

**ADVISORY LETTER  
OF THE  
METROPOLITAN COMMUNITY COLLEGE AREA  
EXAMINATION OF TRAVEL POLICIES, TRAVEL  
DISBURSEMENTS, AND OTHER SELECTED AREAS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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## METROPOLITAN COMMUNITY COLLEGE AREA

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# STATE OF NEBRASKA

## AUDITOR OF PUBLIC ACCOUNTS

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Dr. Jerry Moskus, President  
Metropolitan Community College Area  
30<sup>th</sup> & Fort Streets  
P.O. Box 3777  
Omaha, NE 68103-0777

Dear Dr. Moskus:

**Deann Haeffner, CPA**  
Deputy State Auditor  
[haeffner@mail.state.ne.us](mailto:haeffner@mail.state.ne.us)

In accordance with Neb. Rev. Stat. Section 84-304 R.S. Supp., 2000 we have performed certain procedures related to the objectives enumerated below for the Metropolitan Community College Area. We conducted those procedures in accordance with *Government Auditing Standards*.

**Don Dunlap, CPA**  
Asst. Deputy Auditor  
[ddunlap@mail.state.ne.us](mailto:ddunlap@mail.state.ne.us)

The scope of the procedures was the fiscal year ended June 30, 2002. The objectives of the procedures were to:

**Pat Reding, CPA**  
Asst. Deputy Auditor  
[reding@mail.state.ne.us](mailto:reding@mail.state.ne.us)

1. Compile the total travel disbursements for the College Area.
2. Document and examine the reasonableness of the travel policies of the College Area.
3. Test selected travel disbursement transactions to determine whether they were in accordance with College Area policies and were reasonable and necessary expenses of the College Area.
4. Examine the adequacy of internal control over travel disbursements.
5. Accumulate statistical data for each College Area.
6. Document each College Area's relationship with any associated Foundations.

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### Summary of Results

We performed certain procedures we considered necessary to meet the objectives enumerated above. Those procedures consisted primarily of reviewing the accounting records, obtaining an understanding of internal control procedure and accounting systems, inquiry of management, and testing transactions. Based on the procedures performed we noted: 1) The College Area's travel policies should be improved; 2) The College Area did not have a written agreement with the College Area Foundation; and 3) Meal reimbursements were greater than necessary. For more information on our comments and recommendations see the Comments Section of this letter.

We compiled the accompanying financial data on the schedules and charts on pages 9 through 11 from the records of the Metropolitan Community College Area. We have not audited, or reviewed the accompanying data and, accordingly, do not express an opinion or any other form of assurance on this data.

This advisory letter is intended for the information of the Metropolitan Community College Area; however, this advisory letter is a matter of public record and its distribution is not limited.

We appreciate the cooperation and courtesy extended to our auditors.

A handwritten signature in dark ink, reading "Timothy J. Channer CPA". The signature is fluid and cursive, with the initials "TJ" being prominent.

Assistant Deputy Auditor

October 11, 2002

## METROPOLITAN COMMUNITY COLLEGE AREA

### BACKGROUND

A statewide system of locally governed community colleges was created in 1971 when the Legislature combined all public two-year schools in Nebraska. Five junior colleges, five area vocational technical schools, and two State schools formed the Nebraska Technical Community College Areas. The following is a list of the six College Areas, their campuses and off-campus sites, and the location of their administration offices.

| College Area | Campuses                         | Off-Campus Centers           | Admin. Offices |
|--------------|----------------------------------|------------------------------|----------------|
| Central      | Columbus, Grand Island, Hastings | Holdrege, Kearney, Lexington | Grand Island   |
| Metropolitan | Omaha, Elkhorn                   |                              | Omaha          |
| Mid-Plains   | McCook, North Platte             |                              | North Platte   |
| Northeast    | Norfolk                          |                              | Norfolk        |
| Southeast    | Beatrice, Lincoln, Milford       |                              | Lincoln        |
| Western      | Scottsbluff                      | Sidney, Alliance             | Scottsbluff    |

Control over financing of the State's community college areas is vested in area boards of governors. The college areas are financed by local property taxes, which are levied in the area by each County Board of Equalization; State general fund appropriations; and tuition and fees set by each area board. The State general fund appropriations are distributed to the six areas primarily on two formulas: an enrollment-driven formula and an equalization formula.

