

Accreditation Standards

(Adopted June 2014)

Introduction¹

The primary purpose of an ACCJC-accredited institution is to foster student learning and student achievement. An effective institution ensures that its resources, programs, and services, whenever, wherever, and however delivered, support student learning and achievement. The effective institution ensures academic quality and continuous improvement through ongoing assessment of learning and achievement and pursues institutional excellence and improvement through ongoing, integrated planning and evaluation.

There are four Standards that work together to define and promote student success, academic quality, institutional integrity, and excellence. The mission provides a framework for all institutional goals and activities. The institution provides the means for students to learn and achieve their goals, assesses how well learning is occurring, and strives to improve learning and achievement through ongoing, systematic, and integrated evaluation and planning (Standard I). Student learning programs and support services make possible the academic quality that supports student success (Standard II). Human, physical, technology, and financial resources enable these programs and services to function and improve (Standard III). Ethical and effective leadership throughout the organization guides the accomplishment of the mission and supports institutional effectiveness and improvement (Standard IV). Integrating the elements of the Standards gives institutions the means to develop a comprehensive assessment of academic quality, institutional integrity and effectiveness, and a path to continuous improvement.

[Standards I, II, IIIA, IIIB, IIIC and IV have been omitted from this version of the Standards.]

Standard III: Resources

The institution effectively uses its human, physical, technology, and financial resources to achieve its mission and to improve academic quality and institutional effectiveness. Accredited colleges in multi-college systems may be organized so that responsibility for resources, allocation of resources, and planning rests with the district/system. In such cases, the district/system is responsible for meeting the Standards, and an evaluation of its performance is reflected in the accredited status of the institution(s).

A. Financial Resources

Planning

1. Financial resources are sufficient to support and sustain student learning programs and services and improve institutional effectiveness. The distribution of resources supports the development, maintenance, allocation and reallocation, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. (ER 18)

2. The institution's mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. The institution has policies and procedures to ensure sound financial practices and financial stability. Appropriate financial information is disseminated throughout the institution in a timely manner.
3. The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.

Fiscal Responsibility and Stability

4. Institutional planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.
5. To assure the financial integrity of the institution and responsible use of its financial resources, the internal control structure has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems.
6. Financial documents, including the budget, have a high degree of credibility and accuracy, and reflect appropriate allocation and use of financial resources to support student learning programs and services.
7. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.
8. The institution's financial and internal control systems are evaluated and assessed for validity and effectiveness, and the results of this assessment are used for improvement.
9. The institution has sufficient cash flow and reserves to maintain stability, support strategies for appropriate risk management, and, when necessary, implement contingency plans to meet financial emergencies and unforeseen occurrences.
10. The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.

Liabilities

11. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies, plans, and allocates resources for payment of liabilities and future obligations.
12. The institution plans for and allocates appropriate resources for the payment of liabilities and future obligations, including Other Post-Employment Benefits (OPEB), compensated absences, and other employee related obligations. The actuarial plan to determine Other Post-Employment Benefits (OPEB) is current and

- prepared as required by appropriate accounting standards.
13. On an annual basis, the institution assesses and allocates resources for the repayment of any locally incurred debt instruments that can affect the financial condition of the institution.
 14. All financial resources, including short- and long-term debt instruments (such as bonds and Certificates of Participation), auxiliary activities, fund-raising efforts, and grants, are used with integrity in a manner consistent with the intended purpose of the funding source.
 15. The institution monitors and manages student loan default rates, revenue streams, and assets to ensure compliance with federal requirements, including Title IV of the Higher Education Act, and comes into compliance when the federal government identifies deficiencies.

Contractual Agreements

16. Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution and the quality of its programs, services, and operations.