

Follow-Up Report

Submitted by

LANEY COLLEGE

To

**Accrediting Commission for Community and Junior Colleges
Western Association of Schools and Colleges**

March 15, 2010

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Statement on Report Preparation

District Statement on Report Preparation

Each of the four colleges in the Peralta Community College District completed a Comprehensive Self-Study report which were submitted to the Accrediting Commission for Community and Junior College in early 2009. Accreditation site visit teams visited the four colleges from March 9-12, 2009 for the purpose of evaluating the colleges' request for reaffirmation of accreditation. Several members of the four teams also met with the chancellor and district staff at the district office on Monday, March 9, 2009 prior to arriving at the colleges. Team members met with district staff to assess areas such as finance, physical facilities, human resources, technology resources, governance, budgeting, and board relations for the operation of the district.

On March 12, 2009, each of the college visiting teams provided an oral report on findings from the visits and noted both commendations and recommendations. At a later date, each of the college presidents was provided a draft of their college's Evaluation Report and were provided the opportunity to review the report for factual error. Those reports were reviewed by ACCJC at their June 9-11, 2009 commission meeting. ACCJC sent the four colleges and the district office letters dated June 30, 2009 stating the action the commission took on reaffirmation of accreditation.

Based on the March 12, 2009 visiting team exit reports, district administrators and college administrators were well aware that there would be at least three district recommendations. Those recommendations were documented in the June 30, 2009 commission letters and the commission directed the colleges/district to respond to these three recommendations in a report due to ACCJC by March 15, 2010. An ACCJC team will do a follow-up visit after March 15, 2010.

A major district recommendation focuses on *Financial Resources and Technology*. This recommendation evolves from the difficulties the district has experienced in the full implementation of an enterprise management system (PeopleSoft). Those difficulties include full installation and implementation of all necessary financial system modules, training of staff in order to move from the methodology of the legacy system to the methodology of an enterprise management system, and the resultant effects which led to material weaknesses and substantive findings delineated in the 2007-2008 independent audit report.

District administration has been working since the inception of the PeopleSoft system to fully implement the system. District administration has taken this recommendation seriously and recognizes the pressing need to respond to this recommendation/ issue and the need to have the project implementation completed no later than 2011. The exit reports and the ACCJC action letter highlighted the need for a quick resolution to this issue for the stability of the district. District administration readily agrees with the requirement for a resolution to the issue in at least two years.

The district response to this recommendation was completed with the assistance of the Vice Chancellor of Finance and Administration and his staff, as well as the Associate Vice Chancellor of Information Technology, and key college business personnel.

A second recommendation, in keeping with the previous recommendation, focused on *Management Systems* and essentially requires the district to resolve the functional issues associated with the implementation of the PeopleSoft enterprise system, with specific focus on the Student Administration system. The colleges and the district recognized the importance of this issue even prior to the team visit. While district administration has been responding to a full and functional implementation of PeopleSoft, the ACCJC recommendation has only spotlighted the need for quicker results.

The district response to this recommendation was completed with the assistance of the Vice Chancellor of Finance and Administration, the Associate Vice Chancellor of Information Technology and his staff, the Vice Chancellor of Educational Services, the Associate Vice Chancellor of Academic Affairs, the Associate Vice Chancellor of Student Services, and key faculty, staff, and college administrators.

A final district recommendation focuses on *Board and District Administration*. In 2003, there was a broader and more detailed recommendation made regarding clarity on the role of the district and the role of the colleges and how those roles intersected. The previous recommendation was responded to in progress reports filed in 2004 and 2005, as well as the focused mid-term report of 2006. There was no request beyond 2006 to provide any additional response to the 2003 recommendation.

This 2009 recommendation is more focused with specific attention to the services the district office provides the colleges and the need to assess the overall effectiveness of these services.

The district response to this recommendation was completed with the assistance of the Vice Chancellor of Educational Services, the Associate Vice Chancellor of Academic Affairs, and key faculty, staff, and college administrators.

On August 18, 2009, in the morning session of the fall semester district-wide staff development day, a brief presentation was made regarding accreditation and the required March 15, 2010 Follow-Up Report. The three district-wide recommendations were reviewed and the district approach to responding to each of these recommendations was presented. Opportunity for questions and answers was provided.

College Statement on Report Preparation

Laney College affirms the statements presented above (and contained within this document). As part of the validation process, the College presented this report to all stakeholders electronically and in shared governance and operational meetings (i.e., College Council, Instructional Council, Student Services Council) and encouraged critical review of its contents during November – December 2009. By January 2010, no recommendations for corrections to errors of facts were made regarding the responses to recommendations. By February 2010, shared governance groups—i.e., the Faculty

Senate, Budget Advisory Committee, Classified Senate, Associated Students of Laney College—shall review the final document, and the College Council shall approve it in preparation for final approval by the Peralta Community College District Board of Trustees on February 23, 2010.

In addition to the recommendations, the June 30, 2009 ACCJC letter conveyed concerns about (1) the completeness of the Laney mission statement and (2) the pace of Student Services in carrying out student learning outcomes assessment and analyses. Laney expedited resolution of both matters by assigning Deans to work with teams through operational and shared governance channels. With the Mission statement, resolution was assured by Fall 2009 with approval by the Peralta Board of Trustees by January 2010. Student Services revamped its processes and quickly began implementation of assessment and analyses efforts with expectation for completing a full cycle by 2010.

Concluding Remarks

While the three recommendations for the Peralta Colleges are identical in content, there was a difference in the title of one: the finance-related title for Laney College is “Financial Accountability and Controls.”

Significant progress is being made on Recommendations 3 and 5 to achieve full compliance with the ACCJC’s recommendations within two years. Laney College has confidence that by 2011, all recommendations shall be resolved given the strategic actions and operational efforts of Laney shared governance leaders and other stakeholders in collaboration with those of its sister colleges within the Peralta Community College District and District leadership. Already, Recommendation 6 has been resolved, and by the end of Spring 2010 the district will have completed another cycle of assessment to determine the overall effectiveness of its service to the college.

Laney College wishes to acknowledge the efforts of Dr. Joseph Bielanski in his capacity as staff to the District Educational Services, principally charged with working with the Accreditation Liaison Officers, district personnel and college representatives to ensure accurate and timely responses of the colleges to the ACCJC recommendations. Special appreciation remains for the leadership of Drs. Matthew Goldstein and Karolyn van Putten along with the Self Study (Accreditation) Committee for ensuring a high quality, rigorous and honest assessment of the conditions of Laney and its progress in achieving its mission and institutional effectiveness with the ACCJC standards as its guide. Further value is maintained for the numerous faculty, classified staff, and administrators who work earnestly to serve Laney’s diverse students and greater community. Most importantly, thank you students - for without you this College would have no purpose: we respect the demands you place on us to strengthen the infrastructure and facilitate your achievement of transfer, career technical and foundation skills educational goals. All contribute to Laney’s community of excellence.

Elñora T. Webb, Ph.D.
President, Laney College

Response to Recommendation Number 3

Management Systems

The team recommends that the district immediately resolve the functional issues associated with the implementation of the district-wide adopted software management systems for student, human resources, and financial aid administration. (Standards III.C.1.a).

District Response as of November 1, 2009

Overview

This section provides a brief overview of the steps to implementation and a brief explanation of the modules and functions in the PASSPORT Student Administration System with reference to “student, human resources, and financial aid administration.”

Introduction: The decision was made in 2004 by the Board of Trustees to move to a new technology enterprise management system. The Board of Trustees adopted the then CIO’s recommendation to purchase PeopleSoft. While the Peralta Community College District (PCCD) went live with the PeopleSoft Financial Management System in 2005, PCCD did not go live with the Student Administration System, PASSPORT, until April 2008. The “kick off” for the student administration functions of the management system happened in February 2005. District administrators at that time were working with CIBER who left in January 2006 but returned a year later. One of the main functions CIBER provided was to do a full “Fit-Gap” analysis to show where there was a “fit” between PeopleSoft and district business practices and where there were “gaps”. It provided users an opportunity to articulate needed process changes. The original projected “go live” date for the student administration system was November 2007, but that was moved to April 2008. In the meantime, the course catalog module went live in May 2007; summer/ fall scheduling in the PeopleSoft system began in November 2007; and student enrollment for summer 2008 and fall 2008 began on April 3, 2008. In an attempt to do the implementation process differently for PASSPORT (the student administration system), the District employed the consultant change management company of RWD Technologies to oversee implementation and to oversee communication and training regarding the new system.

Given the experience in moving from the Legacy Financial System to the PeopleSoft Financial Management System, it was evident that the management of change had not happened well. So with the move to PASSPORT (student administration) functions of PeopleSoft, the approach was to use RWD Technologies for change management assessment and to provide a change management strategy. On at least two occasions prior to January 2008, RWD Technologies trained administrators in the change management approach of Enterprise Resource Planning (ERP) Solutions. As they noted, Peralta was moving from a “data storage” system to a “process control” system and in making the move “there is a big difference between installing software and implementing a business solution.” RWD recommended that it was critical to define a clearer project governance structure, define leadership roles and expectations, hold leadership alignment sessions, structure leadership to own the project across the colleges, and to provide

clearer reporting on project status. In the end, RWD proposed an Executive Steering Committee, a Project Integration Leadership Team, and a Project Implementation Team (PIT). This led to the development of Functional Project Teams (Business Readiness Teams: Admissions and Records; Campus Community; Portal & Self-Service; Schedule and Course Catalog; Financial Aid; and Student Finance). The primary purpose of these teams was to facilitate the business adoption of the change noting that a primary reason for failure with systems implementations is resistance to change within an organization. Key components to the process were communication, training, and support. It should be noted that the process recommended and facilitated by RWD was excellent, but the lack of adequate IT staff and programmers compromised the implementation process.

On January 15, 2008, at a Staff Development Day for the District, a “Project Overview” was presented to the entire District in an effort to begin the dialogue and process to “go live” in April 2008 with the PASSPORT system. The overview described the implementation process to date and the next steps in the process leading to an April 2008 “go-live” date.

The PASSPORT system supports the college functions of Admissions and Records, class schedule and course catalog, financial aid, and student finance. Unlike the Legacy system, PASSPORT is Web based and provides an integrated “Campus Community” database for all functions. Just to repeat, the reality was that the district was moving from a data storage Legacy system to a “process control” PASSPORT system. It needs to be noted that this shift in methodology alone caused significant issues and initially even resistance. Staff were being asked to make a process shift. There were many who had hoped that the Legacy system simply would be replicated in the PeopleSoft system.

On January 15, 2008, it was reported that the PASSPORT Application Architecture for the Human Resources and Student Administration database included: official payment/credit card processing; high jump asset management; financial aid (Regent); SARS counselor scheduling; CCCApply application process, MIS reporting to the State; eBookstore; distance learning; library management; active directory network. Through this integrated solution all key business data could be shared across all functions, data is only entered once, and the database is accessible through the internet which is helpful to faculty and students.

As a part of the implementation process (as previously noted), district administration created Business Readiness Teams (BRT) in the following process areas: Admissions & Records; Campus Community; Self-Service, Schedule and Course Catalog, Financial Aid, and Student Financials. Further, Business Readiness Teams were created for the following impacted stakeholder groups: Counseling, Instructional Faculty, Student Government, and Classified Union (Local 1021). On each of the process teams (BRT), membership included a counselor, an appropriate representative from each of the four colleges, and other key personnel depending on the process area. These Business Readiness Teams met weekly, were part of the testing prior to the go-live date, and were charged with trying to find/ discover any possible problems with the system. A Project Process Scorecard was kept and some of the benchmark areas included: Business

Readiness Team kickoff; configuration and setup; completion of business modeling; completion of training plan; infrastructure set-up; initial data conversion; ordering of PCs as required; security setup; infrastructure optimized; unit testing; system testing; completion of modifications; organization set-up; developing necessary contingency plans; defining of success criteria; “super users” named and trained; readiness assessment; and completion of training.

The overall purpose of the Business Readiness Teams was to design and validate changes to current business processes; conduct change impact assessment and change plans; test the application thoroughly to ensure operability; prepare “super users” within the organization; prepare for production cut-over and go-live; ensure post-go-live support was in place and was working; assess and resolve risks throughout the project; and be the voice or advocate of the business area. The teams were provided Project Scorecards and a timeline of activities and involvement.

As indicated in campus discussions, Project Integration Team (PIT) meetings, and Business Readiness Team (BRT) meetings, the process for implementation of the Student Administration System was the result of better planning and a serious effort to mitigate the experience of the implementation of the Financial Management System. Further, in the design process, a very detailed analysis of the PeopleSoft Student Administration System took place called a ‘Fit-Gap’ process. End users identified how the PeopleSoft system “fit” by providing needed functions and where there were “gaps” identified as to functions which would need to be added to the system.

Faculty and Student Self-Service Process Modules: In the initial implementation of PASSPORT, the Faculty Self-Service was intended for submitting grades online, viewing class rosters online, searching the schedule of classes and course catalog, posting attendance, viewing weekly schedule, viewing detailed information about courses (facility, available seats, meeting dates), and the ability to notify a student from the roster. Further, the goal was for faculty to be able online to track their vacation and sick time through their self-service page and to view paycheck information. Student Self-Service would allow a student to track financial aid progress, track grades, add/drop courses, access their account information, access “to do” lists, view holds, search the schedule of classes and course catalog, and communicate real-time with faculty and staff. In this process, students would be able to access their unofficial transcript and update their biographical information. It was clearly identified that most students would need to complete the matriculation process which includes working with a counselor to choose classes and clear prerequisites and students would still depend on Admissions and Records for accurate enrollment dates, as well as making sure faculty report grades accurately and on time. In terms of faculty, Program Specialists/Course Schedulers would have to keep course information up-to-date for faculty to view correct information and faculty would still depend on Admissions and Records for accurate rosters and to add students through the “add card” process.

Campus Community Process Modules: The Campus Community function and process was intended to provide an integrated database with one record per student/ employee.

All business processes are shared throughout the modules in the system. It should be noted that in the Legacy system, accounts payable, HR, and student administration each had separate databases and records for each student and/or employee. In this PASSPORT function, “search-match” prevents duplicate records. There are high-level description requirements for data entry, thus creating more accurate accounts.

Admissions and Records Modules: With the move to PASSPORT, the District moved from a paper application process to an online application process using CCCApply, a state-wide application process. The district also planned that for students with transcripts from other schools, transfer credit could be entered upon receiving the transcript from another college. This was viewed as at least a Phase II function. Continuing students could be notified of enrollment dates not only by “data mailers” but also through their Self-Service page and their Peralta e-mail.

Course Catalog and Scheduling Modules: The course catalog is a course database. The PASSPORT system provides a different method for scheduling lecture/lab classes; enforces all prerequisites; and does not provide for an online prerequisite waiver process (milestones) for students, but does for counselors, consistent with the process in the Legacy system. The system controls load assigned to part-time faculty. The system allows HR to enter an authorized discipline area(s) for each faculty in keeping with minimum qualifications.

Student Financials Process Modules: This process moved from using a student’s social security number to using a student ID. Therefore, all payments and transactions use the student ID. Student account data covers a student’s entire academic career and not just a semester at a time. The system gives the bursar the ability to view the financial aid awards and grants listed on a student’s account. End of Day daily balancing reports can be done at the college. Form 1098-T’s are issued with values and can be printed from the bursar’s office.

Training: As a part of the implementation process, various trainings were set up throughout the district. In the process, a Web site was created and all training materials have been stored on this Web site: <http://peralta.edu/apps/comm.asp?Q=510> and this link from the initial page <http://promt.ad.peralta.edu:81/#ALL>. Trainings were provided in the following areas: Admission and Records; the Assessment Office; Counseling Services; Deans and Department Chairs; Instructional Faculty; Financial Aid; Librarians; and the Student Center, especially for student ambassadors who work in the college Welcome Centers. It should be noted that the Welcome Centers were added at the four colleges in August 2008 in order to provide assistance to students as they applied and registered/enrolled online.

During the trainings, every effort was made to address all questions to the point of documenting issues that needed to be resolved based on the user’s experience and need. But what does need to be readily acknowledged is that while trainings were regularly scheduled and continue to be scheduled, many staff did not attend training sessions. As a result many who would need to use the system, such as part-time instructional faculty,

did not attend training and as a result experienced functional issues and in some cases still experience functional issues. Further, the RWD trainings could not use “live” screens for training thus providing a “hands on” experience,” but rather had to use a “canned” version of the screens and this was viewed as a serious limitation. This method in part was dictated by the district because of a lack of programmers who could clean up “actions” taken in the training.

Additional training has been provided every semester, especially for counselors and instructional faculty. Further, members from the Business Readiness Teams who were identified as “Super Users” have provided ongoing training and provided resolution to questions asked by their constituents. “Super Users” were responsible for the following areas: Admissions and Records, Scheduling, Financial Aid, Student Finance, Counseling, and Instructional Faculty. It should be noted that the Chancellor has provided a faculty member with a .5 release time to provide ongoing training semester by semester. Given that ongoing training is critical to the functionality issues with PASSPORT, district administration should review and evaluate the 15 hours per week (.5) assigned to training. District administration in conjunction with college administration should address developing a more comprehensive training plan.

Conclusion: A very different process was used for implementing the PeopleSoft Student Administration system, PASSPORT. That process included a “Fit-Gap” analysis, Business Readiness Teams, use of a change management consultant, staff development day presentations, and regular and ongoing training. Many would agree that this more structured process led to far less issues and problems from those experienced in implementing the financial management system.

The next section of this response will describe the current functional areas available for Human Resources, Student Administration, Business Intelligence/ Data Warehousing and Financial Aid Administration.

Current PASSPORT Functionality and Response to Issues (Human Resources, Student Administration, Financial Aid, Business Intelligence/Data Warehousing)

This section will provide a listing of available functionality within the PASSPORT system at the time of the writing of this response. Given the nature of this ACCJC recommendation, coupled with the fact that this report will be shared within the Peralta Community College District, it seems appropriate to apprise the reader of what the system currently can do. As will be noted, the current functionality is extremely robust and provides end users much more data and information than the Legacy system could ever provide. Upfront the reader should recognize that some of the functionality “deficiencies” individuals are experiencing are not related to lack of functions in the system, but are for a variety of other reasons not limited to but including: not having gone through necessary training, lack of “security” clearance to access certain functions, lack of asking questions that might provide information about unknown functions and in many cases not even being aware to ask questions, and the need to accept that PeopleSoft is not intended to replicate the methodology of the Legacy system which some end-users used

for 10 plus years – to name a few. However, it must also be acknowledged that changes in business practices often have not been communicated well with end users and end users have not been surveyed, until recently, for possible modifications which may in fact improve the PASSPORT system. What also will be noted and will need to be addressed through planning is the desire and need for additional functions within the system, as well as the need to make some current functions more “user friendly” (easier to use).

