

## 2020-104 AUDIT SCOPE AND OBJECTIVES

### Calbright College

The audit by the California State Auditor will provide independently developed and verified information related to the California Online Community College, now known as Calbright College. The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify the following information regarding Calbright College's students:
  - a) The total number enrolled and the number enrolled in each course offering and program.
  - b) To the extent possible, demographic information, including ethnic diversity, age, income, previous educational experience, and reason for enrolling in Calbright College as opposed to a local community college.
  - c) To the extent possible, whether the enrolled students are those that Calbright College was created to serve, including whether the students already had access to affordable educational opportunities.
  - d) To the extent possible, whether the students are achieving their educational goals and progressing in courses and programs.
3. Determine whether Calbright College has met key milestones including, but not limited to, the milestones specified in the California Online Community College Act (Act). Further, evaluate Calbright College's efforts to meet these key milestones and fulfill its mission, including its efforts to:
  - a) Become an accredited college.
  - b) Facilitate internships and job placements and to work in partnership with employers and industry groups.
  - c) Prepare for receiving and educating students, including efforts to recruit qualified faculty and staff.
4. Review and assess Calbright College's efforts to create and implement an inclusive outreach plan to recruit students throughout California. Determine whether Calbright College's outreach efforts are specifically targeted to those students that Calbright College was intended to train and educate, and whether those outreach efforts are likely to result in it meeting its enrollment goals.
5. Compare Calbright College's programs and courses to those of a selection of community colleges to determine whether Calbright's courses and programs are duplicative.
6. To the extent possible, determine whether Calbright College has complied with applicable laws and regulations, including those related to employment, procurement, and recruitment.

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7. Assess Calbright's efficiency and effectiveness in how it uses its resources. To the extent possible, compare the efficiency and effectiveness of Calbright's use of resources with a selection of other community colleges or other worthwhile initiatives and programs, and identify any areas needing improvement.
8. Evaluate Calbright College's expenditures and internal controls for reasonableness and appropriateness including, but not limited to, those related to salaries, office and satellite campus space, electronic devices, online technologies, consulting contracts, and timekeeping.
9. Review and assess any other issues that are significant to the audit.