

# 2014 CORRECTIVE ACTION MATRIX

Updated :12/10/2013  
:01/12/2014

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

Auditing/ Agency

Corrective Action

Responsibility/Point

Due Date

Status

Systematic/Source  
Integration

**FINANCIAL STATEMENT FINDINGS**

2014-01 DISTRICT FINANCIAL CONDITION	District currently has an active investment portfolio funded through the issuance of bonds and has earmarked funds held at the County Treasury for funding the OPEB obligation, but has not elected to place these assets in an irrevocable trust; therefore they cannot be used to offset the District OPEB obligation. The District is in the process of working with Bond Council to determine the amount of funds to transfer from the investment portfolio to an irrevocable trust. This amount will then be used as an offset to the OPEB liability, demonstrating continued financial stability.	Responsible: Vice Chancellor For Finance & Administration Retirement Board Point: Vice Chancellor for Finance & Administration	March 2015	Actuarial study conducted with Report due to district in March 2015. Results from this report will determine the amount needed in the irrevocable trust. Worker's Compensation contribution will be adjusted to address the deficit fund balance in the Self-Insurance Fund.	Fiscal Oversight; prudently manage fiscal resources (E.3)
2014-02 COMMON ORIGATION AND DISBURSEMENT (COD) REPORTING  Repeat finding (Merritt) 2013-6	The District will implement procedures to ensure that the student data is report to the COD within the required 30 calendar days.	Responsible: College President Point: Director of Financial Aid & Internal Auditor	March 2015	The District is in process of establishing a district-wide Compliance Assurance Program (CAP) for its Financial Aid program. CAP will add an enhanced level of education, guidance, communication and oversight activities to its existing management oversight system.	Fiscal Oversight; enhance processes contained in administrative procedures (E.3)  With the enhanced features of Peoplesoft and the usage of TD client, all transmissions of Pell Origination and Disbursement records will be automated and scheduled on a weekly basis.

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<p style="text-align: center;">2014-03</p> <p style="text-align: center;">ELIGIBILITY AND SPECIAL TESTS</p> <p style="text-align: center;">CAMPUS: MERRITT COLLEGE</p>	<p style="text-align: center;">The District implement procedures to ensure that the Return of Title IV funds calculation are done in a timely manner and that all funds owed are returned.</p>	<p style="text-align: center;">Responsible: Associate Vice Chancellor Student Services Point: Director of Financial Aid &amp; Internal Auditor</p>	<p style="text-align: center;">March 2015</p>	<p style="text-align: center;">The compliance monitoring and district guidance provided by the District Financial Aid Director will continue and be further enhanced with the establishment of the CAP.</p>	<p style="text-align: center;">Fiscal Oversight; enhance communication between the District and the colleges; manage fiscal resources (E.3)</p>
<p style="text-align: center;">2014-04</p> <p style="text-align: center;">DIRECT LOAN RECONCILIATION</p> <p style="text-align: center;">CAMPUS: LANEY AND MERRITT COLLEGE</p> <p style="text-align: center;">Repeat finding 2013-8 (prior year included College of Alameda)</p>	<p style="text-align: center;">The District will implement policies and procedures to verify that the SAS data file and the Loan Detail records per the COD are reconciled to the institution's financial records.</p>	<p style="text-align: center;">Responsible: Associate Vice Chancellor Student Services Point: Director of Financial Aid &amp; Internal Auditor</p>	<p style="text-align: center;">March 2015</p>	<p style="text-align: center;">The District will continue to provide guidance and training to assist College Financial Aid Program personnel and management to perform the COD reconciliation process. The Internal Auditor and Director are developing guidelines to better ensure easier understanding and ultimately improved compliance with regulations.</p>	<p style="text-align: center;">Fiscal Oversight; manage fiscal resources; enhance communication between the District and the colleges (E.3)</p>