Human Resources: The following provides a listing of PASSPORT functions used by the Office of Human Resources staff:

- Personal Data (Biographical Data, etc. - for employees and students)
- Job Data (stores all data related to every job in the district)
- Position Management (which provides a link between HR and Finance)
- Job Code Table (for both permanent employees and hourly employees)
- Salary Grades/Tables
- COLA adjustment (which will do the function universally)
- Query Manager
- Function to add a new person
- Benefit Administration
- Paycheck History
- Employee Competencies (time of last evaluation; licenses; languages spoken)
- Necessary Health Information (i.e., time of last TB test)
- Function to monitor minimum qualifications for every faculty member
- Report processing (such as running a report on Comp Time)

The following lists specific functions that the Office of Human Resources staff would like to see added to the PeopleSoft system. From a Human Resources perspective these are some of the functionality issues this ACCJC recommendation is addressing.

- An Electronic Personnel Action Request (providing basic employee data, salary, budget account code, possible special assignment, etc.)
- Electronic Leave and Absence Reporting (Time and Labor)
- eRecruit (which provides a complete hiring and process tracking function; this has been approved by the Board of Trustees)
- Increased functionality in Benefit Administration
- A Data Element to Track Tenure Status
- A Data Element to Record Staff Development hours

It is important to note that for the past two years there have been monthly meetings of key human resources staff, benefits staff, and payroll staff with IT. The ‘charge’ of this group has been to provide human resources, payroll, and benefits a monthly check-in with IT regarding technical issues associated with the PeopleSoft system, as well as with the Legacy system. It is an opportunity for actual users to talk directly with IT programmers and resolve issues at the lowest level. The current Associate Vice Chancellor of IT now attends these meetings.

It is reported that these monthly meetings with IT have been productive. For example, at a recent meeting issues on the agenda included the following: two employees IDs within

PeopleSoft; to set/show right balances for adjuncts (PCA/PRR/RCA) employees; Department of Labor- gender count to be added on Employee Count Report; PERS/STRS modifications; ProRata report; benefits and date of service; ING vendor discussion; and job data changes impact from the Position Management Control module. Further, there has been discussion of an interim solution for an ePersonnel Action Request Form and an eAbsence/Leave form. It is anticipated that the interim solution would be implemented before the end of 2009 and a full solution will continue to be explored and implemented as quickly as possible.

The approach of a monthly meeting between human resources, payroll, and benefits with key IT staff has been extremely helpful in resolving many key issues and these meetings continue. Minutes from these meetings always document the issue and a recommended resolution. If necessary a follow-up response is provided at the next meeting. This model in many ways is what RWD Technologies proposed with the creation of Business Readiness Teams (BRTs); however, success is dependent on the involvement of IT and their ability to provide the necessary staff to address the issues.

Student Administration: The following provides a listing of PASSPORT functions used by various departments/ units throughout the district, as well as students. The listing comes under the major headings of – Student Admissions, Records and Enrollment, Curriculum Management, Campus Community, Student Financials, Academic Advising, Reporting Tools, Peralta SA Customization, and SC Community College Data.

Student Admissions

- Application Entry
- Application Maintenance
- Application Evaluation

Records and Enrollment

- Enroll Students
- Student Term Information
- Career and Program Information
- Enrollment Summaries
- Term Processing
- Enrollment Reporting
- Enrollment Verifications
- Transcripts
- Graduation
- Transfer Credit Evaluation
- Transfer Credit Rules

Curriculum Management

- Course catalog
- Schedule of Classes
- Roll Curriculum Data forward
- Enrollment Requirements

- Combined sections
- Dynamic Dates (for scheduling dates that are not full semester)
- Facility Information (can query about room availability)
- Class Roster
- Grading
- Instructor/Advisor Information (Instructor schedule, Term Workload, Instructor Table [shows MQs])

Campus Community

- Student Services Center (Shows student general information, admissions, transfer credit, academics, and finances)
- Payroll Information (Student)
- Communications
- Services Indicators (such as holds, pre-requisites)

Student Financials

- Tuition and Fees
- Collections
- View Customer Accounts

Reporting Tools (provides reports and query functions)

Peralta SA Customization

- Student Records
- Student Administration Reports (i.e., DSPS, EOPS, etc.)
- Admissions and Records
- Includes data from MIS reports

SC Community College Data

- This reflects the “bolt on” to the PeopleSoft system to provide required MIS data. This “bolt on” for MIS reporting also responds to the Financial Management System recommendation which references MIS reporting.

Some functions which are being considered or should be considered to be incorporated into the system include the following (this particular list was gathered in an ad hoc manner):

- Wait lists for students interested in enrolling for a closed class
- Degree audit (which has been approved by the Board of Trustees)
- Electronic Roll Book (attendance roster)
- Facility and Event scheduling (to expand staff usage for facility, rooms, sites; also to ensure that the system does not allow for double booking of a room)
- Items to include on the faculty members portal: current term workload; dates to submit various documents such as census roster, grade roster;
- Clean up the Extract function for the printed class schedule
- Student Hold function: provide the student with a descriptor as to the nature of the hold

- Address the delay from student completion of CCCApply and the ability to enroll
- Address an “opt out” option for the financial aid portion of the student application
- Review security clearance since some staff made need information not currently provided him/her; review how security clearances are determined
- Provide a query to generate 1351 cost projection
- Provide a query to generate complete enrollment data plus class meeting times, rooms, and instructor
- Online tutorials for creating new queries and reports
- Need for an online glossary of terms and abbreviations used in queries and reports
- Need for an intuitive class search engine (schedule of classes)
- Address the interface for extracts to MOODLE (the DE management system)
- Accuracy of student, faculty, and staff data lists
- Need for seamlessness in the system
- Need a way to track routing (i.e., purchases, requisitions, etc.)
- Need for an ongoing student help desk
- Review whether students can easily access grades and transcripts
- The one non-function need – additional IT staff, especially programmers, who are in-house staff and not consultants
- Full implementation of the student e-mail system
- Accuracy of enrollment figures in concurrent enrollment classes
- Issues with “positive” attendance classes; COPED classes; “dynamically dated” classes
- Easy “one click” access to prepared reports

There is a Project Integration Team (PIT) which meets every Tuesday morning to address PASSPORT (PeopleSoft Student Administration) issues. This team was part of the original RWD change management design and was set up as a top-level team for action on the PASSPORT system to correct IT issues, to recommend additions to the system, or to review business practices. The team was comprised of student services administrators and staff and instructional services administrators and staff. Unfortunately, the PIT is now largely a student services group and until recently there has been no consistent attendance of an IT staff person at these meetings. In many respects, while issues of importance are raised, the lack of IT involvement has made resolution of those issues very difficult, if not impossible. The function of the PIT will need to be addressed in an action plan in order to address the process for resolving functionality issues which occur. It is hoped that the Associate Vice Chancellor of IT, who now attends PIT meetings, and the Associate Vice Chancellor of Student Services, who chairs the PIT, will work together to bring the PIT back to its original function as designed by RWD. Further, given past experience, the only way for the PIT to function effectively will require that IT take action on all recommendations and system priorities and widely communicate the work IT is doing. The November 3, 2009, PIT meeting will be devoted entirely to review the steps being taken to address this ACCJC recommendation. The ACCJC visiting teams would do well to meet with both associate vice chancellors to get an up-to-date report on the work of the PIT and the ability of IT to address functionality issues.

The Counseling BRT also has continued to meet and to address various issues which both impact counseling, as well as Admissions and Records. For example, one key issue is a degree audit system. However, there has been uncertainty in how to move their “issues” forward, to have them prioritized, and to have them acted upon by an IT programmer. Again, it suggests a need to look carefully at process and procedures and the need to re-establish clarity in this area. To this end, the Associate Vice Chancellor of IT met with the Counseling BRT on October 14, 2009. The BRT members apprised the Associate Vice Chancellor of their priorities and the need for resolution to those priorities. The Associate Vice Chancellor asked that the Counseling BRT facilitator, who is the Vice President of Student Services at College of Alameda, bring all issues from the Counseling BRT to the PIT.

Business Intelligence/ Data Warehouse:

The district Office of Educational Services is working to finalize a Business Intelligence module or more commonly known as a Data Warehouse. The warehouse is being built by two (2) consultants, is Web based, and is easy to use. The warehouse provides reports on various kinds of data and does not require the use of queries. While initially the warehouse was set up for 40 users, it is now accessible to the entire Peralta community. One can access the warehouse through the use of one’s e-mail address and password. The warehouse provides information such as FTES, FTEF, productivity, enrollment figures, loads, as well as student success data which includes access, persistence, and transfer rates. In many respects, the warehouse is key to a review of institutional effectiveness.

Financial Aid: Functionality of financial aid needs to be addressed in a different manner, since the financial aid system is not a PeopleSoft function. As previously noted, the District moved from the Legacy system to the PeopleSoft Student Administration system in spring 2008. With that move, the function of Financial Aid had to be addressed since the system in use at the time involved the Legacy system and the SAFE system. Given the structure of the SAFE system (at that time) and the PeopleSoft system, it was determined that the two could not be interfaced. It also had been determined that for various reasons the PeopleSoft financial aid module would be difficult to implement. It is known that PeopleSoft is more aligned with processes and procedures at four-year institutions. Further, the four Peralta colleges’ financial aid departments work as a consortium of four separate but connected operations, and the PeopleSoft system could not readily accommodate four distinct operations rather than one centralized operation.

In the end, the district chose to implement a newly developed and untested financial aid software system, Regent. Some of the reasons Regent was selected are as follows: (1) each of the four Peralta colleges has a Pell ID, and the district wanted to maintain the four identification numbers with the federal government; (2) many Peralta students attend more than one college in the district, so information must be shared amongst the colleges so that a student can’t apply at more than one college; (3) from an IT perspective the goal was to have one student database and four college IDs, noting that most other financial aid systems offer one database and only a single Pell ID; (4) Regent offered new supervisor and aide workload assignment controls that were not available in SAFE; (5)

SAFE would not interface with PeopleSoft and at that time SAFE was uninterested in responding to the PeopleSoft requirements; and (6) Regent provided a way for a student to see what information is needed to complete the financial aid request. However, satisfactory implementation was delayed due to Regent development issues. A compounding factor was that Regent was implemented without running the SAFE financial aid program as a parallel backup system.

As a result of the issues associated with implementing the Regent financial aid system, in fall 2008 all four Peralta colleges experienced a significant delay in processing and disbursing student financial aid. The delays resulted from file inaccuracy and a lack of interface between Regent and PeopleSoft.

Given the various issues and the need to disperse financial aid to students, a multilevel action plan was put in place for fall 2008 and spring 2009. In fall 2008 the following occurred:

- The district hired additional financial aid staff to address the processing issues;
- Financial aid staff, Regent representatives, and the district Office of Information Technology collaborated to address software issues, as well as interface issues between Regent and PASSPORT (PeopleSoft); and
- The district hired Evans Consulting to assist with processing financial aid checks and the Board of Trustees has continue to approve contract extensions with Evans given the absolute need to disperse financial aid checks to students in a timely manner.

Even with this effort, it was readily agreed that the outcomes were less than satisfactory and all pertinent parties continued evaluating and developing a plan of action to completely address the issues.

In spring 2009, the following were the action steps taken to address the financial aid issues:

- In January 2009, the district organized advanced training and planning sessions which involved a team made up of the Vice Presidents of Student Services, Deans of Student Support Services, district-wide financial aid staff, staff from the Office of Information Technology, CIBER consultants, Evans consultants, and Regent personnel. Those sessions culminated with the following:
 1. On time disbursement of financial aid awards action plan;
 2. Finalization of data elements for processing Satisfactory Academic Progress (SAP); and
 3. Testing was conducted to assess whether Regent could process files in an accurate and timely manner
- The district implemented the use of SAFE as a back up financial aid system to ensure processing of student financial aid awards and disbursement.

With the additional steps taken in spring 2009, the results were successful. All remaining eligible students with completed files received their fall 2008 disbursements in the first run of spring 2009 financial aid checks. Additionally, spring 2009 awards were

disbursed on time to all eligible students with completed files. It should be noted that given the seriousness of this issue, the Vice Chancellor of Educational Services and the Associate Vice Chancellor of Student Services filed financial aid update reports at every Board of Trustees meeting.

On June 17, 2009, the Vice Chancellor of Educational Services made a proposal to the Board of Trustees in an effort to resolve the “functional issues” related to financial aid. The proposal is to implement a SAFE Web-based system. The proposal listed a five-year plan which is as follows:

2009-2010

- Migrate all four colleges from Regent to SAFE immediately
- SAFE (EMASS) to provide Web-based financial aid system
- Continue Regent as a back-up system

2010-2011

- Peralta SAFE database conversion and migration
- PeopleSoft data integration (one-time preparation)
- Integration to the current Custom PCCD check-writing module
- Staff operational training
- ESI EMAS managed services (two hour response time)
- DMAS data services (import load of Federal ISIRs, monitoring PeopleSoft import/export, provide scheduled auto-award packaging subject to staff review approval)

2011-2012

- Continue PeopleSoft data integration (maintenance and support)
- Continue staff proficiency training
- Continue ESI EMAS managed services (same as above)
- Continue EMAS data services (same as above)
- EMAS retention pro (new Web-based version)

2012-2013

- Continue the plan of action as in 2011-2012

2013-2014

- Continue the plan of action as in 2011-2012

With the Vice Chancellor of Educational Services proposal, all four colleges have migrated from the Regent system to the SAFE system. It is anticipated that the new system will be more efficient, thorough, and accurate in processing financial aid awards. Further, the Financial Aid Offices of all four colleges have document scanning systems in place for storing documents in PDF form. This automaton will allow the colleges to reduce the amount of paper that is stored as well as the possibility of losing, misfiling, or misplacing paper documents then used for verification and eligibility purposes.

At the time of the writing of this Follow-Up Report, there is discussion of centralizing some financial aid processes, specifically the evaluation process. The goals of a centralized evaluation process are (1) to simplify the notification and evaluation process; (2) to make the system user friendly and understandable for students and parents; (3) to

ensure that the right students receive the right amount of money in the right time frame; (4) to reduce unnecessary and duplicate forms requested by colleges in determining a student's eligibility; (5) to produce documents that reflect a single mission and goals (i.e., Financial Aid Operational Policy and Procedure Manual, a District Financial Aid Handbook), for the purpose of distributing uniform and consistent information that can be placed in college catalogs, and (6) to reduce the number of non-compliance issues that "plague" the district.

The proposal is to create a centralized processing center where the District will be primarily responsible for evaluating all Institutional Student Information Records (ISIR), preparing and e-mailing/ mailing letters regarding missing information, making requests for additional information, sending overpayment letters when a student is required to make a refund, sending (R2T4) letters, assembling financial aid folders needed for funding decisions, and informing the colleges as to which students are ready for packaging of Title IV aid. At the same time the colleges will be responsible for developing aid packages for individual students including federal, state, and local aid, making Professional Judgment decisions, reviewing Satisfactory Academic Progress appeals and other college decisions. This proposal will be reviewed in the fall 2009 and the visiting team in 2010 can request an update from district office administration.

It should be noted that there is a business team for Financial Aid which meets weekly to continue to address issues and needs in the area of functionality. Further, the Project Implementation Team (PIT) weekly reviews the status of financial aid. Checks were distributed in August without problem and the October checks were likewise distributed without problem. FISAP and MIS reporting are moving forward successfully.

The ACCJC visiting teams can get an update on financial aid at the time of their visit by meeting with the Vice Chancellor of Educational Services, the Associate Vice Chancellor of Student Services, and the Associate Vice Chancellor of IT.

Conclusion: It should be readily noted that the entire process for implementing the student administration system of PeopleSoft was more systematic and process driven. A change management group was involved in guiding the change and implementing a new work structure. That process prior to implementation was discussed with administrators and key faculty in a variety of training opportunities. A "team" structure was created and a process scorecard was utilized. The process addressed all issues and "problems" immediately and a spreadsheet of issues and areas to be addressed were documented and a timeline was set and key personnel assigned to find solutions.

Some reasons for the current complaints about system functionality include:

- individuals not having been adequately trained in the system and the need for a comprehensive training plan;
- the method by which security and access to the system is determined;
- unawareness of functions available in the system which further suggests the need for a training plan;

- functions needed to be added to the system with no projected timeline for adding the functions or no method to decide if the requested function is reasonable;
- the need for additional queries and reports;
- the lack of follow-through on the change management process and team meetings once RWD Technologies contract was not renewed;
- the lack of sufficient district IT staff (non-consultants), especially programmers (for example, a key programmer left in August 2008 and has not been replaced);
- the lack of adequate Help Desk support for PeopleSoft;
- the need for a “structure” which is business process driven and which focuses on planning and setting priorities; and
- the need for ongoing effective communication.

What is clear is that there is a need to set a path for addressing the issues and to provide greater communication on how the issues are being addressed. For example, the Board of Trustees approved the hiring of a consultant to conduct an “Information Technology Review” and the consultant filed a report in January 2009. One of the recommendations in the report is as follows: “Establish a more formal information technology advisory structure to assist the District with planning, improving communications, developing standards, and setting priorities. The focus of the group should be on College needs and requirements related to PeopleSoft, other district-wide applications, and support services. Active College participation is fundamental and a prerequisite to its success.” “The committee should be co-chaired by the CIO and a faculty member or student services administrator. Agendas and notes from meetings should be posted on the Intranet and available to all staff throughout the District.”

Seeking Resolution of Functionality Issues: Process, Procedure, Involvement, and Communication

Survey regarding functionality issues

In an effort to gain as much input as possible to address the functionality issues which end-users are experiencing, it was agreed that end-users should be surveyed. At the beginning of September 2009, an e-mail “blast” was sent throughout the district asking faculty, staff, and administrators to list three to five issues regarding the functionality of the PeopleSoft system. Seventy (70) individuals responded to that informal survey providing a variety of different issues that they determined needed to be resolved. Using the responses from those 70 individuals, an instructional dean at Laney College designed a survey using SurveyMonkey. That survey was reviewed by the Associate Vice Chancellor of Informational Technology and three classified staff technology analysts. The survey was then sent out on October 5, 2009, once again through an e-mail “blast” to all faculty, staff, and administrators in the district with a return date to be no later than October 21, 2009.

There were 310 respondents to the survey. The breakdown is as follows:

- 83 Full-time instructional faculty members
- 93 Part-time instructional faculty members
- 24 Student Services faculty members

- 91 Classified support staff members
- 7 Administrators.