According to Neb. Rev. Stat. Section 85-962 R.R.S. 1999 the role, mission, and instructional and service priorities of the community colleges are:

1. Applied technology and occupational education, and when necessary, foundations education;
2. Transfer education, including general academic transfer programs, or applied technology and occupational programs that may be applicable to the first two years of a bachelor's degree program, and when necessary, foundations education;
3. Public service, particularly adult continuing education for occupations and professions, economic and community development focused on customized occupational assessment and job training programs for business and communities, and avocational and personal development courses; and
4. Applied research.

Neb. Rev. Stat. Section 85-1503 R.R.S. 1999 defines these terms. Applied technology or occupational course shall mean a course offering in an instructional program, at the associate degree level or below, intended to prepare individuals for immediate entry into a specific occupation or career. General academic transfer course shall mean a course offering in a one-year or two-year degree-credit program, at the associate degree level or below, intended by the offering institution for transfer into a baccalaureate program.

All colleges in the community college system are accredited by the Higher Learning Commission, a commission of the North Central Association of Colleges and Schools.

## METROPOLITAN COMMUNITY COLLEGE AREA

### **BACKGROUND (Concluded)**

Community college areas intercollegiate athletic teams.

| College Area | Campuses       | Athletic Teams                                                                                         |
|--------------|----------------|--------------------------------------------------------------------------------------------------------|
| Central      | Columbus       | Volleyball (women), Basketball (men)                                                                   |
| Metropolitan | Omaha, Elkhorn | None                                                                                                   |
| Mid-Plains   | North Platte   | Basketball (men), Basketball (women), Volleyball (women)                                               |
| Mid-Plains   | McCook         | Basketball (men), Basketball (women), Golf (men), Softball (women), Baseball (men), Volleyball (women) |
| Northeast    | Norfolk        | Volleyball (women), Basketball (men), Basketball (women), Golf (men)                                   |
| Southeast    | Beatrice       | Volleyball (women), Basketball (men), Basketball (women), Golf (men)                                   |
| Western      | Scottsbluff    | Volleyball (women), Basketball (men), Basketball (women), Fast Pitch Softball (women), Baseball (men)  |

The Community College Area's travel disbursements generally include expenses for employees to attend conferences, athletic team travel, travel between Area campuses, Board member travel, and travel to other class locations. Travel expenses generally include meal reimbursements, lodging costs, airfare, mileage, rental cars, parking, taxis, tips, and conference registrations.

