



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued April 20, 2021

Massasoit Community College

For the period July 1, 2017 through June 30, 2019





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April 20, 2021

Brenda Molife, PhD, Interim President
Massasoit Community College
1 Massasoit Boulevard
Brockton, MA 02302

Dear Dr. Molife:

I am pleased to provide this performance audit of Massasoit Community College. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2017 through June 30, 2019. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to Massasoit Community College for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular watermark.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Thomas E. Carroll Jr., Acting Chair of the Board of Trustees, Massasoit Community College

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EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of Massasoit Community College (MCC) for the period July 1, 2017 through June 30, 2019. In this performance audit, we examined MCC's administration of the Commonwealth's MassTransfer Program.

Our audit revealed no significant instances of noncompliance by MCC that must be reported under generally accepted government auditing standards.

OVERVIEW OF AUDITED ENTITY

Massasoit Community College (MCC) is authorized by Section 5 of Chapter 15A of the Massachusetts General Laws and operates under the direction of a board of trustees, the members of which are appointed by the Governor. The board is responsible for operating under the regulations promulgated by the Commonwealth's Board of Higher Education; this includes setting policies, approving budgets, monitoring quarterly performance, and participating in the approval of internal audits. The president of MCC is the administrative head of the college and reports to the board of trustees. The president is supported by the provost / vice president of academic and student affairs; the vice president of administration / chief financial officer; the vice president of human resources; the vice president of corporate and community education; the chief advancement officer; the chief of staff / associate vice president of strategy, planning, and innovation; the vice provost for student affairs / dean of students; the vice provost of academic affairs; and the executive director of communications, public relations, and marketing.

MCC is a member of the Massachusetts public higher-education system, which consists of 15 community colleges, nine state universities, and five University of Massachusetts campuses. MCC is an accredited public two-year institution and the largest of the 15 Massachusetts public community colleges, with three locations (Brockton, Canton, and Middleborough) in Plymouth and Norfolk Counties. Students come to MCC from more than 130 cities and towns.

As of fall 2018, MCC had 6,995 students enrolled for credit courses and 2,637 students enrolled for non-credit (community education or workforce development) courses. As of fall 2019, MCC had 6,637 students enrolled for credit courses and 2,529 students enrolled for non-credit courses. The college currently has 115 full-time faculty members, 423 part-time faculty members, 269 full-time staff members, and 229 part-time staff members.

According to its website,

Massasoit Community College is a dynamic, diverse learning community that supports all students in their education, leading to a career, transfer to four-year institutions, and the pursuit of lifelong learning. Faculty and staff are committed to student success and strive to offer accessible and innovative programs with comprehensive support services to prepare students for membership in a global society.

MCC received appropriations from the Commonwealth in the amounts of \$21,174,138 and \$21,887,604 for fiscal years 2018 and 2019, respectively.

MassTransfer Program

The Commonwealth's public institutions of higher education have partnered with the Department of Higher Education (DHE) to develop the MassTransfer Program, which includes the MassTransfer Block, the A2B Degree Program, and the Commonwealth Commitment Program. The A2B Degree Program and the Commonwealth Commitment Program have course pathways for different degrees.

DHE's "MassTransfer Policy Guidelines" describe the MassTransfer Program as follows:

MassTransfer seeks to provide a broad population of students with straightforward and understandable options toward the completion of associate and baccalaureate degrees, clearing the way for student access and student success in Massachusetts' public higher education system.

MassTransfer has two main purposes:

- *to provide community college students who complete approved **associate degrees under MassTransfer** with the benefits of the full transfer and applicability of credit, guaranteed admission, and a tuition waiver (each benefit based on the student's final grade point average) to linked baccalaureate programs; and*
- *to provide any student in the Massachusetts public higher education system the intermediate goal of completing a portable transfer block ("**MassTransfer Block**") which satisfies general education/distribution/core requirements across institutions (with the receiving institution able to add no more than six additional credits/two courses).*

A2B Degree Program

Students who complete their associate's degrees at one of the Commonwealth's 15 community colleges, and transfer to a state university or UMass campus within one year of graduation from community college, receive guaranteed admission (space permitting in the major and college) and transfer of credits. In addition, they are not required to pay application fees or submit application essays and are eligible to receive tuition waivers.

Commonwealth Commitment Program

To provide students of the Commonwealth's public higher-education institutions with additional financial incentives to complete their bachelor's degrees in a timely manner, DHE, in partnership with those institutions, has implemented the Commonwealth Commitment Program. In this program,

students commit to completing their associate's degrees within two and a half years, transferring to a state university or UMass campus, and completing their bachelor's degrees within two more years. They must also maintain full-time continuous enrollment and earn a cumulative 3.0 grade point average. In return, they receive a tuition freeze while enrolled and a 10% rebate of tuition and mandatory fees in addition to the benefits of the A2B Degree Program.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Massasoit Community College (MCC) for the period July 1, 2017 through June 30, 2019.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer and the conclusion we reached regarding each objective.