In terms of the location of the respondents, the breakdown is as follows:

- 57 College of Alameda
- 54 Berkeley City College
- 104 Laney College
- 64 Merritt College
- 2 District Office
- 2 who did not identify their location.

Respondents also were requested to identify which functions of PeopleSoft they regularly used. That breakdown is as follows:

- 236 Student Administration (PASSPORT)
- 74 Financial Administration (PROMT)
- 56 Human Resources
- 65 Other

There were 28 questions regarding student administration functionality and required the respondents to answer – “not a problem,” “minor problem,” “urgent- needs immediate attention,” or “major or urgent.” Of the 28 items listed, 50% or more of the respondents identified 20 of the items as being “major or urgent.” Further, 106 respondents wrote in comment to the open-ended question, “Please state any additional problems or modifications for the PeopleSoft Administration System.”

There were seven (7) questions directly related to the Financial Administration system. The response options again ranged from “not a problem” to “major or urgent.” 50% or more of the respondents indicated that six (6) of the seven (7) items were “major or urgent” issues. 36 respondents wrote in comments to the open-ended question, “Please state any additional problems or modifications for the PeopleSoft Financial Administration system.”

Finally, there were four (4) questions directly related to Human Resources functionality. 50 % or more of the respondents indicated that all four (4) areas were “major or urgent” in importance. There were 34 respondents to the open-ended question, “Please state any additional problems or modifications for the PeopleSoft Human Resources functions.”

The full survey and survey responses will be available to the ACCJC visiting teams.

Prioritizing the functionality issues and Next Steps

The goal at the time of the writing of the district response to this recommendation is to have the PIT under the leadership of the Associate Vice Chancellor of Student Services and the Associate Vice Chancellor of IT to facilitate a process to document in a Log the issues identified in the survey. The Log used by RWD Technologies included the following: columns: #; Status; Update; Priority level; Project area [Passport, BI, PROMT,

All]; Description; Owner; Due; Status/Resolution; Resolution Date. It is hoped that the Log can be published on the Web to facilitate communication with the end users.

It is further anticipated that the Associate Vice Chancellor of IT will work with appropriate college and district administrators to re-energize and re-focus the Business Readiness Teams (BRT): Counseling, A&R, Instructional Faculty, Schedulers, Financial Aid, Business Managers, and HR/Benefits/Payroll. The goal is to have these teams assist the PIT in prioritizing the functionality issues identified in the district survey, as well as to identify “issues” not covered in the survey.

Further, in order to make this process work, it is anticipated the district Office of Information Technology, under the leadership of the Associate Vice Chancellor of IT, will hire up to three (3) permanent in-house district programmers. As has been acknowledged before in this report, while it is possible to identify the functionality issues and while it is possible to prioritize those functionality issues, it is necessary to have IT programmers and staff who can resolve the functionality issues.

College Response: Laney College agrees with the substance of the above text. Related, Laney believes the District adopted and implemented a software management system, the PASSPORT Student Administration System (subsequently referred to as PASSPORT), that could integrate “student, human resources and financial aid administration” in order to enhance the operation of the District overall and ensure the effectiveness of Laney and its sister colleges. Yet problems have persisted in many areas since implementation of parts of the system, as revealed in the Laney College Self Study and the Fall 2009 District Survey.

Laney leadership has advocated more strongly - through the new district-wide decision making process - for the necessary PASSPORT infrastructure to address its needs in support of learning, teaching, data-informed decision making, and operational systems. Specific steps taken by Laney faculty, administrators, staff and students have included: contributing to substance, designing and disseminating a district-wide survey to assess the gaps in the system, and using the results to inform about the negative impact and, thus, urgency of the problem; assigning Laney College personnel—i.e., an instructional division dean with IT and research expertise, and a financial aid coordinator—to the District Office to help study the problems and determine sound remedies; recommending re-activation of the Business Readiness Team model, which facilitates efficient resolutions of issues in concert with (and to render relevant) the Project Implementation Team (PIT); and contributing to the team of professionals—on the District Technology Committee and via the Laney College Technology Committee—who provide analyses of the issues and solutions to District leaders and the Board of Trustees.

Together with the leadership of professionals at Laney sister colleges, Laney leaders have assured that progress would be made. Progress is reflected in the: hiring of a chief information officer (interim); allocating District resources to hire three permanent, full-time programmers; securing CIBER experts who are best equipped to install the outstanding modules deemed essential for efficient and effective running of an integrated

system for student, human resources and financial aid administration; and, important, securing Mr. Thomas Henry as district consultant—due to leadership of the Vice President of Educational Services and the recommendation of the ACCJC staff. Mr. Henry, with his team, quickly assessed the issues with the system on the financial side that impacted the other areas (i.e., student, HR) and determined that a major gap was the need to completely install all modules. (This reinforced the concern of college professionals about the capability of the system absent the remaining modules.)

The District evidences its desire to resolve immediately “the functional issues associated with the implementation of the district-wide adopted software management systems for student, human resources, and financial aid administration.”

Status: Significant progress being made to ensure resolution immediately, no later than March 15, 2011.

District Action Plan: The Associate Vice Chancellor of IT will re-establish and re-energize the Business Readiness Teams (BRTs). The Associate Vice Chancellor of IT will work with each administrator who facilitates a BRT to move “issues” from the BRT to the PIT (Project Integration Team). Further, the Business Readiness Teams will provide input on the data from the district functionality survey, as well as identify other “issues” not identified in the survey.

The Associate Vice Chancellor of IT and the Associate Vice Chancellor of Student Services will re-formulate the Project Integration Team and re-establish the link between the PIT and the BRTs. The two associate vice chancellors will facilitate review of the issues identified in the functionality survey and through the PIT and BRTs will not only document the identified issues, but also prioritize those issues. Further, the status of identified issues will be communicated throughout the district.

The Associate Vice Chancellor of IT, with the support of the district, will hire up to three (3) in-house programmers in order to insure that all functionality issues can be addressed and resolved.

The administrators of the four colleges will establish a communication process to inform all college constituencies as to action the taken to identify and resolve PeopleSoft functionality issues.

Documents:

- (1) PASSPORT front page with links to various PASSPORT Help pages and PASSPORT documents <http://www.peralta.edu/apps/comm.asp?Q=510>
- (2) PASSPORT Process Review presentation to the Strategic Management Team (January 17, 2007; October 4, 2007; December 6, 2007; February 7, 2008; February 21, 2008)

- (3) RWD Organizational Change Management presentations, September 20, 2007 and October 3, 2007
- (4) PASSPORT Student Administration Project, Readiness Assessment #1, January 7-14, 2008
- (5) Student Administration Production Schedule, November 30, 2008
- (6) PASSPORT Student Administration System Project, Board of Trustees Update, Communication Points, April 8, 2008
- (7) Project Integration Team Progress Reports, August 12, 2009 (sample)
- (8) Project Integration Team Minutes, July 28, 2009 (sample)
- (9) Business Teams and Functional Project Teams, RWD Documents; Business Readiness Team (BRT) Kickoff Meeting presentation, October 11, 2007
- (10) PASSPORT January 15, 2008 Staff Development Day presentations: Project Overview, Faculty and Student Self-Service, Campus Community, Admissions and Records, Student Financials.
- (11) Business Managers' Issues Log, August 19, 2009 (sample) and listing of accomplishments
- (12) Counseling Business Readiness Team – sample documents and work product
- (13) Evaluating PASSPORT System Success in the Post Go-Live Environment
- (14) HR/PR/BN Business Readiness Team minutes (sample)
- (15) Fit-Gap Analysis between Legacy and PASSPORT, 2005
- (16) PASSPORT – Change Readiness Assessment Survey
- (17) Printout of sample PASSPORT screens
- (18) Peralta Community College District: Information Technology Review, conducted by Mojdeh Mehdizadeh (CIO, Contra Costa Community College District), January 2009
- (19) Informal PeopleSoft/PASSPORT Functionality Survey Results, September 2009
- (20) Peralta PeopleSoft Functionality Survey, October 2009
- (21) Peralta PeopleSoft Functionality Survey Results, October 2009
- (22) Accounts Payable Training PPT
- (23) Overview of Purchasing Policies and Procedures, updated July 1, 2009
- (24) Strategic Management Team Charge and Resource Master Plan process

Response to Recommendation Number 5

Financial Accountability & Controls (Resources and Technology)

The team recommends that the district take immediate corrective action to implement all appropriate controls and necessary MIS systems modifications to achieve access to a fully integrated computer information management system, including modules for student, financial aid, human resources, and finance, in order to assure financial integrity and accountability. All corrective action and system testing should be completed within two years and the governing board should receive regular implementation progress reports until project completion (Standards III.D.1.a, III.D.1.b, and III.D.2.a).

District Response as of November 1, 2009

Introduction

The Board of Trustees purchased a new enterprise management system, PeopleSoft, in 2005. The decision to purchase the PeopleSoft system came as a result of independent audit findings which found audit limitations directly related to the existing Legacy system. The Legacy system was a system built in-house and was based on a programming language that was no longer actively in use. Therefore, given the audit findings and the inability to “restructure” the existing Legacy system, the district decided to purchase a new enterprise management system, which eventually led to the purchase of the PeopleSoft system. Without providing an extensive and detailed narrative, suffice it to say that there have been many “bumps in the road” in implementing the new system which include the time to implement and test the various modules of the system; the training of staff and dealing with noticeable resistance to learning a new system with different functionality from the Legacy system; to trying to reconfigure PeopleSoft to work like Legacy; to the fact that PeopleSoft soon after was bought out by Oracle and the resultant effect of that change.

District administration is more than aware of the need to not only respond to the ACCJC recommendation, but understands that “all corrective action and system testing should be completed within two years and the governing board should receive regular implementation progress reports until project completion.” The district office has taken this issue seriously since the purchase of the system, has worked to resolve all issues, and will continue to work to full resolution by 2011, if not before.

In reading the four college Evaluation Reports written by the four ACCJC visiting teams and approved by the ACCJC commissioners, it is evident that the response to this recommendation needs to address the recommendation from two perspectives: (1) addressing the material findings in the 2007-2008 independent audit report [June 30, 2008] (many of which also were in the 2006-2007 independent audit report) since many findings are related to issues with the PeopleSoft system and the audit findings are commented on repeatedly in the four Evaluation Reports, and (2) specific issues with the PeopleSoft financial system which are being addressed and are not related to the independent audit findings. It should be noted upfront that in an April 2, 2009, Report

from the independent auditor, “Independent Accountant’s Report on Applying Agreed-Upon Procedures,” the independent auditor determined that seven (7) of the 30 audit findings had been resolved/implemented. It is anticipated that the independent audit report to be filed by the end of 2009 will determine that at a minimum 14 of the remaining 23 findings have been resolved/implemented and that the action plans for the remaining nine (9) will resolve those findings before the end of 2010.

As noted, it is anticipated that the independent audit report for fiscal year 2008-2009 will be available at the end of December 2009. In view of timelines for completing this Follow-Up Report and submitting it to the Board of Trustees for review and approval, it is not possible to include the results of that audit report. However, that audit report can be electronically sent to the ACCJC visiting team members in advance of the site visits.

For the purposes of the district response, this response will be divided into two sections in order to address each area. It should be noted that specific comment on the student, financial aid, and human resources is provided in the response to the *Management Systems* recommendation.

Status of Responding to the Independent Audit Report Findings

The following will address the 30 audit findings from the independent audit and documented in the 2007-2008 audit report filed on June 30, 2008. Those areas listed as “Material weakness”, “Significant Deficiency,” and the “Recommendation” are directly quoted from the independent audit report. The “Action to Date” is the district response or resolution for each audit finding. Further, included with each subject heading is the Vice Chancellor of Finance and Administration’s assessment of the status of response to date.

#1. Oversight and Monitoring [Status: Implemented]

Material Weakness: Findings and recommendations noted in the prior years’ audit reports have not been addressed through an implementation process. Material weaknesses and significant deficiencies have rolled forward through several years with no corrective action plan.

Recommendation: The district should establish a procedure to quickly identify an appropriate corrective action plan, assign individuals responsibility for the implementation, and provide updates to the (Board of Trustees) Audit committee and the staff of the District. The implemented correction action plan should be designed to address the issues noted and maintain the internal control structure of the District.

Action to date: Every carry-over item is included in this report/narrative. Specific corrective actions are delineated below and appropriate managers have been assigned to respond to and to implement each carry-over item. Ongoing updates and continuous improvements are taking place and will continue to take place since that is a given when using an enterprise system. Staffing and budget issues have caused the Office of Finance to be stretched in its ability to address issues in a timely manner. The Vice Chancellor of

Finance and Administration's evaluation is that internal controls are strong and the district will continue to improve those processes.

On April 2, 2009, the independent auditor, VTD, agreed that the resolution has been implemented. VTD reported "the District Business Office has developed and provided to us a tracking system for all comments and recommendations for the past three years and has implemented a procedure to evaluate and review the status of all recommendations throughout the year. The tracking system includes a 'person responsible' and due date to ensure compliance has been reached."

#2. Oversight and Monitoring: Financial Accounting System Procedures [In process; customization]

Material Weakness: As noted in prior years' reports, the District implemented the PeopleSoft financial accounting system during the FY 2005-2006 in response to significant weaknesses and deficiencies in the prior financial reporting system. Inadequate support from the software vendor, as well as delays in the implementation of certain modules of the system, have resulted in continuing deficiencies in the ability to post, review, reconcile, report and monitor the financial activity of the District.

Financial reporting/ledger reports are not readily available to the users of the financial information to provide analysis and oversight of the financial activity and budget monitoring. Reports have not been developed that can provide transparency to the activity and review on a routine basis. Subsidiary ledger reports have not been developed that can be reconciled to the general ledger on a routine and timely basis.

The Information Systems Department has been given access to all process activities and report writing in an effort to obtain financial information on a more timely basis. The hierarchy of controls has been set so high that users cannot access the needed information and, in other instances, has been set too low to allow certain key individuals access to all segments of the transaction cycle.

A clear audit trail which allows for the timely review of transactions and approvals is not available with the accounts payable module.

Department managers have been unable to utilize the PeopleSoft financial accounting system to properly monitor their budgets related to personnel costs. Separate spreadsheets have been developed to reconcile, monitor, and control personnel costs during the year.

Reconciliations of the cash held in the county treasury to the general ledger was not completed on a monthly basis during the 2007-2008 fiscal year and, ultimately, was not completed until January 2009.

Recommendation: Continued training of the end users of the financial system on the functions, uses, and protocols of the PeopleSoft accounting software system must occur.

Reports on financial activity must be prepared and accessible to the appropriate levels of management on a routine basis to provide the ability to analyze and reconcile accounts. Access by the Information Systems Department to process activity must be eliminated as soon as possible. Adequate internal controls over all modules which allow for the review, approval and monitoring of all activity must be reinstated to ensure that all transactions occurring during the accounting period have been properly posted in a timely manner to the proper account and program.

Action to date: Budget control errors have been corrected as a result of the Position Control Module programmed and implemented in December 2008 which now allows system users to view their budgets and expense reports. This module allows financial users to track and monitor their respective budgets.

The district Office of Finance continues to develop customized queries, which makes it easier for staff to access the information needed. These customized queries are mostly business management queries to help the staff manage their budgets by fund and cost center. Queries have been written to obtain details of various general ledger accounts and those are available.

Adequate internal controls are in place. Training is in place and will be on-going

The Vice Chancellor of Finance and Administration, the Assistant Vice Chancellor of Finance, and the Associate Vice Chancellor of IT are responsible for the ongoing action plans to address all facets of this recommendation.

On April 2, 2009, the independent auditor agreed that resolution of this audit finding is “in process” and made the following statement:

“Through inquiry and observation of the Vice Chancellor of Finance and Administration and the Information Technology Department, the District is utilizing the consulting services of Ciber, Inc. to implement necessary modules and programming to address the ongoing concerns with the PeopleSoft reporting system. Updates have been provided and installed and testing of new modules has begun.”

“Training sessions have been held with District and College Business Office personnel by Ciber, Inc. consultants on the ability to query information and general ledger accessibility.”

“Additional suggestion to the current training procedures was to post a training calendar for the various modules being implemented and include a sign-in process to take attendance and ensure participation by appropriate staff.”

“The District installed the Position Control Module in December 2008; however, the full implementation and capabilities of the module have not been integrated in the current practices and procedures from an operational standpoint.”

“The full implementation of the recommendation is dependent upon the continued successful implementation of the accounting modules and ability of District staff to properly record, review, and reconcile the accounting information.”

#3. Information Systems

[Status: In Process]

Material Weakness: The PeopleSoft financial accounting system operates and provides the following services through the Information Systems: Accounting (a financial, accounting, and budgeting system that processes all transactions for the District); Purchasing (vendor files and payment information); Payroll (the payroll processing for employees of the District).

Due to implementation issues associated with the PeopleSoft accounting system, these key areas have not been independently evaluated or tested to ensure the controls, approvals, procedures, and processes have been appropriately set up within the computer system and are functioning properly.

Recommendation: The controls in place within the software system should be reviewed and tested by an independent service provider and evaluated to ensure adequacy. This review should encompass the controls specific for the transactions processed through the system and should include the security settings. The review should provide recommendations to correct any weaknesses noted within the internal control environment.

Action to date: The Board of Trustees has hired a permanent Associate Vice Chancellor for Information Technology, who is skilled in PeopleSoft, and who will implement the final phase of PeopleSoft implementation, to include key financial and student administration modules (i.e., Business Intelligence/Data Warehouse module, Degree Audit module, the Project Cost module, etc.)

When the additional modules are fully operational, the district will hire an audit firm to complete a SAS 70 review to assess internal controls of the IT system. It could conceivably be another year before the SAS 70 review is completed.

The Vice Chancellor of Finance and Administration will coordinate the resolution of this finding.

On April 2, 2009, the independent auditor stated “the implementation of the recommendations is dependent upon the continued successful implementation of the accounting modules and ability of District staff to properly record, review, and reconcile the accounting information.”

#4. Retiree Health Benefit Investments

[Status: Completed]

Material Weakness: The District maintains investments from the issuance of Taxable 2005 Limited Obligation OPEB Bonds, which are held separately by an Investment Manager employed by the District.

The District recorded the initial proceeds from the sale of the bonds within a trust fund of the District; however, the activity subsequent to the initial investment has not been recognized with the system. During the year ended June 30, 2008, total investments recorded on the District's general ledger amounted to \$171,981,823 which did not agree to the third party custodian's confirmation of asset valuations of \$160,148,670.

Additionally, the Trust Fund has not recorded the corresponding debt related to the OPEB bonds which is required under generally accepted accounting principles.

Although the District has received and reported quarterly reports on the activity, including gains and losses of investment held through the bond, the actual financial reporting within the general ledger system did not properly reflect this activity.

