



ACCJC FOLLOW-UP REPORT

Submitted by:  
Laney College  
900 Fallon St, Oakland, CA 94607

Submitted to:  
Accrediting Commission for Community and Junior Colleges  
Western Association of Schools and Colleges  
331 J Street Suite 200 Sacramento, CA 95814

Date Submitted:  
OCTOBER 1, 2022



**Certification Page for Follow-Up Report**

To: Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges

From: Dr. Rudy Besikof, President  
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900 Fallon Street  
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I certify that there was broad participation/review by the campus community and believe this report accurately reflects the nature and substance of this institution.

**Signatures:**

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Cindi Napoli-Abella Reiss, Ph.D., President, Peralta Community College District Board of Trustees

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Jannett N. Jackson, Ph.D., Chancellor, Peralta Community College District

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Rudy Besikof, Ed.D., President, Laney College

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Becky Opsata, Ph.D., Accreditation Liaison Officer, Laney College

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Leslie Blackie, Ph.D., President, Laney College Faculty Senate

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Hope Lane, President, Merritt College Classified Senate



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## Report Preparation

Peralta Community College District (PCCD), the Peralta Community College Board of Trustees (Board), and the College have been actively addressing accreditation issues with the Accrediting Commission for Community and Junior Colleges (ACCJC) including specific fiscal concerns, since 2018. The 2021 Action Letter requirements [[RP1](#)] focused on areas of finance, financial aid, and Board concerns, primarily at the district level. The College submitted a Follow-Up Report October 1, 2021 [[RP2](#)]. The 2022 commission action letter based upon the visiting team Peer Review Report from November 11, 2021 [[RP3](#)] resulted in the ACCJC lifting PCCD and all four colleges from probation status to warning. The ACCJC Action Letter January 27, 2022 [[RP4](#)] specified several requirements and fiscal issues that were cleared.

The Commission found that the College and District had addressed the following compliance requirements, corrected deficiencies, and met:

- Standard IV.C.3 (District Compliance Requirement 6)
- Standard IV.C.7 (District Compliance Requirement 8)
- Standard IV.C.12 (District Compliance Requirement 9) and
- Standard IV.D.2 (District Compliance Requirement 10).

Additionally, the Commission found that the College and District had appropriately resolved deficiencies identified through fiscal monitoring by:

- establishing FTES Targets and Enrollment Management Plans
- establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula (SCFF) as announced by the California Community College Chancellor's Office
- adopting a Board policy to adopt sustainable fund balances and reserves, establishing strategies to improve the management of the OPEB debt, and
- providing an executive-level staff turnover analysis and recommendations to train these staff at the district. [[RP4](#)]

The remaining six requirements to be addressed in this 2022 Follow-Up Report for continued non-compliance include:

- Standards III.D.5, III.D.6, III.D.8 (District Compliance Requirement 1)
- Standard III.D.7 (District Compliance Requirement 2)
- Standard III.D.10 (District Compliance Requirement 3)
- Standard IV.C.1 (District Compliance Requirement 4)
- Standard IV.C.2 (District Compliance Requirement 5) and
- Standard IV.C.4 (District Compliance Requirement 7)

The Commission also required the College to meet the remaining three fiscal issues from a Special Site Visit Team Report in 2020 that included:

- Fiscal Issue 1 (F1) establishing guidelines to reduce operational overspending and eliminate the structural deficit



- Fiscal Issue 2 (F2) adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges and
- Fiscal Issue 3 (F3) addressing all audit findings

This Follow-Up Report focuses on evidence to meet the above requirements and fiscal deficiencies since the last report. Resolving the issues identified in the District Requirements required extensive changes in practices and software programming coupled with subsequent and ongoing training. Requirements addressing the Board’s responsibilities (IV.C.1) and functionality (IV.C.2, IV.C.4) have been the focus of Board retreats, Board goals, Board Self-evaluation, and training. Board assessments and activities over the last year, display significantly positive outcomes to meet and surpass the requirements.

