



COLLIN COLLEGE

FACULTY WORKLOAD

AUDIT # 23-03

OCTOBER 17, 2023

Report Distribution:

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OFFICE OF INTERNAL AUDIT



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EXECUTIVE SUMMARY

AUDIT OBJECTIVE AND SCOPE

The objective of the audit was to evaluate compliance with the Texas Education Code (TEC) 51.402 and applicable District requirements related to faculty workload. The audit scope included activity from fiscal year 2021 through fiscal year 2023 and covered academic terms Fall 2020 through Spring 2023.

AUDIT RECOMMENDATIONS

Recommendation	Risk Level	Implementation Date	Page Number
1. Establish Maximum Instructional Workload Unit Threshold for Faculty to Maintain Program Standards.	High	March 2024	7
2. Formally Designate the Officer who will Monitor Workloads and Prepare Workload Reports for the Board.	Low	March 2024	9

DESIGNATED MANAGEMENT



Dr. Abe Johnson,
Senior Vice President Campus Operations

CONCLUSION

Overall, a process to govern faculty workload is in place. Salary payments tested during the audit were substantially accurate and in line with the District's documented practices. Implementation of the recommendations outlined in the report will further strengthen compliance.

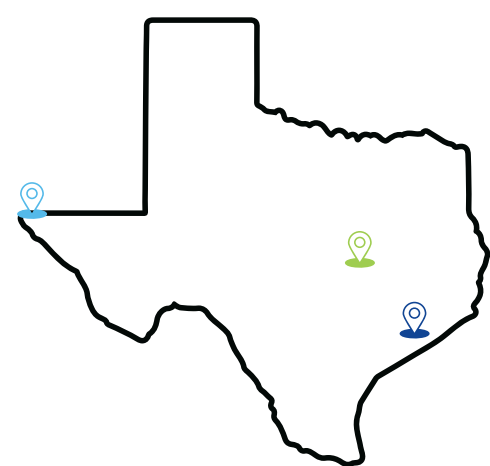
BACKGROUND

Texas Education Code Section 51.402 (TEC 51) requires the Board of Trustees (Board) of the Collin County Community College District (District) to adopt rules concerning the academic workload of faculty. In compliance with this statute, the Board has adopted DJ — Assignment, Work Load, and Schedules, which states that the "responsibilities of regular faculty assignments will be described in the full-time faculty position description." The Board Policy does not outline the minimum workload requirements; however, the District's Faculty Load Compensation Guidelines developed by the Office of Human Resources states, "Full-time faculty members generally teach between 15-18 workload units each regular 16-week semester as part of their regular load. Instructional units over 18 will be paid at the full-time faculty overload rate." The following table outlines the overload compensation paid to faculty during the preceding fiscal years.

Fiscal Year	One Overload		Two Overloads		Three+ Overloads		Grand Total
	Overload Compensation	Number of Faculty	Overload Compensation	Number of Faculty	Overload Compensation	Number of Faculty	
Fiscal Year 2021	\$ 691,014	139	\$ 952,593	109	\$ 995,748	77	\$ 2,639,356
Fiscal Year 2022	\$ 1,446,210	290	\$ 2,226,467	239	\$ 3,296,123	209	\$ 6,968,801
Fiscal Year 2023	\$ 1,417,505	278	\$ 2,427,305	234	\$ 3,627,287	235	\$ 7,472,098
Total	\$ 3,554,730		\$ 5,606,366		\$ 7,919,159		\$ 17,080,256

TEC 51 also requires that an officer of an institution be designated to monitor academic workload and that each institution shall file with its governing board a report, by department, of the academic duties and services performed by each member of the faculty during the nine-month academic year, showing evidence of compliance with requirements established by the governing board." Lastly, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) accreditation body mandates that higher education institutions comply with certain principles. Principle 6.2 b from the SACSCOC Principles of Accreditation Handbook requires institutions to "employ a sufficient number of full-time faculty members to ensure curriculum and program quality, integrity, and review."

The accreditation body has taken compliance action against institutions that fail to comply with the principle.

