



# Accreditation Update VCCS

Higher Education:  
Current Issues & Trends

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# DISCLAIMER

- Not on Your Committee
- No vote on SACSCOC Board
- Every institution is different
- General Information / Common Situations

This presentation will be on [www.sacscoc.org](http://www.sacscoc.org), staff directory, Donna Barrett's homepage



# ROAD MAP

- What is SACSCOC?
- What is Accreditation?
- Why do we care?
- What does SACSCOC want?
- When do you want it?
- Current Issues & Standards



# What is SACSCOC?

- Southern Association of Colleges and Schools, Commission on Colleges
- Established 1895
- Private, nonprofit, voluntary
- Approx. 800 members – they set standards
- Formerly Regional Accreditor / Institutional Accreditor





**The Principles of Accreditation:**  
Foundations for Quality Enhancement

Adopted by the College Delegate Assembly  
December 2017



# Principles of Accreditation

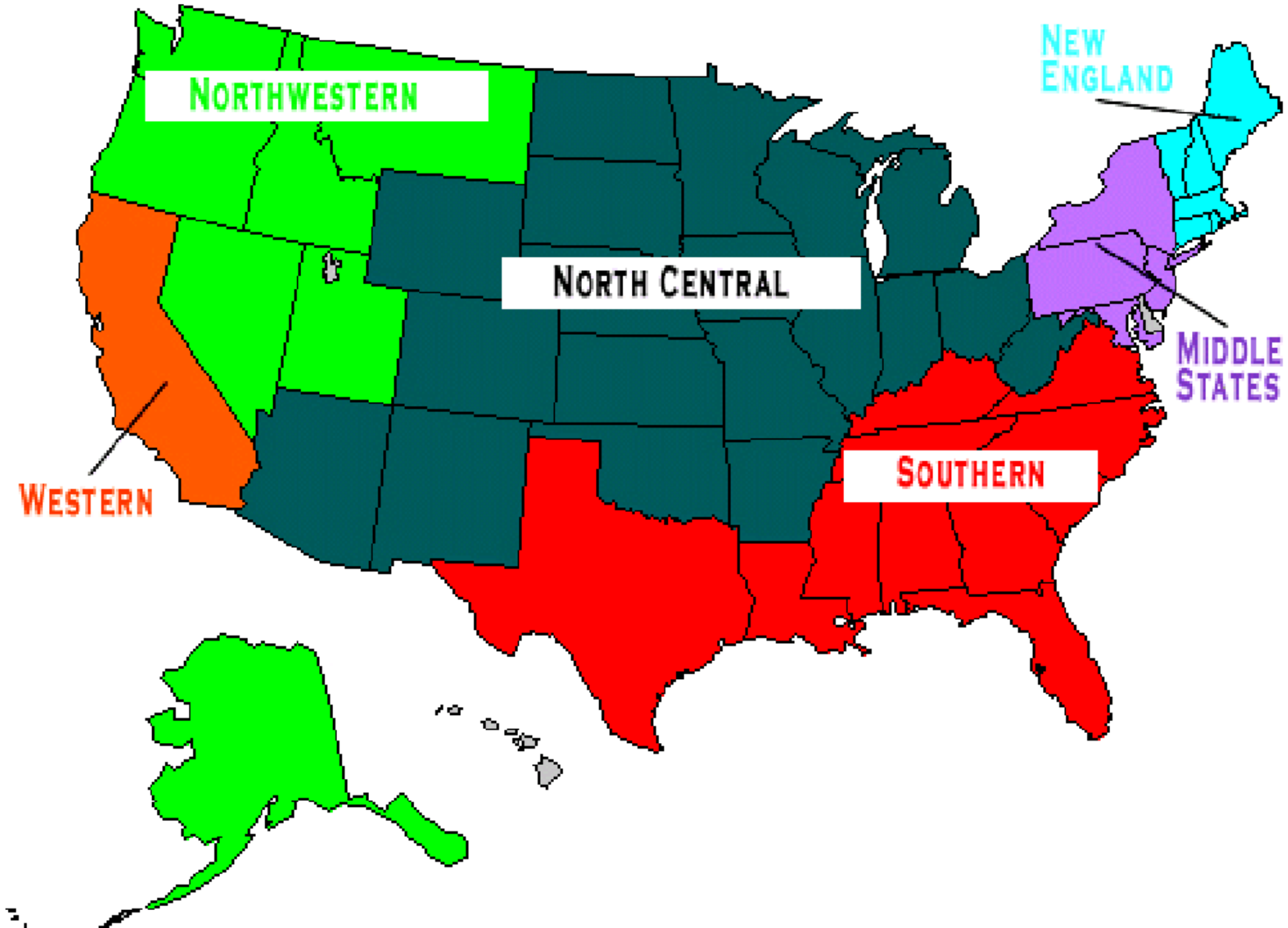
- Integrity
- Mission
- Basic eligibility
- Governing Board
- Administration and Organization
- Faculty
- Institutional Planning & Effectiveness
- Student Achievement
- Educational Program
- Educational Policies
- Library
- Academic & Student Support
- Financial & Physical Resources
- Transparency & Institutional Representation



