

Recovery

Accountability

Sustainability

Recommendation	Status	NOTES	Type	FCMAT Category	Page #	Source	Assigned	Staff	Department	Evidence	Calendar	Due	Training	Policy	Procedure	Participatory Governance	Board
Develop processes and procedures to ensure that accountability measures are well communicated, and processes adhered to by all levels of staff in the organization.	Not Completed	Weekly executive management meetings occur to discuss accountability in all critical areas affecting district operations	Mgt	Internal Controls	29	FCMAT	VC Finance, Administration & IT	College Presidents Vice Presidents Vice Chancellors Chancellor	Finance	Procedural Evaluation	Implement	Fall 2019	Dept.	N/A	New	Yes	Notify
Implement standardized procedures to process vendor payments in a timely manner.	In Progress	* Recommendation to fill the Director of Purchasing. Move procurement from General Services to Finance by September 2019.	Action	Internal Controls	30	FCMAT	Chancellor	Director of Purchasing (Vacant)	Finance-AP	AP 6330	Implement	Jan-2020	District	6300	New	Yes	Notify
Utilize the PeopleSoft system for approvals of requisitions and verification of receipts to accommodate a timelier processing of vendor payments	In Progress	Reconciliation process is in progress.	Action	Internal Controls	30	FCMAT	Chancellor	Director of Enterprise Services (Vacant) Director of Purchasing (Vacant)	Finance-AP	General Ledger Reconciliation Reports	Implement	Dependent on Full Implementation	District	6300	New	Yes	Notify
Ensure that accounts payable clearing accounts are reconciled regularly.	Complete	* Hiring position is a priority; timeline to be filled is September 2019.	Mgt	Internal Controls	30	FCMAT	Chancellor	Purchasing Director (Vacant)	Finance-AP	General Ledger Reconciliation Reports	Implement	Fall 2019	Dept.	6300	New	No	Notify
Include Vice Chancellors in all cabinet meetings and communications.	Complete	Vice Chancellors are included in cabinet meetings and communications.	Action	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Chancellor	OoC	Cabinet Agendas	Implement	Ongoing	District	New	New	No	Notify
Develop an internal budget calendar (for processes).	In Progress	District will develop an internal budget calendar for processes at the same time the Budget calendar is developed.	Action	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Budget Director	Finance-Budget	Internal Budget Calendar	Implement	Nov-2019	District	6250	New	Yes	Notify
Share the budget calendar with all departments, instead of only posting it on the website.	In Progress	Budget calendar is developed in fall with the start of the budget planning cycle. Budget calendars shall be shared through additional means other than the website.	Action	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Budget Director	Budget Director	Emails, PBIM Agendas	Master	Nov-2019	N/A	New	New	Yes	Notify
Consider implementing and adhering to prescribed budget timelines to support and enhance budget development.	Not Completed	Include in Planning and Budgeting Council (PBC) calendar and agendas.	Review	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Budget Director	Finance-Budget	PBC Agendas	Master	Jan-2020	District	6250	6250	Yes	Notify
Consider reducing FTEF commensurate with the FTES at each of the colleges.	Not Completed	Currently reviewing enrollment reports and planning for 2020-21.	Review	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Chancellor College Presidents	Human Resources	Peer BI Enrollment Reports	Implement	Fall 2020	N/A	3250	7121	Yes	Approve
Provide ongoing budget training for participatory governance teams, college business offices and district office staff.	Not Completed	*Include training in Planning and Budget Council (PBC) agendas.	Training	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Budget Director	Human Resources	PBC Agendas	Training	Spring 2020	District	7160	N/A	Yes	Notify
Provide ongoing staff development for position control system to human resources, payroll, and budget staff.	Not Completed	* Requires system design and development * Document Position Control business operation/processes/procedures * Define workflow actions and responsibilities * Review and update PeopleSoft Position Management configuration to align with operations * Provide on-going training to staff and management teams	Training	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant) Director of Human Resources Director of Fiscal Services (Vacant)	Human Resources	PeopleSoft Virtual Training Subscription	Training	2020-2021 Academic Year	District	7160	New	No	Notify
Develop an internal calendar for college-based reconciliations.	Not Completed	* Hiring position is a priority, to be filled by November 2019.	Action	Budget Development & Monitoring	33	FCMAT	VC Finance, Administration & IT	Director of Fiscal Services (Vacant)	OPEB	Budget Planning	Master	Jan-2020	Dept.	6250 6305	6250	Yes	Approve
