Southern Association of Colleges and Schools Commission on Colleges (SACSCOC)

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Disclosure Statement Regarding the Status of BIRMINGHAM-SOUTHERN COLLEGE Birmingham, Alabama Issued December 5, 2023, by SACSCOC

The following publicly available information is provided by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) concerning the accreditation of Birmingham-Southern College. Information presented below is in accordance with the SACSCOC disclosure policy; SACSCOC staff cannot comment further on questions specifically related to Birmingham-Southern College. The institution has reviewed this statement prior to public posting and was invited to submit official comments regarding SACSCOC Board of Trustees action.

Action by the SACSCOC Board of Trustees took place on December 3, 2023, and the institution's next review will occur December 2024.

What is the accreditation status of Birmingham-Southern College? Birmingham-Southern College is accredited by the Southern Association of Colleges and Schools Commission on Colleges and was placed on Warning. SACSCOC accreditation includes all components of the institution—all programs, branch campuses, off-campus sites, and distance education programs as reported to SACSCOC; thus, the Warning status applies to the entire institution.

What does it mean to be continued in accreditation and placed on Warning? A Warning imposed by the SACSCOC Board of Trustees follows a determination of significant non-compliance with the Core Requirements or Standards of the *Principles of Accreditation*, the accreditation standards of SACSCOC; failure to make timely and significant progress toward correcting the deficiencies that led to the findings of non-compliance; or failure to comply with SACSCOC policies and procedures. The maximum total time during a monitoring period that an institution may be on sanction is two years. In December 2024, Birmingham-Southern College will have been on Warning for one (1) year. For additional information about sanctions, see the SACSCOC policy entitled "Sanctions, Denial of Reaffirmation, and Removal from Membership."

Why was Birmingham-Southern College continued in accreditation and placed on Warning? Birmingham-Southern College was continued in accreditation and placed on Warning because the SACSCOC Board of Trustees determined that the institution failed to demonstrate compliance with the *Principles of Accreditation*, namely, Core Requirement 4.1 (*Governing board characteristics*), Core Requirement 13.1 (Financial resources, Core Requirement 13.2 (Financial documents), and Standard 13.3 (Financial responsibility). A Special Committee was authorized to visit the institution. (To read the full statements for the standards cited above, access the *Principles of Accreditation: Foundation for Quality Enhancement*.)

These standards expect an institution: (1) has a governing board that (b) exercises fiduciary oversight of the institution; (2) has sound financial resources and a demonstrated, stable financial base to support the mission of the institution and the scope of its programs and services; (3) to provide the following financial statements: (a) an institutional audit (or Standard Review Report issued in accordance with Statements on Standards for Accounting and Review Services issued by the AICPA for those institutions audited as part of a system-wide or statewide audit) for the most recent fiscal year prepared by an independent certified public accountant and/or an appropriate governmental auditing agency employing the appropriate audit (or Standard Review Report) guide; (b) a statement of financial position of unrestricted net assets, exclusive of plant assets and plant-related debt, which represents the change in unrestricted net assets attributable to operations for the most recent year; and (c) an annual budget that is preceded by sound planning, is subject to sound fiscal procedures, and is approved by the governing board; and (4) to manage its financial resources in a responsible manner. (To read the full statements for the standards cited above, access the *Principles of Accreditation: Foundation for Quality Enhancement.*)

What will happen in December 2024? The SACSCOC Board of Trustees will consider the accreditation status of Birmingham-Southern College following a review of a Monitoring Report submitted by the institution addressing the standards cited above. The Board will have the following options: (1) remove the institution from Warning without an additional report; (2) continue accreditation, continue on Warning, request a Monitoring Report, with or without authorizing a Special Committee; (3) continue accreditation, place the institution on Probation, request a Monitoring Report, and authorize a Special Committee; or (4) remove the institution from membership for failure to comply with the *Principles of Accreditation*. SACSCOC staff will not speculate on what decision might be made by the Board of Trustees in December 2024.

For additional information regarding SACSCOC's accreditation process, access the <u>Principles of Accreditation: Foundation for Quality Enhancement</u>.