What is SACSCOC?

**Colleges &  
Universities:  
SACSCOC is YOU**

# (FORMERLY KNOWN AS) REGIONAL ACCREDITORS



# WHY DO YOU CARE?

- Improve quality
- Assure public
- Gate-keeper Title IV federal financial aid

## **RISKS OF NONCOMPLIANCE**



# WHY DO YOU PERSONALLY CARE?

- Parent of Student
- Student yourself
- Employment
- Donor

**THERE IS INFORMATION  
OUT THERE FOR YOU**

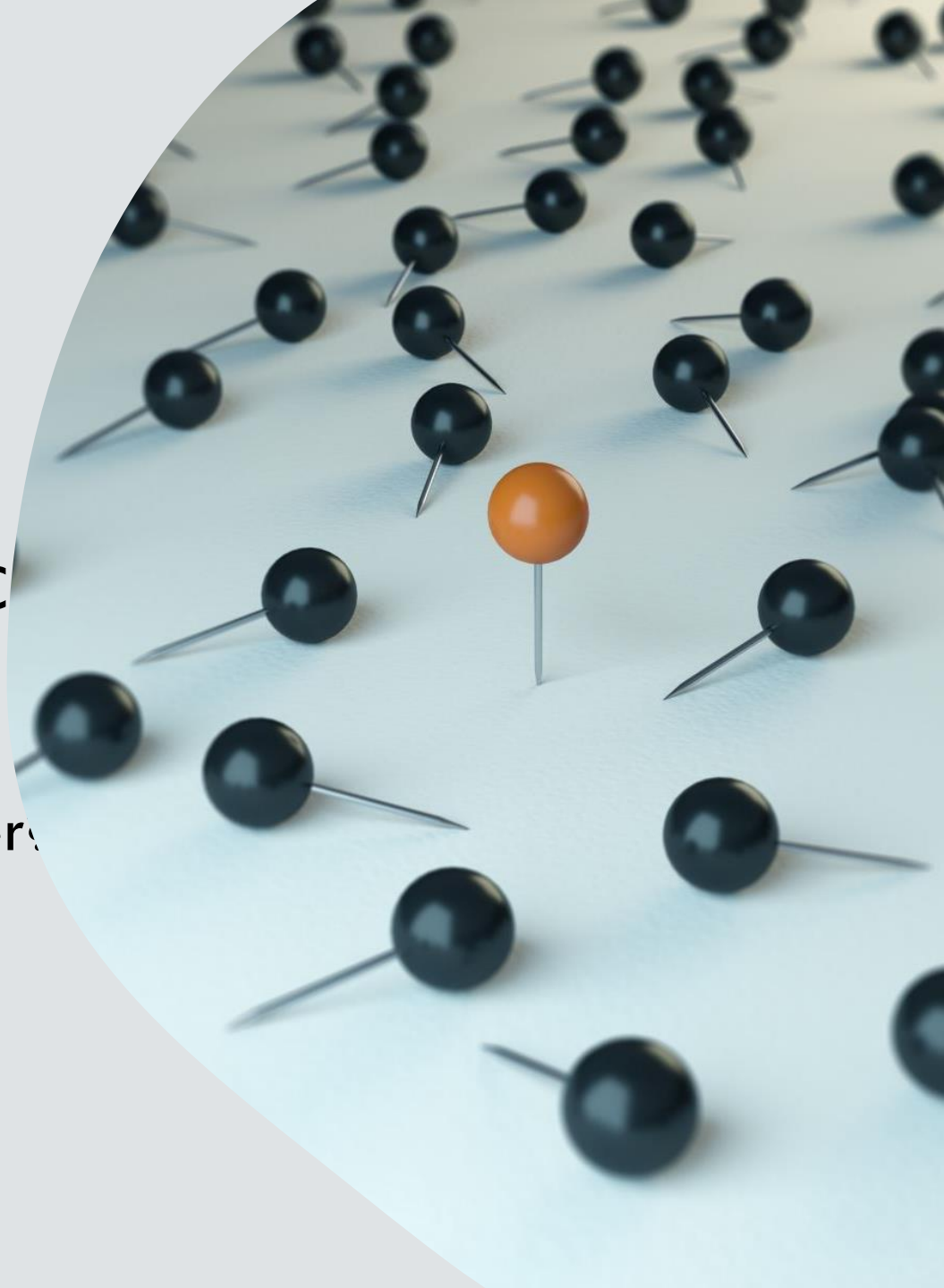


# TO DO NOW

Go to [www.sacscoc.org](http://www.sacscoc.org)

- Who are your state's members of the SACSCOC board of trustees?
- What is the status of your institution, or any others?
- Who is your assigned SACSCOC staff member?

Also: Nonprofit private colleges? [www.guidestar.org](http://www.guidestar.org)



# VIRGINIA'S DELEGATION (TWO VCCS MEMBERS)

- **Marcia Conston**, President, Tidewater Community College, Norfolk (*Executive Council Member and Chair of State Delegation*)
- **Javaunne Marie Adams-Gaston**, President, Norfolk State University, Norfolk
- **Frances Copeland Bradford**, Senior Vice President, State Governmental Relations, McGuire Woods Consulting, Richmond (*Public Representative*)
- **John F. Keener**, Vice President for Institutional Effectiveness and Registrar, Randolph College, Lynchburg
- **Shannon L. Kennedy**, President, Rappahannock Community College, Glens

# WHAT DO YOU WANT FROM US?

- Compliance Certification –ten years
- Fifth year report – between reaffirmations

## ***THEN IT GETS A LITTLE STICKY...***

- Substantive Change – may require audits
- News – headlines – media
- Complaints
- USDOE issues



# WHEN DO YOU WANT IT?

Reaffirmation Timelines—your institution's next reaffirmation & level [www.sacscoc.org](http://www.sacscoc.org)