Audit adjustment were proposed and accepted by management to account for the net decrease in the fair value of investments as of June 30, 2008, in the amount of \$11,833,153. An adjustment was proposed and accepted by management to include the long-term obligations of the fund in the amount of \$131,159,419. Additional adjustments to include current activity brought the reported ending balance of the trust fund from a positive \$138,102,639 to a negative \$4,993,364. These adjustments take into account all changes in fair value including purchases and sales, as well as realized and unrealized gains and losses that occurred during the year.

Recommendation: The District should review the requirements of the Trust Fund reporting in accordance with accounting principles generally accepted in the United States and the California Community College System's Office *Budget and Accounting Manual*. All activity associated with the investments and obligations of the fund should be reported on a full accrual basis of accounting. The District should implement adequate accounting policies and procedures to account for and record all activity within the funds of the District in accordance with current standards.

Action to date: A memo journal entry to record the General Fund receivables for retiree medical benefits and the investment trust's unrealized gains was posted in July 2008 for the prior fiscal year.

The auditor approved the memo entry to reflect district receivables and to record unrealized gains and losses. Testing will continue through the 2008-2009 annual audit and the final results will be reported within the findings and recommendations section of the District's financial statements.

The coordinating responsibility for this area is the Vice Chancellor of Finance and Administration.

On April 2, 2009, the independent auditor reported “the accounting criteria for the OPEB bonds has been identified by the Vice Chancellor of Finance and Administration who has stated a journal entry to record the current year investment and account activity will be posted to the accounting records of the District through the closing process. Testing will continue through the 2008-2009 annual audit, and the final results will be reported within the findings and recommendations section of the District’s financial statements.” The Vice Chancellor of Finance and Administration confirms that account activity was posted to the accounting records of the district as of July 2009.

#5. Capital Asset Accounting

[Status: Partially Implemented]

Material Weakness: The District has not implemented a previously purchased software program to account for the maintenance, addition and deletion of capital assets, and the related depreciation. Accounting records are incomplete and inadequate to provide sufficient support for an opinion on the fair presentation. The following areas are affected by this: Reporting; Construction in Progress Classification; Building/Site Improvements Classification; Equipment Physical Inventory; Disposals for Equipment; and Current/Accumulated Depreciation Expenses.

Recommendation: The implementation of a fixed asset accounting software program should be a high priority for the District. Written procedures should be developed and disseminated to all Colleges and departments providing the requirements for notification of additions and deletions of equipment assets owned by the District. Training should be conducted to provide for the application of the procedures. We further recommend that a reconciliation of construction project expenses to the work in process accounts be completed at least quarterly during the year. The results of the third-party inventory counts should be reconciled and incorporated into the fixed asset ledgers of the District.

Action to date: The District has a dedicated CIBER functional consultant working with senior accounting staff and has taken June 30, 2006 beginning capital asset balances and added the capital additions for 2007-2008 and 2008-2009. Further, in July 2008, the district implemented the PeopleSoft fixed asset module that will account for capital assets. The District has hired a local CPA to oversee the project and to make sure appropriate levels of detail and audit trail exist to eliminate the audit qualification for fixed assets. This project was completed prior to the FY2008-2009 closing. Full implementation of the controls and recommendation is dependent upon the success of the reconciliation process.

The project was completed prior to the June 30, 2009 Audit Report which the independent auditor intends to finalize by the end of December 2009. On September 8, 2009, the independent auditors started the audit and the district is providing them with the required information.

The Vice Chancellor of Finance and Administration, the Vice Chancellor of General Services, and a CIBER consultant are responsible for this area.

I should be noted that on April 2, 2009, the independent auditor stated “through inquiry of the Information Systems department personnel, the Ciber, Inc. consultant, and the Vice Chancellor of Finance and Administration, the fixed asset module of PeopleSoft has been brought online with the mapping of account codes from the expenditure reports to the fixed asset module under way. Additionally, the prior year balances are being reviewed with a new physical inventory of equipment being contracted to take place. The process for full implementation calls for a full reconciliation of the actual construction projects, buildings, equipment, and related depreciation to be conducted for reporting within the 2008-2009 annual financial statements. Full implementation of the controls and recommendation is dependent upon the success of the reconciliation process.”

Most recently the Ciber consultant reported that the “capitalized fixed assets [$> \$49,999.99$] for the last 3 fiscal years are done but need to be entered in module; low value fixed assets [$< \$50,000$] for last 3 fiscal years are entered on spreadsheets but need to be uploaded in module by October 31, 2009; CIP fro last 3 fiscal years will be complete by mid-October.”

#6: Accrual Accounts

[Status: In Process; partially implemented]

Material Weakness: As noted in the prior year’s audit report, poor implementation of cut-off procedures associated with the accrual accounts within the fund financial statement resulted in audit adjustments being proposed and accepted for accounts receivable, cash accounts, prepaid expense, and accounts payable. The oversight and monitoring of these accounts has also been impacted by the financial accounting software system as described in finding #2 above. The financial statements reported to the Board and the State System’s Office through the CCFS-311 did not reflect the proper accruals of both revenues and expenses.

Recommendation: The District should institute adequate controls over the year-end closing process to ensure that all valid accruals have been included within the financial activity for the year in accordance with accounting principles generally accepted in the USA. Training of District staff to recognize, record, and review the accruals should be a high priority to ensure accounting principles are followed as a routine within the Business Office.

Action to date: The Office of Finance is working closely with the Office of General Services to review construction invoices to determine that costs are entered into the correct fiscal year (2008-forward). The Vice Chancellor of Finance and Administration met with the Vice Chancellor of General Services to establish a work plan. The Vice Chancellor of General Services is monitoring to insure invoices are attributed to the correct year.

It should be noted that certain departments within the district withheld documents that were needed for a proper cut-off. Those departments were informed to forward necessary documents to assist the district in having an accurate closing.

At this time, queries have been developed to assist in reconciliation.

The independent auditor will determine the degree of compliance in the audit report to be filed at the end of December 2009.

The Vice Chancellor of Finance and Administration, the Assistant Vice Chancellor of Finance, and the Vice Chancellor of General Services are responsible for this area.

On April 2, 2009, the independent auditor reported “through inquiry of the Vice Chancellor of Finance and Administration and the Ciber, Inc. consultant, a query is currently being developed that will better allow the District Business Office staff to clearly identify transactions that should be part of the year-end closing process and reconcile the amounts accrued to the amounts paid. The full implementation of the recommendations is dependent upon the implementation of the query process and staff understanding of the necessary accrual adjustments. Testing will continue through the 2008-2009 year-end audit with full reporting of the status incorporated in the annual financial statements.”

#7: Enrollment Fee Revenue Reporting

[Status: In Process]

Material Weakness: Due to the District conversion to a new student accounting system, the College campus business offices have not been able to determine the amount of student enrollment fees received and earned subsequent to the implementation date of May 2008. In testing student enrollment fee activity, (the independent auditor) noted the system will back-date the activity to a prior period if a student requests a refund or other adjustment to their account.

Recommendation: The District must request a program update to the current student accounting system that will permit the College Bursar’s Office to identify the student enrollment fee revenue and forward to the District Business Office for posting to the financial accounting system. The ability of the College Bursar’s Office to track current revenue receipts, refunds, and adjustments and properly remit the revenues to the District Business Office should be a high priority of the information system’s programming of the new system.

Action to date: CIBER has completed the programming necessary for the student administration system information to be transferred through account code leads to the general ledger; the district completed April/May/June. CIBER’s work will generate the BC003 report.

The District posted the months of July, August, and September 2008 and ran the month of October 2008 (In FSUAT-test database). An appointed staff member continues to

correct coding errors based on journal entries generated for each month directly into the production database.

The district ran November 2008 through March 2009 at the end of April 2009, thus allowing April 2009 to be run in early May 2009.

The new Associate Vice Chancellor of Information Technology confirms that this finding has been resolved which involves 400+ item types.

Business managers and bursars are reconciling with enrollment information and their college bank accounts.

The district Office of Finance reports that everything is in place and the Office of Finance is waiting for the independent audit review to be completed. It is anticipated the review will be filed by the end of December 2009.

The Vice Chancellor of Finance and Administration, the Assistant Vice Chancellor of Finance, the college Presidents, and the CIBER consultant are responsible for this area.

On April 2, 2009, the independent auditor stated “the District is currently working with the Ciber, Inc. consultant to develop a report which will identify the student fees received at the College locations and allow the College and the District to reconcile the fees to the proper period. The issue with the revenue accounts that existed at June 30, 2008, and did not allow for the proper recording of the revenue has been identified and the codes noting the revenue accounts have been identified. The District is now working on the reconciliation that will bring these codes forward for posting with the District’s cash and revenue accounts. Testing will continue through the 2008-2009 year-end audit with full reporting of the status incorporated in the annual financial statements.”

#8: Bursar’s Office and Trust Fund Activity Reporting [Status: Completed]

Material Weakness: Revenue has been received by the Laney College Bursar’s Office and recorded within the campus Trust Fund Accounts from Federal categorical programs. These funds have not been reported to the District Business Office to ensure compliance with the terms and conditions of the grant and have not been included within the District’s Schedule of Expenditures of Federal Awards. Expenditures of the funds received have been netted with the revenues, and a clear audit trail of the actual activity has been eliminated.

Recommendation: The Laney College Bursar’s Office should be trained on the types of funds to be deposited within the College Trust Funds... The Laney College Business Office should review the District’s policies and procedures related to the receipt of funds and follow appropriate practices.

Action to date: The district policy was restated to Laney college staff. Training was provided to insure this will not occur again. The training was specifically on how to account for Federal revenues.

The Vice Chancellor of Educational Services and the Laney College President are responsible for this area.

On April 2, 2009, the independent auditor agreed that the resolution had been implemented and stated “the District Business Office has instructed each College campus that all grant revenue (Federal, State, or local) must be forwarded to the District Office for recording within the books and records of the District. The instruction noted that the authority to bind the District through contracts with other agencies rests with Executive Management at the District Office. Through discussion with the College Business Manager, this revenue was again received in 2008-2009, and the funds have been forwarded to the District Office for proper accounting. Continued testing at all College locations will occur within the 2008-2009 audit year.”

#9: College Trust Fund Accounting and Activity [Status: In Process]

Material Weakness: The financial accounting system used by the four College Bursar’s Offices for Trust Fund accounting does not provide the ability to separately identify revenues received and expenditures made. All activity for the Trust accounts is netted to show only the beginning and ending balance. ...A full accounting of the revenues and expenses of the trust accounts cannot be provided during the year or at year-end.

Recommendation: The accounting software utilized by the College Trust Funds should be reviewed and upgraded to an appropriate software package that will allow for the segregation of revenues and expenditures. Appropriate training of the College Business Officers charged with the oversight and management of the Trust Fund activities should be provided on an annual basis to ensure that the accounting is posted in accordance with accounting standards. A full accounting of the revenues and expenditures through the Trust Funds should be prepared and reviewed at least quarterly and provided to the District Business Office on an annual basis to ensure funds received that are the responsibility of the District are forwarded and accounted appropriately,

Action to date: A request was made of a consultant to see if it was possible to program the Legacy system to extract revenues and expenditures by month, which would provide the details this recommendation is requesting. The District tested the system as programmed by the consultant and noted that the reports show each trust fund and its deposits and expenditures (checks written) for any specified amount of time. The reports show journal entries and voided checks. While the reports are rudimentary and are printed using a dot matrix printer, it has been determined that they serve the purpose of meeting this audit finding. In this manner, major improvements have occurred and this function is not connected to PeopleSoft and is not required to be connected to PeopleSoft. In fact the new Associate Vice Chancellor of Information Technology has reported that it

is not practical to put this function into PeopleSoft. At some point in the future, it is possible that this function will be moved to Quick Books.

The Vice Chancellor for Finance and Administration and the college business managers are responsible for this area.

On April 2, 2009, the independent auditor reported “the College Business Managers are currently reviewing two options to provide a solution to the accounting for the trust fund activities and provide transparency to the transactions including the use of QuickBooks or providing expanded accounts and queries under the current accounting system. As of March 27, 2009, the final determination has not been completed.”

#10: Internal Audit Function [Status: In Process]

Significant Deficiency: As noted in the past several years’ audit reports, the District’s operations and functions are decentralized and take place at four College campuses, as well as the District Office. An internal audit function that provides an ongoing assessment of the District’s accounting and financial operations is a valuable tool within the internal control function of the District.

Recommendation: An internal audit function should be established to provide assistance with monitoring and oversight of the approved policies and procedures throughout the year. A risk assessment of the various operations should be completed on an annual basis with review and testing of the key internal controls assessed and reported throughout the year.

Action to date: The district is discussing with the Board of Trustees’ Audit and Finance Committee the option of hiring an experienced community college internal auditor. To date, no decision has been reached.

The Vice Chancellor for Finance and Administration and the Board Audit and Finance Committee are responsible for this area.

On April 2, 2009, the independent auditor reported “the District has not implemented the process to include an internal audit process or function.”

#11: Accounts Payable/Purchasing Functions [Status: Completed]

Significant Deficiency: Accounts Payable Technicians have the ability to approve transactions within the purchasing module. This enables the “direct pay” of a vendor which effectively circumvents the purchasing function and eliminates the proper segregation of duties required by sound internal controls.

Recommendation: A review of the processes between the Accounts Payable and Purchasing functions should be made. Adequate segregation of duties should be re-

established. A procedure manual for both departments should be written which provides guidance on the approved functions and responsibilities.

Action to date: The district reviewed the practices and determined that “direct pay” is only done for utilities, travel, and professional services and that all other purchases are routed through the purchasing department.

On April 2, 2009, the independent auditor determined that the recommendation had been implemented and reported “through inquiry observation and testing, we have verified the District’s internal control over the accounts payable and direct pay processes. The District’s accounts payable technicians verified they will not pay an invoice without a vendor invoice and approved ‘Check Request Form.’ Additionally, controls set within the PeopleSoft Accounting System will not allow the same individual to both enter a payment and process the payment. An additional control was suggested that the accounts payable supervisor print out a report of Direct Pays on a monthly basis and review supporting documentation on a random basis to ensure the payment is proper.”

#12: Written Business Office Procedures

[Status: Completed]

Significant Deficiency: With the implementation of the software accounting system, many procedures and functions within the accounting, payroll, purchasing, and business office have significantly changed, and prior practices and procedures are no longer valid. There are no updated written procedures to support current practices and ensure all staff are aware of the approved practices related to the business office procedures.

Additionally, the practices and procedures for financial activity at the four College Business Offices are not written.

Recommendation: Written procedure manuals should be developed for all functions within the District Business Office, as well as the College Business Office to provide guidance as to the approved practices and procedures related to accounting, payroll, and other business office functions. This manual should be provided to all District Office and College Business Office departments to ensure procedures are followed and to allow for training of staff.

Action to date: The District Office and the College of Alameda have written procedures. A former PCCD business manager was hired to create a master business procedure manual. The consultant has completed a draft of procedures for bursars and cashiers. That draft is being reviewed by each college business manager and seems to be a workable document.

The next portion to be drafted is for Associated Students.

The college business managers are responsible for this area.

On April 2, 2009, the independent auditor reported that this has been implemented for the district office and that “procedures manuals were provided to the staff for review.” The independent auditor reported that resolution is in process for the college campus business offices stating “the procedures manuals at the college level are being developed through collaboration with all College Business Offices and the District Business Office.”

#13: Journal Entries [Status: Completed]

Significant Deficiency: Segregation of duties for processing transfers between funds and journal entries to post and correct activity has not been enforced. The creation and processing of transactions posted between funds through journal entries may rest with one individual with no documentation of additional review, approval, or reconciliation.

Recommendation: The process of recording transfers and journal entries should be reviewed and evaluated for proper internal control. Segregation of duties to eliminate the possibility of one individual being responsible for an entire accounting transaction should be re-established with primary responsibility for review and reconciliation of the accounts maintained at the supervisory level. Written procedures should be established to provide guidance to staff on the proper controls and procedures.

Action to date: The Associate Vice Chancellor for Finance is the only person who can initiate fund transfers, journal entries, or budget set-up (District Office). A form is processed for each transaction and must be approved by the Vice Chancellor of Finance and Administration (CFO).

On April 2, 2009, the independent auditor reported that it was “unable to determine” the status of this finding “due to the unavailability of certain staff, this finding was not reviewed for current status.”

#14: Disaster Recovery and Strategic Planning [Status: Completed]

Significant Deficiency: The District provided a draft of their Disaster Recovery Plan (DRP) for the Information Systems Department; however, the key components of the DRP could not be demonstrated that they have been implemented. In the event of a disaster, the District may not be in a position to take the necessary steps to mitigate the effects of such a disaster.

Recommendation: The District should continue to review and implement the draft DRP. The DRP should cover all operating systems and be tested on an annual basis. The DRP should also include procedures that will ensure recovery and restoration of all systems to normal functioning within a timely manner in the event of an unforeseen disaster.

A functional strategic plan (the Plan) is necessary to document future plans and changes to the Information Systems Department. The Plan should lay out individual procedures that are deemed necessary for the advancement of the IT Department as a unit including systems. Goals and objectives should be clearly stated within this Plan.

Action to date: The District has two systems of back up currently in place in the event of a disaster. Out-of-district storage exists through Iron Mountain in Phoenix. Another back-up system for all information is stored at Merritt College.

On April 2, 2009, the independent auditor determined that a resolution has been “partially implemented” noting “through inquiries and observations with the Information Technology Department, the DRP is continuing to be reviewed and updated. Funding for full implementation is included in the Board Packets for April 7, 2009.”

#15: CCFS-311 Reporting [Status: Completed]

Significant Deficiency: The CCFS-311 report is due on or before September 30 of each year. The CCFS-311 report provided to the auditors was incomplete. (There was additional backup information not submitted to the State.)

Recommendation: The District should ensure that all reporting requirements are included in the annual submission of the CCFS-311 report.

Action to date: The CCFS-311 report was issued with incomplete information due to programming issues. These programming issues have been corrected. Staff have determined that the system now works correctly to produce the required report.

On April 2, 2009, the independent auditor reported “the annual reporting on the CCFS-311 is not due until September of each year. Processes are being developed to meet the timelines and inform staff throughout the District of the necessity to report financial activity accurately and timely.”

#16: Schedule Expenditures of Federal Awards (SEFA) [Status: Completed]

Significant Deficiency: A complete SEFA was prepared by the District for both the Federal and State categorical programs; however, (the independent auditor) noted the following errors and omissions in the initial SEFA. Two of the Federal programs were reported on the SEFA as State Categorical Programs. On the State categorical page, they were missing four categorical programs. There were also some errors noted within the recordings of the total revenues and expenditures.

