OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued November 13, 2026

Middlesex Community College

For the period July 1, 2023 through June 30, 2025



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OFFICE OF THE STATE AUDITOR
DIANA DIZOGLIO

November 13, 2026

Philip Sisson, President
Middlesex Community College
33 Kearney Square
City Building 501B
Lowell, MA 01852

Dear President Sisson:

I am pleased to provide to you the results of the enclosed performance audit of Middlesex Community College. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2023 through June 30, 2025. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at Middlesex Community College. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,



Diana DiZoglio
Auditor of the Commonwealth

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LIST OF ABBREVIATIONS

AHEAD	Association on Higher Education and Disability
BHE	Massachusetts Board of Higher Education
MCC	Middlesex Community College
SASS	Student Access and Support Services

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 certain activities of Middlesex Community College (MCC) for the period July 1, 2023 through June 30, 2025.

The purpose of our performance audit was to determine the extent to which MCC processed and implemented students' reasonable accommodation requests in accordance with Sections IV(c) and (f) of Chapter D of the Massachusetts Board of Higher Education's "Policy on Affirmative Action, Equal Opportunity & Diversity" and Sections 3.1.8, 3.1.9, 3.2.4, 4.3.2, 4.3.4, 4.4.2, and 4.4.4 of the Association on Higher Education and Disability's (AHEAD's) "Program Domains, Standards, and Performance Indicators" guidance.

Below is a summary of our findings, the effects of those findings, and our recommendations, with hyperlinks to each page listed.

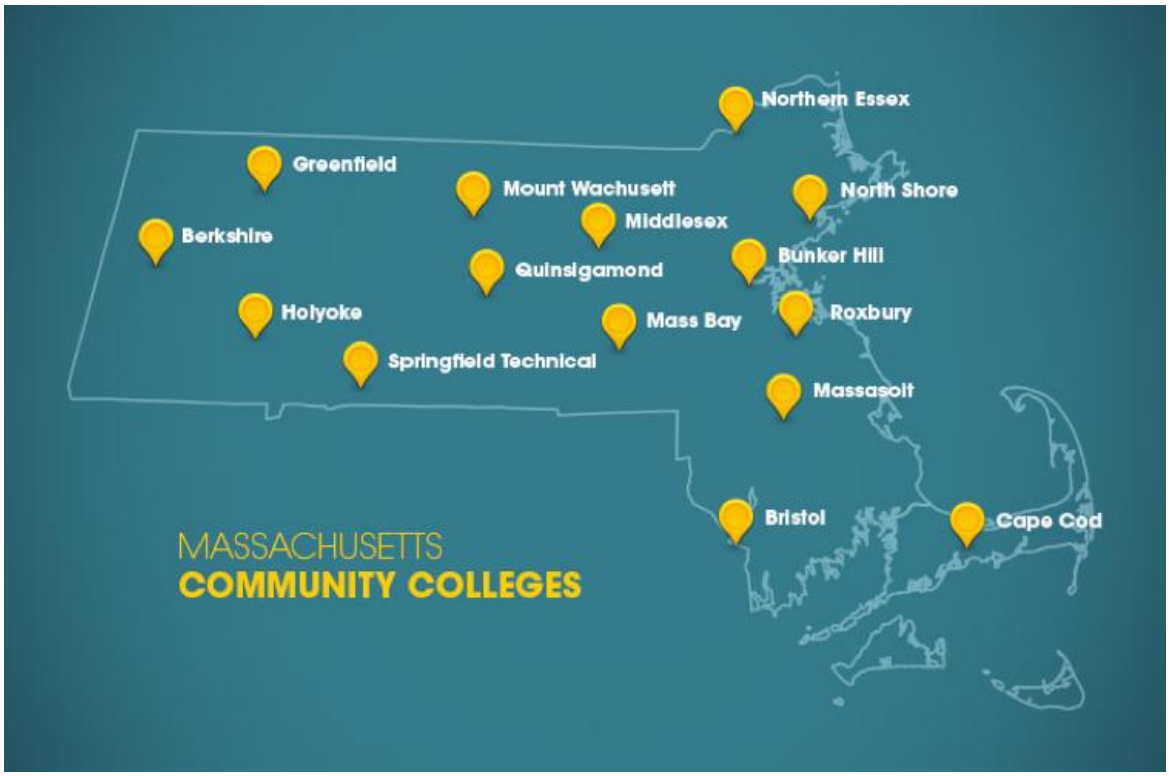
Finding 1 **Page 12**	Middlesex Community College should have policies and procedures to follow up with students and administrators to assess the effectiveness of accommodations and ensure that students have equitable access to educational opportunities.
Effect	Without documented follow-up procedures, MCC is limited in its ability to identify students' unmet needs, resolve issues in a timely manner, and ensure that accommodations continue to support students' equitable access to educational opportunities. This also increases the risk that students may encounter avoidable barriers and reduces the overall effectiveness, accountability, and quality of MCC's reasonable accommodation process. Additionally, Middlesex Community College cannot consistently evaluate whether approved accommodations are effective and/or require adjustment.
Recommendations **Page 13**	1. MCC should establish and implement policies and procedures to proactively follow up with students after approved accommodations have been implemented to determine whether the accommodations are effective and identify whether students need any modification to their accommodations or need additional accommodations. 2. MCC should develop and implement a formal process to collect and evaluate student and administrator feedback regarding the quality and effectiveness of its reasonable accommodation process and use the results to identify opportunities to improve outcomes for students and the process.