Compliance Certification - two years' financial audits/reviews including recent financial aid audit

Fifth year requires (at a minimum) audits of federal and state aid



# Your Audit Questions



# CONSIDER BUILDING A RELATIONSHIP WITH...

## **Your Auditor**

- Share due dates for SACSCOC audits
- Identify bottlenecks
- Schedule work
- Ask them what they need
- Tell them what you need



# REAFFIRMATION PROCESS

## Compliance Certification

- Reviewed by Off-Site Committee (virtually)
- If noncompliant, write **Focused Report**



## Focused Report

- Reviewed by On-Site Committee (visits your institution)
- If noncompliant, write **Response Report**



## Response Report

- Reviewed by SACSCOC Board
  - If noncompliant, write **Monitoring Report**
  - Sanctions of Warning or Probation Possible
  - Decisions Public
  - Drop Possible (unusual)
  - Can add standards



# WHY DO YOU CARE?

- Need most recent audit when CC is due
- Need to work around auditor schedule
- Need to get closed quickly
- Need to think ahead about reconciliations
- Need to think about resolving findings

## IT GETS PERSONAL

Will this ruin your vacation? Wedding? Summer?



INSTITUTION	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF- SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON- SITE	SACSCOC BOARD REAFFIRMATION DECISION
Central Virginia Community College	2024	Dec-21	Mar-23	Apr-23	6 wks before visit	fall 2023	spring 2024	Jun-24
Mountain Gateway Community College	2024	Dec-21	Mar-23	Apr-23	6 wks before visit	fall 2023	spring 2024	Jun-24
Virginia Western	2024	Dec-21	Mar-23	Apr-23	6 wks before visit	fall 2023	spring 2024	Jun-24