Recommendation: (The independent auditor) recommends that the District review its procedures over the collection of data to be included in the SEFA and also review its existing format of its SEFA to ensure that it includes all above noted required elements.

Action to date: As soon as the errors were discovered, staff made the necessary corrections. The independent auditor’s recommendation will be implemented.

On April 2, 2009, the independent auditor reported “the annual reporting on the SEFA is not due until the District has closed, reconciled, and reviewed the financial activity of

each year. Processes are being developed to report financial activity accurately and timely on the required schedule.”

#17: Fund Balance [Status: Completed]

Significant Deficiency: The District did not post prior year audit adjustments to the General Fund, Capital Outlay Fund, or the Self-Insurance Fund. The Deferred Comp Trust (OPEB) balance was off a dollar, which indicates that the significant adjustment to this fund was posted.

Recommendation: The District must post all approved audit adjustments.

Action to date: The District researched a method to post audit adjustments to the fund balance in a way that would leave a clear audit trail of the amount and purpose of the entries. The District knows how to post entries in PeopleSoft with a proper audit trail.

On April 2, 2009, the independent auditor was unable to determine if this finding had been resolved “due to the unavailability of certain staff, this finding was not reviewed for current status.”

#18: Merritt College Business Office Activity [Status: Completed]

Significant Deficiency: Each of the College Bursar’s Offices receive monies from students for enrollment fees, and other assessments, as well as facilities rental fees and other amounts that are to be forwarded to the District Office on a timely basis. During (the independent auditor’s) testing of activity subsequent to June 30, 2008, they auditor reported that Merritt College had opened two accounts within the Associated Student accounts for deposit of facilities rental fees, as well as other receipts without forwarding these to the District Business Office. Expenditures through these new accounts were also noted including a “loan” for a college conference in the amount of \$25,000.

Recommendation: The College should review the current guidelines for receipt and use of monies that are General Fund monies to be deposited within District accounts. All activity related to these types of receipts should be reconciled and provided to the District Office on a timely basis. Amounts currently held within the Student Organization funds belonging to the District should be forwarded immediately with a full reconciliation and accounting.

The Student Body Organization Advisor should review the *Budget and Accounting Manual* provided by the State System’s Office for the appropriate type of expenditures and activities to be included as part of the Student Body Organization.

The loan from the student fund should be repaid immediately and all supporting documentation for the conference should be forwarded to the District Office.

Response & Action to Date: The following information was provided by the Merritt College Business Office.

The audit exception (2008-18) incorrectly referenced two accounts and a “loan” of ASMC funds. There exists only one Merritt College Trust Account with a number of sub-accounts supported by QuickBooks. These sub-accounts are intended to segregate and account for funds from student clubs, groups, projects, facility rentals, etc., and are reconciled monthly. The check for the college retreat was written from the Merritt College Trust Account that holds funds from the activities listed above, and as such was a valid college expense. Merritt College is in compliance with the guidelines for receipt of monies that are General Fund monies deposited within District accounts.

In accordance with the recommendation provided by the independent external auditor, college management has reviewed the *Budget and Accounting Manual* preparatory to providing training to staff who handle facility rental and other fees. Further, the Merritt College Business Office has developed and documented an administrative procedures manual for the Merritt College Bursar’s Office regarding accounting for the campus handling of cash and ASMC funds. The manual has been submitted as a template for use throughout the Peralta Community College District. The Merritt College Business Office and the District Office of Finance have completed a detailed and full accounting of all transaction detail for the fiscal year.

The importance of properly accounting for all college/district revenues is acknowledged. The practices currently employed meet this requirement such that revenue deposited into the Merritt College Bursar’s Office is accounted for in accounts under the purview of the Peralta Community College District.

The visiting team is encouraged to meet with the Merritt College administration if additional information is desired or if there are additional questions.

On April 2, 2009, the independent auditor reported the current status as being “partially implemented” and reported “through inquiry, observation, and testing, the loan from the ASMC to the College Business Office was repaid on March 27, 2009. Direction from the District Office regarding the proper accounting treatment for facilities fees has been provided to the College. However, test work of activity during the 2008-2009 year was not sufficient to note the recommendations had been fully implemented. This will be followed up by the District external audit during the interim audit timeline.”

#19: Swap Risk Management

[Status: Completed]

Significant Deficiency: The District has entered into various financial agreements to the OPEB bond issuance. These agreements are sophisticated swap agreements with the purpose of minimizing the risks related to variable interest rates of the bonds. The District has hired outside consultants to provide for the management and direction of the swap agreements, however, has not accounted for the initial transaction or subsequent activity on the financial statements of the District. The ability of the District to properly

report and manage the effect of the agreements was not demonstrated in the accounting ledgers. While the financial analysts have provided quarterly information to the Board for review, it is not clear that the ultimate transaction is transparent. Additionally, the District does not have in place a formal policy governing the use of derivatives.

Recommendation: Formal policies should be developed and approved. The District received a recommendation for the implementation of Board approved policies which will provide the guidance needed to include all elements such as objectives, authority, and approval mechanisms, including government code citations, provide for risk analysis, and include opportunities for competitive bidding for services.

Action to date: The District has no plans to issue any additional derivative investments. The District will consider development of a board policy relating to derivative transactions if there is a need in the future. However, since there are no plans to issue any additional derivative investments, a board policy is not needed at this time. Currently, swaps are monitored weekly by a former executive from the Bank of America.

On April 2, 2009, the independent auditor reported the current status to be “partially implemented” and reported “through inquiry with the Vice Chancellor of Finance and Administration and observation of the activity through the OEPB investments, it was noted the swap arrangements are being called and divested. The District has stated there is no intention of continuing with the swap arrangements in the future and has hired an individual with expertise in the specialization of the derivative markets to monitor the remaining account until it is due.”

#20: Student Financial Aid Eligibility Determination [Status: Implemented; centralization of specific functions is in process]

Significant Deficiency: Instances where aid was over-and under-awarded were found at all four campuses (Aid included: Pell, FSEOG, ACG, FFEL (subsidized), FFEL (unsubsidized); a sample was provided.)

The campuses each operate autonomously in that each has its own administration, policies, and procedures. We found that three of the four campuses have adequate policies and procedures, but may not have adequate staffing or resources to compensate for the volume of awards disbursed. One campus was in the process of correcting prior year conditions and was improved.

Recommendation: A report should be written within the student accounting system that would provide the registrars and the student financial aid office, the ability to ensure enrollment information recorded is correct and no changes have been made that would impact the student financial aid award as required by Title IV. Communication between the offices should be improved to ensure Federal awards are not inappropriately disbursed to ineligible students.

Action to date: The District Office has checked every file from Merritt College, College of Alameda, and Berkeley City College for academic year 2007-2008. A system has been instituted to prevent retro-active drops. The District is centralizing and standardizing the financial aid approval process at the district office.

The work in this area is being directed by the acting district Director of Student Services.

On April 2, 2009, the independent auditor was “unable to determine” the current status of resolution of this finding. They reported “the complete testing of the Student Financial Aid awarding and disbursement process will take place during the interim audit. Through inquiry with the College financial aid supervisors, they are aware of the issues and have committed resources to correct any deficiencies.”

#21: Student Financial Aid – EZ-Audit Filing [Completed]

Significant Deficiency: A significant deficiency exists within the reporting requirements of the EZ-Audit submission. EZ-Audit is a web application that provides colleges with a paperless, single point of submission for financial statements and compliance audits. Agencies receiving Federal student financial aid are required to access and submit the requested information within nine months of the fiscal year end. (The independent auditor) noted the EA-Audit information was not submitted for the 2007 fiscal year end until after the March 31, 2008 deadline.

Recommendation: The District should implement procedures to provide the College student financial aid offices with the required information and timelines to submit the appropriate reports to the Department of Education. The College student financial aid offices should develop appropriate procedures to ensure the EZ-Audit is completed in a timely manner, reviewed, and submitted as required.

Action to date: The District is moving to centralize and standardize processes and procedures for the student financial aid offices. The district uses a single software program, SAFE. The appropriate reports have been filed in a timely manner with the Department of Education EZ-Audit filing for the fiscal year ending June 30, 2008.

On April 2, 2009, the independent auditor was “unable to determine” the current status of resolution of this finding. The auditor reported “the deadline for the filing of the EZ audit is March 31 of each year. Through inquiry, processes are being put in place to gather the data as of the agreed-upon procedures interview date of March 27. We will follow-up on this finding and the current status during our interim audit work.”

#22: Program Monitoring [Status: Completed]

Material Weakness: The District did not furnish evidence verifying that it effectively monitored the (Tech Prep Consortium) grant’s subrecipient for compliance with program performance.

Recommendation: The District should provide the subrecipients with a contract that includes all compliance requirements noted (in the audit report). Periodic monitoring of the activities and programs will assist in ensuring proper compliance. In some instances, a single audit of the award may be necessary for the subrecipient, and a copy of that report should be provided to the District.

Action to date: The Memorandum of Understanding was revised by the District's General Counsel to comply with the audit recommendations. Periodic review to ensure compliance has been initiated.

The General Counsel has responsibility for this area.

On April 2, 2009, the independent auditor determined the current status to be "implemented." The independent auditor reported "through inquiry and observation with the District's General Counsel has updated the contracts with subrecipients and has a process in place to ensure the new contracts with agencies receiving Federal funds maintain compliance with the stated laws and regulations. The audit of the 2008-2009 year will again include this area for continued testing of the monitoring process."

#23: Procurement Policies

[Status: Completed}

Significant Deficiency: The District does not have policies and procedures in place for the certification of potential contractor or subcontractor relationships involving Federal program dollars. Contracts in excess of \$25,000 are subject to the compliance requirement that the status of the entity is verified against the suspension and debarment eligibility requirements. The District does not currently monitor the Federal contracts for these requirements, nor do the contracts allow a vendor to self-certify they have not been excluded from working with Federal program grants.

Recommendation: The District should implement a procedure to verify all vendors who are providing services to federally funded programs in excess of \$25,000. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA). Additionally, the current contract language for such services should include a self-certification from the vendor that they have not been suspended or debarred as defined by the Federal program guidelines.

Action to date: The Memorandum of Understanding with the Tech Prep Grant was revised by the District's General Counsel to comply with this recommendation, particularly to cover rules monitoring sub-awards. Reviews to ensure compliance have been initiated.

The General Counsel has responsibility for this area.

On April 2, 2009, the independent auditor determined the current status to be "implemented." The independent auditor reported "through inquiry with the District's

General Counsel, an MOU has been put in place to ensure that vendors being awarded more than \$25,000 from Federal funding sources will self certify they have not been suspended, debarred, or otherwise excluded from receiving Federal funds. Additionally, the District staff will review the Excluded Parties List on a regular basis to ensure no vendors have been excluded from receiving Federal funds.

#24: Equipment Purchase and Safekeeping [Status: In Process]

Significant Deficiency: The District has not maintained an inventory control system that satisfies the compliance criteria noted (in the audit report). Equipment purchased with CTEA Perkins IV – Title I, Part C funds have not been identified as being used within the program. A physical inventory has been taken within the past two years; however, that inventory listing has not been reviewed to determine if equipment purchased with CTEA Perkins IV – Title I, Part C funds remains in use within the program.

Recommendation: A process to ensure the complete inventory listing of equipment purchased with Federal program funds should be implemented. Written procedures should be prepared that provide the internal control of all equipment purchased through the Federal programs and to ensure the equipment remains exclusively in use within the program. A physical inventory of the federally purchased equipment should be taken on a bi-annual basis and reconciled with records of purchases of the equipment.

Action to date: In July 2008, the District implemented the PeopleSoft fixed asset module. This will allow the District to properly account for the capital assets and track the location of the assets. Further, the District plans to implement bar coding software which the district owns. This bar coding software is compatible with PeopleSoft Asset Management and can be used to enable Peralta to conduct periodic inventories on a regular basis.

The actions necessary to correct this weakness are 75% complete. All data for three years is in place on spreadsheets and needs to be uploaded into the system and should be completed by the end of October 2009.

The Vice Chancellor of Educational Services, the Vice Chancellor of General Services, and the Vice Chancellor for Finance and Administration are responsible for this area.

On April 2, 2009, the independent auditor reported “the implementation of the monitoring of equipment purchased with Federal funds is closely tied to the implementation of Finding 2008-5. The District is in the process of fully implementing the fixed asset module of PeopleSoft and the reporting of the equipment purchased with Federal funds has been integrated in the reporting of all capital assets. We will continue to test and monitor the results of the implementation during the 2008-2009 annual audit.”

#25: Students Actively Enrolled

[Status: Completed]

Significant Deficiency: Apportionment may only be given to student actively enrolled in a course section as of the census date. Drop date rosters are not consistently received from instructors indicating the clearing of the roll prior to census date for each quarter. Students dropped as of census date are not segregated as “no shows” and, therefore, all students may be claimed for apportionment credit. There is not a current report that allows the registrars the ability to see who has not turned in the census rosters in a timely manner.

Additionally, instructors may back date student drops after census day with no additional supporting documentation being received by the registrar’s office.

Recommendation: A report should be written within the student accounting system that will provide the registrars at the four College campuses the ability to ensure all census date rosters have been completed and filed as required by the Title 5 requirements. Any drop date which is back dated on the student record should be supported by adequate documentation within the student’s file and signed as approved by the registrar.

Action to date: The District has implemented the online attendance system. The PeopleSoft correction automatically removes non-active students from class rosters.

On April 2, 2009, the independent auditor reported that a resolution to this finding has been “implemented.” The independent auditor reported “through inquiry with Admissions and Records staff and Vice Chancellor of Instruction, and observation of the new system, the District has implemented an online attendance system, which will alert the Admissions and Records staff of any rosters that have not been turned in. Additionally, communications have been sent out to instructors with instructions as to the proper procedures. Testing of the system will take place during the interim audit period as the implementation has occurred between reporting terms for the College campuses.”

#26: Enrollment Fees

[Status: Completed]

Significant Deficiency: Community college districts are required to report the total enrollment fee revenue amounts for the purpose of calculating the components of the annual general apportionment. The enrollment fee revenue reported on the CCFS-311 report does not agree with the amount reported on the CCFS-323 report. There is a difference of \$47,089 under-recorded on the CCFS-323 report.

Recommendation: Care should be taken when completing the required reporting forms for the State System’s Office. A reconciliation of amounts to be reported to the general ledger should be signed off by supervisory personnel prior to submitting the documents. (The independent auditor) noted the District had made the correction to the CCFS-323 report upon notification of the error.

Action to date: The CIBER consultant has completed programming necessary for the student administration system information to be transferred through account code leads to the general ledger. The Office of Finance corrected coding errors based on journal entries generated for each month directly into the PRODUCTION database.

The Vice Chancellor of Finance and Administration, the Assistant Vice Chancellor of Finance, college business managers, and a CIBER consultant are responsible for this area.

On April 2, 2009, the independent auditor reported “through inquiry with the Vice Chancellor of Finance and Administration and the Associate Vice Chancellor of Business and Finance, the District is currently working with Ciber, Inc consultants to ensure the coding of student enrollment fees is properly provided within the system. Additionally, the District Business Office is providing instruction as to the proper posting and reconciliation of the student enrollment fees for reporting on the CCFS-323 report.”

#27: Concurrent Enrollment

[Status: Completed]

Significant Deficiency: The District does not have a procedure to determine if the principal of the K-12 school has verified that no more than five percent of the school’s student enrollment has been recommended for entry at the College.

Recommendation: The College should work with the local K-12 school districts to ensure principals are properly completing and signing the appropriate documentation to allow K-12 students to attend classes within the District.

Action to date: The District drafted a letter to the superintendent of each school district within the District to advise them that they need to ensure that their schools are complying with state law regarding concurrent enrollment.

The Vice Chancellor of Educational Services is responsible for this area.

On April 2, 2009, the independent auditor determined the status to be “implemented.” The independent auditor reported “through inquiry of Admissions and Records staff and observation of the District web site and printed materials, the online certification contains all elements necessary from the high school principal. Additionally, current printed materials also contain the required information. A notification will be sent to all high school campuses to use the updated correct forms and to destroy all previous copies as they are out of date. Continued testing of this area will take place during the interim audit period to ensure compliance and monitoring of the procedures.”

#28: CalWORKS – Expenditures Reports

[Status: Completed]

Significant Deficiency: The year-end expenditure reports for the CalWORKS program were due August 31, 2008. None of the District’s four Colleges submitted their reports

within the proper timeframe.... Also, the expenditures on the reports could not be verified to the general ledger amounts recorded for CalWORKS.

Recommendation: The annual cost report filed with the State Chancellor's Office should be prepared and supported by appropriate ledger reports and by evidence of review by supervisory individuals within the accounting office.

Action to date: The budget control errors have been corrected as a result of the installation of the Position Control Module which now allows system users to view their budgets and expense reports. The District continues to develop customized queries, which makes it easier for staff to access the needed information. The changes to the PeopleSoft system now allow for timely reporting of the expenditures.

On April 2, 2009, the independent auditor reported "the College personnel do not have current access to budget reports which provide the detail accounting for the CalWORKS end of year reporting. Training by the Ciber, Inc. consultants has taken place on the query process of PeopleSoft. The District Business Office is continuing to work to provide accurate and timely data for the reporting process."

#29: CalWORKS – Student Eligibility [Status: Completed]

Significant Deficiency: A sample of students receiving program services through the CalWORKS program was reviewed for each of the District's four Colleges. The following student eligibility problems were noted: The established procedures for student eligibility verification at Berkeley City College is to complete an eligibility form on an annual basis. However, the form is not consistently used and program guidelines require the verification to be completed from each semester.

For the 25 student files reviewed at each campus (deficiencies were noted at each college).

Recommendation: The District should implement the prior year recommendation and develop procedures to adequately document eligibility status in accordance with State guidelines.

Action to date: The District will implement the recommendation.

The Vice Chancellor of Educational Services is responsible for this area.

On April 2, 2009, the independent auditor reported "the Directors of the CalWORKS program at each of the four College campuses have met to determine how to better coordinate their efforts with regard to eligibility. These conversations and meetings are on-going; however, testing of this data cannot be completed until after the completion of the fiscal year."

#30: Salaries of Classroom Instructors (50% Law Calculation) [Status: Completed]

Control Deficiency: As noted in the prior year audit, the District has established a separate fund account for the expenditures of lottery funds restricted for instructional materials; however, a separate account or subfund to account for the unrestricted revenue and related expenses of the unrestricted portion of the lottery funding has not been established. Expenses are designated as librarians and counselors salaries and benefits; however, the actual accounting in accordance with the Education Code (8880.5[k]) has not been maintained.

Recommendation: The District should establish a subfund program to segregate and account for expenditures of unrestricted lottery funds.