OVERVIEW OF AUDITED ENTITY

Middlesex Community College (MCC) was established by Section 5 of Chapter 15A of the Massachusetts General Laws and operates under the direction of an 11-member board of trustees, the members of which are all appointed by the Governor. The president of MCC is the administrative head of the college and reports to the board of trustees.

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 has campuses in Bedford and Lowell. According to its website, MCC offers more than 85 degree and certificate programs, including more than 60 associate degree programs and more than 25 certificate programs in areas such as arts, humanities, and communication; business; education; health; public service; social sciences; and science, technology, engineering, and mathematics. MCC's main campus is at 591 Springs Road in Bedford.

Figure 1. Locations of Massachusetts Community Colleges



Source: Massachusetts Community Colleges website

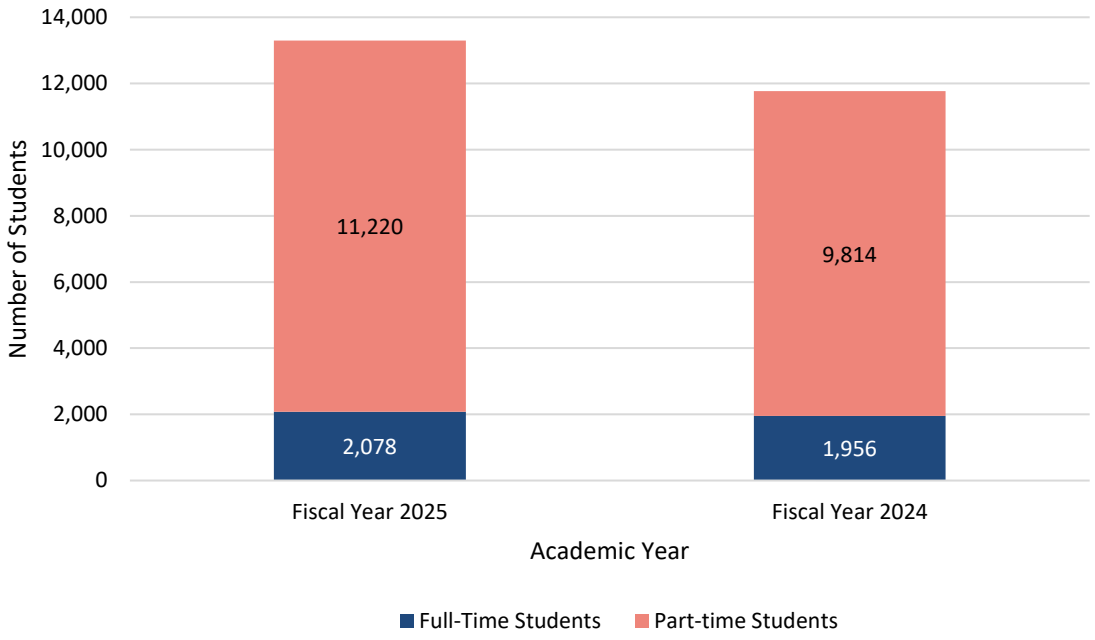
According to MCC's 2022–2027 Strategic Plan,

> *Middlesex Community College values equity and inclusion as the foundation for excellence, innovation, and success. Through [preparation and retention planning efforts], we educate, challenge, and support all students. MCC is central to the evolving educational, cultural, economic, and workforce needs of the local and global communities.*

MCC employed 1,194 employees during the audit period, July 1, 2023 through June 30, 2025. The state budget allocated $28,458,000 to MCC in fiscal year 2024 and $31,969,817 in fiscal year 2025.

