

Ad Hoc Self Evaluation Report

LOWER COLUMBIA COLLEGE

JANUARY 31, 2020

Table of Contents

Introduction	2
Recommendation #1.....	2
Recommendation #2.....	3
Recommendation #3.....	4
Conclusion.....	5
List of Attachments	5

Introduction

This Ad Hoc Report follows Lower Columbia College's (LCC's) fall 2018 Mission Fulfillment and Sustainability Peer-Evaluation Report. The original request was to address recommendations one and three as an addendum to the spring 2020 Mission and Core Themes Report. Recommendation two was to be addressed in an Ad Hoc Report without a visit in spring 2020. Due to the elimination of the Mission and Core Themes Report, all three recommendations are contained within this Ad Hoc Report.

Recommendation #1

While noting the ongoing efforts to strengthen controls, train staff, and improve financial reporting, the Commission did not find evidence that all issues relating to staff turnover transition, internal controls and segregation of duties, and financial statement preparation and the requisite oversight have been resolved. Therefore, the Commission recommends that staff be provided adequate training and resources to implement an adequate review process over the College's internal controls and financial reporting to ensure the financial information is accurate, complete, and in compliance with generally accepted accounting principles (GAAP). (Standard 2.F.4)

The Finance Office has worked diligently to improve processes and accountability in order to address the recommendations from the NWCCU report. The initial focus has been to mitigate errors and improve internal controls. This has required improvements in the Finance Office that include:

- Restructuring positions to incorporate segregation of duties for various Accounts Receivable and Accounts Payable tasks.
- Implementing a two-step process for certain journal entries (i.e. employee enters the transaction & Accounting Manager releases after review).
- Documenting processes for consistent operations.

Additional actions include:

- Recently hired experienced accounting staff in accounts payable and accounts receivable.
- Changed a budget position to include internal controls.
- Hired a Certified Public Accountant (CPA) as the Accounting Manager.
- Provided training to campus staff on finance processes (travel and purchasing cards).
- Worked with individual finance staff to evaluate processes and ensure knowledge of available resources and contacts.

Finance staff have also attended trainings offered by the Washington State Board for Community and Technical Colleges (SBCTC) and/or Business, Accounting, and Reporting Council (BAR*) *Back to Basics* and quarterly offerings. Additionally, plans are in place to provide advanced spreadsheet for finance staff, and identify governmental accounting training for them to attend as well.

Specifically related to financial reporting, the College has hired a Certified Public Accountant (CPA) as its Accounting Manager who, along with the Finance Director, are the main staff responsible for creating the Financial Statements. Additionally, the College has contracted (and will continue to

contract) with an independent CPA firm to assist with reconciliation and review of the Financial Statements prior to our State Auditor’s visit. The prior two Financial Statements (FY 2018 and FY 2017) were free of findings.

Five annual audited financial statements are now available via the Lower Columbia College [Financial Statements](#) webpage:

- [2018 Annual Financial Statement](#)
- [2017 Annual Financial Statement](#)
- [2016 Annual Financial Statement](#)
- [2015 Annual Financial Statement](#)
- [2014 Annual Financial Statement](#)

*BAR is a statewide council that encompasses all 34 community and technical colleges in Washington. The group convenes on a quarterly basis.

Recommendation #2

The Commission recommends that the College articulate identifiable and assessable learning outcomes for related instruction—communication, computation, and human relations—that align with and support student learning outcomes in applied certificate and degree programs. (E.R. 12, Standard 2.C.11)

Lower Columbia College (LCC) has clearly defined [Global Skills](#) (Communication, Critical Thinking, Interpersonal Relations and Quantitative Literacy) with associated rubrics. Global Skills are assessed in a robust manner through an annual summer assessment institute process. LCC received a commendation for the summer institute process, which works extremely well for our transfer programs, during the fall 2018 visit.

It was clear from the fall 2018 visit report that our attempts to incorporate all transfer and professional/technical programs into a single summer assessment institute have not accomplished the goal of robust assessment of Global Skills across the entire college. In order to correct this and regain compliance with the relevant accreditation standard and eligibility requirement, we took several actions.

- Reaffirmed with faculty that the same (existing) set of Global Skills should apply to all transfer and professional/technical programs.
- Reviewed and updated program outcomes for all professional/technical programs to incorporate the College’s Global Skills. Faculty were given a deadline of June 2019 to complete this work. All but three programs met the target, with the three remaining programs completing the work by October 2019. See attachments.