Action to date: The District implemented this technical recordkeeping requirement. A sub-fund was established.

The Associate Vice Chancellor of Finance is responsible for this area.

On April 2, 2009, the independent auditor reported “through inquiry with the Associate Vice Chancellor of Business and Finance, the current account coding within PeopleSoft will not allow for the record keeping component included within the Education Code in the near future.”

Reports to the Board: Audit Findings

Regular reports on the status of the financial management system and the status of resolving the various audit findings have been provided to the Peralta Community College District Board Audit and Finance Committee. Given the fiduciary responsibility of the governing board, the Board Audit and Finance Committee has taken the audit findings seriously and have had regularly reports made even prior to receiving the ACCJC recommendation.

On September 17, 2009, Heidi White, Engagement Partner for the independent auditor VTD, provided an “Update on Progress of 2008-2009 Annual Audit” to the Board Audit and Finance Committee.

Regarding the financial statement audit, it was reported that as of September 11, 2009, the fieldwork for the Risk Assessment and Internal Control testing is on-going. Open areas include:

- Cash reconciliation and deposit procedures at the district office (prior year material weakness comment);
- Transmittal and accounting of student receipts from the colleges to the district office (prior year qualification of opinion); and
- Fixed asset accounting and reconciliations (prior year qualification of opinion).

It was reported that the independent auditor continues to follow-up and clear comments noted in the prior year's audit, including material deficiencies, significant deficiencies, and control weakness. Further, it was reported that comments related to current year testing have been provided to the applicable departments and managers to provide additional documentation to clear or mitigate comments. The final status of all comments will be provided to management for review by October 15, 2009. The planned timing of the final audit fieldwork is to occur November 9-25, 2009.

In terms of federal compliance audit, it was reported that as of September 11, 2009, the fieldwork for student financial aid compliance had been completed. Significant exception areas related to the implementation of the Regent software system were being reviewed and the results evaluated with the college student financial aid offices and management team for possible resolution. It was reported that additional determination and testing of major federal programs is ongoing and will be completed during the November fieldwork timeline.

Regarding the state compliance audit, it was reported that testing of the attendance reports (CCFS-320) is continuing. The final attendance report with all corrections and updates will be tested during the November fieldwork period. Further, it was reported that comments from the prior year related to concurrent enrollment and student enrollment fees appear not to be implemented; however, additional information was to have been provided. Other areas of compliance to be tested in November include CalWORKS and the 50% law calculation.

The independent auditor then reviewed the plan for the year-end audit fieldwork:

- During the November 2009 period to complete all areas that remain open
- Complete the audit of the district's final financial statement activity
- Provide comments to district management for review and response prior to November 10, if the areas have been finalized
- It is anticipated that a draft of the audit report will be available for the Board Audit and Finance Committee meeting in December and a finalized audit report for submission to the State Chancellor's Office by December 31, 2009.
- A presentation of the audit to the entire governing board is projected for January 2010
- The timelines are tentative and any changes will be communicated to the Chancellor immediately.
- Any deviations that affect the timely filing of the reports to the State should be communicated to the audit team as soon as possible so arrangements can be made.

The report concluded with "known information affecting the 2009-2010 fiscal year." The auditor noted that funding from state and federal sources continues to be at risk. Cuts related to enrolled students and the funding of the students will continue to affect community college districts throughout the state. Cash flow issues related to deferred payments of scheduled funding will continue through 2009-2010 and beyond. The federal funding through the American Recovery and Reinvestment Act (ARRA) will be

high profile with significant reporting and compliance criteria attached to the “unrestricted” dollars.

At the October 14, 2009, meeting of the Board of Trustees Audit and Finance Committee, Heidi White of VTD and the Vice Chancellor of Finance and Administration provided another update on the 2008 audit findings, the resolution of those findings, and the implications for the PeopleSoft system. VTD noted that they would resume their onsite work in mid-November 2009 and anticipated filing the 2008-2009 audit report by the end of December 2009. There weren't any significant comments made or updates since the September 17, 2009 meeting.

Strategy Meetings: College Business Managers and IT

In July 2006, the then Chief Information Services Officer using a programmers approach (solving some of the problems will solve other issues) decided to have IT meet twice monthly with the college business managers and the Assistant Vice Chancellor of Finance. It should be noted that the college business managers have continued to meet twice monthly with IT since that time.

The individual who was the Chief Information Services Officer in July 2006 reports that the purpose of the meetings and process was to do the following:

1. Set the college business managers as the central focal point and clearing house for all college PROMT (PeopleSoft financials). College personnel who had problems were to write the problem(s) down and forward to the college business managers at the business managers/ IT meeting.
2. Meet initially once a week until such time as meetings could be move to twice a month.
3. Then in November 2006, as per the plan, the CISO and IT consultants, with the assistance of the college business managers, met with the staff at the four colleges to discuss issues and solutions that the team had developed. This fostered a dialogue which either resulted in creating a list of additional issues to be considered or the IT consultants informed staff of the solutions and “short cuts” that were in place. Those issues collected from the meetings were placed into on a priority list for resolution by IT. When issues were resolved, that information was shared with the college business managers who were charged with sharing that information with their staffs. This process reinforced the role of the college business manager as the focal point.
4. In July 2007, because of the number of issues which had been resolved and the fact that fewer issues were being added to the issues logs/ priority list, meetings were scheduled for twice a month.
5. These meetings continue and have led to many improvements in the operating procedures of the PROMT system.

As noted, the college business managers continue to meet at the district Office of Information Technology twice a month. Generally, they meet with an IT consultant, but have been assured that the new Associate Vice Chancellor of IT will meet with them as

needed. When asked to list the accomplishments achieved within the last year because of these meetings, the IT consultant provided the following:

1. They have addressed and continue to resolve the process for moving student financial data from the Student Administration System (PeopleSoft) to the financials system
2. The Position Management module has been implemented for the PeopleSoft Human Resources and Student Administration system.
3. The PeopleSoft financials application has been upgraded to the latest version of the software.
4. The asset management module was implemented for the PeopleSoft financials application.
5. Many minor patches and upgrades have been applied to all PeopleSoft application modules. Oracle generally releases these small patches on a 3 or 6 month cycle.
6. All existing and useful “queries” have been identified and moved to FSPROD (the live production environment for the PeopleSoft financials application).
7. FSPROD has been used to address problems related to Requisitions.
8. A feature has been added to the Budget Transfer page enabling the end user to check the available balance in a budget before attempting a budget transfer.
9. A new Requisition Approval History page was created that keeps track of requisitions and informs the user as to where the requisitions are at any given point in time.
10. Customizations have been added to the Vendors page as per the request of the purchasing department.
11. Multiple PeopleSoft queries and Crystal reports have been developed and implemented into the production environments for all PeopleSoft modules.
12. Various requisition entry errors have been corrected in the FSPROD environment (often data was entered improperly).
13. The State MIS dare reports on student data have been fixed and are working properly.

The college business managers agree that these twice monthly meetings have been critical to resolving a number of issues and for making the new system work more effectively and efficiently. Also, IT and the college business managers would agree that at this point in time, issues that continue to surface and to be resolved are a mixture of issues that can be resolved by IT and issues that speak to the need for a financials procedural manual. A financials procedural manual, as the title says, would document the various district financial procedures and would allow for a broad understanding of what those procedures are, rather than being subject to interpretation.

Shortly after being appointed to his position, the new Associate Vice Chancellor of IT attended a meeting with the college business officers. In order to provide perspective on the quality of these meetings, it might be helpful to review the content of this specific meeting. The meeting began with a discussion of payroll adjustments and “combo” codes. At the end of the discussion, it was determined that the college business officers needed to recommend to the Office of Finance some guidelines in this area. The

discussion moved to monthly posting of payroll and fringe benefits. Again the issue needs to be resolved through establishing procedural guidelines. The business officers were informed that there would be a short-term solution soon to the need for an electronic personnel action request form, as well as an electronic leave/absence form. There was considerable discussion about the need for specific types of reports. Various solutions were discussed including creating a reports list, as well as researching whether “desired” reports would be part of the data warehouse currently being built. IT will look into the issue of “accounts receivable” as it pertains to collecting money from students at the colleges. There was discussion of the new Position Control system. There was agreement that a financials procedures manual would be of tremendous value to the college business officers and the end users at the college. The meeting was action oriented and it was clear that such ongoing meetings are important to the college business officers, since it gives them the opportunity to come together and address mutual needs with an IT representative. In some respects, this process is comparable to the RWD process of a Business Readiness Team regularly meeting to address action items and to be assured that not only were the items being placed on a written log, but that the resolution is being provided.

Next Steps

The Vice Chancellor of Finance and Administration and the Assistant Vice Chancellor of Finance will continue to work with the new Associate Vice Chancellor of Information Technology, the Cyber consultant, and the four college business managers to resolve all audit findings – some of which are related to corrective action in the PeopleSoft system and some of which address business practices. There is ongoing effort to “implement all appropriate controls and necessary MIS systems modifications to achieve access to a fully integrated computer information management system.” Further, there is a realization that customization of the system will be ongoing as additional functions are needed and required, and system upgrades also will occur.

The ACCJC visiting teams will be provided the independent audit report, which is expected to be completed by the end of 2009. Further, the ACCJC visiting teams are encouraged to meet with the college business managers and the Vice Chancellor of Finance and Administrators to gain up-to-date information regarding actions that have been taken after November 1, 2009 to address this recommendation.

College Response: Laney College places strong emphasis on financial accountability and control to insure support of its strategic, educational and operational plans. Laney leadership demonstrates its priority for integration of all financial resources at the district and college levels as this is paramount to the financial integrity of Laney (see Laney Self Study and communications from Laney Business Manager providing solutions while urging district resolution to challenging conditions).

In general, Laney agrees with the summary of the immediate corrective actions taken by the district to “implement all appropriate controls and necessary MIS system

modifications to achieve access to a fully integrated computer information management system...” Aggressive efforts should insure resolution by March 15, 2011.

The district, with help from the colleges, has addressed many of the areas of concern that compelled the Commission’s finding and this recommendation. As revealed above, a minimum of 21 of the 30 audit findings are addressed (7 already confirmed by the external auditor and another 21 expected to be approved by the external auditors before the end of 2009); this leaves 9 outstanding...in more than half of these areas, a partial resolution has already been achieved. Integral to completion of these audit findings i.e., 2, 3, 5, 6, 7, 9, 10, 24...is (1) the complete installation of the PeopleSoft modules to ensure integration of the essential data, (2) a complement of trained staff to carryout the testing and improvements to the system, (3) a thorough assessment of needs to determine gaps in the system, and (4) development of an efficient action plan to close the gaps consistent with all appropriate rules and regulations. This will include designing specific reports to address college, district and constituent needs and address State, Federal and all other reporting requirements (i.e., enrollment, human resources, finance, facilities, room capacity requirements). These steps are essential for the system to function in an integrated manner, allowing for sound and successful audits and, most importantly, the ability to more fully address the operational needs at the District and the Peralta colleges.

Even with the aggressive efforts of the district, challenges persist. Thus, Laney engages in practices to reasonable assessment of the financial resources available and expenditure requirements, and the ability to efficiently adhere to guidelines and procedures for financial planning and budget development at all levels, strategic, educational and operational. (Examples shall be provided for review by the ACCJC Visiting Team Spring 2010.)

The district has taken steps and is expected to continue its concerted efforts to advance this agenda in part by completing the hiring of at least thee additional programmers and securing leadership of the financial expert Mr. Thomas Henry who will conduct a thorough assessment of the District Office of Finance, determine the salient reasons for the gaps, and recommend solutions including working with the district to design an action plan for resolving the outstanding matters efficiently. In addition to adequate hiring of appropriate professionals, the district will pursue other actions such as address training needs in critical areas of the system and use professionals (i.e., business managers) at the colleges who have technical expertise to help resolve this recommendation.

Status: Significant progress being made to ensure resolution immediately, no later than March 15, 2011.

District Action Plan: The Vice Chancellor of Finance and Administration will continue to take “corrective action to implement all appropriate controls and necessary MIS systems modifications to achieve access to a fully integrated computer information management systems... in order to assure financial integrity and accountability.” In so doing, the Vice Chancellor of Finance and

Administration and his team will resolve the independent audit findings. Further, the Vice Chancellor will see that all necessary training is provided.

EVIDENCE/Documents:

- (1) Peralta Community College District Finance and Administration Web site
<http://peralta.edu/apps/comm.asp?%241=3>
- (2) Independent audit, Annual Financial Report, June 30, 2008
[http://peralta.edu/Projects/403/Peralta_CCD - Annual Financial Report 2008.pdf](http://peralta.edu/Projects/403/Peralta_CCD_-_Annual_Financial_Report_2008.pdf)
- (3) District logs documenting responses to the independent audit findings.
- (4) “Independent Accountant’s Report on Applying Agreed-Upon Procedures,”
Vavrinek, Trine, Day and Co., LLP (VTD), April 2, 2009.
- (5) “Update on Progress of 2008-2009 Annual Audit” for the Peralta Community
College District (Board) Audit and Finance Committee Meeting, September 17,
2009 by Vavrinek, Trine, Day and Co., LLP (VTD).
- (6) Minutes of the October 14, 2009, Board Audit and Finance Committee meeting,
which includes a progress update from VTD regarding the resolution of audit
findings.
- (7) Bursar’s Office Policies and Procedures Manual
- (8) Laney College Self Study
- (9) Electronic communications from Laney Business Manager to Vice Chancellor of
Finance and Administration and Associate Vice Chancellor of Educational Services
(2008)

Response to Recommendation Number 6

Board and District Administration

The team recommends that the district assess the overall effectiveness of its services to the college and provide clear delineation of functional responsibilities and develop clear processes for decision-making (Standard IV.B.1, IV,B.3.a, b, c, f, g).

District Response as of November 15, 2009

Introduction

It should be noted, as part of the context in responding to this recommendation, that in 2003, the four colleges received an ACCJC recommendation which read as follows: “The team recommends that the board of trustees clearly identify and widely disseminate the roles and responsibilities assigned to the district administration and those assigned to the college administration so that the appropriate responsibility and authority are specified and related accountability standards are established.”

Per the directive of ACCJC, the four colleges responded to this recommendation in the 2004 Progress Report, the 2005 Progress Report, and the 2006 Focused Mid-term Report. In each report, detailed information was provided regarding the Board of Trustees; the Chancellor’s Office; the President’s Office (and the interface with the Chancellor’s Office); the district Office of Educational Services; the district Office of Human Resources; the district Office of Information Technology; the district Office of Marketing, Public Relations, and Communications; the district Office of Finance; and the district Office of Physical Plant (General Services). Also provided was a detailed organizational chart showing all the component parts of the district office and the person responsible for each area.

When the district-wide Strategic Planning Steering Committee was created, which later became the district-wide Strategic Planning and Policy Advisory Committee (SPPAC), detail was provided showing how this committee assisted in responding to the 2003 recommendation and provided a venue to review various issues including district office services provided to the four colleges. Further, the membership of SPPAC was documented in the reports showing that it was representative of the various constituencies of the four colleges and the district office.

In September of 2006, the Strategic Management Team (SMT: comprised of the Chancellor, the three Vice Chancellors, and the four College Presidents) was formed. The SMT, with the assistance of the Strategic Planning and Policy Advisory Committee (SPAC), became a coordinating body for strategic planning, but also became a unified venue for leadership discussions which included a focus on the services provided to the colleges and established who was responsible for providing those services and assessing the services provided. Further the SMT was charged with modeling district/college collaboration and college/college collaboration.

The 2009 recommendation seems to take a different approach from the 2003 recommendation. The focus of the 2009 recommendation seems to be specifically on district services to the colleges, their effectiveness, a clear sense of who is responsible for the service, and clarity as to how decisions are made regarding the provision of those services.

Before providing a response to the above 2009 recommendation, it might be helpful to use comments from the Evaluation Reports of the four colleges in an effort to gain some specificity as to the issues at the four college which led the visiting teams to make this recommendation to the colleges and ACCJC.

Comments from the four Evaluation Reports pertinent to this recommendation

College of Alameda

In reviewing the 2003 ACCJC recommendation regarding district and college roles and functions, the COA visiting team determined that “the college has met this prior recommendation.” Their assessment was stated as follows:

“The board is operating within its appropriate functions and policy orientation. On September 16, 2008, the board adopted several new and revised policies delineating the roles and responsibilities of the chancellor (BP 2.05) and president (BP 2.10). These policies formalized the board’s reliance upon the chancellor for providing it with recommendations affecting the organizations of the district as well as hiring, retention, and termination of all categories of the district and college staff. These policies also identified and disseminated the roles and responsibilities assigned to the district administration and those assigned to the college administration so that the appropriate responsibility and authority and related accountability standards are established.” (18)

In commenting in the Evaluation Report on Standard IV, this visiting team notes that “there is some confusion among college constituencies concerning college versus district mission, vision, values, and goals. The team suggests that the college provide more clear distinction between district and college efforts. To this end, the team suggests that the college disseminate the District Map and College Functions that was provided to the visiting team.” (52) It is interesting to note that while an issue and concern was raised, the visiting team determined that a solution (District Map and College Functions) already existed, but was not seemingly well communicated at the college.

In keeping with the issue of effective communication, this visiting team stated that “in practice there is a pervasive belief among college constituencies that the district does not effectively communicate its roles of authority and responsibility between the district and college. The team suggests that the district improve its communication to the college including more timely, clear, and pervasive communication.” (53) It is interesting to note that the recommendation to the district is for better and more effective communication regarding what is being done at the district office.

This visiting team however does note that “it appears that the district does not have a regular evaluation system in place for role delineation and governance and decision-making structures and processes. However, the chancellor is currently working with a Chancellor’s Working Group to identify more effective ways for the district to facilitate more collaborative strategic planning and goal setting. The team suggests that the district implement a regular evaluation process and disseminate the findings and recommendations to all district constituencies.” (54) It is helpful that this visiting team was presented information regarding the Chancellor’s Working Group and the Chancellor’s effort to assess existing district governance structures to determine effectiveness, to assess their ability to effect decision making processes and decisions rendered, and to more effectively communicate this information to college constituencies.

At this point it is important to note that in a section to follow, which presents the district’s strategy for responding to the current recommendation, information will be provided on the work of the Chancellor’s Working Group, on the decision to implement a Planning and Budget Integration Model and committee structure which will focus on district services, role delineation, and on how district-level decisions are made. In this process, it is already understood that communication is a major issue. Evaluation and assessment have been built into the new structure.

The only other comments in the College of Alameda Evaluation Report which speak to district services are focused on the PeopleSoft/PROMT software and the problems it has created and the serious impact on the independent audit report. (35: Financial Resources) Clearly, these issues are addressed in the recommendation on *Financial Resources and Technology*.