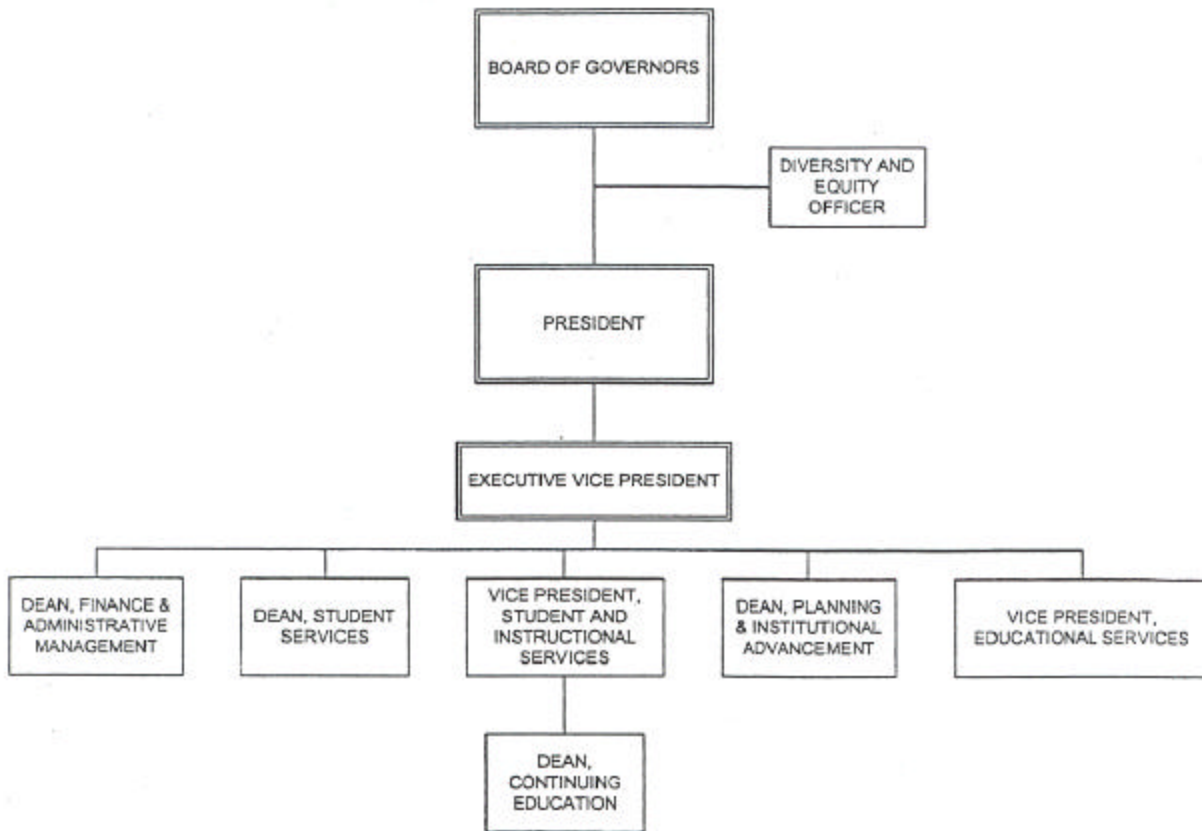
### **MISSION STATEMENT**

Metropolitan Community College's (MCC) mission is to serve a diverse community of life-long learners by providing quality educational opportunities.

- MCC provides affordable and accessible learning-centered developmental, occupational, academic transfer, and continuing education programs.
- MCC promotes excellence in teaching and learning.
- MCC builds and strengthens community partnerships.
- MCC demonstrates fiscal and academic accountability.

# METROPOLITAN COMMUNITY COLLEGE AREA

## ORGANIZATIONAL CHART



## METROPOLITAN COMMUNITY COLLEGE AREA

### SUMMARY OF COMMENTS

In performing the procedures related to the advisory service objectives enumerated in our transmittal letter for the Metropolitan Community College Area, we noted certain matters involving the internal control and other operational matters that are presented here. Comments and recommendations are intended to improve internal controls, ensure compliance, or result in operational efficiencies.

1. ***Travel Policies:*** Written travel policies should be improved by including a requirement that the start and stop times of travel be documented and a policy defining how to allocate the maximum daily meal rate between meals.
2. ***Foundation:*** There was no written agreement between the College Area and their Foundation.
3. ***Reasonable Meal Reimbursement:*** We noted five instances where a meal reimbursement for just one meal was equal to or very near the daily maximum allowable meal reimbursement.

More detailed information on the above items is provided hereafter. It should be noted this advisory letter is critical in nature since it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this advisory letter were furnished to the Metropolitan Community College Area to provide them an opportunity to review the advisory letter and respond to the comments and recommendations included in this advisory letter. All formal responses received have been incorporated into this advisory letter. Responses have been objectively evaluated and recognized, as appropriate, in the advisory letter. Responses that indicate corrective action has been taken were not verified at this time.



## METROPOLITAN COMMUNITY COLLEGE AREA

### COMMENTS AND RECOMMENDATIONS

#### 1. **Travel Policies**

Good business practices require written travel policies and procedures to ensure travel expenses claimed meet College Area, State Statute, and Internal Revenue Service (IRS) requirements.

The College Area's written travel policy did not include the following:

- A requirement that start and stop times be included on expense reimbursement vouchers.
- The College Area meal reimbursement policy did define maximum daily rates for meal reimbursement. The policy did not define how this daily rate was to be allocated between each meal.

There is an increased risk of overpayment of expense reimbursements if written travel policies do not address these items.

We recommend the College Area consider requiring start and stop times be included on expense reimbursement vouchers, and develop a policy defining how daily meal rates are to be allocated between meals.

*College Area's Response: An adjustment was made to the College's Procedures Memorandum stating that beginning and ending times of the travel must be included on the back of the reimbursement voucher along with the purpose of the expense. Staff were informed of this change through our electronic newsletter and will be reminded each time they travel.*

#### 2. **Foundation**

Sound governmental practices require the clear separation of private and governmental activities.

