



DUAL CREDIT PROGRAMS

AUDIT # 24-01

MAY 21, 2024

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EXECUTIVE SUMMARY

AUDIT OBJECTIVE & SCOPE

The objectives of the audit were to determine whether the District implemented and designed dual credit programs in compliance with applicable policies and procedures and state laws and rules regarding matters such as student waivers, student eligibility, courses offered, and contract agreements. The audit scope covered the period from fiscal year 2022 through fiscal year 2024 and included academic terms Fall 2021 through Fall 2023.

AUDIT RECOMMENDATIONS

| Recommendation | Risk Level | Implementation Date | Page Number |
|---|------------|---------------------|-------------|
| 1. Implement Centralized Tracking for At-Risk Students. | Medium | September 2024 | 6 |
| 2. Maintain Documentation to Outline Results of Classroom Observations. | Medium | September 2024 | 7 |
| 3. Further Limit Risk Specific to Acceptance of Unofficial Test Scores. | Low | Implemented | 8 |

Less significant opportunities for improvement were shared with management separately.

DESIGNATED MANAGEMENT

 Dr. Abe Johnson,
Senior Vice President Campus Operations

 Craig Leverette,
Vice President of P-12 Partnerships and Districtwide Scheduling

CONCLUSION

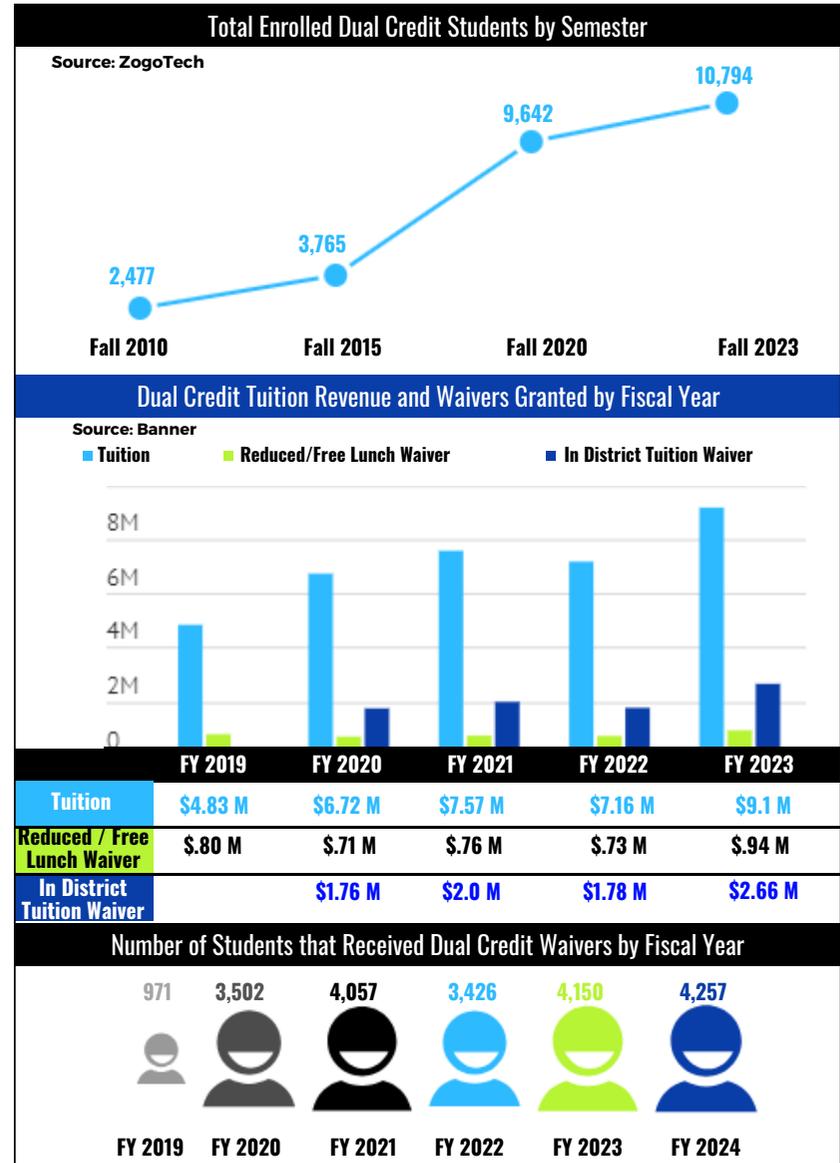
Overall, based on the audit work performed, we conclude that controls within the dual credit program are implemented and designed to facilitate compliance with the state requirements. Implementation of the recommendations within the report will further improve compliance.