Figure 2 outlines the number of students enrolled at MCC, and their schedule statuses (full or part time), for fiscal years 2024 and 2025.

Figure 2. MCC Student Enrollment and Schedule Status for Fiscal Years 2024 and 2025



Student Requests for Reasonable Accommodations

The Americans with Disabilities Act of 1990, as amended, and Section 504 of the Rehabilitation Act of 1973 protect people with disabilities from discrimination. These federal laws require public entities, such as Massachusetts higher education institutions, to provide the people they serve who have disabilities with equal access to programs and services through reasonable accommodations. Consistent with these requirements, the Massachusetts Board of Higher Education (BHE) and the Massachusetts community

colleges jointly developed a systemwide "Policy on Affirmative Action, Equal Opportunity & Diversity"[1] as a guide for complying with federal requirements, including providing reasonable accommodations for students with disabilities.

According to Sections IV(c) and (f) of Chapter D of BHE's "Policy on Affirmative Action, Equal Opportunity & Diversity,"

> *A "reasonable accommodation" under state and federal law is defined as "modifications or adjustments to an application process, job, work environment, the way in which work is customarily performed, or a course of study that permit a qualified individual with a disability to perform the essential functions of a position or to enjoy the benefits and privileges of employment or education equally with persons without disabilities. . . ."*
>
> *Reasonable accommodations in education may include, but are not limited to:*
>
> - *in-class aids, such as note takers;*
> - *extended time for examination;*
> - *quiet rooms or alternate locations for testing;*
> - *alternatively formatted testing; alternatively formatted textbooks and other course materials; and/or*
> - *access to assistive technology.*

According to BHE's "Policy on Affirmative Action, Equal Opportunity & Diversity," community colleges must provide accommodations to qualified students with disabilities.[2] This policy also requires community colleges to maintain procedures for reviewing students' reasonable accommodation requests, evaluating disability documentation, and implementing approved accommodations to support students' access to and participation in community colleges' academic programs and activities. Reasonable accommodation requests are reviewed individually.

While the overall process is similar across institutions, each community college manages its own procedures through a disability services office, each of which may differ in staffing, workflow, and processing timeframes. MCC's Student Access and Support Services (SASS) staff members are responsible

1. The most recent version of this policy was issued August 1, 2024, which replaced the previous version that was issued August 1, 2021.
2. According to BHE's "Policy on Affirmative Action, Equal Opportunity & Diversity," students may be considered unqualified for accommodations if providing the requested accommodation would create an undue hardship for the community college or fundamentally change the nature of the academic course or program in which the student is enrolled.

for coordinating students' accommodations and serving as the central point of contact for students with documented disabilities.

A student who self-identifies as having a disability that requires an accommodation for them to complete their coursework must submit an Accommodation Request Form, along with supporting documentation, to SASS staff members through MCC's accommodation management system. The SASS director reviews each Accommodation Request Form, verifies each student's enrollment status, ensures that all the required documentation was submitted with the form, and marks the request as "Ready for Review" in MCC's accommodation management system. A SASS specialist reviews the submitted documentation to ensure that the information provided sufficiently supports a student's need for an accommodation. Once they have all the necessary information, the SASS specialist contacts the student to schedule an intake meeting, which may be conducted either in person or virtually, where the student and SASS specialist discuss the student's needs and collaborate to determine the appropriate accommodation to implement.

Following the intake meeting, the SASS specialist approves or denies the requested accommodation and communicates the decision to the student through MCC's accommodation management system. Students whose reasonable accommodation requests are approved must electronically sign an Accommodation Confirmation Letter acknowledging their responsibilities before an accommodation can be implemented. Once the confirmation letter is signed, MCC's accommodation management system generates course-specific accommodation letters and sends them to the faculty members who would be responsible for implementing the approved accommodation.

Students must renew their approved accommodations each semester by submitting semester-specific reasonable accommodation requests through MCC's accommodation management system. SASS staff members monitor approved accommodations through ongoing communication with students and faculty, and students may report concerns regarding their accommodations through MCC's accommodation management system, by email, or through MCC's formal complaint process. SASS staff members document communications, follow-up actions, and resolutions within MCC's accommodation management system.

