol style="list-style-type: none"> 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. b. Determine the student was properly enrolled in the course. Trace to enrollment form or registration form. 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.) d. Recalculate the number of credit and/or contact hours reported. e. Determine the student was properly shown as eligible or ineligible for general state financial aid purposes. DE has defined ineligible students as: <ol style="list-style-type: none"> 1) Enrolled in courses that deal with recreation, hobbies, casual culture or self-enjoyment subjects. 2) Programs or contracts funded from 260E (Industrial New Jobs Training) sources. 					

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<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> <p>7) Students in on-the-job training.</p> <p>8) Non-occupational food and nutrition programs.</p> <p>9) Students in drivers' education programs.</p> <p>10) Colleges are to use object and purpose Code 22 to flag ineligible courses.</p> <p>I. Adult Basic Education (ABE)</p> <p>1. Reconcile support maintained by the Community College to the DE reconciled MIS summary.</p> <p>2. Trace individual information to supporting documentation.</p> <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>					

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<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 Community College may already perform this analysis. If so, review the Community College's calculation for reasonableness). If the Community 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 Community College caps tuition, there should be a positive correlation of less than 1.0.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> <p><u>CONCLUSION:</u></p> <p>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.</p>					