BACKGROUND

Texas Administrative Code, Title 19, Section 4.83 (4), defines dual credit as a process in which a high school student enrolls in a college course and receives simultaneous academic credit for the course from both the college and the high school. Dual credit courses include both academic and technical courses. The District's dual credit program has experienced enrollment growth since its inception, growing from 2,447 dual credit students in Fall 2010 to 10,794 students in Fall 2023.

Given the growth in dual credit enrollment, the District has also seen an increase in the associated tuition revenue for dual credit courses. A tuition waiver is a type of financial assistance that waives tuition charges for qualified students. The Collin College Board of Trustees approved two separate tuition waivers for dual credit students; the Reduced / Free Lunch Waiver waives tuition charges for students participating in the reduced/free lunch program, whereas the In District Tuition Waiver waives out-of-district tuition costs.

The District must comply with the Texas Education Code requirements when operating dual credit programs. The District has agreements with over sixteen independent school districts to facilitate their students' participation as dual credit students.



CONTROLS & STRENGTHS NOTED

The District complied with requirements related to **ensuring that instructors met** the requirements to teach the dual credit courses.



The District substantially complied with requirements related to **student eligibility.**

The significant majority of the students tested met the minimum test score requirements. Separately, students were supported with documentation of approval from the high school official.



A detailed, **easy to navigate**, public-facing website with dual credit related resources for students and parents that includes the required signed agreements with school districts is in place.



The signed agreements reviewed **included 12 out of the 13** elements required by the Texas Administrative Code.

AUDIT RESULTS

1. Implement Centralized Tracking for At-Risk Students.

In review of the agreements in place between the District and neighboring independent school districts, it was noted that:

- Faculty members teaching dual credit courses may alert both the Collin College liaison and the designated high school counselor of any students having academic difficulty. They may also utilize Collin College's Early Alert Referral System (EARS) for this purpose.
- The District relies on EARS to identify students at risk of not completing college coursework to provide effective interventions.

In a review of 4,001 students who failed or withdrew from classes during the audit scope, 3,669 students (91%), were not entered into EARS. The unsuccessful completions were primarily within 10 courses. When considering the involvement of multiple institutions, the lack of centralized entry and tracking for students at high risk of not completing coursework may lead to missed opportunities for consistent timely intervention.

Recommendation:

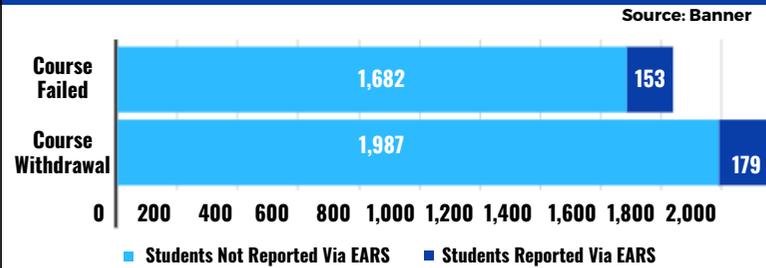
Management should mandate that all dual credit instructors report at risk completions through the EARS system so that the timeliness and consistency of intervention steps can be centrally tracked and measured.

Management Response:

Management **agrees** with the recommendation and plans to take the steps that are detailed on page 9.

Risk Level: Medium

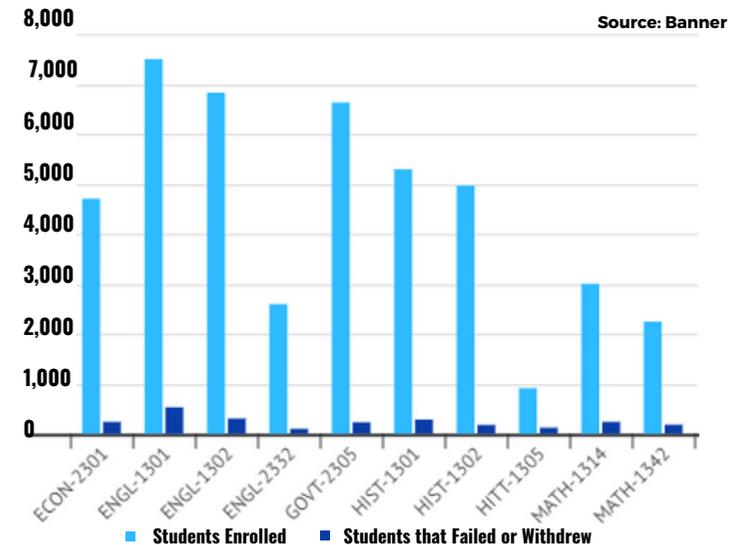
At-risk Students not Reported through EARS



According to, Title 19, Texas Administrative Code, Section 4.85:

The college is responsible for ensuring timely and efficient access to such services (e.g., academic advising and counseling), and to other benefits for which the student may be eligible.