<p>Higher Education Institutions in the State of Texas with prior SACSCOC Notice for Failure to Demonstrate Compliance with SACSCOC Core Principle 6.2 b</p>  <table border="0"> <tr> <td style="color: blue;">▶</td> <td>2023</td> <td>The University of Texas at El Paso</td> </tr> <tr> <td style="color: green;">▶</td> <td>2022</td> <td>McLennan Community College</td> </tr> <tr> <td style="color: blue;">▶</td> <td>2021</td> <td>The Art Institute of Houston</td> </tr> </table>	▶	2023	The University of Texas at El Paso	▶	2022	McLennan Community College	▶	2021	The Art Institute of Houston	<p>SASCOC Principle 6.2 b states that:</p> <p>For each of its educational programs, the institution employs a sufficient number of full-time faculty members to ensure curriculum and program quality, integrity, and review.</p>
▶	2023	The University of Texas at El Paso								
▶	2022	McLennan Community College								
▶	2021	The Art Institute of Houston								

CONTROLS & STRENGTHS NOTED

The following controls and strengths were noted as the audit was completed:

- The District's various processes for managing faculty workload are outlined in a detailed guide developed by the Office of Human Resources.
- The salary payments tested during the audit were substantially accurate and in line with the District's documented practices.
- Defined approval paths for processing faculty load with and without exceptions are in place and defined in the Faculty Load Compensation Guide. This helps ensure that the relevant management personnel are kept apprised as the workload is processed. A typical approval path for faculty load at each District site is outlined below.



AUDIT RESULTS & ACTION PLAN

1. Establish Maximum Instructional Workload Unit Threshold for Faculty to Maintain Program Standards.

Risk Level: High

Category: Compliance / Governance / Cost Savings

In a review of the District's practices related to overload compensation, it was noted that:

- The Faculty Load Compensation Guidelines do not clearly outline the maximum instructional workload units that faculty members can teach in a semester. The following table summarizes the instances in each fiscal year where full-time faculty members were assigned three or more overload courses:

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Three	58	127	165
Four	18	45	58
Five	1	29	10
Six		8	1
Seven			1
Total Number of Faculty	77	209	235

According to the District's Faculty Load Compensation Guidelines:

The maximum overload assignment – whether a teaching and/or non-teaching assignment – will follow the following priorities:

- Schedule assignments are made by associate deans and directors in coordination with faculty
- Full-time faculty assignment will be prioritized over adjunct assignments as follows:
 - Priority 1 – Assignment of 15-18 instructional units for basic contractual load
 - Priority 2 – Assignment of overloads up to a total of 21 instructional units
 - Priority 3 – Assignment of overloads up to a total of 27 instructional units

Full-time faculty members generally teach between 15-18 workload units each regular 16-week semester as part of their regular load. Instructional units over 18 will be paid at the full-time faculty overload rate.

The District may risk an inability to demonstrate to the SACSCOC accreditation body that quality standards are maintained or that an adequate number of full-time faculty are in place for programs where faculty have a documented pattern of teaching overload courses over multiple years.

AUDIT RESULTS & ACTION PLAN

- Considering the significant cost difference (35 percent) between overload compensation rates for full-time faculty and adjunct faculty, the District has the opportunity to optimize resource allocation. The following table outlines the potential cost savings to the District if adjunct faculty members were assigned the overload courses.

	One Overload Course	Two Overload Courses	Three Overload Courses	Potential Cost Avoidance
Fiscal Year 2021	\$ 179,857	\$ 250,899	\$ 261,982	\$ 692,738
Fiscal Year 2022	\$ 378,495	\$ 578,465	\$ 864,268	\$ 1,821,228
Fiscal Year 2023	\$ 367,388	\$ 616,869	\$ 944,171	\$ 1,928,428
Estimated Total Cost Savings	\$ 925,740	\$ 1,446,233	\$ 2,070,421	\$ 4,442,394

Recommendation:

Management should:

- Establish a maximum threshold for workload units that faculty can teach to maintain program quality and integrity.
- Evaluate the opportunity to optimize resource allocation for faculty that are teaching three or more overload courses.

Management Response:

The college understands and complies with SACSCOC Principles of Accreditation, Standard 6.2.b. Management understands the concerns noted and plans to take the steps detailed in the action plan notwithstanding the challenges noted below:

- While establishing a maximum threshold for faculty teaching overload across the board may be challenging due to differences in academic transfer courses and workforce programs, developing a process to achieve that goal is essential. Currently, the average overload taught by FT faculty is around 1.9 courses. However, there are multiple programs, particularly in workforce, where faculty overloads are excessive. Management

AUDIT RESULTS & ACTION PLAN

agrees that this needs to be addressed.