This 2022 Follow-Up Report provides evidence of growing stability and financial controls over the last year, providing promise of full resolution in time, while honestly assessing the lengthy process required to completely clear and remediate the decades of deeply embedded fiscal difficulties. This report describes the status of solutions documented in the 2021 Follow-Up Report [RP2], evaluation of those strategies and discussion of continuing improvement steps to sustain solutions. Stable administrative positions combined with systematic restructuring have provided constancy and methodical problem solving. Supportive and thoughtful Board participation indicates stability in the leadership oversight.

The College acknowledges the role of the District Chancellor’s Office in preparing this 2022 Follow-Up Report. The narrative is the collaborative product of the Chancellor’s Expanded Cabinet, with significant district input from the Interim Chancellor, the Interim Deputy Chancellor/Chief Operating Officer, Vice Chancellors, District and College Directors of Financial Aid, and other members of the team responsible for District responsibilities and oversight. The Expanded Chancellor’s Cabinet (Table 1) has been working on these issues and constructed the report based on evidence over the last year of consistent building on the 2021 Follow-Up Report strategies. The 2022 Follow-Up Report was introduced to the district-wide community via a “virtual fireside chat” [RP5, RP5a] with 330 unique viewers on August 18, 2022 and additional asynchronous views on the PCCD YouTube channel <https://youtu.be/1exAg6UjSak>. The draft report was sent to participatory governance groups for review and comment [RP6]. Finally, the 2022 Follow-Up Report was reviewed by the PCCD Board of Trustees at the September 13, 2022 Board meeting [RP7] and approved at the September 27, 2022 Board meeting [RP8].

*Table 1 Chancellor’s Expanded Cabinet*

Chancellor’s Expanded Cabinet 2022-2023	
NAME	TITLE
<b>Jannett Jackson</b>	Interim Chancellor
<b>Rudy Besikof</b>	President, Laney College
<b>Angelica Garcia</b>	President, Berkeley City College
<b>David M. Johnson</b>	President, Merritt College
<b>Nathaniel Jones III</b>	Interim Vice Chancellor of Finance & Administrative Services/ President, College of Alameda



<b>Chancellor’s Expanded Cabinet 2022-2023</b>	
<b>NAME</b>	<b>TITLE</b>
<b>VACANT</b>	Associate Vice Chancellor of Educational Services
<b>Adil Ahmed</b>	Associate Vice Chancellor of Finance & Administrative Services
<b>Ron McKinley</b>	Acting Vice Chancellor of Human Resources & Employee Relations
<b>Atheria Smith</b>	Interim Vice Chancellor of General Services
<b>Francisco Herrera</b>	Associate Vice Chancellor of Institutional Research
<b>Royl Roberts</b>	In-House/General Counsel
<b>Antoine Mehouelley</b>	Chief Technology & Information Systems Officer
<b>Mark Johnson</b>	Executive Director of Marketing, Communications & Public Relations
<b>Sasha Amiri</b>	Board Clerk/Assistant to the Chancellor
<b>Metsihate Asfaw</b>	Staff Assistant, Chancellor’s Office
<b>Rebecca Opsata</b>	Vice President of Instruction / ALO, Laney College
<b>Denise Richardson</b>	Vice President of Instruction / ALO, Merritt College
<b>Kuni Hay</b>	Vice President of Instruction / ALO, Berkeley City College
<b>Diana Bajrami</b>	Vice President of Instruction, College of Alameda
<b>Dettie Del Rosario</b>	Acting Vice President of Administrative Services, Laney College
<b>Sean Brooks</b>	Vice President of Administrative Services, Berkeley City College
<b>Marlon Hall</b>	Vice President of Student Services, Laney College
<b>Stacey Shears</b>	Vice President of Student Services, Berkeley City College
<b>Lilia Chavez</b>	Vice President of Student Services, Merritt College
<b>Garth Kwiecien</b>	Vice President of Administrative Services, Merritt College
<b>Augustine Gil</b>	Vice President of Administrative Services, College of Alameda
<b>Tina Vasconcellos</b>	Vice President of Student Services / ALO, College of Alameda
<b>Marla Williams-Powell</b>	Interim Executive Director of Fiscal Services
<b>Albert Maniaol</b>	District Director of Academic Affairs
<b>Immaculate Adesida</b>	Human Resources Director
<b>Timothy Thomas</b>	Director of Public Safety & Security
<b>Stephanie Droker</b>	Interim Deputy Chancellor & Chief Operating Officer
<b>Janet Fulks</b>	Consultant