Consider adjusting staffing based on the FTES.	Not Completed	There will be continual planning and adjusting for the 20-21 year based on enrollment data.	Action	Budget Development & Monitoring	33	FCMAT	VC Academic Affairs/Student Success	Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor	Academic Affairs	Budget Planning	Implement	Spring 2020	N/A	3250	7121	Yes	Approve
Ensure that department/college meetings include a regular meeting schedule, agenda/topic areas, who should attend, and timelines, all of which are incorporated into the communication plan.	Complete	Consistent meetings occur across the colleges and the district. This includes departmental meetings, administrative meetings and flex day and planning and budget integrated meetings.	Mgt	Budget Development & Monitoring	34	FCMAT	Chancellor	College Presidents Vice Presidents Vice Chancellors Chancellor	OoC	Meeting Agendas	Master	Ongoing	District	New	New	Yes	Notify
Schedule meetings between departments and colleges, with mandated attendance.	In Progress	In the process of developing consistent meeting schedules between departments and colleges, with mandated attendance.	Action	Budget Development & Monitoring	34	FCMAT	Chancellor	Chancellor	OoC	Meeting Schedules	Master	Ongoing	Dept.	New	New	Yes	N/A
Develop a communication plan. (marketing, district messaging, and website)	In Progress	New Executive Director is in the process of developing a district marketing communication plan.	Action	Budget Development & Monitoring	34	FCMAT	Chancellor	Executive Director of Marketing	MarCom	Marketing Director's 90-Day Plan	Implement	Sep-2019	District	New	New	Yes	Notify
Adopt a more realistic target for FTES based upon trend data.	In Progress	The 18-19 Res Target was set at a realistic 17,500 in comparison of the previous year's target of 20,000 when the actuals were 17,206 Res FTES. In 17-18 the Res FTES was 16,589 so the 19-20 target was set at 17,000 to adjust to the declining enrollment.	Action	Budget Development & Monitoring	35	FCMAT	VC Academic Affairs/Student Success	Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor	Academic Affairs	Annual Target Sheets, Emails to VPI's	Implement	I/P. October 2019 for 2020-21 target.	N/A	3250	7121	Yes	Approve
Adopt a staffing process aligned to the FTES.	In Progress	As a result of the FCMAT Report we immediately reduced the 19-20 spring semester by 68 FTEF. This will mean a 6% reduction this year. There will be continual reductions for the 20-21 year based on enrollment and adjusted according to data.	Action	Budget Development & Monitoring	35	FCMAT	VC Academic Affairs/Student Success	Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor	Academic Affairs	Emails to VPI's, and VPI Meeting Agendas	Implement	Ongoing	N/A	3250 3100	7121	Yes	Approve

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Recommendation	Status	NOTES	Type	FCMAT Category	Page #	Source	Assigned	Staff	Department	Evidence	Calendar	Due	Training	Policy	Procedure	Participatory Governance	Board
Develop standardized, monthly procedures for reconciliations.	Not Completed	* Hiring position is a priority. Position will be filled by November 2019.	Action	Budget Development & Monitoring	38	FCMAT	VC Finance, Administration & IT	Director of Fiscal Services (Vacant)	Finance-Accounting	Development of an AP	Dept.	Jan-2020	District	6300	New	No	Notify
Review cash management procedures across the District to ensure appropriate internal controls and oversight exist.	Not Completed	* Hiring position is a priority. Once hired, this will be a high priority task for position.	Review	Budget Development & Monitoring	38	FCMAT	VC Finance, Administration & IT	Internal Auditor (Vacant)	Finance-Accounting	Board Agendas	Implement	Spring 2020	District	6400	6400	No	Approve
Provide training to all staff on BAM and GAAP.	Not Completed	Training shall be included on a master calendar and will begin after a review of the District's current budget allocation model.	Training	Budget Development & Monitoring	38	FCMAT	VC Finance, Administration & IT	Director of Fiscal Services (Vacant) Budget Director	Human Resources	Completion of Training	Training	Spring 2020	District	7160	New	Yes	Notify
Require each college to complete their own reconciliations and submit to the district office for review.	Not Completed	Process shall be developed requiring college business officers to complete and submit reconciliations monthly. Director of Fiscal Services will work with campus Business Officers.	Action	Budget Development & Monitoring	38	FCMAT	VC Finance, Administration & IT	College Business Officers	OoC	Completion of Training	Master	Dec-2019	Campus	6300	New	No	Notify