The Metropolitan Community College Foundation exists solely for the benefit of the College Area and provides the College Area scholarship funds and donated equipment/supplies. The College Area provides the Foundation with an office building and pays all costs of maintaining the building. The Foundation also uses the College Area's human resources department and postal services. The Foundation has a staff of three including an Executive Director and an accountant. They handle all of their own accounting records. However, there is a College Dean that formally supervises the Foundation staff. There was no written agreement between the College Area and the Foundation.

The lack of a formal contractual agreement between the College Area and the Foundation increases the risk of misuse of College Area tax funds.

## METROPOLITAN COMMUNITY COLLEGE AREA

### COMMENTS AND RECOMMENDATIONS

#### 2. **Foundation** (Concluded)

We recommend the College Area take steps to document their relationship with this Foundation to ensure tax dollars are spent properly. This should include a written agreement between the College Area and the Foundation. This agreement should specify each entity's responsibilities and document the fiscal impact each entity has on the other.

*College Area's Response: This will be discussed with both the College's Board of Governors and the Foundation Board of Directors.*

#### 3. **Reasonable Meal Reimbursement**

The College Area meal reimbursement policy states meals will be reimbursed at actual cost including tips (not to exceed 15%) up to the daily maximum. The College Area meal reimbursement policy defines daily maximum rates as those established by the federal General Services Administration for use by federal government employees. Good business practice requires a definition of how the daily maximum meal reimbursement rate should be allocated between each meal to eliminate excessive expenditures for meals.

We noted five employees that received a reimbursement amount for meals that was unreasonable. Employees were reimbursed for one meal that was equal to or very near the maximum allowable meal reimbursement amount for the day. Amounts reimbursed for one meal ranged from \$38 to \$46.

Reimbursements made to employees for meals were greater than necessary.

We recommend the College Area reimburse employees for meals based on a reasonable allocation, between meals, of the College Area's established daily maximum allowance. We also recommend the College Area include in their travel policies a requirement that restricts reimbursement for meals to a reasonable portion of the daily maximum when fewer than three meals are claimed for a day.

*College Area's Response: The Travel and Miscellaneous Guidelines Policy for the College was approved by our Board of Governors. This will be discussed with that Board.*

**Note:** See the following page for a common response provided by the Nebraska Community College Association.



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E-mail: dbaack@ncca.state.ne.us

December 11, 2002

Kate Witek, State Auditor  
Auditor of Public Accounts  
P.O. Box 98917  
Lincoln, NE 68509-8917

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STATE AUDITOR'S OFFICE

Dear State Auditor Witek,

This letter is in response to your recent review of the travel expenses of the Nebraska Community College Areas. This letter will address one common finding for all of the community college areas and each college may have other specific issues that they will address through individual letters to the auditor.

The one finding that was noted for each of the colleges was that their travel policies needed further review and needed to be more specific. The colleges certainly appreciate the work of the auditor and will consider any suggestions that have been made regarding their travel policies. Each college governing board will review their travel policies and make an assessment of any suggested changes. Each policy change will be considered as to whether making a more specific policy will trigger further review, which will certainly add administrative costs. The individual boards may look at other policy alternatives that would provide better accountability. One policy that was particularly noted was individual meal costs. If an individual is attending a conference many of these meals have a set price that is non-negotiable by each individual so any travel policy must maintain some flexibility to deal with situations such as this.

Each community college governing board will be doing a thorough review of their respective travel policies with the goal of having a very accountable travel policy for their college area.

Sincerely,

DENNIS G. BAACK  
Executive Director

Nebraska Community College System

Central  
Community  
College Area

Metropolitan  
Community  
College Area

Mid-Plains  
Community  
College Area

Northeast  
Community  
College Area

Southeast  
Community  
College Area

Western  
Community  
College Area

METROPOLITAN COMMUNITY COLLEGE AREA  
**SCHEDULE OF TRAVEL DISBURSEMENTS AND OTHER INFORMATION**  
For the Fiscal Years Ended June 30, 2001 and 2002

