

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
AGREED-UPON PROCEDURES REPORT
DISTANCE EDUCATION

TABLE OF CONTENTS

	Page
Independent Accountants' Report on Applying Agreed Upon Procedures	1
Procedures	1
Results	1
Conclusion	3
Recommendation	4



November 2, 2016

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Governing Board and Management of
San Francisco Community College District
San Francisco, California

We have performed the procedures to review compliance of contact hours claimed for distance education by San Francisco Community College District (the District), for the period of July 1, 2011 to June 30, 2014, in accordance with the Contracted District Audit Manual (CDAM), and student contact hour procedures. As originally agreed in our engagement letter dated April 30, 2015, this engagement is solely to assist you with respect to understanding if the distance education contact hour procedures were adhered to. This agreed upon procedure engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures for the purpose of which this report has been requested for any other purpose.

Procedures:

We interviewed the Chancellor, Vice Chancellor of Finance and Administration, and the Associate Vice Chancellor of Enrollment Management and Instructional Support Services of the District to gain an understanding of the procedures in place and obtain documentation supporting the Distance Education Course FTES between July 1, 2011 and June 30, 2014.

We reviewed the list of distance education courses claimed for apportionment between July 1, 2011 and June 30, 2014 to determine if student participation records were maintained for the FTES claimed for these courses.

Results:

Understanding of Procedures in Place

Based on our interviews we noted that the District began moving more towards online learning prior to 2011. As part of that movement to provide education in the methods students were requesting, the District began a defined process to determine how to standardize the management of these types of courses across its operations. The District decided to use the Learning Management System (LMS) software to centralize the tracking and management of these types of course.

In the LMS system, a “shell” is created for each course as an area in the system that is used to house the information and expectations students require in order to adequately participate in the class. The “shell” is the location in the LMS system that houses all records associated with a particular course.

To create a shell the Enrollment Management Office enters the course basic data from the schedule to create the basic structure for each course, and then the instructor adds in various course materials to fill in the “shell” so that the students may access all information they need for a course in one online location.

Information the instructors add to the “shell” includes such items as when assignments are due, what course expectations are, and may also include quizzes, discussion group details, questions to research and respond to, etc as a method to either supplement or replace some of the face to face interaction that previously occurred with in person courses. Students are provided secure log in instructions and are able to access information included in the shell in one centralized location on demand.

Each shell is associated with a Course Record Number (CRN) and for those courses with both a core course and a lab, one shell contains information for all parts of the course allowing the student one location to access to receive instructions and provide for participation in all parts of the course.

The courses included in Distance Education at the District during this time frame consisted of hybrid, or combined courses. These courses consisted of two components. The first component of the course consisted mostly of activities known as Synchronous Communication that requires all parties to be present and available at the same time. The second component of the course is individual participation through a lab or other individually arranged activities known as Asynchronous Communication that does not require all parties to be present and available at the same time.

In 2014, the District became aware that not all Distance Education courses claimed for apportionment had shells set up in the LMS system between July 1, 2011 and June 30, 2014. Without that shell there was no centralized system of providing or maintaining records of information students needed in order to participate in the courses. Individual instructors may have had their own methodologies to communicate necessary information to the students, however, if a shell was not established in LMS, the information was not maintained in a manner in which documents could be accessed at this time.

Results of Review of Student Participation Records

The District prepared a list of FTES generated from the Distance Education hybrid courses (Course Code X), which included both portions of the hybrid courses from July 1, 2011 to June 30, 2014 and began a review to determine if those courses had shells established and records supporting course participation. Based on our review of the course attendance and participation records, we identified the following:

<u>Fiscal Year</u>	<u>Total Hybrid Distance Ed FTES</u>	<u>Hybrid course with Participation Records</u>	<u>Hybrid courses with No participation records</u>
2011-12	2,160.02	208.76	1,951.26
2012-13	2,007.49	203.21	1,804.28
2013-14	<u>1,682.87</u>	<u>57.36</u>	<u>1,625.51</u>
Total	5,850.38	469.33	5,381.05

For those hybrid courses where student participation was demonstrated through attendance or other records (469.33 FTES), it was evident that students knew something about the expectations for the course, however, no centralized records maintenance system existed to retain information indicating how students were informed of these instructional activities and expectations. For the remaining hybrid courses with no participation records (5,381.05 FTES), it was not evident that students both participated and/or knew about the instructional activities and expectations of the courses.

As time progressed and distance education became a more popular delivery mode for courses, both instructors and students recognized the LMS system is an efficient way to communicate with current students and began using this documentation communication and filing system more. In some instances District instructors even began using the LMS shell system for regular daily or weekly census based courses as an additional means of communicating with students.

Conclusion:

Of the total 5,850.38 FTES claimed for distance education hybrid course apportionment between July 1, 2011 and June 30, 2014, 469.33 FTES were associated with courses supported by student participation records, however, the information communicated to those students was not maintained in a centralized manner to document student expectations. For the remaining 5,381.05 FTES distance education courses, neither student participation records, nor records of notification of expectations, were provided.

Recommendation:

The LMS system only works efficiently to consolidate and maintain all the applicable records of a course when shells are established for each CRN.

We recommend that the District ensure there is a robust reconciliation process between the courses scheduled and the shells established in LMS to ensure that each and every hybrid Distance Education course has a shell allowing for the communication and maintenance of course records. Additionally, we recommend that the importance of using the centralized LMS system to communicate required information to students and facilitate the operation of these courses be emphasized with all instructors involved in Distance Education and that only FTES supported by adequately maintained records be claimed for apportionment.

We wish to thank those involved for receiving full cooperation and noted that all of our requests for information were complied with in a professional manner.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Governing Board and Management of San Francisco Community College District, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

Vavrinek, Trine, Day & Co LLP

Vavrinek, Trine, Day and Co. LLP
November 2, 2016