Table 2 Preparation Timeline

DATE	REPORT PREPARATION ACTIVITIES
APRIL	Interim DC, ALOs Planning Meeting
MAY	Review Requirements, Assign Responsible Parties Draft Outline of Responses Start Collecting Evidence
SUMMER	First Drafts Written
AUGUST	1. Chancellor’s Expanded Cabinet Works on Draft Language 2. District-wide Fireside Meeting during District Flex Day 3. Drafts to Colleges for Review and Input (Governance)
SEPTEMBER	College Approval – Governance Drafts to BOT, Input Collected Reports Updated with Input, Marketing begins Formatting 13 <sup>th</sup> – 1 <sup>st</sup> Read, BOT 27 <sup>th</sup> – 2 <sup>nd</sup> Read, BOT
OCTOBER 1	Submission to ACCJC
OCTOBER 13 – 14	ACCJC Site Visit

### Response to the Commission Action Letter

The ACCJC Action Letter of January 27, 2022 [[RP4](#)] directed the College to produce a Follow-Up Report on the remaining 6 Requirements and 3 fiscal issues. The table below represents the current status of each District Requirement (DR) and remaining fiscal issues (F). Evidence for DR1 significantly overlaps with Fiscal Issue 1 (F1) “establishing guidelines to reduce operational overspending and eliminate the structural deficit”. Throughout the report the fiscal issue regarding “addressing all audit findings” (F2), is included with discussion relevant to District Requirement 2 (DR2).

Table 3: Status Update on District Requirements

District Requirement	Current Status	Sustained Actions to Date
<b>District Requirement 1:</b> In order to meet the Standards, the	<b>Standard Met</b> Significant progress made incorporating continuous	<ul style="list-style-type: none"> <li>Conducted District Finance and Administration</li> </ul>



District Requirement	Current Status	Sustained Actions to Date
<p>Commission requires the District have appropriate internal control mechanisms and regularly evaluate its financial management practices and use the results for improvement to ensure financial documents have a high degree of credibility. Standards (III.D.5, III.D.6, III.D.8)</p> <p><b>Requirement Met – control mechanisms implemented and cyclical evaluation embedded</b></p>	<p>quality improvement practices</p> <p>June 2022 completion dates from 2021 Follow-Up Report met additional follow-up improvements ongoing</p> <p><b>Responsible Parties</b> VC Finance and Administrative Services</p> <p>Interim Executive Director of Fiscal Services</p> <p>Vice Presidents of Administrative Services</p>	<p>Program Review</p> <ul style="list-style-type: none"> <li>● Realignment and reporting changes in Finance and Administration</li> <li>● Ongoing business practices improvement               <ul style="list-style-type: none"> <li>• Implemented PeopleSoft IT improvements</li> <li>• New and continuing Data Integrity Project checklist</li> <li>• Ongoing Huron evaluation and training</li> <li>• Extended EdgeRock contract</li> </ul> </li> <li>● Developed and conducted staff training</li> <li>● Improved Audit Reports</li> <li>● Consistent oversight by Board</li> <li>● New hires for restructuring and vacant position</li> </ul>
<p><b>District Requirement 2:</b> In order to meet the Standard, the team recommends the district respond to all external audit findings and such responses are comprehensive, timely, and communicated properly. (III.D.7)</p> <p><b>Fiscal Issue 3</b> “addressing all audit findings.”</p> <p><b>Responded to and fully addressed all audit findings June 2021 and June 2022</b></p> <p><b>Project Completion:</b></p>	<p><b>Standard Met</b></p> <p>Responded to all findings in a timely manner. Significant progress made incorporating sustainable business practices and correcting past findings</p> <p>2020 Audit – June 2022 targets met</p> <p>2021 Audit – June 2023 targets on track</p> <p><b>Responsible Parties:</b> VC Finance and Administrative Services Interim Executive Director of Fiscal Services</p>	<ul style="list-style-type: none"> <li>● Audit unmodified – highest level of assurance</li> <li>● PeopleSoft 9.2 modules deployed producing improved coordination and processes</li> <li>● Monitoring with Data Integrity Project checklist</li> <li>● Phase 3 work with Oracle</li> <li>● Ongoing Huron evaluations to address gaps</li> <li>● Developed and conducted staff training</li> <li>● Extended EdgeRock contract</li> <li>● COD records improvement</li> <li>● R2T4 financial aid resolutions Reconciliations monthly</li> </ul>