| Description                                                           | Fiscal Year<br>2001  | Fiscal Year<br>2002  | Increase<br>(Decrease) | Percent of<br>Change |
|-----------------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|
| Expenditures:                                                         |                      |                      |                        |                      |
| General Fund                                                          | \$ 42,844,013        | \$ 46,064,561        | \$ 3,220,548           | 7.52%                |
| Other                                                                 | 9,791,378            | 10,961,355           | 1,169,977              | 11.95%               |
| Total Expenditures                                                    | <u>\$ 52,635,391</u> | <u>\$ 57,025,916</u> | <u>\$ 4,390,525</u>    | <u>8.34%</u>         |
| Travel Expenditures:                                                  |                      |                      |                        |                      |
| Board Members                                                         | \$ 12,474            | \$ 20,228            | \$ 7,754               | 62.16%               |
| General Fund:                                                         |                      |                      |                        |                      |
| Instruction                                                           | 123,127              | 115,710              | (7,417)                | -6.02%               |
| Academic Support                                                      | 68,921               | 61,453               | (7,468)                | -10.84%              |
| Student Service                                                       | 41,825               | 40,694               | (1,131)                | -2.70%               |
| Institutional Support                                                 | 82,132               | 84,847               | 2,715                  | 3.31%                |
| Physical Plant Operations                                             | 39,653               | 48,200               | 8,547                  | 21.55%               |
| Total General Fund Travel                                             | <u>368,132</u>       | <u>371,132</u>       | <u>3,000</u>           | <u>0.81%</u>         |
| Other                                                                 | 136,029              | 132,785              | (3,244)                | -2.38%               |
| Total Travel Expenditures                                             | <u>\$ 504,161</u>    | <u>\$ 503,917</u>    | <u>\$ (244)</u>        | <u>-0.05%</u>        |
| Percentage of General Fund Travel to Total General Fund Disbursements | 0.86%                | 0.81%                |                        |                      |
| Percentage of Total Travel to Total Disbursements                     | 0.96%                | 0.88%                |                        |                      |
| Total College Area Property Valuations                                | \$ 30,285,971,932    | \$ 32,246,499,813    | \$ 1,960,527,881       | 6.47%                |
| Total Tax Levy (Note 1)                                               | 2.820                | 6.210                | 3.390                  | 120.21%              |
| Reimbursable Full-Time Equivalent (FTE) Students                      | 7,136                | 7,511                | 375                    | 5.26%                |
| General Fund Cost per FTE Student                                     | \$ 6,004             | \$ 6,133             | \$ 129                 | 2.15%                |
| Resident Tuition Rates Per Semester Hour                              | \$ 42.00             | \$ 44.25             | \$ 2.25                | 5.36%                |
| Fees Per Semester Hour                                                | 3.00                 | 4.50                 | 1.50                   | 50.00%               |
| Total Tuition and Fees Per Semester Hour (Note 2)                     | <u>\$ 45.00</u>      | <u>\$ 48.75</u>      | <u>\$ 3.75</u>         | <u>8.33%</u>         |
| Resident Tuition Rates Per Quarter Hour                               | \$ 28.00             | \$ 29.50             | \$ 1.50                | 5.36%                |
| Fees Per Quarter Hour                                                 | 2.00                 | 3.00                 | 1.00                   | 50.00%               |
| Total Tuition and Fees Per Quarter Hour                               | <u>\$ 30.00</u>      | <u>\$ 32.50</u>      | <u>\$ 2.50</u>         | <u>8.33%</u>         |
| Number of Credit Hours                                                |                      |                      |                        |                      |
| Semester                                                              | -                    | -                    | -                      | -                    |
| Quarter                                                               | 309,217              | 327,201              | 17,984                 | 5.82%                |
| Contact                                                               | 237,987              | 216,094              | (21,893)               | -9.20%               |

**Note 1:** The increase in levy was due to the reduction in State Aid to the Colleges. In the 2000 and 2001 fiscal years, the Legislature drastically increased State Aid to the Colleges in order to reduce property taxes. See the Total State Aid for all Colleges below.

| Fiscal Year | Total State Aid |
|-------------|-----------------|
| 1999        | \$ 48,011,822   |
| 2000        | \$ 84,255,228   |
| 2001        | \$ 92,157,438   |
| 2002        | \$ 65,255,062   |