Verify fixed asset inventory and depreciation schedule.	Not Completed	* Hiring position is a priority.	Action	Budget Development & Monitoring	39	FCMAT	VC Finance, Administration & IT	Director of Fiscal Services (Vacant)	Finance-Accounting	N/A	Implement	Spring 2020	District	6500 6550	New	No	Notify
Ensure policies and procedures are reviewed by the Board of Trustees and leadership team to ensure all statutory requirements are included and addressed.	Complete	* Updates from the State are integrated into our policies and procedures. All policies and procedures are brought through the participatory governance process.	Board	Budget Development & Monitoring	42	FCMAT	Chancellor	College Presidents Vice Presidents Vice Chancellors Chancellor	OoC	Board Agendas	Board	Ongoing	District	2410	2410 New	Yes	Notify
Utilize and/or provide a more integrated payroll system.	In Progress	* Identified integration improvements between Payroll, HR, and Finance application * Implemented Phase I of Time and Labor to improve back office operations * Creating functional/technical specification to data exchange between Payroll and Finance * Create a business process improvement workgroup to evaluate and implement change	Action	Budget Development & Monitoring	42	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant) Payroll Manager Director of Human Resources Benefits Manager (Vacant)	IT	Functional Workgroup Meeting Action Plan	Implement	I/P	District	New	New	No	Notify
Ensure that management does not override processes or allow last-minute changes, so that timelines and processes are followed.	Not Completed	Establish oversight protocols.	Mgt	Budget Development & Monitoring	42	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Finance and Administration	Chancellor	Evaluations	Implement	Fall 2019	District	7124	3250	No	Notify
Implement and reconcile payroll oversight by supervisors and management.	Not Completed	Establish oversight protocols.	Action	Budget Development & Monitoring	42	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	Finance-Payroll	Development of a BP and AP	Implement	Spring 2020	District	New	New	No	Notify
Communicate accountability measures and remedies to district leaders.	In Progress	Weekly executive management meetings occur to discuss accountability in all critical areas affecting district operations	Action	Budget Development & Monitoring	43	FCMAT	Chancellor	Chancellor	Chancellor	Board and Cabinet Agendas	Implement	On-going	District	N/A	N/A	No	Notify
Hold managers and administrators accountable for implementing and monitoring adherence to policies and procedures.	In Progress	Chancellor's Report include information about critical issues. Annual administrative evaluation processes and consistent annual workshops on compliance matters.	Mgt	Budget Development & Monitoring	43	FCMAT	Chancellor	College Presidents Vice Presidents Vice Chancellors Chancellor	Chancellor	Procedural Evaluation	Implement	Dec-2019	District	3250 7124	7124	No	Notify
Ensure new leaders have training regarding the implementation and monitoring of policies and procedures.	In Progress	Currently in the process of developing a districtwide professional development team comprised of all constituent groups to establish ongoing professional development for all employee groups. Vice Chancellor of Facilities, Contracts and Capital Projects reviews AP's.	Training	Budget Development & Monitoring	43	FCMAT	Chancellor	Staff Development Officer Classified Senate President Human Resources Representative Academic Affairs Vice Chancellors	Chancellor	Staff Development Newsletter	Dept.	Fall 2019	District	N/A	N/A	No	Notify
Implement the automated position control module in PeopleSoft that will drive the budget for staffing costs.	Not Completed	* Requires system design and development.	Action	Budget Development & Monitoring	44	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant) Payroll Manager Director of Human Resources Budget Director	IT	Functional and Technical Specification Document (Enhance Integration)	Implement	Jun-2020	District	N/A	New	No	Notify
Separate supervision of purchasing and accounts payable to maintain a full segregation of duties.	Complete	Purchasing and procurement returned to Vice Chancellor of Finance and Administration Spring 2019.	ReOrg	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor of Finance and Administration	Finance	Org. Chart	Implement	Fall 2019	District	3100	N/A	No	Notify
Ensure that purchasing reporting responsibilities continue to be separate from the facilities/capital projects responsibilities.	Complete	Purchasing and procurement returned to Vice Chancellor of Finance and Administration Spring 2019.	ReOrg	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor of Finance and Administration	Finance-Procurement	Org. Chart	Implement	Spring 2019	Dept.	N/A	N/A	No	Notify