District Requirement	Current Status	Sustained Actions to Date
<p><b>June 2023 For review and audit clearance June 2024</b></p>	<p>Vice Presidents of Administrative Services</p>	<ul style="list-style-type: none"> <li>● Phase 3 work with Oracle</li> <li>● Aging Reports: Accounts Receivable, Accounts Payable, Student Billing</li> </ul>
<p><b>District Requirement 3:</b> In order to meet the Standard, the district must practice effective oversight of its financial aid programs. (III.D.10)</p> <p><b>Effective oversight implemented with cyclical evaluations July 2022</b></p>	<p><b>Standard Met</b>            Significant progress made strong FA oversight, many audit findings fully resolved</p> <p>June 2022 items completed            Audit 2022 items being addressed            Continued monitoring and help from DOE</p> <p><b>Responsible Party(ies)</b>            VC Finance and Administrative Services            District Financial Aid</p> <p>District and College Financial Aid Directors</p> <p>Vice Presidents of Student Services</p>	<ul style="list-style-type: none"> <li>● New District and College Financial Aid Directors in place</li> <li>● Regular oversight through PCCD FA meetings (2 to 3 times a month), weekly FA directors' meetings &amp; daily FA processing meetings &amp; VPSS check-ins</li> <li>● Ongoing business practices improvement</li> <li>● PeopleSoft Phase 3 student financial aid system (CS module) implementation</li> <li>● Continuing Data Integrity Project</li> <li>● Ongoing Huron evaluation and training</li> <li>● Extended EdgeRock contract</li> <li>● COD records improvement</li> <li>● R2T4 improvements with Huron</li> <li>● Ongoing analyst recruitment to replace Edgerock</li> </ul>
<p><b>District Requirement 4:</b> In order to meet the Standard, the team recommends that the Board of Trustees assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the</p>	<p><b>Standard Met</b></p>	<ul style="list-style-type: none"> <li>● Establishment and review of annual Board Goals</li> <li>● Regular Board self-assessment</li> <li>● Scheduled Board Presentations – finance and enrollment</li> <li>● Sustained financial stability</li> <li>● Ongoing training on Board responsibilities</li> <li>● Increased reporting on academic and financial</li> </ul>



District Requirement	Current Status	Sustained Actions to Date
<p>institution. (IV.C.1)</p> <p><b>Resolved - Board assurance of academic quality and financial stability ongoing</b></p>		<p>issues</p> <ul style="list-style-type: none"> <li>• Significant work on communications during Board retreats using self-evaluations</li> </ul>
<p><b>District Requirement 5:</b> In order to meet the Standard, the team recommends that once the Board of Trustees reaches a decision, all board members act in support of board decisions. (IV.C.2)</p> <p><b>Resolved - Board acting as a policy-driven, unified body</b></p>	<p><b>Standard Met</b></p>	<ul style="list-style-type: none"> <li>• Strong decision-making evidence in 2021-22 voting records</li> <li>• Unanimous decision-making evident in 2021-22 Resolutions</li> <li>• Sustained annual Board Self-evaluations and dialog</li> <li>• Ongoing training on Board effectiveness</li> <li>• Productive collaboration and civil discourse</li> </ul>
<p><b>District Requirement 7:</b> In order to meet the Standard, the team recommends the governing board is an independent, policy-making body that reflects the public interest in the institution’s educational quality. (IV.C.4)</p> <p><b>Resolved – Board actions are independent, policy-driven and reflect public interests</b></p>	<p><b>Standard Met</b></p>	<ul style="list-style-type: none"> <li>• BOT 21-22 voting records</li> <li>• Board Self Evaluation</li> <li>• Sustained training</li> <li>• Productive and sustained collaboration and civil discourse</li> </ul>
<p><b>Fiscal Issue 1</b> Establishing guidelines to reduce operational overspending and eliminate the structural deficit</p>	<p><b>Fiscal issue resolved</b></p>	<ul style="list-style-type: none"> <li>• Established Board Policy on reserves BP 6250</li> <li>• Embedded reserves limit in Resource Allocation Model (RAM)</li> <li>• CCCCCO CCFS-311 trends display no structural deficit or overspending</li> </ul>