Dual Credit Classes with the Greatest Number of Unsuccessful Completions



AUDIT RESULTS

2. Maintain Documentation to Outline Results of Classroom Observations.

Risk Level: Medium

Title 19, Texas Administrative Code, Section 4.85, requires higher education institutions to supervise and evaluate teachers of dual credit courses using the same or comparable procedures used for faculty at the main campus of the higher education institution. The District's faculty evaluation requirements are outlined in the Faculty Manual and require established faculty to receive at least one classroom observation every other year, alternating with their biennial appraisal in Workday. Newly hired faculty receive a minimum of one class observation each academic year for the first two years. Documentation to outline the results of the classroom observations could not be consistently located. Failure to maintain documentation to evidence assessment of the dual credit instructors compromises the assurance of maintaining college-level academic rigor in dual credit courses, jeopardizing compliance with state requirements.

According to, Title 19, Texas Administrative Code, Section 4.85:

- e) Faculty Selection, Supervision, and Evaluation.
 - (1) The college shall select instructors of dual credit courses. These instructors must meet the same standards (including minimal requirements of the Southern Association of Colleges and Schools Commission on Colleges) and approval procedures used by the college to select faculty responsible for teaching the same courses at the main campus of the college.
 - (2) The college shall supervise and evaluate instructors of dual credit courses using the same or comparable procedures used for faculty at the main campus of the college.

Recommendation:

Management should improve processes to consistently maintain documentation outlining classroom observation results.

Management Response:

Management **agrees** with the recommendation and plans to take the steps that are detailed on page 9.

AUDIT RESULTS

3. Further Limit Risk Specific to Acceptance of Unofficial Test Scores.

Risk Level: Low

According to, Title 19, Texas Administrative Code, Section 4.85:

A high school student is eligible to enroll in academic dual credit courses if the student:

- (A) demonstrates college readiness by achieving the minimum passing standards under the provisions of the Texas Success Initiative as set forth in §4.57 of this title (relating to College Ready Standards) on relevant section(s) of an assessment instrument approved by the Board as set forth in §4.56 of this title (relating to Assessment Instrument); or
- (B) demonstrates that he or she is exempt under the provisions of the Texas Success Initiative as set forth in §4.54 of this title (relating to Exemptions, Exceptions, and Waivers).

Title 19, Texas Administrative Code, Section 4.85 outlines the eligibility requirements for students registering for dual credit courses. Higher education institutions are responsible for verifying that dual credit students meet these requirements before allowing enrollment. Once a student completes an assessment, the assessment results demonstrating eligibility are provided as unofficial or official test scores. An unofficial test score is self-reported by the student to the District and accompanied by a document from the testing entity. Conversely, the testing entity sends an official test score directly to the District. To facilitate a streamlined registration and admission process for students, effective with the Spring 2024 semester, the District transitioned to accepting unofficial test scores to support a student's enrollment request for dual credit courses. District personnel may also subsequently rely on the unofficial test score documentation to process a student's request for waiver or exemption of the dual credit enrollment requirements. Section 4.54 within the Texas Administrative Code does not mandate that only official test scores be accepted. However, accepting unofficial test scores may inadvertently lead the District to enroll students who have altered or modified their test score documentation in dual credit courses. The District requires that students receive permission from their high schools to enroll in a dual credit course. Widespread misuse of the new process could negatively impact the District's reputation.

Recommendation: To further limit the risk to the District, management can choose from the following options that align best with its risk tolerance: either consider implementing a verification process for a sample of students admitted with unofficial test scores or reconsider the transition to accepting unofficial test scores for dual credit students.

Management Response:

Management **agrees** with the first recommendation and has completed the remediation steps that are detailed on page 9.