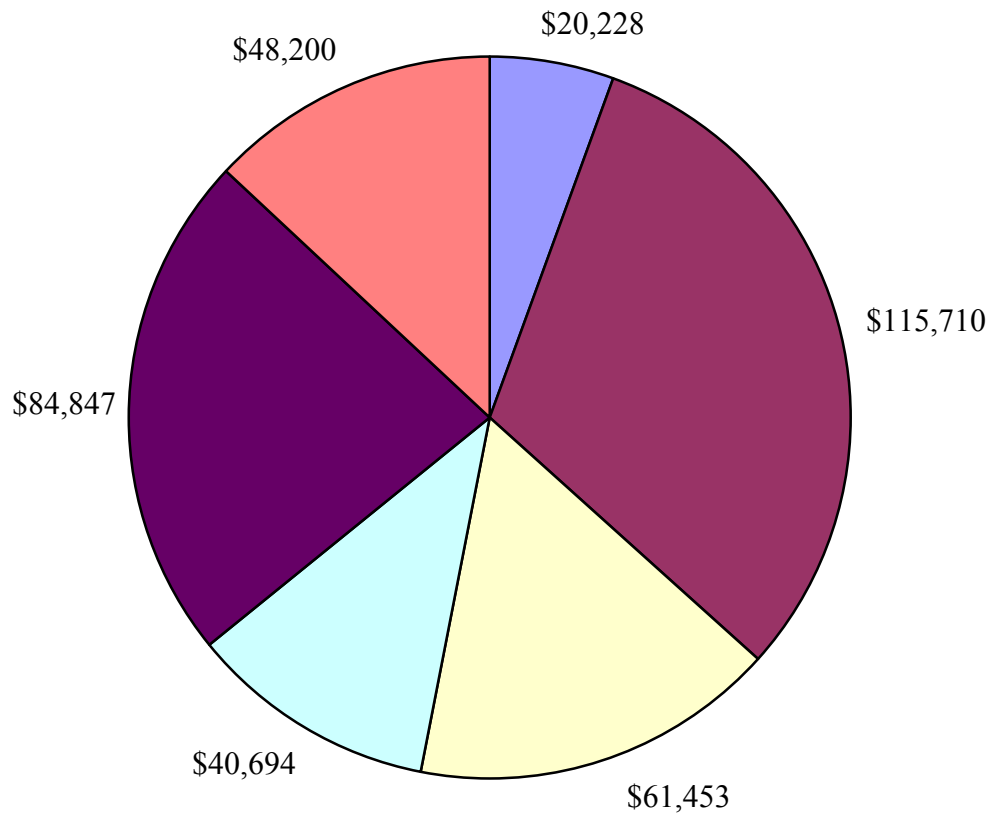
**Note 2:** Semester hour rates were converted from quarter hour rates.

ALL COMMUNITY COLLEGE AREAS  
**SCHEDULE OF TRAVEL DISBURSEMENTS AND OTHER INFORMATION**  
For the Fiscal Year Ended June 30, 2002