INSTITUTION	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF-SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON-SITE	SACSCOC BOARD REAFFIRMATION DECISION
Blue Ridge Community College	2025	Dec-22	Mar-24	Apr-24	6 wks before visit	fall 2024	spring 2025	Jun-25
Danville Community College	2026	Dec-23	Mar-25	Apr-25	6 wks before visit	fall 2025	spring 2026	Jun-26
Southwest Virginia Community College	2026	Dec-23	Mar-25	Apr-25	6 wks before visit	fall 2025	spring 2026	Jun-26
Virginia Peninsula Community College	2026	Dec-23	Mar-25	Apr-25	6 wks before visit	fall 2025	spring 2026	Jun-26
Wytheville Community College	2026	Dec-23	Mar-25	Apr-25	6 wks before visit	fall 2025	spring 2026	Jun-26

INSTITUTION	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF-SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON-SITE	SACSCOC BOARD REAFFIRMATION DECISION
Tidewater Community College	2027	Dec-24	Mar-26	Apr-26	6 wks before visit	fall 2026	spring 2027	Jun-27
Germanna Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28
Laurel Ridge Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28
New River Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28
Patrick & Henry Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28
Southside Virginia Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28
Virginia Highlands Community College	2028	Dec-25	Mar-27	Apr-27	6 wks before visit	fall 2027	spring 2028	Jun-28

INSTITUTION	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF-SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON-SITE	SACSCOC BOARD REAFFIRMATION DECISION
Camp Community College	2029	Dec-26	Mar-28	Apr-28	6 wks before visit	fall 2028	spring 2029	Jun-29
Eastern Shore Community College	2029	Dec-26	Mar-28	Apr-28	6 wks before visit	fall 2028	spring 2029	Jun-29
Rappahannock Community College	2029	Dec-26	Mar-28	Apr-28	6 wks before visit	fall 2028	spring 2029	Jun-29

INSTITUTION	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF-SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON-SITE	SACSCOC BOARD REAFFIRMATION DECISION
Mountain Empire Community College	2030	Dec-27	Mar-29	Apr-29	6 wks before visit	fall 2029	spring 2030	Jun-30
Piedmont Virginia Community College	2030	Dec-27	Mar-29	Apr-29	6 wks before visit	fall 2029	spring 2030	Jun-30
Reynolds Community College	2030	Dec-27	Mar-29	Apr-29	6 wks before visit	fall 2029	spring 2030	Jun-30

INSTITUTION (all track A)	REAFFIRMATION YEAR	INSTITUTION ATTENDS ORIENTATION	COMPLIANCE CERTIFICATION DUE	OFF-SITE REVIEW OF CC	INSTITUTIONAL RESPONSE TO OFF-SITE	ON-SITE COMMITTEE VISITS	INSTITUTIONAL RESPONSE TO ON-SITE	SACSCOC BOARD REAFFIRMATION DECISION
Northern Virginia Community College	2032	Dec-29	Mar-31	Apr-31	6 wks before visit	fall 2031	spring 2032	Jun-32
Brightpoint Community College	2033	Dec-30	Mar-32	Apr-32	6 wks before visit	fall 2032	spring 2033	Jun-33

INSTITUTION (all track A)	REAFFIRMATION YEAR	FIFTH YEAR NOTIFICATION LETTER	DUE DATE FIFTH YEAR REPORT	FIFTH YEAR INTERIM COMMITTEE REVIEW (VIRTUAL)	REFERRAL REPORT DUE POSSIBLY	SACSCOC BOARD REVIEW	OTHER REFERRAL REPORT DUE POSSIBLE	SACSCOC BOARD REVIEW
Northern Virginia Community College	2032	Oct-26	Sep-27	Nov-27	Mar-28	Jun-28	Sep-28	Dec-28
Brightpoint Community College	2033	Oct-27	Sep-28	Nov-28	Mar-29	Jun-29	Sep-29	Dec-29