Objective	Conclusion
1. Did MCC grant eligible earned credits to students transferring to MCC, in accordance with the Massachusetts Department of Higher Education's (DHE's) "MassTransfer Policy Guidelines," DHE's "Community College Transfer Principles," and MCC policy?	Yes
2. Did MCC certify the completion of the MassTransfer Block on students' transcripts in accordance with DHE's "MassTransfer Policy Guidelines"?	Yes
3. Did MCC administer eligibility requirements within the Commonwealth Commitment Program in accordance with DHE's "Commonwealth Commitment Implementation Guidelines"?	Yes
4. Did MCC provide eligible Commonwealth Commitment Program students with a 10% per semester rebate on tuition and fees in accordance with DHE's "Commonwealth Commitment Implementation Guidelines"?	Yes

To achieve our objectives, we gained an understanding of MCC's internal control environment related to the objectives by reviewing MCC's policies and procedures, as well as inspecting documents, conducting observations, and performing inquiries with MCC's staff and management. We also evaluated the design, implementation, and operating effectiveness of controls over the Commonwealth Commitment Program.

Additionally, we performed the following procedures to obtain sufficient, appropriate audit evidence to address the objectives.

MassTransfer Program

- To determine whether students who transferred to MCC received all credits they were entitled to receive, we selected a nonstatistical random sample of 60 of the 819 students who transferred to MCC from other Commonwealth public colleges and universities during the audit period. We reviewed the students' prior college transcripts and compared them to the transfer credits received according to their MCC transcripts to determine whether they received credit for eligible courses or alternative sources, such as Advanced Placement tests or College Level Examination Program tests.
- To determine whether MCC tracked students to ensure successful completion of the MassTransfer Block, we selected a nonstatistical random sample of 50 of the 573 students who transferred from MCC to four-year Commonwealth educational institutions during the audit period. We reviewed whether the Registrar's Office properly certified transcripts with the designation of MassTransfer Block Completion by verifying that the courses completed according to the MCC transcripts met the requirements of the "MassTransfer Policy Guidelines."

Commonwealth Commitment Program

- To determine whether MCC properly administered eligibility requirements within the Commonwealth Commitment Program, we selected a nonstatistical random sample of 15 of the 93 students enrolled in the program during the audit period. (We obtained a list of these 93 students from MCC.) We confirmed that they were eligible to participate in the program by reviewing the eligibility requirements on the Commonwealth Commitment Participation Checklist used by the dean of Student Enrollment and the associate director of Transfer Affairs to conduct end-of-semester eligibility reviews. We verified that each applicant we selected was a Massachusetts resident, was enrolled in an approved pathway, completed at least 12 credits per semester, maintained full-time continuous enrollment, and had a cumulative grade point average of 3.0. We determined that MCC retained Commonwealth Commitment Program applications that were completed and signed by both students and advisors. We verified that students' information from the application, such as intended pathways and transfer colleges, was accurately entered in Banner.¹ We also reviewed the email notifications informing students of acceptance or denial for the program. Finally, we determined that MCC retained Commonwealth Commitment Program applications for students who were not eligible to participate in the program during the audit period, and we determined why they were ineligible.
- To determine whether MCC gave eligible Commonwealth Commitment Program students a 10% per semester rebate on tuition and fees, we selected a nonstatistical random sample of 35 of 108 refunds provided to Commonwealth Commitment Program students during the audit period. We verified that students met program eligibility requirements, as described in the

1. Banner is the database system of record for MCC's administrative activities and student files. It is designed to link various integrated modules, including modules for registration, student billing, and financial aid, to the college's finance system.

bullet above. We determined the accuracy of the refund amounts by recalculating them according to the student account summary records.

Whenever sampling was used, we applied a nonstatistical approach, and as a result, we will not project our results to the entire population.

Data Reliability

We reviewed certain general information system controls (including access controls, security management, configuration management, segregation of duties, and contingency planning) over Banner to determine the reliability of the data therein.

To assess the reliability of MCC's list of 93 Commonwealth Commitment Program students from the audit period, we selected a random sample of 10 students and traced their names to Commonwealth Commitment Program applications. We also traced their names and identification numbers to Banner to confirm that they were classified as Commonwealth Commitment Program students.

To assess the reliability of the list of 573 students who transferred from MCC to four-year Commonwealth higher-education institutions during the audit period, we selected a nonstatistical random sample of 20 students and traced their names and identification numbers to Banner to confirm that they were classified as Mass Transfer students.

To assess the reliability of the list of 819 students who transferred to MCC from other Commonwealth public colleges and universities during the audit period, we selected a nonstatistical random sample of 20 students and obtained from MCC the scanned copies of the academic transcripts from their prior institutions. We then traced the students' names, their identification numbers, and the names of the prior institutions to MCC transcripts to confirm the accuracy of the list.

To assess the reliability of the Banner list of 108 refunds paid to eligible Commonwealth Commitment Program students during the audit period, we reconciled all 108 refunds to the list of 93 Commonwealth Commitment Program students from the audit period. We also randomly selected 10 refunds and traced them to student account summaries that had been printed from Banner to ensure the accuracy of the refund calculations.

Based on these data reliability procedures, we have determined that the data were sufficiently reliable for the purposes of our audit.

Conclusion

Our audit revealed no significant instances of noncompliance that must be reported under generally accepted government auditing standards.