Finally, what should especially be noted regarding the COA Evaluation Report is that this district-level recommendation (*Board and District Administration*) is not included.

Berkeley City College

In reviewing the 2003 ACCJC recommendation regarding district and college roles and responsibilities, the BCC visiting team determined that

“The district has fully met this recommendation through the organizational/functional chart that clearly identifies and disseminates the roles and responsibilities of the district administration and those assigned to college administration. Also, the formation of the Strategic Management Team consisting of the chancellor, three vice chancellors, and the four college presidents has facilitated better communication between the college presidents and the district office.” (15)

Further, in the evaluation provided regarding Standard IV, the BCC visiting team stated that “as for role delineation between the college and district, the president indicated she believes there is a clear understanding of roles, authority, and expectations. Presently, policies exist to codify these (Board Policy 2.05, Policy 2.10). In addition, the chancellor’s creation of the Strategic Management Team has reinforced these role

delineations.” (53). It should also be noted that the Berkeley City College Self-Study provided a Functions Map using the accreditation standards and with the assistance of the district delineated primary and secondary responsibility for a given area and also provided an evaluation of each of the areas of responsibility.

As the narrative continues, the Evaluation Report notes that “the on-going issues with support services from the district are hampering the college’s ability to meet its mission. Specifically, the PeopleSoft implementation has been a protracted project with very limited success. The cascading effects of this failed implementation speak to a more general lack of support emanating from the district’s IT functions. It was generally acknowledged on campus that IT has been ‘broken’ for an extended period of time and this has led to the compounding of technological dysfunction throughout the college. This situation needs to be rectified in the short term to address the material findings of the audit.” (53) Thus the focus on district support services is largely a focus on the implementation of the PeopleSoft system, the lack of sufficient IT support staff to adequately and fully implement the PeopleSoft system, and the impact this has on the district and the college. Responding to these issues will be more appropriate in the other two recommendations, since the real issue is the functionality and operation of the PeopleSoft system.

The BCC report acknowledges that “substantial effort has been made to create decision-making structures at the campus and district, complete with written charges. However, there has not been a commensurate level of effort as yet to evaluate the effectiveness of these new structures and processes and use the findings to engage in continuous quality improvement.” However, the report does note that the Strategic Planning and Policy Advisory Committee engaged in evaluating its strategic planning efforts, but the team felt the evaluation was not widely disseminated and that there tends to be an “awareness vacuum” at the college (53-54). As will be reported later, the Planning and Budget Integration Model and committee structure requires annual evaluation of the process and services provided. Again, it should be noted that this section, which will be provided later in this response, will provide the strategy the district is using to respond to this recommendation.

Throughout the BCC Evaluation report there is ongoing commentary regarding the PeopleSoft aspect of district services and the impact the PeopleSoft implementation is having on the day-to-day operation of the college. The commentary focuses on the financial management system (32, 46, 47, 48), the student administration system (43), financial aid (44), the lack of room charts in PeopleSoft (45), purchasing (47), and access to institutional data (52). In effect, the complaints and issues raised about district services are directly related to the problems created by the PeopleSoft system. The one area that may be more than just a PeopleSoft issue is purchasing. The report states that “the district’s purchasing has become slow, complex and difficult for budget managers to utilize. There can be significant delays in the processing of requisitions to the encumbrances being reflected in the financial system. Concerns were also raised regarding significant delays in processing the receipt of materials, supplies and equipment from district warehousing operations. The primary issue appears to be lack of

a process to easily monitor the status of requisitions processed through the financial management system.” (47)

Given the Berkeley City College Evaluation Report, the major issues with district services are directly related to the PeopleSoft system. The one exception that needs to be explored is purchasing, which may be more than a PeopleSoft issue. The other area of concern is the lack of evaluation of district services, committees, and leadership groups. As the COA Evaluation Report noted, this was one of the objectives in establishing the Chancellor’s Working Group (CWG). More will be said later about the CWG and expected outcomes.

Laney College

In the Laney Evaluation Report, in evaluating the response to the 2003 recommendation regarding district and college roles and responsibilities, the team concluded that the recommendation had been addressed (12). However, Laney was given a college specific recommendation in 2003 regarding district and college governance committees and structures and the decision-making processes. The team noted that while serious work had taken place in this area, “nonetheless, the many changes to policies, procedures, and decision making processes are not clearly understood by all stakeholders. The college and the district will benefit from a map that delineates college and district functions and authority for decision making. The team confirms that the college and district have made significant progress to resolve this recommendation.” (12) The team then concludes with the current recommendation that becomes a district-level recommendation.

As already noted in the College of Alameda and Berkeley City College portions above, the district office and the colleges already have begun a process for responding to policies, procedures, and district-level decision making processes. As previously noted, this will be documented in a following section. Further, given a methodology at many community colleges, it might be helpful to use the accreditation standards for the purpose of providing a Functions Map and distributing it throughout the district.

In evaluating Standards III and IV, the Laney Evaluation Report provides numerous comments that relate to college and district services and structures. Those comments include issues concerning effective consultation regarding the integration of the education and facilities master plans (40); the frustration with PeopleSoft implementation in the areas of student services, human resources, financial management(42, 44, 45, 46, 47, 50); the complexity of the district purchasing process (45); the satisfaction gap with district services (51); frustration and confusion about the district committee structure and the decision making process (52); and frustration with the lack of transparency with some of the district’s processes and decision (53). It is hoped that full implementation of the PeopleSoft system will provide some answers to the various concerns and that the revised decision making process and committee structure (to be described later) also will provide solutions.

Merritt College

The Merritt College evaluation team, in evaluating the response to the 2003 recommendation regarding district and college roles and responsibilities determined that “this recommendation has been partially met.” “There still appears to be significant confusion regarding the roles and responsibilities of district administration and those assigned to college administration.” (11) No further comment is provided in an effort to understand the nature of the confusion, nor to understand if that confusion is across the college or relegated to certain constituencies.

As in the other three college Evaluation Reports, there is a continuation of the theme of dissatisfaction with the PeopleSoft system and the disruption experienced in critical services (36). Once again the financial management system receives the most commentary (37, 38, 41, 45,) and the impact it has on various college functions, including working with external agencies (41).

Regarding district functions and services, there is commentary related to the District-wide Educational Master Plan Committee stating that “the effect of the committee work and recommendations are not known by some of the most vested participants.” (39) It is noted that while a “functional map ... delineates the district roles and responsibilities versus college roles and responsibilities” that there still is “confusion” and that there is concern “about the effectiveness of district services.” (42) “The team found that there was confusion among district staff about their respective roles. Furthermore, when college staff were interviewed, different answers to the same question were prevalent.” (44) There is frustration with the unevenness of district services, particularly in the area of purchasing. (45) There is concern “about inefficiencies and ineffectiveness of technology decisions and implementation plans that have hindered support for administrative, instructional, student services and college operations.” (45) “The team is concerned about the district’s role in altering or not acting on decisions that have been agreed to at the college level.” (45)

Clearly, as the two other district-level recommendations articulate, the district office and the college will need to continue to resolve the various issues associated with the PeopleSoft system and to continue to provide training that moves staff from a database Legacy system to an enterprise integrated management system. Further, as noted in all four Evaluation Reports, communication is pivotal in an attempt to share information, to explain decisions which have been made, to ensure transparency of information, and to educate everyone on the status of various services and functions in a four-college district and district office.

Summary

In order to respond effectively to this current recommendation, it is necessary to have reviewed the four Evaluation Reports and to understand the various evaluative comments made which ultimately led to this district-level recommendation. Clearly, the basis for many of the issues, concerns, and frustrations with district services are grounded in the problems and issues surrounding the choice to purchase and implement the PeopleSoft enterprise management system. How the system was chosen, how it has been

implemented, how decision have been made as to what to include in the system, how it is being made functional, to how training is provided are the basis for many of the evaluative comments in the Evaluation Reports. As previously stated, resolution of the PeopleSoft issues is the basis of the other two district-level recommendations.

However, reading the reports offers insight as to how to respond to this recommendation in an effort to address the concerns that various staff members have raised. To name a few, the district will specifically look at

- More widely disseminating organizational maps, charts, function maps, etc., to increase communication in view of the fact that some of the teams determined that these provided the necessary information;
- Continuing to address the “awareness vacuum” by continuing to improve communication and to make it pervasive; this may include the need for each college to understand its own culture and determine effective methods of communication for that culture;
- Widely disseminating Board Policies 2.05 and 2.10 which delineate the roles and responsibilities of the Chancellor and the college Presidents;
- Re-circulating information on the role, function, and purpose of the Strategic Management Team; and
- Researching college specific issues and concerns in view of the fact that many serious concerns cited in two of the four Evaluation Reports lack necessary specificity, thus making it difficult to determine how to effectively respond.

At this point, the response to this recommendation will turn to a process the Chancellor initiated in January 2009 and the current status of the work to date to re-formulate the planning and decision making structure at the district-level in an effort to more effectively provide services to the four colleges, which will include a method of evaluation.

*Planning and Budgeting Integration Model: Services to the Colleges,
Decision Making and Roles & Responsibilities*

The role and function of the district office, the services it provides and coordinates for the colleges, and a clear delineation of roles and responsibilities has been an ongoing conversation as the district office and the four colleges in an attempt to seriously address the strategic planning process with a specific focus on integrated planning driving the budget. The various progress reports and the focused mid-term reports filed with ACCJC from 2004 through 2008 documented the various iterations of committees and processes that came into existence in an effort to create a functional process for integrated strategic planning and decision making. In the end, district-level committees included the Strategic Planning and Policy Advisory Committee, the Facilities Committee, the District-wide Educational Master Planning Committee, the Distance Education and Technology Committee, and the District-wide Budget Advisory Committee. Further, the Chancellor created the Strategic Management Team (comprised of the Chancellor, the three Vice Chancellors, and the four college Presidents) in September 2006 to provide a

leadership group to address planning, decision making, and shepherd the strategic planning process.

While there was no “official” formal structured evaluation of these processes and the decision making structures, nevertheless there was ongoing informal evaluation of the effectiveness of the district-level structures and processes. That informal evaluation was part and parcel of the ongoing implementation of strategic planning combined with a focus on planning driving the budget. That informal evaluation was present in developing the various progress reports and the focused mid-term reports. That informal evaluation was a part of the ongoing work of the Strategic Management Team in their twice monthly meetings. That informal evaluation was part of the process which led to the finalization of the four college Self-Studies for the purpose of reaffirmation of accreditation. And it was this informal evaluation that led the Chancellor to convene a Chancellor’s Working Group (2009) to seriously address the effectiveness of then current district planning and decision-making committees to determine if a more effective structure and process could be formulated.

The Chancellor’s Working Group (CWG) was comprised of four representatives from the Peralta Federation of Teachers, four representatives from the District Academic Senate, two classified staff representatives, one college president, one vice president of instruction, two administrators from the Office of Educational Services, and the district strategic planning manager. The Chancellor attended meetings at key points in the process. It should be noted that the CWG group came together for the first time on January 22, 2009, a least six weeks prior to when the ACCJC evaluation teams came to evaluate the four colleges and the district office. After January 22, 2009, the CWG met on January 27; February 3, 12, and 26; March 3; April 7 and 8; and May 7, 20, and 27. Information about the work-to-date was presented on February 19 at a district off-site accreditation retreat. Town Halls were held at the four colleges during the week of May 11 to 15, 2009 to review the work and recommendations of the Chancellor’s Working Group and to solicit reaction to their recommendations. A presentation on the proposal from the CWG was presented on Staff Development Day, August 18, 2009. A planning retreat (official “kick off”) was held on August 28, 2009.

The CWG process for arriving at an agreed upon “work product” was intense, at times confrontational, and in the end constructive. The Chancellor asked the CWG to study the issues and recommend options for improving the functioning of the district-wide advisory and decision-making process. The Chancellor requested that the CWG recommend improvement to:

- Streamline the process for developing recommendations on planning and budgeting;
- Ensure effective shared governance participation; and
- Deliver thoughtful, data-driven recommendations.

Early on in the process, the CWG established the following guiding principles:

1. Educational planning and needs (including services) should be the foundation of all decision-making.

2. College planning should be the primary source for determining shared governance recommendations. The role of the district-wide committees and processes is to provide uniform data, assure consistency, and to encourage and promote coordination. Colleges are the primary source because they are closest to student needs and have educational expertise.
3. There needs to be a clear flow of communication between committees so that the development of recommendations is transparent and logical.
4. The Planning and Budget Council (PBC) has authority to make a recommendation to the Chancellor and to make recommendations on initiatives proposed by the Chancellor. As per existing policies and procedures, the Chancellor and Board provide a response to advisory and constituency bodies if the recommendations are not adopted and are substantively modified.
5. All constituencies have the right to make recommendations directly to the Chancellor and Board.
6. There needs to be a clear path from recommendations to consideration in the decision-making cycle.
7. All decisions and minutes shall be documented and publicized widely, using all available means. This ensures effective communication to colleges and constituencies.

It was agreed that this district-level process would be implemented in fall 2009 for the 2009-2010 academic year. At the end of the academic year, this process will be reviewed and evaluated, and any needed improvements put forward for review and adoption.

The district-level process or the Planning and Budget Integration Model (PBIM) and committee structure is comprised of the District Technology Committee, the District Education Committee, and the District Facilities Committee. In addition, there is a higher level District Planning and Budget Council which reports directly to the Chancellor. Each of these four committees includes the appropriate district office Vice Chancellor, a college President, as well as appropriate administrators, faculty, and staff. The goal is to move to more highly supported action meetings with key decision-making milestones, rather than the more frequent discussion-oriented sessions. Through this process the committees and their membership will be able actively to address district services and use well-designed meeting agendas to focus on the collaboration between the district office and the colleges to provide a greater focus on those “services” which are centralized.

This process acknowledges that college planning is the foundation of the PBI as the colleges are closest to the educational needs of the students. As the first element of the PBI, the colleges conduct periodic program reviews, prepare annual unit plans, and develop annual educational and resource plan priorities. The colleges integrate the results of their “subject-matter” committees into college planning, e.g. technology committees, curriculum committees, facilities committees, etc. During periodic master planning and during annual institutional planning, the colleges develop plans addressing: instructional and student services programs; staffing priorities; fiscal priorities; IT and equipment; facilities; and marketing. It is agreed that the planning of the four colleges

must drive district planning which then drives the provision of district services or those services which are centralized.

The role of the Education Committee, Technology Committee, and Facilities Committee is to support the colleges in coordinating their efforts and resolving issues. These committees also provide subject matter expertise in their respective areas by including college representatives with relevant knowledge, responsibility, and experience. These committees are responsible for communicating with their counter-part committees at the colleges (including possible cross-membership).

These three committees are charged with developing district-wide recommendations that best serve students and the community using evidence-based processes and criteria. Therefore the committees will work toward consensus solutions that are based on the results of these processes and a “shared agreement” decision model. Any unresolved issues are sent to the higher-level Planning and Budget Council.

After the August 28, 2009 “Summit”, these subject matter committees will meet six (6) times during the 2009-2010 academic year and will conduct a self-evaluation to review – what worked, what didn’t work, and what needs improvement. At the Summit, each committee addressed their charge, their operating principles, desired outcomes and milestones, and reviewed the proposed evaluation instrument.

The overarching Planning and Budget Council is charged with making recommendations to the Chancellor and shall receive a response from the Chancellor before he pursues any significant course of action. The committee also shall receive draft policy initiatives and considerations from the Chancellor and the Board of Trustees and make recommendations on those before any significant action is taken by the Chancellor.

The Planning and Budget Council (PBC) is responsible for providing oversight on the implementation of the district Strategic Plan, which does speak to district services. The PBC ensures accountability for follow-through on recommendations. The PBC will track their recommendations and determine which of two results occurred: (1) the recommendation was implemented including any modifications, or (2) the recommendation was not implemented and the reasons for it not being implemented. The PBC also ensures accountability for follow-through on process steps: Did constituencies, colleges, district service centers, committees, etc., perform the agreed upon steps in the process.

Summit 2009

As noted above, on August 28, 2009, approximately 80 district staff (administrators, faculty, classified staff, and student representatives), and the Board of Trustees President and Vice President (both as observers), gathered for Summit 2009 to officially “kick off” the Planning and Budget Integration Model and committee structure. The level of detail being provided in this report is an effort to demonstrate to the accrediting commission that the district (district office and four colleges) take this recommendation seriously.

Further, even before the four Evaluation Teams drafted this specific recommendation regarding district services, the district already had begun this process to address district processes and services.

As noted, approximately 80 individuals attended Summit 2009, including the Chancellor, the three Vice Chancellors, three Associate Vice Chancellors, the four college presidents, the academic senate presidents, leaders from the unions, other appropriate faculty and staff, as well as student representatives. The Board of Trustees President and Vice President participated as observers of the Summit process. The group was/is made up of all of those who serve as members of the four committees in this process: Technology, Facilities, Education, and Planning and Budget Council.

Summit 2009 went from 8:30 am to 3:00 pm. The morning session provided an opportunity to present an overview of the Planning-Budgeting Integration Model and time to frame the upcoming year. In framing the upcoming year, participants reviewed the strategic plan, the long-term and short-term institutional objectives, the budget status, and the overall strategic planning process since 2004. The four committees that were convened on August 25, 2009 are now a part of the strategic planning process. Addressing district services, roles and responsibilities, and accountability is truly a part of strategic planning. It is important for all committee members to see that connection. Ultimately it is important to evaluate the process in order to ensure improvement and quality.

In the afternoon of the Summit, the four committees met and began the work for the year. Each of the four committees reviewed their charge and operating principles. In some instances that led to expanding or refining the proposed charge and even adding to the operating principles. Each committee set initial “desired outcomes” for the academic year and began to develop committee milestones to be completed by the second meeting of the committee. Interestingly, the Planning and Budget Council, in view of the additional cuts that could happen to general fund dollars and especially categorical fund dollars, set a Budget Overview Workshop for the entire district which occurred on September 21, 2009. Also, the Facilities Committee recognized the need to address “procurement” or purchasing, since the Vice Chancellor on that committee also oversees purchasing. Thus the critical nature of the “purchasing” service was acknowledged and readily added to the committee charge at this first meeting.

It was decided that each of the four committees would meet monthly from September through the end of April. The Technology Committee meets the first Friday of the month; the Facilities Committee meets the second Friday of the month; the Education Committee meets the third Friday of the month; and the Planning and Budget Council meets the fourth Friday of the month.