Ensure staff understand, and are held accountable for, obtaining approval to make purchases on behalf of the district.	Not Completed	* Hiring position is a priority, to be completed by September 2019	Mgt	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Purchasing Director (Vacant)	Chancellor	AP 6330, BP 7365, Employee Evaluations	Implement	Spring 2020	Dept.	6330	N/A	N/A	Notify
Discipline employees that make unauthorized purchases.	Not Completed	Policies and procedures exist; managers must enforce policies.	Mgt	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Human Resources	Chancellor	BP 7365, Employee Evaluations	Implement	Fall 2019	District	7365	N/A	N/A	Notify
Employ legal counsel, rather than entering into a contract for outside services, as was the practice prior to 2014-15.	Not Completed	Re-organization proposal for in-house legal counsel pending.	ReOrg	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Human Resources	Chancellor	N/C	Implement	Fall 2019	N/A	N/A	N/A	N/A	Approve

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Consider reviewing workload distribution among the buyers and assistant buyer.	Not Completed	* Hiring position is a priority, timeline is September 2019.	ReOrg	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Purchasing Director (Vacant)	Finance	N/A	Implement	Jan-2020	District	N/A	N/A	N/A	Notify
Schedule training to review purchasing procedures, particularly the need to submit purchase requisitions to the district office before purchases are made.	Not Completed	* Hiring position is a priority, timeline is September 2019	Training	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Purchasing Director (Vacant)	Finance	Completion of Training	Training	Jan-2020	District	7160	N/A	Yes	Notify
Update board policy and administrative procedure to increase identified authorities to make purchases on behalf of the district.	Not Completed	Board Policies and Administrative Procedures to be reviewed during Fall 2019.	Board	Budget Development & Monitoring	47	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Finance and Administration	General Counsel	Board Agendas	Implement	Mar-2020	N/A	6330	2410	Yes	Approve
Consider reviewing a list of purchase orders and payment by vendor to avoid the practice of bid splitting.	Not Completed	This will be built into procedures that are developed under the realignment of purchasing into Finance and Administration.	Action	Budget Development & Monitoring	47		VC Finance, Administration & IT	Vice Chancellor - Finance & Administration Director of Purchasing (Vacant)	Finance-Procurement	Updated Policy and Procedure; TBD	Implement	60 days of New Hire	Dept.	N/A	N/A	N/A	Notify
Invest in training for the PeopleSoft software.	Not Completed	In order for Human Resources to take on and complete this task, the following is needed: a. fulltime funded position b. fully upgraded PeopleSoft HR Modules c. training facilities d. training equipment e. funding to purchase training software	Contract	Budget Development & Monitoring	48	FCMAT	VC Human Resources	Development & Diversity Coordinator (New Position, HR)	Human Resources	N/A	Implement	N/A	District	7160	N/A	N/A	Approve
Give employees resources to expand the use of the software.	Not Completed	In order for Human Resources to take on and complete this task, the following is needed: a. fulltime funded position b. fully upgraded PeopleSoft HR Modules c. training facilities d. training equipment e. funding to purchase training software	Training	Budget Development & Monitoring	48	FCMAT	VC Human Resources	Development & Diversity Coordinator (New Position, HR)	Human Resources	N/A	Training	N/A	District	7160	N/A	N/A	Approve
Provide staff development opportunities for specific functions of each job to ensure well-trained employees are managing the district's finances.	Not Completed	This will require a complete cleanup of the position control process. A standard operating procedure must be established between Human Resources and Finance, to ensure data matching between both departments, and funding is allocated properly.	Training	Budget Development & Monitoring	48	FCMAT	VC Human Resources	Development & Diversity Coordinator (New Position, HR)	Human Resources	Development of HR Standard Operating Procedure Manual	Implement	N/A	District	New	New	N/A	Approve
Develop procedures for adding and/or removing access rights to software and the financial system.	Complete	* Operational procedure and protocols have been implemented * Request and approval workflows outlined * PeopleSoft security access request (PeopleSoft Security Request Form) and approval framework active	Action	Budget Development & Monitoring	50	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant)	IT	District IT Operating Standard Procedure (Access Management)	Implement	Complete	District	6300	New	N/A	N/A
