



**PERALTA COMMUNITY COLLEGE DISTRICT**

**CORRECTIVE ACTION MATRIX**  
**2014/2015 Audit Findings**

**January 25, 2016**

**PERALTA COMMUNITY COLLEGE DISTRICT  
CORRECTIVE ACTION MATRIX  
FY 2014/15 AUDIT FINDINGS**

<b>Audit #/Agency</b>	<b>Corrective Action</b>	<b>Responsible/ Point</b>	<b>Resolution Due Date</b>	<b>Status</b>	<b>PCCD Strategic Goal &amp; Institutional Objective</b>
<p><b>2015-001</b></p> <p><b>FINANCIAL RECONCILIATION PROCESS</b></p>	<p>(1) The District will implement quarterly 'closes' effective immediately and will develop a year-long Master Calendar of associated reconciliation tasks, (2) District will develop a detailed Year End Close Calendar with an appropriate delegation of duties and clearly defined oversight.</p> <p>(3) Finance Division will enhance its organizational structure in a manner that will result in significantly improved internal controls.</p> <p>(a) For example, a Senior Accountant and a Payroll Manager (new positions) will be hired, both of whom will be charged with closing responsibilities, support</p>	<p>Responsible: VC Finance &amp; Administration</p> <p><b>Point: Director of Fiscal Services</b></p>	<p>4/30/2016</p>	<p>In Progress</p>	<p>E.3. Fiscal Oversight</p>

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	and/or oversight; (b) a Grants Administration Team will be formed and will meet monthly to monitor the reconciliation of Grant funds, etc.				
<b>2015-002</b>  <b>TRUST ACCOUNTS (AGENCY FUNDS)</b>	The District will work with the Director of Business and Administration of each College to reconcile all Trust Account balances by February 28, 2016.	Responsible: VC Finance & Administration  <b>Point:</b> <b>Director of            Fiscal Services</b>	2/28/2016	Planned	E.3. Fiscal Oversight
<b>2015-003</b>  <b>REPORTING COMMON ORIGINATION &amp; DISBURSEMENT (COD)</b>	Working in conjunction with the District Office Financial Aid Office and the IT Team, the District developed a File Transfer Submittal process that was implemented in Spring 2015 to ensure the accurate and timely transfer of data. Training was provided to	Responsible: Assoc.VC Student Services		<b>Complete</b>	E.3. Fiscal Oversight

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	<p>the Colleges. Consequently, the District anticipates no further findings in this area.</p> <p>The District should continue to monitor the procedures surrounding the COD reporting at all Colleges and provide on-going training to ensure continued compliance.</p>	<p><b>Point: Financial Aid Director</b></p>			
<p><b>2015-004 REPORTING</b></p>	<p>(1) The District will develop a Master Calendar of all Grant reporting deadlines. (2) The District will form a Grants Administration Team(GAT) that will meet monthly to monitor grant reporting, expenditures, reconciliations, and other compliance matters. (3) Quarterly 'closes' will be implemented effective immediately to ensure the timely dissemination of accurate information.</p>	<p>Responsible: VC Finance &amp; Administration</p> <p><b>Point: Budget Director / Director of Fiscal Services/ College Business Directors</b></p>	<p>3/30/2016</p>	<p><b>In Progress</b></p>	<p>E.3. Fiscal Oversight</p>

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<b>Management Letter Recommendation No. 1 – IT User Access</b>	The District has developed a draft Access Policy and will work with the IT Team to refine and implement within the next sixty(60) days.	Responsible: Associate Vice Chancellor of IT  <b>Point: AVC IT</b>	2/28/2016	In Progress	E.3. Fiscal Oversight
<b>Management Letter Recommendation No. 2 – Add &amp; Drop Policy &amp; Procedures</b>	The District will work with the College administrators and Deans to ensure the practice of back-dating student drops is discontinued.	Responsible: Vice Chancellor of Ed Services  <b>Point: Assoc. Vice Chancellor of Student Services</b>	2/28/2016	In Progress	E.3. Fiscal Oversight
<b>Management Letter Recommendation No. 3 – Trust Accounts</b>	The District will work with the Director of Business and Administration at each College to update Trust agreements and cash controls. The District will include this topic on the agenda of the monthly Business Directors' meetings.	Responsible: Vice Chancellor of Finance & Administration  <b>Point: Director of</b>	2/28/2016	In Progress	E.3. Fiscal Oversight

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		<b>Fiscal Services</b>			
<b>Management Letter Recommendation No. 4– Associated Students: Merritt College Berkeley City College Laney College</b>	The District will work with the Director of Business and Administration at the Colleges to improve the (1) monitoring of cash receipts and (2) timely bank reconciliations. The Director of Fiscal Services and the Internal Auditor will check in regularly with the Colleges to ensure compliance.	Responsible: Vice Chancellor of Finance & Administration  Point: <b>Director of Fiscal Services</b>	2/28/2016	In Progress	E.3. Fiscal Oversight