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<p style="text-align: center;">2014-05</p> <p style="text-align: center;">SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING</p>	<p>The District implemented procedures to ensure that the SSCR enrollment status files are submitted timely to the NSLDS.</p>	<p>Responsible: Associate Vice Chancellor of Information Technology Point: Director of Financial Aid; Internal Auditor</p>	<p>February 2015</p>	<p>Data covering the period from Sept 2013 to mid-June 2014 has been submitted to NSLDS. IT and District A&amp;R to determine the root cause of incorrect data and develop procedures to ensure submission of data to NSLDS is done accurately and in a timely manner.</p>	<p>Strengthen Accountability, Innovation and Collaboration; expand the use of technology (D.4)</p>
<p style="text-align: center;">2014-06</p> <p style="text-align: center;">EQUIPMENT MANAGEMENT</p>	<p>Written procedures should be prepared that provide evidence of appropriate controls over inventory. The inventory results should be assessed by appropriate administrators to ensure that equipment purchased through the Federal programs is safeguarded and accounted for.</p>	<p>Responsible: Vice Chancellor of Finance and Administration Point: Director of Purchasing &amp; Internal Auditor</p>	<p>March 2015</p>	<p>The Internal Auditor working with the Purchasing Department to develop a procedure to ensure compliance on items shipped directly to college sites are accounted for and controlled.</p>	<p>Fiscal Oversight; enhance communication between the District and the Colleges; prudently manage fiscal resources (E.3)</p>
<p style="text-align: center;">2014-07</p> <p style="text-align: center;">TIME AND EFFORT REPORTING</p>	<p>Revise procedures and controls over compliance, specifying how and when time certification processes are to be completed.</p>	<p>Responsible: College Presidents; Vice Chancellor for Finance &amp; Administration Point: Internal Auditor</p>	<p>April 2015</p>	<p>Internal Auditor working with the District Grants Administrator to complete a positive improvement project.</p>	<p>Fiscal Oversight; enhance communication between the District and the colleges; manage fiscal resources (E.3)</p>
<p style="text-align: center;">2014-08</p> <p style="text-align: center;">CARE ADVISORY COMMITTEE MEETING</p> <p>CAMPUS: College of Alameda</p>	<p>CARE program director to ensure the advisory committee is in place and meets as required by the program guidance.</p>	<p>Responsible: College President Point: CARE Program Director</p>	<p>October 2014</p>	<p>Two combined (EOPS and CARE) advisory committee meetings have been scheduled for 2014-15</p>	<p>Fiscal Oversight; enhance processes contained in administrative procedures (E.3)</p>

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<p style="text-align: center;">2014-09</p> <p style="text-align: center;">425 RESIDENCY DETERMINATION FOR CREDIT COURSES</p> <p style="text-align: center;">Repeat finding 2013-10 (Similar)</p>	<p>Implement the process to actively monitor all staff at the colleges who can change a student's residency and make sure they are maintain proof of the change.</p>	<p>Responsible: Associate Vice Chancellor Student Services Point: Associate Vice Chancellor Student Services &amp; Internal Auditor</p>	<p>January 2015</p>	<p>A query identifying students where there residency has been changed has been created. This list will be provided to each College for them to verify the change in status and submit the documentation to the District for appropriate record keeping.</p>	<p style="text-align: center;">Strengthen Accountability, Innovation and Collaboration; expand the use of technology (D.4)</p>
<p style="text-align: center;">2014-10</p> <p style="text-align: center;">491 EDUCATION PROTECTION ACCOUNT</p>	<p>When expensing the charges to the Education Protection Account, the District will only move instructional charges, not including the cost of the department chairs.</p>	<p>Responsible: Vice Chancellor for Finance and Administration Point: Director of Fiscal Services &amp; Internal Auditor</p>	<p>June 30, 2015</p>	<p>The questioned costs are for department chair salaries paid to employees. These are not administrative costs; however, future department chair salaries will not be moved to EPA funds.</p>	<p style="text-align: center;">Fiscal Oversight; prudently manage fiscal resources (E.3)</p>