# REAFFIRMATION / BOARD ACTION

SACSCOC decisions become public

Noncompliance with a CR requires sanction

Noncompliance requires additional reports

WHEN WOULD YOU LIKE YOUR EMERGENCY?  
*COULD IT BE AVOIDED?*





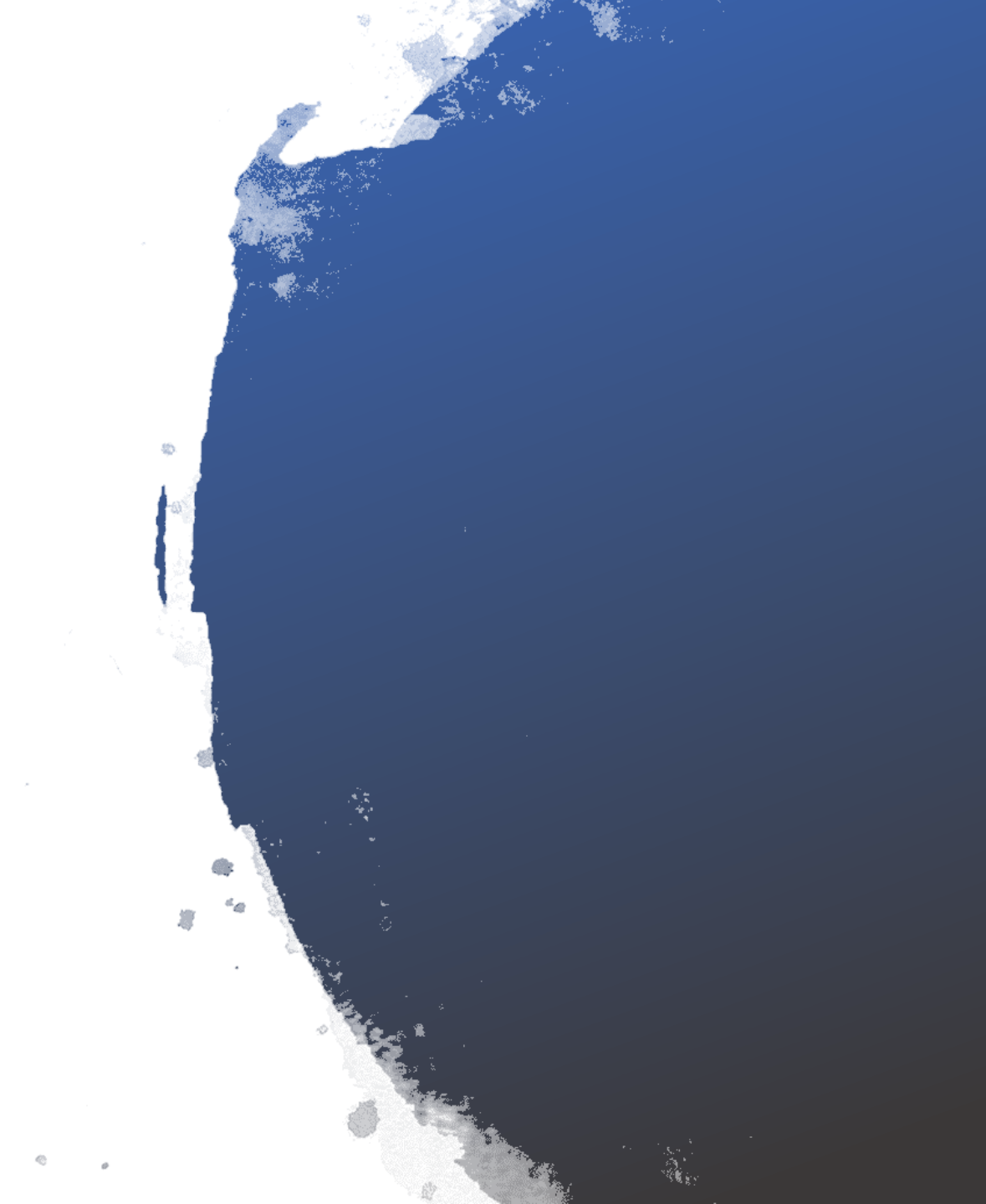
## CURRENT ISSUES in financial noncompliance

*(highlighting pieces  
of responses to  
standards-not  
complete response)*

- UNAEP (13.1, 13.2,13.3)
- OPERATIONAL OUTCOMES (13.1 / 13.3)
- TITLE IV AUDIT EVIDENCE AND COMPLIANCE (13.6)
- STATE AUDIT EVIDENCE AND COMPLIANCE (13.6)
- PHYSICAL RESOURCE ADEQUACY (13.7)
- Information related to INVESTIGATIONS BY USDOE Office of Civil Rights (13.8)
- Student Borrower Guidance (12.6)

# Resource Base for Day-to-Day Operations UNAEP

(a trend of this number is  
required, detail in CR 13.2)





But I might look bad...

