

# PERALTA COMMUNITY COLLEGE DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

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The following findings represent instances of noncompliance and/or questioned costs relating to State program laws and regulations.

### 2012-5 STUDENTS ACTIVELY ENROLLED

#### Criteria or Specific Requirement

CCR, Title 5 Sections 58003.1, 58004, 58005, and 58051  
California Community College District's Contracted District Audit Manual: Section 426. Each district may only claim for apportionment purposes the attendance of students actively enrolled as of census day. An internal review system must be in place to ensure that census day parameters are properly set up to ensure attendance is properly calculated and reported.

#### Condition

*Significant Deficiency* - As noted in the prior year audit, the District was claiming apportionment for all drops occurring on census day. In order to count that apportionment within the FTES calculation, established procedures must be in place to identify and remove inactive students as of census day from the rosters. There is not an identifiable procedure to affirm that instructors are actively monitoring the attendance and active enrollment of students within their class. Personnel in the Admissions and Records Office do not have the ability to identify the instructors that have not appropriately turned in their attendance rosters on census day. Without this information, all students enrolled in the class that have not dropped the course are included in the FTES calculation whether or not they are actually attending the course.

#### Questioned Costs

The District removed from the Annual CCFS-320 Attendance Report contact hours related to students who met the criteria noted above; therefore, there are no questioned costs.

#### Context

Students that did not meet the definition of being actively enrolled were included in the Annual CCFS-320 Attendance Report at the time of the Period 1 and Period 2 submissions, but were excluded from the annual submission.

#### Effect

The District adjusted their Annual CCFS-320 Attendance Report to properly reflect those students who were actively enrolled.

#### Recommendation

A program should be written to allow the Admissions and Records Office to identify the rosters that have not been properly turned in by instructors. Follow up with instructors who have not complied with the requirements to identify students who are not enrolled should be completed by the Admissions and Records Office.

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**Management's Response and Corrective Action Plan**

The District will establish procedures that will identify and remove inactive students as of the census day from all rosters. Through these procedures, contact hours derived from students who have been dropped will be automatically removed from the District's Annual CCFS-320 Attendance Report.