- Determined that we should separate assessment practices for transfer and professional/technical programs, as they pertain to our Global Skills.
- Determined that we would adhere to the same four-year assessment cycle for Global Skills in transfer as well as professional/technical programs (for example, Interpersonal Relations is slated for assessment in 2019-20 and there will be a college-wide focus on that skill throughout the academic year, including at all three designated assessment days).
- Developed an assessment plan template to capture the intended activities related to assessment of Related Instruction in all professional/technical programs. Faculty were given a deadline of December 2019 to complete Related Instruction assessment plans for the current year (focusing on Interpersonal Relations per the master instructional assessment timeline). All but four programs met this deadline, with the remaining programs completing their plans by January 2020.
- Dedicated time during regularly scheduled assessment days in March and September 2019, and January 2020, to work on Related Instruction assessment plans. Note: assessment days are designated by LCC's Calendar Committee and are a part of our official academic calendar. They occur on a quarterly basis.
- Expanded plans to continue to focus on assessment of Global Skills in both transfer and professional/technical programs at subsequent quarterly assessment days, as noted on the [Instructional Assessment Timeline](#).

LCC's Curriculum Committee approved updated outcomes for all applied certificate and degree programs by October 2019 (see attachments).

Expanded plans for assessment of the remaining Global Skills in professional/technical programs (Communication, Quantitative Literacy, and Critical Thinking) will be developed over the next three years according to the master instructional assessment timeline. Facilitated sessions will occur during designated assessment days, as noted above, to ensure that the work occurs in a timely fashion. The Instructional Assessment Committee provides oversight and facilitates this work. Membership on the committee includes faculty from all departments, the Vice President of Instruction, and the Vice President of Effectiveness and College Relations.

Recommendation #3

The Commission recommends that the College perform ongoing review and regular, systematic evaluation and revision, as necessary, of Administrative Policies that promote effective management and operation of the institution and ensure they are consistent, fair, and equitably applied to its employees and students. (Standard 2, Standard 2.A.12, Standard 2.A.18)

On February 16, 2019, the Executive Leadership Team of Lower Columbia College approved an ongoing three-year review cycle for administrative policies. All policies that require revision are forwarded to the Associate Attorney General's (AAG's) Office for review to ensure compliance with all applicable laws. When changes to legislation mandates revision to administrative policies outside of the established review schedule, the Executive Leadership Team will review the affected policy/policies in real time, while continuing to adhere to the established review/revision process.

In order to make the [Policy Review Process](#) more transparent and accessible, both the process and schedule were added to the [Administrative Policies document](#) on the Lower Columbia College website.

In addition, the Administrative Policies document was converted to an institutional web publication, allowing for enhanced accessibility and more effective web searches of policies as well as the slated review cycle.

Any needed revisions follow the established procedure, below.

1. Executive Leadership Team (ELT) reviews policies per schedule and identifies which are in need of revision, in consultation with appropriate subject matter experts.
2. Updates are drafted and suggested revisions are shared with appropriate constituency groups:
 - a. Faculty - Governance Council;
 - b. Classified Staff - Union Management Communication Committee (UMCC);
 - c. Deans and Directors - Operations Council.
3. Draft updates shared with campus community for input.
4. Results of campus feedback presented to Governance Council and UMCC.
5. ELT recommends approval or further revision (repeat cycle if needed).
6. Final approval rests with ELT and LCC President.

Lower Columbia College initiated the new review cycle in April 2019 following a two-year schedule. Three of eight sections were reviewed prior to the end of calendar year 2019.

The complete [Policy Review Cycle](#), including review completion dates, appears in the [Administrative Policies document](#) on the LCC website.

Conclusion

Lower Columbia College's responses to the results of our fall 2018 visit were swift and definitive. We believe we have satisfactorily addressed the stated recommendations, and respectfully acknowledge that the work of effectively assessing our student learning outcomes, staying current with training for technical staff, and maintaining the relevance of our policies and procedures is never done. We appreciate the opportunity to update you on our progress.

List of Attachments

- A. Financial Statements – *pp. 7-315 of combined PDF*
- B. Global Skills Rubrics – *pp. 316-320 of combined PDF*
- C. Instructional Assessment Timeline – *pp. 321-323 of combined PDF*
- D. Updated program planners including learning outcomes – *pp. 324-430 of combined PDF*
- E. Related Instruction Assessment Plans – *pp. 431-493 of combined PDF*
- F. Policy Review Cycle and Process – *pp. 494-495 of combined PDF*
- G. Administrative Policies Document – *pp. 496-607 of combined PDF*