



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

*Making government work better*

Official Audit Report – Issued May 24, 2018

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## Berkshire Community College

For the period July 1, 2015 through June 30, 2017





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May 24, 2018

Dr. Ellen Kennedy, President  
Office of the President  
Berkshire Community College  
1350 West Street  
Pittsfield, MA 01201

Dear Dr. Kennedy:

I am pleased to provide this performance audit of Berkshire Community College. This report details the audit objectives, scope, methodology, and conclusions for the audit period, July 1, 2015 through June 30, 2017. My audit staff discussed the contents of this report with management of the college.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Darlene Rodowicz, Chair, Berkshire Community College Board of Trustees

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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 Berkshire Community College (BCC) for the period July 1, 2015 through June 30, 2017.

In this performance audit, we examined BCC's compliance with certain requirements of the Americans with Disabilities Act of 1990 (ADA) and the Massachusetts Board of Higher Education's Policy on Affirmative Action, Equal Opportunity & Diversity for community colleges.

Based on our audit, we have concluded that during our audit period, BCC complied with the requirements of the ADA and the Policy on Affirmative Action, Equal Opportunity & Diversity in the areas that we reviewed.

## **OVERVIEW OF AUDITED ENTITY**

Berkshire Community College (BCC) is a member of the Massachusetts public higher-education system, which consists of 15 community colleges, 9 state universities, and 5 University of Massachusetts campuses. BCC's main campus is located at 1350 West Street in Pittsfield, and it has two additional campuses: one at 78 Center Street in Pittsfield and one at 343 Main Street in Great Barrington. Enrollment for the 2016–2017 academic year at all three campuses was 1,235 full-time students.

BCC is a community college authorized by Section 5 of Chapter 15A of the Massachusetts General Laws. It operates under the direction of a 12-member board of trustees. The board operates under regulations promulgated by the state's Board of Higher Education; its responsibilities under these regulations include setting policy, approving annual budgets, monitoring quarterly budget performance, and participating in the approval of internal audits. The president of BCC reports to the board of trustees and is the administrative head of the college.

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## 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 Berkshire Community College (BCC) for the period July 1, 2015 through June 30, 2017.

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. Has BCC developed an emergency evacuation plan that takes into account the needs of students with various disabilities, made it known to all relevant parties, and trained faculty members on the plan?	Yes
2. Has BCC taken appropriate measures to ensure that students with disabilities have timely and user-friendly access to supplemental learning aids, services, and alternative testing formats?	Yes
3. Does BCC periodically examine all existing policies, practices, and facilities for admissions, student support, and other aspects of student life to ensure that they do not have a disparate impact on qualified students with disabilities?	Yes

To achieve our objectives, we gained an understanding of the internal control environment at BCC and evaluated the design of controls over the processes for emergency evacuation training, disability accommodation, and policy and procedure review that we deemed significant to our audit objectives.

We obtained and tested data from the Colleague information system for students who received disability accommodations. To test the reliability of these data, we reviewed existing information security plans and policies, tested selected system controls, and interviewed knowledgeable officials about the student data. Additionally, we traced a sample of student disability accommodations

from the information system to source documents. Based on these procedures, we determined that the data obtained from Colleague were sufficiently reliable for the purposes of this report.

We reviewed BCC's emergency evacuation plan to determine whether it took into account the needs of students with disabilities. We interviewed BCC faculty members to determine whether they were aware of their role in an evacuation for both the general student population and students with disabilities. We also reviewed training documentation to determine whether BCC faculty members were trained on the emergency evacuation plan, including evacuation of students with disabilities.

To determine whether BCC properly provided disability accommodations to students, we selected a nonstatistical random sample of 60 out of 443 students who received disability accommodations during the audit period. We reviewed student files, which included Intake Forms, Accommodation Tracking Sheets, and Equipment Loan Agreements (if applicable). Because this sample was nonstatistical, we could not project the results of the test to the entire population.

We interviewed the Disability Resource Center coordinator and the assistant to the assistant dean of Student Affairs to determine whether policies and procedures regarding students with disabilities were periodically reviewed and amended as necessary. We also examined meeting minutes for the board of trustees, finance committee, human-resources committee, executive committee, nominating committee, and academic planning committee to determine whether these reviews occurred.