Research the access rights of all district office and off-site staff having access to the financial system.	In Progress	* Reviewed access rights of all financial users within PeopleSoft FS. * Provided application security audit report to Director of Financial Services for review. * Created implementation plan for align access level based on job functions and duties.	Review	Budget Development & Monitoring	50	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant) Director of Fiscal Services (Vacant)	IT	Security Access Audit Report	Implement	I/P. October 2019 for 2020-21 target.	Dept.	6300	N/A	N/A	N/A
Assign view-only rights in place of full access to individuals who should not be able to change payroll, human resources, or benefits information of employees.	In Progress	* Perform application security audit for all financial users with full access rights * Provide audit reports to FS, HR, Payroll, Benefits leadership for review * IT to modify user security privileges to reflect "view only" permission * IT obtain sign-off from management of each business area	Action	Budget Development & Monitoring	50	FCMAT	VC Finance, Administration & IT	Director of Enterprise Services (Vacant) Payroll Manager Director of Human Resources Benefits Manager (Vacant)	IT	Security Access Audit Report	Implement	I/P. October 2019 for 2020-21 target.	District	6300	N/A	N/A	N/A
Ensure the Payroll Department is physically housed and supervised in the Fiscal Services Department.	Complete	Payroll is housed in the Fiscal Service Department, for security purposes, Payroll is a controlled area; CBT consultant working in collaboration with Vice Chancellor of Finance & Administration.	Action	Comparative Staffing	57	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	Finance-Payroll	Org. Chart	Implement	N/A	Dept.	3100	N/A	Yes	N/A
Ensure that the Purchasing and Warehouse Department reports to the Vice Chancellor - Finance and Administration.	Complete	Purchasing to report to the Vice Chancellor of Finance and Administration.	ReOrg	Comparative Staffing	57	FCMAT	VC Finance, Administration & IT	Chancellor	Human Resources	Org. chart	Implement	N/A	District	3100	N/A	N/A	Notify
Prioritize the needs of the department and implement recommendations for organizational changes outlined in the internal controls section of this report to build capacity within the departments, including the following: a) fill vacant positions b) train staff for their positions c) utilize software appropriately d) insert controls within current practices	In Progress	CBT consultant working in collaboration with Vice Chancellor of Finance & Administration. Re-organization proposal pending. Key staffing has been identified to complete this function.	Action	Comparative Staffing	57	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	Finance	See BP	Implement	Jan-2020	Dept.	3100	N/A	N/A	Notify
Reorganize the work and the hierarchy of supervision to efficiently address the needs of each specialty area. This should assist in alleviating the redundancy, rework, or lack of communication that occurs throughout the department.	Not Completed	Vice Chancellor re-organization proposal pending.	ReOrg	Comparative Staffing	57	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Human Resources	District-Wide	Org. Chart	Implement	N/A	N/A	3100	New	N/A	Notify

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Ensure that the Fiscal Services Department reports to the Vice Chancellor - Finance and Administration (centralized).	Not Completed	Vice Chancellor re-organization proposal pending.	ReOrg	Comparative Staffing	57	FCMAT	VC Finance, Administration & IT	Chancellor	Human Resources	Org. Chart	Implement	N/A	N/A	3100	N/A	N/A	Notify
Validate supplemental and student success outcome metrics at the district and college level to verify all outcomes are counted correctly.	Complete	PCCD's Office of Institutional Research downloaded data from Data on demand and cross checked it with our MIS data to validate accuracy. We also met with our participatory governance committee to discuss disaggregating BOG/CA Promise and CTE.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	Institutional Research VP of Student Services	Academic Affairs	Cabinet Handout	Implement	Complete and Ongoing, State Validated	N/A	N/A	N/A	Yes	Notify
Develop supplemental and student success projection reports to assist with goal setting, audit requirements and budget development.	Complete	New dashboard for easily accessible data. Sheet of SCFF, by college and district.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	Institutional Research VP of Student Services	Academic Affairs	College and District Multi Year SCFF Targets	Implement	Complete	N/A	3250	New	Yes	Notify