| Description                                                           | Metropolitan<br>Community<br>College Area | Southeast<br>Community<br>College Area | Central<br>Community<br>College Area | Northeast<br>Community<br>College Area | Mid-Plains<br>Community<br>College Area | Western<br>Community<br>College Area |
|-----------------------------------------------------------------------|-------------------------------------------|----------------------------------------|--------------------------------------|----------------------------------------|-----------------------------------------|--------------------------------------|
| Expenditures:                                                         |                                           |                                        |                                      |                                        |                                         |                                      |
| General Fund                                                          | \$ 46,064,561                             | \$ 39,748,636                          | \$ 27,440,527                        | \$ 17,647,837                          | \$ 11,734,407                           | \$ 11,726,166                        |
| Other                                                                 | 10,961,355                                | 14,263,723                             | 19,097,507                           | 9,298,396                              | 3,162,179                               | 7,836,293                            |
| Total Expenditures                                                    | <u>\$ 57,025,916</u>                      | <u>\$ 54,012,359</u>                   | <u>\$ 46,538,034</u>                 | <u>\$ 26,946,233</u>                   | <u>\$ 14,896,586</u>                    | <u>\$ 19,562,459</u>                 |
| Travel Expenditures:                                                  |                                           |                                        |                                      |                                        |                                         |                                      |
| Board Members                                                         | \$ 20,228                                 | \$ 25,280                              | \$ 14,438                            | \$ 9,288                               | \$ 22,280                               | \$ 25,345                            |
| General Fund:                                                         |                                           |                                        |                                      |                                        |                                         |                                      |
| Instruction                                                           | 115,710                                   | 106,168                                | 79,660                               | 139,346                                | 9,271                                   | 37,989                               |
| Academic Support                                                      | 61,453                                    | 47,955                                 | 58,768                               | 31,361                                 | 7,409                                   | 27,075                               |
| Student Service                                                       | 40,694                                    | 7,489                                  | 18,724                               | 35,679                                 | 66,094                                  | 70,650                               |
| Institutional Support                                                 | 84,847                                    | 30,513                                 | 53,983                               | 38,872                                 | 29,229                                  | 79,475                               |
| Physical Plant Operations                                             | 48,200                                    | 736                                    | 1,592                                | 1,774                                  | 10,052                                  | 2,452                                |
| Total General Fund Travel                                             | <u>371,132</u>                            | <u>218,141</u>                         | <u>227,165</u>                       | <u>256,320</u>                         | <u>144,335</u>                          | <u>242,986</u>                       |
| Other                                                                 | 132,785                                   | 75,124                                 | 169,191                              | 43,226                                 | 23,270                                  | 233,740                              |
| Total Travel Expenditures                                             | <u>\$ 503,917</u>                         | <u>\$ 293,265</u>                      | <u>\$ 396,356</u>                    | <u>\$ 299,546</u>                      | <u>\$ 167,605</u>                       | <u>\$ 476,726</u>                    |
| Percentage of General Fund Travel to Total General Fund Disbursements | 0.81%                                     | 0.55%                                  | 0.83%                                | 1.45%                                  | 1.23%                                   | 2.07%                                |
| Percentage of Total Travel to Total Disbursements                     | 0.88%                                     | 0.54%                                  | 0.85%                                | 1.11%                                  | 1.13%                                   | 2.44%                                |
| Total College Area Property Valuations                                | \$ 32,246,499,813                         | \$ 23,231,779,379                      | \$ 17,632,466,041                    | \$ 9,237,867,152                       | \$ 6,455,425,709                        | \$ 5,154,029,945                     |
| Total Tax Levy                                                        | 6.210                                     | 6.360                                  | 7.043                                | 6.851                                  | 6.808                                   | 7.787                                |
| Reimbursable Full-Time Equivalent (FTE) Students                      | 7,511                                     | 7,503                                  | 3,602                                | 3,245                                  | 1,645                                   | 1,505                                |
| General Fund Cost per FTE Student                                     | \$ 6,133                                  | \$ 5,298                               | \$ 7,618                             | \$ 5,438                               | \$ 7,133                                | \$ 7,791                             |
| Resident Tuition Rates Per Semester Hour (Note 1)                     | \$ 44.25                                  | \$ 45.00                               | \$ 45.00                             | \$ 45.00                               | \$ 48.00                                | \$ 44.00                             |
| Fees Per Semester Hour (Note 1)                                       | 4.50                                      | 3.50                                   | 4.00                                 | 6.25                                   | -                                       | 6.50                                 |
| Total Tuition and Fees Per Semester Hour                              | <u>\$ 48.75</u>                           | <u>\$ 48.50</u>                        | <u>\$ 49.00</u>                      | <u>\$ 51.25</u>                        | <u>\$ 48.00</u>                         | <u>\$ 50.50</u>                      |
| Number of Credit Hours                                                |                                           |                                        |                                      |                                        |                                         |                                      |
| Quarter                                                               | 327,201                                   | 290,798                                | -                                    | -                                      | -                                       | -                                    |
| Semester                                                              | -                                         | 25,910                                 | 105,972                              | 88,404                                 | 47,906                                  | 41,195                               |
| Contact                                                               | 216,094                                   | 159,051                                | 62,476                               | 224,711                                | 43,173                                  | 118,556                              |

Note 1: Metropolitan Community College Area tuition rate and fees were converted from quarter hours to semester hours for comparison purposes.

**METROPOLITAN COMMUNITY COLLEGE AREA**  
**GENERAL FUND TRAVEL DISBURSEMENTS**  
For the Fiscal Year Ended June 30, 2002



**Total \$371,132**

|                                                                                                                        |                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
|  Board Members                      |  General Fund Instruction               |
|  General Fund Academic Support      |  General Fund Student Service           |
|  General Fund Institutional Support |  General Fund Physical Plant Operations |

# Nebraska Community Colleges

## Areas and Campus Locations