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# NET POSITION

Net Investment in Capital Assets	7,375,834
Restricted-Nonexpendable	290,136
Restricted-Expendable	3,144,033
Unrestricted	<u>(36,380,521)</u>
TOTAL NET POSITION	(25,570,518)

SACSCOC Finance Evaluators adjust for:  
Pensions, OPEB, Compensated Absences

- adjust UNAEP -obligations, deferred inflows/outflows
- adjust operational outcomes for allocations

PUBLICS  
Your audit  
might look  
like this...

# A Brief PUBLIC example

Unrestricted Net Assets		-\$5,305,563	-\$4,028,363
Add Back Compensated Absences-current		\$33,185	\$27,767
Add Back Compensated Absences-noncurrent		\$298,665	\$249,908
Add back OPEB liability - current		\$0	\$0
Add back OPEB liability - noncurrent		\$1,519,558	\$2,324,149
Less Deferred Outflows of Resources-OPEB		-\$476,432	-\$1,155,343
Add Deferred Inflows of Resources-OPEB		\$2,076,299	\$1,761,241
Add Liability-Pension GASB 68 current		\$0	\$0
Add Liability Pension noncurrent		\$5,201,827	\$6,168,827
Less Deferred Outflows of Resources-Pension		-\$899,202	-\$1,516,173
Add Deferred Inflows of Resources-Pension		\$654,466	\$296,466
Unrestricted Net Assets, adjusted (w/o CA, OPEB & Pensions)		\$3,102,803	\$4,128,479

# The three- legged stool...

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- Positive Operational Outcomes
- Positive Operational Cash Flows
- Positive and Improving UNAEP

*My homepage has sample worksheets*



# The three-legged stool...Positive Operational Outcomes

- Operational Revenue
- Add Nonoperating Revenue
- Less Expenses
- Add back Depreciation



# The three-legged stool... Positive Operational Cash Flows

- Operational Cash Flows
- Plus Noncapital Cash Flows



# The three-legged stool...Positive and improving UNAEP

- Trend must be multi-year
- Change should be examined
- SACSCOC definition of operational resources



## CURRENT ISSUES:

This standard looks at internal controls

Use your REPORT ON AUDIT here

Findings require external verification of resolution

ALL  
INSTITUTIONS  
13.4 Control of  
Finances

## CURRENT ISSUES:

Requires audit of federal and state financial aid audits

Requires evidence of compliance with Title IV (through lack of findings in the above)

AUDITS OF STATE FINANCIAL AID FREQUENTLY MISSING

## DOES NOT REQUIRE / DO NOT SEND

Your Program Participation Agreement

Your USDOE correspondence

Your ECAR, IPEDs

Internal Audits

No requirement for “most recent”

ALL  
INSTITUTIONS  
13.6 Federal &  
State  
Responsibilities

## CURRENT ISSUES:

Adequate Physical Facilities and Resources

*“that appropriately serve”*

- surveys of faculty and staff
- space / capacity studies
- campus master plans
- capital campaigns
- areas of concern
- etc. Resource Manual has list of ideas

*Technological Infrastructure*

- must be discussed here

ALL  
INSTITUTIONS  
13.7 Physical  
Resources

## CURRENT ISSUES:

In addition to the general response to 13.8  
MUST include:

*Information related to USDOE Office of Civil Rights  
investigations alleging sexual violence*

Should discuss any since last reaffirmation

If there are none, say so

*See Resource Manual for language*

ALL  
INSTITUTIONS  
13.8  
Institutional  
Environment

## CURRENT ISSUES:

How is your institution providing guidance to students on managing their debt and finances?

## DO NOT SEND

Exit Counseling Information  
Entrance Counseling Information  
Any Title IV related information

This is not a Title IV standard

## LOOMING ISSUE:

Cohort Default Rate may be reviewed here in future

ALL  
INSTITUTIONS  
12.6  
STUDENT DEBT

EASIEST ROAD TO  
COMPLIANCE

Constant vigilance



# Please consider being a peer evaluator

- Best professional development
- Scope out other institutions, improve your own
- Free travel
- Builds resume
- Public service – someone will do it for you
- See your institution's Accreditation Liaison to sign up





Questions?