Develop a comprehensive enrollment management team that includes members that have an understanding in outreach, scheduling strategies, and program development and improvement with the goal of increasing FTES.	Complete	Each college has developed an enrollment management team and updated enrollment management plans. The VPs and the VC of Academic Affairs meet monthly to review progress and data. CBT is supporting this growth by working with each college on scheduling this 19-20 academic year.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	VP of Student Services VC - Academic Affairs College Enrollment Management Team	Academic Affairs	College and District SEM Plans	Implement	Complete and Ongoing	N/A	New	New	Yes	Notify
Ensure that each financial aid offices' processes and procedures be reviewed and updated as necessary to ensure all appropriate students are part of the allocation/count.	Complete	Financial Aid supervisors have collaborated in developing a new Satisfactory Academic Progress, notifications to students, and procedures to disburse funds. Merritt College, for example, has been addressing recommendations to ensure that students are being provided Pell grants and other financial aid in a timely manner and reporting these funds for reconciliation.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	VP of Student Services <i>Director of Financial Aid (Vacant)</i> Executive Director of Public Information and Marketing	Academic Affairs	Financial Aid Reports and Audits	Implement	Ongoing	Campus	5130	New	No	N/A
Understand the unduplicated student population at each college, such as full-time, part-time, special admit, etc. to assist the colleges in establishing their goals, improving student success, and increasing revenues.	Complete	IR has evaluated this as a part of the discussions on student success data and the validation of that data.	Review	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	Institutional Research Cabinet VP of Student Services	Academic Affairs	Power BI Dashboards	Implement	Complete	District	3225	3225	Yes	Notify
Analyze supplemental and success metric revenues per college.	Complete	In a series of meetings, the VPIs and VPSS's assessed the supplemental and success metric revenues and set annual targets based on college activities. These are documented in the Enrollment Plans	Review	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	Institutional Research VP of Student Services	Academic Affairs	College Multi-Year SCFF Goal Sheets	Implement	Complete and Ongoing	Campus	6300	New	Yes	Notify
Fully implement all guided pathway principles.	In Progress	Each college has fully engaged in the GP process as noted in the SOAA documents.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	College Presidents VP of Student Services	Academic Affairs	College's SOAA	Implement	Currently Up to Date and Ongoing	Campus	3225	N/A	Yes	Notify
Assess all course outlines of record for completion and accuracy.	In Progress	Assessment in progress.	Action	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	VP of Student Services Curriculum Committees District Curriculum Committee	Academic Affairs	Curriculum Committee Agendas	Implement	Ongoing	Campus	4020	N/A	N/A	Notify
Compare best practices across the district in outreach, student assistance and data entry procedures.	In Progress	a. The district has been collaborating with OUSD to identify recommendations to streamline and make outreach, onboarding, and student success happen more smoothly, utilizing Guided Pathways practices. b. DE Technology plan includes DSPS application to ensure that all campuses can share program application and accommodation across colleges, ensure that students are getting their accommodation letters, and provide programs with an accurate number of students served. c. Roster information, important deadlines, guides and a website are now part of communication provided to faculty to ensure they are aware of the need for timely roster and grade submission.	Review	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	Institutional Research College Presidents College Vice Presidents College Outreach Teams Executive Director of Public Information and Marketing	Academic Affairs	Meeting Agendas, Email Communication, Website	Implement	Ongoing	Campus	N/A	N/A	Yes	Notify
Evaluate outreach efforts by the financial aid offices at each colleges.	In Progress	FA offices have been involved in community outreach at high schools, community events, and in Express Enrollment events on campuses	Review	Student Centered Funding Formula	64	FCMAT	VC Academic Affairs/Student Success	VP of Student Services <i>Director of Financial Aid (Vacant)</i>	MarCom	Marketing Director's 90-Day Plan	Implement	Sep-2019	District	N/A	N/A	N/A	Notify
Terminate and restructure some of the more volatile bonds.	Not Completed	OPEB financial advisors will present a plan.	Contract	OPEB	67	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration Chancellor	Board	OPEB Financial Advisors Plan	Implement	N/A	N/A	N/A	N/A	N/A	Approve