If a student's requested accommodation is denied, they are informed of the reason for the decision and may be asked to provide additional documentation or participate in further discussions with a SASS

specialist to reassess the request. The student can file a complaint with MCC if they disagree with the decision.

During the audit period, a total of 982 students submitted reasonable accommodation requests, of which 712 had their requests approved. The remaining 270 students' requests were still pending at the conclusion of the audit period because these students were seeking accommodations for the next academic semester.

Section 30A(g) of Chapter 15A of the General Laws requires members of the Massachusetts public higher education system to submit an annual report to the Massachusetts Department of Higher Education no later than September 1. This report must document the participation of students who have severe intellectual disabilities, autism spectrum disorders, and other developmental disabilities in all aspects of campus life, including academic courses, internships, and work-based training. MCC started collecting this information in academic year 2024–2025. The SASS program coordinator manages the reporting process by collecting student demographics, enrollment status, coursework, and program participation. The SASS program coordinator then sends it to the Massachusetts Department of Higher Education.

Association on Higher Education and Disability Guidance

The Association on Higher Education and Disability (AHEAD) is a professional organization that provides guidance and best practices to institutions of higher education for supporting students with disabilities. AHEAD's "Program Domains, Standards, and Performance Indicators" guidance served as best-practice criteria for our evaluation of the extent to which MCC processed and implemented students' reasonable accommodation requests. This guidance outlines standards and performance indicators for key aspects of disability services, including the development of written procedures, the communication of accommodation decisions, follow-up communications with students and faculty, and the collection of data on students' use of and satisfaction with MCC's disability services.

Our audit focused on MCC's adherence to the following sections of AHEAD's "Program Standards and Performance Indicators" guidance:

- *3.1.8: Communicate the denial of a requested accommodation to students in writing and include information on how to grieve the decision.*
- *3.1.9: Follow up with students to ensure agreed-upon accommodations are effective. . . .*

3.2.4: Follow up with faculty when students report that an accommodation is not available or is ineffective. . . .

4.3.2: Create written procedures and practices for determining reasonable accommodations; review and revise as needed. . . .

4.3.4: Establish a process for notifying faculty (and/or others with a need to know) of accommodations determined to be reasonable for individual students. . . .

4.4.2: Collect data to track the use of accommodations and services. . . .

4.4.4: Collect data to assess student, faculty, and administrator satisfaction with the quality and effectiveness of services.

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 Middlesex Community College (MCC) for the period July 1, 2023 through June 30, 2025.

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 our audit objective, indicating the question we intended our audit to answer, the conclusion we reached, and where the objective is discussed in the audit findings.

Objective	Conclusion
1. To what extent did MCC process and implement students' reasonable accommodation requests in accordance with Sections IV(c) and (f) of Chapter D of the Massachusetts Board of Higher Education's (BHE's) "Policy on Affirmative Action, Equal Opportunity & Diversity" and Sections 3.1.8, 3.1.9, 3.2.4, 4.3.2, 4.3.4, 4.4.2, and 4.4.4 of the Association on Higher Education and Disability's (AHEAD's) "Program Domains, Standards, and Performance Indicators" guidance?	**To an insufficient extent; see Finding 1**

To accomplish our audit objective, we gained an understanding of the MCC internal control environment relevant to our objective by reviewing MCC's internal control plan and applicable policies and procedures, conducting site visits, and interviewing MCC management. In addition, to obtain sufficient, appropriate evidence to address our audit objective, we performed the procedures described below.

Students' Reasonable Accommodation Requests

To determine the extent to which MCC processed and implemented students' reasonable accommodation requests in accordance with Sections IV(c) and (f) of Chapter D of BHE's "Policy on Affirmative Action, Equal Opportunity & Diversity" and Sections 3.1.8, 3.1.9, 3.2.4, 4.3.2, 4.3.4, 4.4.2, and 4.4.4 of AHEAD's "Program Domains, Standards, and Performance Indicators" guidance, we took the following actions:

- We conducted interviews with MCC officials, inspected applicable policies and procedures, and reviewed faculty surveys regarding the effectiveness, availability, and implementation of approved accommodations, including any issues that faculty experienced with those accommodations, to assess MCC's compliance with Sections 3.1.8, 3.1.9, 3.2.4, 4.3.2, 4.3.4, 4.4.2, and 4.4.4 of "Policy on Affirmative Action, Equal Opportunity & Diversity." We also inspected system-generated reports and reasonable accommodation–related data that MCC collected in its accommodation management system to support the administration of the reasonable accommodation request process and implementation. MCC informed us that it does not follow up with students to assess the effectiveness of, and their satisfaction with, the accommodation after its implementation.

