

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION PLAN
for Fiscal Year Ending June 30, 2018**

Audit #/Agency	Audit Findings	Responsible/ Point	Resolution Due Date
<p>MATERIAL WEAKNESSES FINANCIAL STATEMENT</p> <p>Independent Audit Finding 2018-1 DISTRICT FINANCIAL REPORTING</p> <p>Audit findings for Fiscal year ending June 30, 2018 and received on December 21, 2018</p>	<p>1) The District's Finance Division will implement regular reconciliation of accounts and develop year-end closing process with an appropriate delegation of duties and clearly defined oversight. (2) The District's Finance Division staff will also be trained on reconciliation of accounts and year-end closing process in order to improve internal controls.</p> <ul style="list-style-type: none"> • Hire replacement of the Senior Accountant position to assist with some of the balance sheet accounts reconciliations, review of staff journals, quarterly closing and year-end closing process. • Implementation of procedures to ensure general ledger account balances are reconciled accurately and timely (Expected Implementation Date: Ongoing.) • Provide training department staff on reconciliation process of general ledger accounts. (Expected Implementation Date: Ongoing.) • Utilize a monthly and year-end closing checklist. 	<p>Responsible: Vice Chancellor of Finance & Administration</p> <p>Point: Director of Fiscal Services</p>	<p>June 30, 2019</p> <p>April 30, 2019</p> <p>Ongoing</p> <p>Ongoing</p> <p>March 31, 2019</p>
<p>MATERIAL WEAKNESSES FINANCIAL STATEMENT</p> <p>Independent Audit Finding 2018-2 DISTRICT FINANCIAL REPORTING</p> <p>Audit findings for Fiscal year ending June 30, 2018 and received on December 21, 2018</p>	<p>The District Finance will work with District Department of General Services and consultants to conduct comprehensive review of all Capital Assets and Constructions-In-Progress (CIP) in order make sure that capital assets are capitalized and depreciated properly. District Finance will also conduct training for staff on reconciliation of Capital Assets. Also, Director of Fiscal Service will review the completeness and accuracy of Capital Assets.</p> <ul style="list-style-type: none"> • Conduct review of district wide Fixed Assets Inventory • Maintain the accuracy of Fixed Assets depreciation schedule • Provide staff trainings on reconciliation of Fixed Assets and Constructions-In-Progress (CIP) completion date schedule • Completion Schedule of Construction In Progress (CIP) at year end 	<p>Responsible: Vice Chancellor of Finance & Administration & Vice Chancellor of General Services</p> <p>Point: Director of Fiscal Services</p>	<p>June 30, 2019</p>

<p>RETURN TO TITLE IV</p> <p>Independent Audit Finding 2018-3 MERRITT COLLEGE FINANCIAL AID</p>	<p>A. Merritt College will review and continue to implement its Corrective Actions Plan to avoid repeat finding(s). In addition,</p> <p>B. Merritt College will review the current Drug and Alcohol Prevention Program and document the results of the biennial review to determine if it meets the regulatory requirements.</p> <p>C. The College will provide the required consumer information to prospective/current students and/or employees. Examples of missing elements include:</p> <ol style="list-style-type: none"> 1. Notice of Availability of Institutional and Financial Aid Information 2. Notice of Drug Law Violation Penalty 3. Price of Attendance 4. Transfer of Credits Policies and Articulation Agreements 5. Requirements for Withdrawal (Including Online Option) <p>Also, the institution will ensure that all publications have consistent information and is updated across all platforms. The institution should consider a point of contact for reviewing and updating consumer information. Please see the FSA resource referenced above for a complete list of required consumer information.</p> <p>D. The institution to develop a task force and create a Default Management/Prevention Plan. The MSURSD team will provide specialized training in this area</p>	<p>Responsible: College President</p> <p>Point: Vice President of Student Services</p>	<p>June 30, 2019</p>
<p>REPORTING COMMON ORIGINATOR & DISBURSEMENT (COD)</p> <p>Independent Audit Finding 2018-4 MERRITT COLLEGE FINANCIAL AID</p> <p>Audit findings for Fiscal year ending June 30, 2018 and received on December 21, 2018</p>	<p>A. The College will develop a policies and procedures manual in coordination with the district wide manual.</p> <p>B. Merritt will review its Satisfactory Academic Progress (SAP) Policy and determine if it meets the Title IV compliance standards. The institution may consider including departments outside of financial aid on the SAP appeal committee. Additionally, the faculty should submit grades in a timely manner to ensure that Satisfactory Academic Progress (SAP) standards are checked prior to the beginning of the next term.</p> <p>C. The College will review its Program Participation Agreement (PPA) and ensure all elements are correct. Additionally, the institution's current certification expires June 30, 2019. The reapplication due date is 90 days prior to the certification expiration date.</p>	<p>Responsible: College President</p> <p>Point: Vice President of Student Services</p>	<p>April 5, 2019</p> <p>March 5-7, 2019</p>

	<p>D. Merritt will consider imaging files. Also, the institution must ensure that the institution data security plan/program meets the regulations outlined by the Department of Education (ED).</p> <p>E. Merritt College will expand its use of the student portal.</p> <p>F. The institution will designate a coordinating official to administer Title IV programs. The institution will hire a Financial Aid Director.</p>		
<p>APPRENTICESHIP ANNUAL REPORTING</p> <p>Independent Audit Finding 2018-5</p> <p>DISTRICT ACADEMIC AFFAIRS</p> <p>Audit findings for Fiscal year ending June 30, 2018 and received on December 21, 2018</p>	<p>The District will file an amendment to the current CCS-321 Annual Report to correct the overstatement of 54 hours. The District will review the TOP Codes and CBO-9 Values for all APPR courses to correct any coding errors that added to this finding. The Dean over the courses identified in the audit conducted a training to APPR faculty on January ---- to ensure awareness on the need for accurate attendance keeping methods. During the spring 2019 semester, the District is evaluating several plug-in software to allow faculty to input weekly attendance hours through Canvas, our current LMS system. This will make catching errors in advance more systematically and easier.</p>	<p>Responsible: Career Education Dean, Vice President of Instruction, Laney, & Vice Chancellor of Academic Affairs</p> <p>Point: Vice Chancellor of Academic Affairs</p>	<p>April 30, 2019</p>