What should be particularly noted is that while each of the four committees will have a chair (the appropriate Vice Chancellor) and a faculty co-chair (and a classified co-chair for the Technology Committee), these four committees also will have a meeting facilitator, recorder, and summary writer. The facilitator works with the chair and co-

chair to design the meeting agenda and discussion/decision tools. During the meeting the facilitator's role is to support an effective and timely level of discussion (e.g., promote an appropriate balance of discussion and decision-making). The recorder keeps a record of the main points of the discussion on a flip chart or wall chart. This enables the group to track progress during the discussion. The summary writer has the important responsibility of documenting key decisions, points of agreement and follow-up steps and will be a classified staff support person. Further the summary writers will use an agreed upon template for recording the meetings. That includes the following in column format: Agenda Item; Discussion; Follow-Up Action; and Decision (shared agreement/resolved or unresolved?). All materials from the meetings, including agendas, minutes, and back-up documents are being posted on a district Web site: <http://eperalta.org/wp/pbi>

Planning and Budget Integration Model Committees since Summit 2009

The following will provide information regarding the work of the district Education Committee, the district Technology Committee, the district Facilities Committee, and the district Planning and Budget Committee during fall semester 2009 since the time of Summit 2009 (August 28, 2009) and prior to November 1, 2009. All committees during this time period finalized membership; set ground rules; set goals and outcomes for the year; set a schedule of meetings, decision points, and deliverables; and have regularly posted the work of each committee to the Planning and Budget Integration Web site (Peralta.edu> Service Centers> Peralta Planning and Budget Integration Model).

The Educational Committee: The main work of the district Educational Committee focused on the colleges revising and updating all unit plans. Those unit plans were then summarized at the college level and the summaries included a prioritization of human resource needs (faculty and staff); equipment, material, and supply needs; facilities needs; and technology needs. Those summaries and the prioritization of college resource needs were presented at the Educational Committee. That presentation also linked the resource needs with the College Educational Master Plan and the District Educational Master Plan.

Other areas of discussion and action included addressing categorical budget reductions and the impact on the provision of services in those categorical areas (i.e., DSPPS, EOPS, Matriculation, CalWORKS, TANF, TTIP for libraries, etc.); the ongoing work in student learning outcomes and assessment to meet the "proficiency" stage by 2012; the prospects for summer school given the work load reduction by the State Chancellor's Office; the Center for International Trade Development and economic development; the need for an additional bond fund allocation for equipment given the reduction in State funding;

The Technology Committee: The district Technology Committee has focused on the priorities of the IT network coordinators, the priorities of the college technology committees, the need to upgrade the library electronic databases, Web page issues and WordPress, smart classrooms, and matriculation. The committee has a defined mission which is to focus on technology services; identify issues; and develop plans in order to enhance technology in the support of student learning by addressing instructional, administrative, and business services functions. The district Technology Committee also

provides recommendations on technology and prioritizes technology requests in order to be results-oriented, promote transparency, and facilitate communication amongst and between the colleges and the district.

The Facilities Committee: The district Facilities Committee has requested a prioritization list from the colleges regarding facilities. This committee has determined that security needs and health issues are part of the responsibility of this committee. Further, there has been a focus on procurement, FF&E, moving from keys to card keys, and setting and defining outcomes for 2009-2010.

The Planning and Budget Council: Following Summit 2009, the chair of the district Planning and Budget Council, the Vice Chancellor for Finance and Administration, conducted a Budget Workshop on September 21, 2009. The workshop had been requested to provide an overview of budget basics, as well as to apprise participants of the severity of the cuts to funding received through the State Chancellor's Office. When combining cuts to the general fund and to categorical funds, the district anticipates \$13 million less in revenues from the State. Council meetings this fall semester have focused primarily on funding issues. The Council has implemented a variety of strategies to deal with the loss in funding; strategies recommended by the Vice Chancellor for Finance and Administration. The process has been open and transparent. While it is unfortunate that budget cuts are happening, nevertheless, a proactive Planning and Budget Council has been important to the budgeting process.

Summary: The activity of the four committees as of November 1, 2009, demonstrates the value in re-organizing the district committees and putting in place a focused approach to the work of the committees. This concerted effort to restructure and refocus the purpose and charge of district-level committees has been most critical given the economic crisis in the state of California and the drastic reduction in funding to the community colleges. This committee structure allows for collaborative thinking, approaches, and planning for the delivery of district-level services and helps to insure that the mission of the colleges and the district is primary in all decision making.

College Response: Laney College agrees fully with this summary overview of the district-wide effort to assess, improve, engage, and plan for re-assessment of the district processes for decision-making and district services to its colleges. The initial assessment of the district level decision-making and its effect on colleges led to significant fine-tuning of the district-wide shared governance decision-making process as described above.

With less than a year in operations, beginning Fall 2009, the new decision-making structure renders actions of the district more transparent, independent of the effect of those decisions on the college. With greater transparency has come increased participation among more faculty, classified staff, and students. Increased participation has led to more efficient dissemination of information about matters that affect the operations of the college. Related, sharper questions are posed (i.e., in what ways has the implementation of PeopleSoft affected our decision-making process?), and more

recommendations are being made to suggest ways to further improve the effectiveness of the district in serving the college while making clear the functional responsibilities of the colleges and the district for decision-making.

Evidence is found in the agendas, minutes and plans of the District Education Committee and the Planning and Budget Council during their Fall 2009 meetings. At the December 2009 meeting of the District Education Committee, in particular, more attendees were present with more substantive information justifying human resources needs, arguing for rational approaches to resolve seemingly impenetrable competing demands across the colleges, and recommending solutions efficiently even when caution might have been easier to sustain. Intense negotiations and collaborations resulted in solutions driven by the colleges with a decision-making process that facilitate a district response that serves the college's need.

By 2009, Laney worked with its sister colleges to ensure the development of clear processes for decision-making and delineation of functional responsibility—both of which were based on an assessment of the overall effectiveness of the District services to the college. This Spring 2010, Laney will join its sister colleges in evaluating the efficacy of these new processes.

Status: Resolved.

The District's action plan consists of The Planning and Integration Model committees continuing their work through spring 2010. Each committee will be evaluated before the end of the academic year. Based on that evaluation, any needed adjustments to the model and the process will be made. The work of the committees will continue in the 2010-2011 academic year.

Documents:

- (1) Planning and Budget Integration Handbook, 2009-2010
- (2) Peralta Planning and Budget Integration Model Web site
<http://eperalta.org/wp/pbi/>
- (3) Summit August 28, 2009 agenda
- (4) Proposed Evaluation Instrument

Response to Concern #1

Laney College Mission Statement

The Commission requires the college to address its concern regarding the College's mission statement, which should be revised to include the intended population and the college's commitment to student learning as expressed in Standards I.A, I.A.1 and I.A.4.

College Response as of January 13, 2010

Overview

Laney College conducted a review and revision process for updating its Mission Statement during the 2008-09 academic year. However, in a letter to the College dated June 30, 2009, the Accrediting Commission for Community and Junior Colleges stated "...concern regarding the College's mission statement which should be revised to include the intended population and the college's commitment to student learning as expressed in Standards I.A., IA.1 and I.A.4."

Therefore, Laney College revisited the Mission Statement during the Fall 2009 semester and updated it based upon the Accreditation Commission's recommendation. Initial requests for suggestions and input were presented to various campus constituencies, including the Administration Leadership Council, Instructional Council, Faculty Senate, Basic Skills Workgroup, Learning Assessment Committee and several meetings of Department Chairs.

Subsequently, two draft versions of revised Mission Statements were developed by a small group of faculty, staff and administrators and circulated via memo to the campus community for final selection and input. Venues of distribution were the Laney campus email listserv for faculty, staff and students, duplication of hard copies for placement in mailboxes, meeting with the Classified Senate requesting their assistance in distribution of the draft revisions to persons without mailboxes, and verbal and written communication with the President of the Associated Students of Laney College.

Analysis of the Results & Progress on Recommendation

During the selection process, one version of the revised Mission Statement was overwhelmingly preferred, with additional recommendations for strengthening the language received from all stakeholder groups. The preferred statement was then approved by the Associated Students of Laney College, Classified Senate, Faculty Senate, and College Council in December 2009. An update regarding the process and the final mission statement was sent to the PCCD Board of Trustees; and they approved it on January 12, 2010.

Status: Resolved

The newly revised Mission Statement for Laney College now specifically states the college's commitment to student learning and identifies the intended population that the college serves. It reads as follows:

Laney College, located in downtown Oakland, California, is a diverse, urban community college committed to student learning. Our learner-centered college provides access to quality transfer and career-technical education, foundation skills and support services. These educational opportunities respond to the cultural, economic, social, and workforce needs of the greater Bay Area and increase community partnerships and global awareness.

Evidence – Concern #1: Laney College Mission Statement

C1.E1 Laney College Mission Statement, Fall 2009 Overview of Effort

C1.E2 Peralta Community College Board of Trustees' January 12, 2010 Agenda

C1.E3 Peralta Community College Board of Trustees' January 12, 2010 Minutes

Response to Concern #2

Student Services Student Learning Outcomes Assessment and Analysis of Data

The Commission requires the college to address its concern that the college accelerates the assessment and analysis of the student learning outcomes data from Student Services as expressed in Standards II.B.1 and II.B.4.

College Response as of January 13, 2010

Overview

Laney College has developed and begun implementation of its plans for accelerating assessment and analysis of data from Student Services consistent with the requirements revealed in Standards II.B.1 and II.B.4, chiefly to improve student learning and students' educational achievements.

By Fall 2009, Laney College Student Services developed a systematic approach to assessing program-level SLOs. The Student Services' Assessment Taskforce, an arm of the Laney College Learning Assessment Committee, has been developed to support the progress of the Division. It designed a three-semester plan to achieve proficiency by 2012. During the first semester, the Planning Phase in Fall 2009, the department participated in professional development on assessment. It defined the context of SLOs in Student Services, reviewed program SLOs, and began development of assessment instruments and criteria for determining proficiency in the assessment. During the second semester, the Assessment Phase in Spring 2010, units are gathering student data to assess the level of proficiency of the students for SLOs based upon the criteria. The Task Force will upload this assessment data into a software system called TaskStream and begin analysis of the results. During the third semester, the Evaluation Phase –to occur by Fall 2010 - the faculty and staff involved in the assessment shall evaluate the results of the data, report the results to the college, and then implement any changes deemed necessary to improve teaching and learning in course, in advising, to service areas, etc....thus closing the loop on this assessment cycle. Since professional development is integral to a good assessment model, ongoing professional development activities will be provided during each of the phases of the SLO assessment cycle. The basis of this focus began in 2008-09 with the charge by the College President to the Vice President of Student Services and Dean of Student Support Services to develop a plan of action to improve the student learning outcomes and assessment efforts. Several milestones were achieved as a result, as chronicled below. Evidence that documents such progress is provided at the end of this response.

Academic Year 2008-09

- In January of 2009, a team of Laney College administrators and instructors attended the WASC Training Retreat. The team created and disseminated a report that effectively summarized the learning gained regarding SLO development, implementation, and strategies to expand membership of (and participation in) the SLO assessment efforts (C2.E1: Laney College Team Report-WASC Training Retreat, January 2009).

- In Spring 2009, Student Services identified a Student Services SLO Lead whose primary objective is to facilitate the dialogue and training of the Division's effort around SLOs.
- Throughout the Spring 2009 term, the Student Services Division participated in the Student Learning Outcome trainings conducted by the Learning Assessment Committee.
- On March 20, 2009, the Laney College Student Services Division hosted a retreat focused on two points: (1) developing the Division Mission Statement (C2.E2: SS Mission Statement PowerPoint, March 2009), and (2) generating Student Services SLO Assessment strategies and timeline (C2.E3: SS Planning Slides, March 2009).

Academic Year 2009-10

- In early Fall 2009, Student Services rendered SLOs as primary. In an attempt to progress on this initiative, the Division expanded the SLO Lead into a triumvirate that consisted of a classified representative from categorical programs and non-categorical, as well as a Counseling Faculty member.
- On October 21, 2009, Student Services Unit Plans were due. All units that submitted a Unit Plan were mandated to include SLO Statements.
- In October 2009, the newly hired Dean of Student Services joined the team from the Laney Assessment Committee attending the WASC Training Retreat (Level II) in San Jose, California. The team created and disseminated a report to various governance bodies such as Laney Assessment Committee and College Council (C2.E4: Laney College Team Report-WASC Training Retreat, October 2009).
- As of November 2009, the oversight of the Divisions SLO efforts' is spearheaded jointly by the Dean of Matriculation and Support Services and the Dean of Student Services.
- On November 20, 2009, the Student Services Division conducted an SLO Training in which representatives from TASC, EOPS, CARE, CalWORKs, Outreach, Welcome Center, Financial Aid, and Puente Project were represented (C2.E5: Fall 2009 Student Services SLO Training-PowerPoint, November 2009). The objective of the training was to identify strategies, timeline and refine SLO statements identified in the Fall 2009 Unit Plans (C2.E6: 2009-10 Student Services Unit Plans, October 2009). Moreover, it provided each of the units a Student Services SLO Planning Form (C2.E7) and a Student Services Unit Reporting Form (C2.E8). The form provides a template for the Student Services Division in completing the cycle of assessment.
- On December 8, 2009, during the Dean of Student Services Unit Monthly Meeting, a condensed version of the earlier training was conducted, with a comparable objective. Present in this training were members from the Assessment Center, Employment Center, TASC, EOPS, CARE, CalWORKs, Outreach, Welcome Center, and Puente Project.
- On December 16, 2009, Student Services presented an update to the Laney College Council reporting on Student Services' progress towards SLOs efforts.
- In December 2009 the Assessment Center conducted an evaluation (C2.E10) to identify any correlation between assessment testing preparation/study and academic placement of Laney College students resulting from their testing scores. The Period of evaluation data collection was during Peak Registration for Spring 2010. Analysis of data is in

process.

- In January and February 2010 the Student Services division is conducting a satisfaction survey (C2.E9). The purpose of the survey is to understand the level of student engagement with the various divisional services. Moreover, it will provide information regarding the perceived nature and quality of the delivery of services to students at the college. The ultimate goal of this survey is to gain an understanding of the experiences and perceptions that Laney College students have of college services such as Admissions, the Orientation, etc.
- In February 2010 the Cooperative Agencies and Resources for Education (CARE) program will be conducting a survey of its students (C2.E11) to determine the effectiveness and responsiveness of existing program services, and how that supports the immediate need of students and contributes to higher retention and persistence.
- In March 2010 Student services, through its Council, will evaluate the data from the Student Enrollment Survey (C2.E12) that was conducted in Fall 2008, for critical analysis and planning. The information will be used to inform program units and potentially adjust and enhance services for the 2010-2011 academic year. The survey was designed to capture data regarding how students access Laney College in terms of application, enrollment, and use of point of entry systems and services. The survey also provided a lens for understanding the student population in terms of Socio-Economic Status (SES), technological competency, and English language competency.
- In March 2010 Laney College will submit a proposal to the RP Group, for selection and participation in the Bridging Research, Information, and Cultures Initiative (BRIC) Technical Assistance Program (C2.E13). The purpose of BRIC is to strengthen inquiry-based practices, as well as to build a culture of evidence-based enhancements contributing to student success and to support student attainment of goals.

Analysis of the Results & Progress on Recommendation

An estimated 82% of programs attended the March 20, 2009 SLO Assessment Retreat. This effort resulted in a new Student Services Division Mission Statement, and the tentative SLO Assessment strategies and timeline. By Fall 2009, the SLO implementation timeline was established (C2.8: Fall 2009 Student Services SLO Training – PowerPoint, November 2009) reflecting the responsibility of each of the 17 Student Services programs to conduct unit level assessments of outcomes. As of November 20, 2009, approximately 71% of Student Services have identified SLO statements as derived from the newly submitted Fall 2009 Student Services Unit Plans. In addition, programs were able to refine student learning outcomes as a result of the Fall professional development opportunities. As of December 8, 2009, 53% of Student Services have engaged in at least two opportunities for SLO Professional Development. Through the Office of the Dean of Student Services, activities and actions related to Student Services SLOs are being documented and archived: this process streamlines and centralizes information.

Laney College has been conducting systematic program reviews for many years. The most recent comprehensive program review was conducted in Fall 2006. In the

Fall 2009, Departments completed annual Unit Plans. This process included a report of the assessment of the SLOs at the program level (CR.E6). The program-level SLOs are identified, and units are moving towards the assessment phase of the process. During Spring 2010, all student services units will conduct reviews of their programs.

Status: Resolved

In summary, the Laney College Student Services Division has accelerated its efforts by developing and implementing its plan to reach proficiency in carrying out the full cycle of SLO assess at the program and course-level (Counseling discipline) by 2012, as required by the ACCJC. Methods have been developed to assess SLO's and use the results to improve student learning, development and success. Specific actions, including those detailed above, have been taken to increase the rate of institutional progress in the development and assessment of Student Services SLOs. Specific benchmarks are by January 2010: 1) a comprehensive Student Services divisional satisfaction survey shall be administered; 2) a minimum of 85% of Student Services will have developed SLO statements. By February 2010; 3) at least 80% of Student Services will have completed an SLO Planning Form. By February 2010, 4) a minimum of 60% of Student Services will move to the data collection phase of the assessment cycle. 5) The remainder of the Spring 2010 term will move an additional 25% of the remaining 40% toward the data collection phase. 6) In March 2010 the Student Services Council will complete critical analysis of the data from the Student Enrollment Survey that was conducted in Fall 2008; results will inform planning for improvement of future enrollment systems and services.

Evidence – Concern #2: Student Services SLO Assessment

- C2.E1 Laney Team Report - WASC Retreat on Student Learning Outcomes (Jan., 2009)
- C2.E2 Student Services Mission Statement – UC Berkeley Retreat (March, 2009)
- C2.E3 Student Services Planning Slides – UC Berkeley Retreat (March 2009)
- C2.E4 Laney College Team Report – WASC Training Retreat, October 2009
- C2.E5 Fall 2009 Student Services SLO Training – PowerPoint, November 2009)
- C2.E6 2009-10 Student Services Unit Plans, October 2009
- C2.E7 Student Services SLO Planning Form
- C2.E8 Student Services Unit Reporting Form
- C2.E9 Student Services Satisfaction Survey January/February 2010
- C2.E10 Assessment Evaluation Tool January 2010
- C2.E11 Cooperative Agencies and Resources for Education (CARE), February 2010
- C2.E12 Student Enrollment Survey Fall 2008
- C2.E13 Bridging Research, Information, and Cultures Initiative (BRIC), March 2010

NOTE:

- C2 – ACCJC Concern Number Two
- C2-11 – List of documented evidence of progress

Governing Board Review

[We will need to determine at which board meeting this document will be agendaized.
We will need to know when the document was sent to the board prior to the meeting.
We will need to know further independent audit reports to the Board Audit and Finance
Committee.]