- We selected a random, statistical[3] sample of 75 reasonable accommodation requests from a population of 8,155 requests that were submitted during the audit period using a 90% confidence level,[4] a 50% expected error rate,[5] and a 20% desired precision range.[6]

    - We reviewed the Accommodation Request Forms and supporting documents for each selected request, including intake records, case notes, and confirmation letters, to determine whether MCC staff members reviewed the requests, communicated the decisions to students and faculty, and ensured that the approved accommodation was implemented. We also compared the accommodation that was requested and the accommodation that was approved to determine whether students received the accommodations they requested.

    - We calculated the number of days between the initial reasonable accommodation request and the intake meeting to determine whether intake meetings occurred within 14 days of Student Access and Support Services staff members receiving the request. This 14-day timeline is MCC's internal goal. In instances where MCC exceeded the 14-day goal, we followed up with the MCC regarding the identified inconsistencies. We also determined whether semester-specific reasonable accommodation request decisions were made before the start of the applicable academic term.

We determined, based on the sample tested, that MCC processed and implemented student requests for reasonable accommodations in accordance with Sections IV(c) and (f) of Chapter D of BHE's "Policy on Affirmative Action, Equal Opportunity & Diversity." However, we found that MCC did not comply with Sections 3.1.9 and 4.4.4 of AHEAD's "Program Domains, Standards, and Performance Indicators" guidance. See Finding 1 for more information.

3. Auditors use statistical sampling to select items for audit testing when a population is large (usually over 1,000) and contains similar items. Auditors generally use a statistics software program to choose a random sample when statistical sampling is used. The results of testing using statistical sampling, unlike those from judgmental sampling, can usually be used to make conclusions or projections about entire populations.
4. Confidence level is a mathematically based measure of the auditor's assurance that the sample results (statistic) are representative of the population (parameter), expressed as a percentage. A 90% confidence level means that 90 out of 100 times, the statistics accurately represent the larger population.
5. Expected error rate is the number of errors that are expected in the population, expressed as a percentage. It is based on the auditor's knowledge of factors such as prior audit results, the understanding of controls gained in planning, or a probe sample.
6. Desired precision range is the range of likely values within which the true population value should lie; also called confidence interval. For example, if the interval is 90%, the auditor will set an upper confidence limit and a lower confidence where 90% of transactions fall within those limits.

Safeguarding Students' Personally Identifiable Information

For our audit testing, MCC provided certain personally identifiable information,[7] specifically students' names and email addresses. This sensitive information was relevant and necessary to perform substantive testing to meet the objective. Due to the sensitive nature of the aforementioned information, we took certain measures to keep this information confidential. Those measures include, but are not limited to, requesting only records that were necessary to serve as audit evidence and redating PII contained within records we collected.

Data Reliability Assessment

To assess the reliability of the reasonable accommodation request data that we obtained for the audit period from MCC's accommodation management system, we interviewed MCC officials who were knowledgeable about the data. We also reviewed the System and Organization Control 2[8] Type 2 reports covering the audit period, including information about controls related to access management, security management, configuration management, segregation of duties, and contingency planning. We also tested MCC's controls over user access and account management, personnel screening practices, and cybersecurity awareness training. Through this testing, we found that MCC has not established adequate internal controls over its accommodation management system, which we discussed with MCC management.

We tested the reasonable accommodation request data for any duplicates, gaps, and worksheet errors (hidden rows and headers and blank fields). We reviewed the parameters that MCC used to generate the list from the accommodation management system to determine whether the data fields corresponded with our requests. We compared the total number of records in the dataset we received to the number of records that we observed during the data extraction process to confirm the completeness of the dataset.

We selected a random sample of 30 students from the reasonable accommodation request data and traced[9] key data elements—such as reasonable accommodation request information and decision dates—to copies of hardcopy medical provider documents, intake forms, and case notes to determine

7. Personally identifiable information is data that could confirm a person's identity (such as a person's name, birthdate, or address).
8. A System and Organization Control report is a report on controls about a service organization's systems relevant to security, availability, processing integrity, confidentiality, or privacy.
9. Tracing is the process of following data points to their source documents.

the accuracy of the data. Additionally, we traced students' first and last names and student identification numbers to MCC's student information system to confirm students' enrollment during the audit period.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained during our audit was sufficiently reliable for the purposes of our audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. Middlesex Community College should have policies and procedures to follow up with students and administrators to assess the effectiveness of accommodations and ensure that students have equitable access to educational opportunities.

