



# The Commonwealth of Massachusetts

## AUDITOR OF THE COMMONWEALTH

ONE ASHBURTON PLACE, ROOM 1819  
BOSTON, MASSACHUSETTS 02108

SUZANNE M. BUMP, ESQ.  
AUDITOR

TEL (617) 727-6200  
FAX (617) 727-5891

2012-0204-12S

November 19, 2012

Ms. Kathy Taylor, Chairperson  
Board of Trustees  
Roxbury Community College  
1234 Columbus Avenue  
Boston, MA 02120

Dear Ms. Taylor:

During our fiscal year 2011 audit of student financial assistance programs conducted in conjunction with the Commonwealth's Single Audit,<sup>1</sup> the Office of the State Auditor was notified by two employees of Roxbury Community College (RCC) of noncompliance allegations that had purportedly occurred at RCC. These allegations concerned RCC's: noncompliance with the federal Clery Act, improper awarding of a Presidential Scholarship, failure to implement changes stated in RCC's response to the May 2007 federal audit, grade changes affecting financial aid, noncompliance with federal regulations requiring Board of Education approval for new certificate programs, improper hiring of an employee, overlapping of work/class schedules for a full-time employee, and a contract executed with a day care center not conforming to state guidelines.

The eight allegations, documented in signed statements, were presented to RCC in accordance with the Commonwealth of Massachusetts "Whistleblowing Law" (Chapter 149, Section 185, of the Massachusetts General Laws). In response to these allegations, the Board of Trustees of RCC hired an Independent Public Accounting (IPA) firm to examine the documented allegations and to determine RCC's compliance with certain requirements of the federal Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act)<sup>2</sup>. Toward that end, the IPA

---

<sup>1</sup> The Single Audit report contains findings on compliance, reportable conditions, and internal control structure from the audit of the Commonwealth of Massachusetts. The report is in accordance with the Single Audit Act (Circular No. A-133 – Revised June 24, 1997) Audits of State, Local Governments, and Non-Profit Organizations.

<sup>2</sup> The *Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (20 USC §1092[ff])*, originally known as the Campus Security Act, is a federal law that requires colleges and universities across the United States to disclose

conducted an agreed-upon procedures engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA).<sup>3</sup> An agreed-upon procedures engagement does not provide an opinion or negative assurance; instead, the report is in the form of procedures and findings. Accordingly, the IPA's report, dated May 29, 2012, details the IPA's procedures, interviews conducted, documentation obtained and reviewed, and expressed findings.

As an alternative to conducting a separate comprehensive review and to avoid duplication, for purposes of this report and our consideration of documented allegations, we intend to rely on the IPA's report and the expressed procedures and findings therein. In addition, we make no representation of the nature, timing, and sufficiency of the agreed-upon procedures performed, which are the responsibility of those parties specified in the IPA report.

Based on our review of the IPA's report, we noted certain matters presented for your consideration that point to internal control and other operating matters that need to be reevaluated and strengthened. Our recommendations, all of which are intended to improve internal control or result in other operating efficiencies, are summarized below.

- Reexamine policies and procedures regarding crime reporting requirements under the Clery Act and implement the controls necessary to ensure that all "reportable offenses" are properly reported, including statistics obtained from local police departments, and listed as part of the Campus Crime Statistics on the Department of Education's (DOE) web-based data collection system.
- Ensure that RCC's Daily Crime Log contains all required categories, is updated within two business days of a reported crime, contains proper references, and is maintained for a period of seven years.
- Ensure that a list of designated campus security authorities (CSAs) is maintained in accordance with *The Handbook for Campus Safety and Security Reporting*<sup>4</sup> and that a system is in place requiring the reporting of crimes reported to CSAs and designating to whom the report would be submitted.

---

information about crime on and around their campuses. The law is tied to an institution's participation in federal student financial aid programs and applies to most institutions of higher education, both public and private. The Clery Act is enforced by the United States Department of Education.

<sup>3</sup> AT Section 201.03, Agreed-Upon Procedures Engagements: An agreed-upon procedures engagement is one in which a practitioner is engaged by a client to issue a report of findings based on specific procedures performed on subject matter.

<sup>4</sup> *The Handbook for Campus Safety and Security Reporting* is published by the U.S. Department of Education's Office of Postsecondary Education and provides guidance on complying with the Clery Act.

- Ensure that RCC publishes an Annual Campus Security Report that, in addition to crime statistics, discloses policy statements pertaining to its compliance with the Clery Act and that this report or notification of publication on RCC's website is distributed annually to all students and employees by October 1<sup>st</sup> for the prior calendar year.
- Establish and implement specific eligibility guidelines for the awarding of the Presidential Scholarship and the necessary controls to ensure that all awards are properly documented.
- Ensure that RCC's Jenzabar student information system is properly maintained and fully updated and that necessary oversight controls are in place to ensure system consistency and accuracy.
- Adhere to existing policies and procedures for approving college-level courses and ensure that all proper approval supporting documentation is maintained as evidence that the process was consistently followed.
- Implement the necessary controls to ensure that all grade changes are properly supported with the required grade change form, are provided to the Registrar, and are properly maintained as evidence that required procedures were consistently followed.
- Ensure that all new academic programs/certificates over 30 credits are properly approved by the Massachusetts Board of Higher Education prior to being offered and that a written notice is presented to the Commissioner of Higher Education for other program/certificates with fewer than 30 credits.
- Resolve the issue regarding underpayments totaling \$2,980 from Little Sprouts Child Enrichment Centers for the period September 2007 through December 2011 and implement the necessary controls to ensure that payments made to RCC are accurate, complete, and adequately supported.
- Continue to evaluate, update, and initiate corrective measures for strengthening RCC's internal controls and compliance with applicable laws, rules, and regulations.

Should you have any questions or need further assistance concerning this or any other matter, please feel free to contact me.

Sincerely,



Suzanne M. Bump  
Auditor of the Commonwealth