Action Plan:

Management intends to:

- Establish a faculty driven task force to develop and recommend guidelines establishing a maximum threshold for overloads.
- Develop steps to implement the approved recommendations from the task force and the Faculty Load Manual to include the steps.
- Charge the newly established department for “P-12 Partnerships & Districtwide Scheduling” with the responsibility to manage district-wide scheduling and perform quality control of faculty loads, including overloads.
- Explore other steps to address excessive overloads, which would include addition of new faculty where needed and a detailed review of curriculum to determine optimum contact hours for each course workforce programs.

Person Responsible for Implementation:

- Dr. Abe Johnson, Senior Vice President Campus Operations
 - VP of P-12 Partnerships & Districtwide Scheduling
 - Campus Provosts
 - Academic/Workforce Deans

AUDIT RESULTS & ACTION PLAN

2. Formally Designate the Officer who will Monitor Workloads and Prepare and Review Workload Reports for the Board.

Risk Level: Low	Category: Compliance
<p>Currently, reporting of academic workload is limited to the Texas Higher Education Coordinating Board (THECB) reports that are prepared by the Institutional Research Office (IRO). The THECB reports include workload credits for teaching and several reporting elements required by statute; however, they do not include workload and credits for equivalencies and release time granted for institutionally approved duties. Moreover, reporting on academic workload by the institutions to the Board, as required by TEC 51, does not occur each year. Lastly, the District has not officially designated an officer who will monitor workloads and prepare and review the workload reports.</p>	<p>According to TEC 51.402 c-d:</p> <p>(c) Within 30 days of the end of each academic year, the institution shall file with its governing board a report, by department, of the academic duties and services performed by each member of the faculty during the nine-month academic year, showing evidence of compliance with requirements established by the governing board.</p> <p>(d) The institutional head of each higher education institution shall designate the officer of his staff who will monitor workloads, prepare and review appropriate workload reports, and submit the reports to the institutional head for his certification or approval and comments as may be appropriate.</p>

Recommendation:

The District must develop an academic workload report that will facilitate compliance with TEC 51.402. Additionally, the report should be made available to the Board within 30 days of the end of each academic year. Lastly, an officer should be formally designated to monitor compliance with the District's requirements for faculty workload.

AUDIT RESULTS & ACTION PLAN

Management Response:

The management agrees with the recommendation and plans to take the step detailed in the action plan.

Action Plan:

Management intends to:

- Plan for the creation of a new department to oversee district-wide scheduling and quality control of faculty loads. This department will coordinate with the Institutional Research Office (IRO) and other relevant departments to generate and upload the annual report for appropriate dissemination.
- Once the new department is formally created, an officer will be formally designated to monitor compliance with the District's requirements for faculty workload.

Person Responsible for Implementation:

VP of P-12 Partnerships & Districtwide Scheduling

APPENDIX A: METHODOLOGY

The audit scope included activity from the fiscal year 2021 through fiscal year 2023 and covered academic terms Fall 2020 through Spring 2023. The fieldwork concluded on July 12, 2023. To satisfy the audit objectives, the following procedures were performed:

- Conducted interviews to evaluate the District's compliance with requirements of TEC 51.402.
- Performed analytical procedures to test the accuracy of compensation to faculty and evaluate if payments were in compliance with the Faculty Load Compensation Guidelines.
- Determined the number of faculty that received overload workload units.
- Performed an analysis to evaluate potential for cost optimization related to faculty workload.

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 conclusions based on the audit objectives. With the exception of compliance with Standard - 2340 related to supervision, the evidence obtained provides a reasonable basis for the findings and conclusion based on the audit objectives.

APPENDIX B: 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.

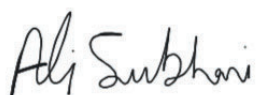
AUDIT OBSERVATION CATEGORIES

- Compliance
- Cost Savings
- Financial Reporting
- Governance
- Information Technology / Security
- Operations
- Reputation

THANK YOU

I appreciate the courtesies and considerations extended to me 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