Middlesex Community College (MCC) should have formal procedures to follow up with students and administrators to assess the effectiveness of approved accommodations or gather feedback from students and administrators regarding the quality and effectiveness of the provided accommodations and the request process. During the audit period, MCC approved 8,155 reasonable accommodation requests, but it did not follow up with students or administrators to assess whether the students' accommodations were effective and/or required adjustment.

Without documented follow-up procedures, MCC is limited in its ability to identify students' unmet needs, resolve issues in a timely manner, and ensure that accommodations continue to support students' equitable access to educational opportunities. This also increases the risk that students may encounter avoidable barriers and reduces the overall effectiveness, accountability, and quality of MCC's reasonable accommodation process. Additionally, MCC cannot consistently evaluate whether approved accommodations are effective and/or require adjustment.

Authoritative Guidance

According to the Association on Higher Education and Disability's "Program Standards and Performance Indicators" guidance,

> *3.1.9 Follow up with students to ensure agreed upon accommodations are effective. . . .*
>
> *4.4.4 Collect data to assess student, faculty, and administrator satisfaction with the quality and effectiveness of services.*

We interpret "follow up with students" as placing a proactive responsibility on the MCC, not just requiring students to follow up if they experience issues. AHEAD's guidance is intended for institutions of higher learning and therefore places responsibilities on them, rather than the student body, reinforcing this interpretation.

Reasons Provided by the Agency for This Issue

MCC indicated that it places the responsibility on students to communicate any concerns they have regarding their accommodations rather than requiring Student Access and Support Services staff members to routinely follow up with students after accommodations have been implemented.

Recommendations

1. MCC should establish and implement policies and procedures to proactively follow up with students after approved accommodations have been implemented to determine whether the accommodations are effective and identify whether students need any modification to their accommodations or need additional accommodations.

2. MCC should develop and implement a formal process to collect and evaluate student and administrator feedback regarding the quality and effectiveness of its reasonable accommodation process and use the results to identify opportunities to improve outcomes for students and the process.

Auditee's Response

While MCC does not view the absence of specific AHEAD-recommended practices as evidence of noncompliance, the College values the opportunity to consider additional approaches that may enhance service delivery, support student success, and ensure that students receiving accommodations have access to responsive, effective, and student-centered support. Consistent with its educational mission, MCC seeks to balance these enhancements with its longstanding commitment to promoting self-advocacy, independence, and personal responsibility among students as they prepare for success both in higher education and beyond. . . .

MCC is developing a structured accommodation follow-up and assessment process that will incorporate feedback at multiple points during the academic semester. . . .

MCC plans to establish a proactive follow-up process to assess whether approved accommodations are available, have been implemented, and are effectively supporting students' access to their educational experiences.

The proposed process includes a brief communication to students and faculty members after accommodations are expected to be in place. The intent is to distribute a feedback survey at predetermined intervals to students with approved accommodations during the review period. This approach allows surveys to be distributed automatically in batches through the [accommodation management] system, ensuring that students who begin the accommodation process at different points in the semester have an equitable opportunity to provide feedback. . . .

[Student Access and Support Services (SASS)] will establish procedures for reviewing feedback, identifying reported barriers, and initiating appropriate follow-up. Feedback submissions will be reviewed by designated SASS staff on a regular basis, with urgent concerns reviewed as soon as

practicable upon receipt. Non-urgent concerns will generally be reviewed within five business days, with follow-up initiated as appropriate. . . .

MCC also plans to introduce an end-of-semester assessment for students and faculty to evaluate the overall effectiveness of accommodations, identify persistent or emerging barriers, and assess satisfaction with the accommodation process and available support. . . .

In addition to collecting feedback from students, MCC intends to establish a more systematic approach to understanding faculty and administrator experiences with the accommodation process. . . .

Through these efforts, MCC intends not only to maintain compliance with applicable legal requirements but also to strengthen the quality, consistency, and responsiveness of services provided through Student Access and Support Services. The College appreciates the opportunity presented through this audit process to evaluate existing practices, identify areas for enhancement, and implement improvements that support student success while reinforcing the principles of accessibility, inclusion, self-advocacy, and continuous improvement.

Auditor's Reply

Based on its response, MCC is taking measures to address our concerns regarding this matter. As part of our post-audit review process, we will follow up on this matter in approximately six months.