ACTION PLAN

| Recommendation | Action Plan | Person Responsible for Implementation |
|---|--|--|
| <p>1. Implement Centralized Tracking for At-Risk Students.</p> | <p>The Dual Credit/P-12 Partnerships Office will work with the Provosts and Academic Deans to implement this recommendation district wide for all dual credit classes.</p> | <p>Craig Leverette, Vice President P-12 Partnerships and Districtwide Scheduling</p> |
| <p>2. Maintain Documentation to Outline Results of Classroom Observations.</p> | <p>All adjunct faculty will be treated the same across the District when it comes to the evaluative processes such as the annual appraisal and classroom visits. A new appraisal instrument and process for adjunct faculty will be implemented in the Fall of 2024.</p> | <p>Dr. Abe Johnson, Senior Vice President Campus Operations</p> |
| <p>3. Further Limit Risk Specific to Acceptance of Unofficial Test Scores.</p> | <p>Management agrees with the recommendation as it is very low risk and safeguards are already in place which include sample student review. Texas Administrative Code Section 4.54 does not require official score submission.</p> | <p>Dr. Jay Corwin, Senior Vice President of Student and Community Engagement Implementation Status: Implemented</p> |

METHODOLOGY

The audit scope included activity for the following academic semesters within fiscal year 2022 through fiscal year 2024:

- Fall 2021, Spring 2022, Summer 2022, Fall 2022, Spring 2023, Summer 2023, and Fall 2023. Since the Fall 2023 semester was still in progress, the Fall 2023 semester was not included within the grading specific analysis.

The fieldwork concluded on December 14, 2024.

To satisfy the audit objectives, the following procedures were performed for the period included within the audit scope:

- Interviewed personnel to gain an understanding of the District’s practices related to acceptance of test scores.
- Completed data analysis for dual credit students to determine if the students had test scores on file in Banner.
- Selected a sample of 67 dual credit students to test if the students received approval from their high school before enrolling in dual credit courses.
- Completed data analysis for dual credit classes to determine if the dual credit instructors had a credential evaluation completed within the Faculty Credential Inventory (FCI) system.
- Selected a sample of 108 dual credit instructors to determine if the instructor had a documented classroom

evaluation.

- Reviewed the percentage of unsuccessful dual credit students that were reported via the Early Alert Referral System.
- Tested signed agreements between the District and independent school districts to determine whether elements required by Title 19, Texas Administrative Code, Section 4.84 were included.

The International Standards for the Professional Practice of Internal Auditing were utilized as guidance for conducting the audit. The Standards are statements of core requirements for the professional practice of internal auditing. Those standards require that sufficient and appropriate evidence is obtained in performing and planning the audit to provide a reasonable basis for the findings and conclusions based on the audit objectives. The evidence obtained provides a reasonable basis for the findings and conclusion based on the audit objectives.

The Criteria utilized included the following:

- Title 19, Texas Administrative Code, Sections 4.84, and 4.85.
- Agreements related to the dual credit programs at the selected independent school districts.
- Collin College Handbook for Faculty and Adjunct Faculty.

FOLLOW-UP PROCEDURES

Though management is responsible for implementing the course of action outlined in the response, we will follow up on the status of implementation subsequent to the anticipated implementation dates. Requests for extension to the implementation dates may require approval from the Collin College Finance and Audit Committee. This process will help enhance accountability and ensure that timely action is taken to address the observations.

CONCLUSION

Overall, based on the audit work performed, we conclude that controls within the dual credit program are implemented and designed to facilitate compliance with the state requirements. Implementation of the recommendations within the report will further improve compliance.

The Office of Internal Audit appreciates the courtesies and considerations extended during the engagement. Please let me know if you have questions or comments regarding this audit.



Ali Subhani, CIA, CISA, GSNA, CDPSE,
Director Internal Audit

RISK MATRIX

Definitions of Risks

| Risk Level | Definition |
|-----------------|--|
| Priority | High probability of occurrence that would significantly impact Collin College. If not addressed in a timely way, could directly impact the achievement of a strategic or important operational objective of Collin College as a whole. |
| High | Risks are considered to be substantially undesirable and pose a moderate to significant level of exposure to the college's operations. Without appropriate controls, the risk will happen on a consistent basis. |
| Medium | The risks are considered to be undesirable and could moderately expose the college. Without appropriate controls, the risk will occur some of the time. |
| Low | Low probability of various risk factors occurring. Even with no controls, the exposure to the college will be minimal. |

It is important to note that considerable professional judgment is required in determining the overall ratings. Accordingly, others could evaluate the results differently and draw different conclusions. It is also important to note that this report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.