Reconsider the current goal of fully funding the OPEB liability.	Not Completed	OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Review	OPEB	67	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Finance and Administration	Board	Board Agendas	Implement	Feb-2020	N/A	N/A	N/A	N/A	Approve
Consider eliminating annual general fund payments to the OPEB trust funds since they are fully funded at this time.	Not Completed	Requires Board Approval and Retirement Board discussion.	Review	OPEB	67	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Finance and Administration	Board	Board Agendas	Implement	Feb-2020	N/A	N/A	N/A	N/A	Approve
Consider renegotiating (i.e. ending) retiree health benefits for new employees.	Not Completed	Negotiation item; OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Review	OPEB	67	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Human Resources	Board	Board Agendas	Implement	Spring 2020	N/A	N/A	N/A	N/A	Approve
Ensure that the governing board approves the annual OPEB actuarial study.	Not Completed	OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Board	OPEB	67	FCMAT	VC Finance, Administration & IT	Chancellor Vice Chancellor - Finance and Administration	General Counsel	Board Agendas	Master	Jun-2020	N/A	6320 6305	N/A	N/A	Approve
Conduct an annual OPEB actuarial study.	Not Completed	OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Contract	OPEB	67	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	General Counsel	OPEB Actuarial Study	Master	Jun-2020	N/A	6305	N/A	N/A	Approve

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Recommendation	Status	NOTES	Type	FCMAT Category	Page #	Source	Assigned	Staff	Department	Evidence	Calendar	Due	Training	Policy	Procedure	Participatory Governance	Board
Request the actuarial to perform a separate OPEB funding valuation at the estimated rate rather than the long-term return on employee assets, so it has a more realistic liability number for the pre-2004 amount.	Not Completed	OPEB Financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Contract	OPEB	67	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	General Counsel	OPEB Funding Valuation Report	Implement	Jun-2020	N/A	N/A	N/A	N/A	Approve
Audit annual enrollment eligibility in the OPEB program.	Not Completed	OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration.	Action	OPEB	67	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	OPEB	See BP	Master	Jun-2020	Dept.	N/A	N/A	N/A	Approve
Contract for an addendum to KNN's 2011 report that would include an update of actions taken by the district to date related to its OPEB bond program since the 2011 report was published.	Complete	No longer in contract with KNN. District has a new Financial Advisor team.	Contract	OPEB	67	FCMAT	VC Finance, Administration & IT	N/A	General Counsel	N/A	Implement	N/A	N/A	N/A	N/A	N/A	Approve
Provide training to staff to properly complete year-end closing practices.	Complete	Timeline November 2019.	Training	Spending Pattern Analysis	70	FCMAT	VC Finance, Administration & IT	Budget Director Director of Fiscal Services (Vacant)	Finance	Completion of Training	Training	Nov-19	District	7160	N/A	Yes	Notify
Refrain from using cash from other funds to pay invoices.	Complete	Cash accounts are reconciled monthly.	Action	Spending Pattern Analysis	70	FCMAT	VC Finance, Administration & IT	Director of Fiscal Services (Vacant)	Finance-Accounts Payable	Reconciliation Reports	Implement	Ongoing	Dept.	6300	N/A	N/A	N/A
Ensure that due to and due from accounts are used for limited purposes.	Complete	CBT consultant working in collaboration with Vice Chancellor of Finance & Administration.	Action	Spending Pattern Analysis	70	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	Finance-Accounting	Reconciliation Reports	Implement	Ongoing	Dept.	6300	New	N/A	N/A
Create and follow a plan to proportionately reduce expenses as it relates to FTES production.	Not Completed	CBT consultant working in collaboration with Vice Chancellor of Finance & Administration Services.	Action	Spending Pattern Analysis	70	FCMAT	VC Finance, Administration & IT	Vice Chancellor - Finance and Administration	MarCom	Email Communication	Implement	Mar-2020	Dept.	New	New	Yes	Approve
Align full-time faculty with student enrollment.	In Progress	Alignment has occurred for the 2019-20 year. There will be continual planning to align FTEF with student enrollment for the 20-21 year based on enrollment data.	Action	Spending Pattern Analysis	70	FCMAT	VC Academic Affairs/Student Success	Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor	Academic Affairs	Budget Planning	Implement	Spring 2020	N/A	3250	7121	Yes	Approve

Key: * (asterisk) = High Priority; AP = Administrative Procedure; BP = Board Policy; Dept. = Department; I/P= In Progress; MarCom= Marketing Communications; Mgt= Management; N/A= Not Applicable; OoC= Chancellor's Office; VC= Vice Chancellor