



CORRECTIVE ACTION MATRIX

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
FINANCIAL STATEMENT FINDINGS					
<p style="text-align: center;">2012-1</p> <p style="text-align: center;">TIME AND EFFORT REPORTING</p> <p>Prior year audit finding 2011-13</p>	<p>Develop Procedures and Controls Over Compliance, Specifying How and When Time Certification Processes are to be Completed.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Associate Vice Chancellor for Finance</p>	<p style="text-align: center;">June 30, 2013</p>	<p>The District has developed the necessary procedures. The cause for the reoccurrence of this audit finding is due time and effort certifications not be completed and submitted in a timely manner.</p>	<p>Currently performed manually. The District released a Request for Qualifications seeking a vendor to assist with the implementation of the Time and Effort module within PeopleSoft. Implementation of this module will create and integrate within current business processes procedures and control for the collection of accurate data. The implementation will begin after the PeopleSoft Upgrade project has concluded (projected to be Spring 2013)</p>
<p style="text-align: center;">2012-2</p> <p style="text-align: center;">PROCUREMENT, SUSPENSION, AND DEBARMENT</p> <p>Prior year audit finding 2011-15</p>	<p>Verify Entities Contracted with for Services are not Suspended or Debarred.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Associate Vice Chancellor for Finance</p>	<p style="text-align: center;">January 31, 2013</p>	<p>The District has implemented a procedure in which verification of the entities contracted with for services are not suspended, debarred, or otherwise excluded from providing services.</p>	<p>Completed - Procedure created and implemented. Training ongoing.</p>

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<p style="text-align: center;">2012-3</p> <p style="text-align: center;">FINANCIAL REPORTING</p> <p>Prior year audit finding 2011-16</p>	<p>Develop and implement procedures to ensure all financial reports are reviewed at the District prior to submission to the granting agencies.</p> <p>Prior year corrective action - Develop and Monitor Reporting Calendar to Document Timelines. Verify Actual Costs Recorded in the Financial System. Completed.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Associate Vice Chancellor for Finance</p>	<p>June 30, 2013</p>	<p>Draft procedures are in the process of being developed.</p>	<p>Once procedures are developed and input sought by constituents, training will be held to educate users on the appropriate procedures.</p>
<p style="text-align: center;">2012-4</p> <p style="text-align: center;">EQUIPMENT MANAGEMENT</p> <p>Prior year audit finding 2011-17</p>	<p>With the newly developed procedures in place and the bi-annual inventory taken, procedures are being implemented that will distinctively tag equipment purchased with federal grant funds.</p> <p>Prior year corrective action - Physical Inventory of the Federally Purchased Equipment taken Bi-Annually – Reconciled – Written Procedures Prepared on Inventory Controls – Safeguarded and Accounted For. Completed.</p>	<p>Responsible: Vice Chancellor of Finance Point: Director of Purchasing and Contracts</p>	<p>June 30, 2013</p>	<p>Draft procedures have been developed and the manager on point is working with the Receiving Department and IT to implement.</p>	<p>Operational procedures have been developed and are in the process of being implemented.</p>
<p style="text-align: center;">2012-5</p> <p style="text-align: center;">STUDENTS ACTIVELY ENROLLED</p> <p>Prior year audit finding 2011-20</p>	<p>Program Written to Allow Admissions and Records Office to Identify the Rosters that has not Properly Turned in by Instructors. Admissions and Records Office Follow-Up with Instructors on Requirements to Identify Students who are not Enrolled.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services, Vice Chancellor of Student Services and Vice Chancellor of Finance</p>	<p>June 30, 2013</p>	<p>Program will be written to allow Admission and Records Office to identify the rosters that have been turned in by the instructors to determine completeness and accuracy.</p>	<p>Training by Staff Development Coordinator of Faculty on correct use of rosters and grade reports. Regular follow up with instructional staff and administration on the campus. Regular reports distributed to Presidents</p>

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<p style="text-align: center;">2012-6</p> <p style="text-align: center;">CONCURRENT ENROLLMENT</p> <p>Prior year audit finding 2011-21</p>	<p>Update Admissions and Records system and processes so that all students are removed from concurrently enrolled status once the student reaches the age of 18 years. Exceptions will be handled on a case by case basis.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>June 30, 2013</p>	<p>Changes have been made so that all students taking in excess of 11 units will be assessed all customary fees.</p>	<p>Meetings have been held with program managers with responsibilities over affected programs to educate them of state requirements.</p>
<p style="text-align: center;">2012-7</p> <p style="text-align: center;">RESIDENCY DETERMINATION FOR CREDIT COURSES</p>	<p>The District should implement a procedure within Admissions and Records that effectively monitors the information provided by students through CCCApply program to ensure that all students' residency determination is properly reported.</p>	<p>Responsible: Chancellor Point: Vice Chancellor For Student Services</p>	<p>June 30, 2013</p>	<p>The PCCD will implement procedures within Admissions and Records that effectively monitor the information provided by CCCApply to ensure that all students' residency status is properly reported and documented.</p>	<p>Procedures currently being developed.</p>
<p style="text-align: center;">2012-8</p> <p style="text-align: center;">CALWORKS – REPORTING</p> <p>Prior year audit finding 2011-22</p>	<p>Existing procedures are currently being reevaluated for control purposes.</p> <p>Prior year corrective action - Timelines of Required Categorical Reporting must be Documented and Sent to all Program Directors – Supervisory Personnel to Ensure Reporting is Complete and Accurate. Completed</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Finance</p>	<p>June 30, 2013</p>	<p>Procedures will be assessed for points of failure and new controls will be implemented that will ensure all reports are reconciled to the general ledger prior to submission to the state.</p>	<p>Procedures currently under evaluation.</p>