District Requirement	Current Status	Sustained Actions to Date
<p><b>Resolved – Guidelines (policies) in place producing fiscal stability</b></p>		<ul style="list-style-type: none"> <li>● Unmodified Audit indicates increased assets</li> <li>● Budget Projections beyond hold-harmless show stability</li> </ul>
<p><b>Fiscal Issue 2</b> Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges</p> <p><b>Resolved – Actively implementing restructuring plan</b></p>	<p><b>Fiscal issue resolved</b></p>	<ul style="list-style-type: none"> <li>● Implementation of District Functional Map and gap analysis</li> <li>● <b>Administration stabilized</b> by Board – Interims extended (Resolution 21/22-55); new hires approved</li> <li>● <b>Accountability established</b> through IT business processes and position functions</li> <li>● <b>Organizational Charts</b> - Updated and reviewed</li> <li>● <b>Hiring Plan</b> - Chancellor presented plan 5/25/2021</li> <li>● <b>District Realignment</b> phasing in</li> </ul>



## Compliance Requirements

### District Requirement 1 (DR1)

In order to meet the Standards, the Commission requires the District have appropriate internal control mechanisms and regularly evaluate its financial management practices and use the results for improvement to ensure financial documents have a high degree of credibility. **(Standards III.D.5, III.D.6, III.D.8)**

#### *Introduction*

Prior to 2021, PCCD business practices and procedures were impacted by a variety of issues including personnel turnover, position vacancies, software irregularities due to customizations, business practices inconsistencies, outdated paper processes, insufficient personnel oversight, and lack of documented practices and user training. These issues resulted in the 2020 Special Visit Report that identified Fiscal Issues PCCD had to address [R1.01], a 2019 Financial Review and Fiscal Health Risk Analysis (FCMAT) evaluation by the California Community College Chancellor's Office (CCCCO) [R1.02] and the inability of the District and colleges to meet the ACCJC Accreditation Standards in 2021 placing them on Probation status. To resolve these issues, the College and District have been working on internal control mechanisms focusing on human resources, embedding technical controls with PeopleSoft 9.2 updates and cyclical external review processes designed to continuously improve financial accuracy. Edgerock Technology was hired to test and identify technical issues as they are implemented, and Huron Consulting was hired to propose sustainable business processes and create documentation and training to ensure reporting credibility.

#### *Adequate Staffing for Oversight and Accountability*

External evaluations, including the FCMAT report, 2020 Special Site Visit report, and the ACCJC 2021 Action Letter, identified the need to restructure the district in order to have oversight and accuracy in financial processes. The district-wide functional mapping [R1.03] initiated in 2021 helped identify gaps. Expert advice from FCMAT [R1.02], Cambridge West Partnership [R1.04], and the Data Integrity Project [R1.05] combined with an internal assessment, resulted in a District Restructuring plan designed to improve efficiencies and accountability at the District Office and the colleges. The District Restructuring Plan and Budget Impact Report was presented to the Board on June 27, 2022 [R1.06]. Goals of the restructuring plan include:

- filling critical vacancies
- hiring individuals with the requisite expertise
- creating appropriate oversight and accountability
- balancing resources more effectively and
- building a more stable workforce

The plan is being implemented in phases. Details of the restructuring will be covered in the discussion on Fiscal Issue 2 (F2). Some mission-critical PCCD positions were filled in early



2021 [R1.07] including the College of Alameda (COA) College President, Vice Presidents of Administrative Services (VPAS's) at three colleges, Financial Aid Directors at each college, Interim Executive Director of Fiscal Services, Interim Payroll Manager, Interim Budget Director and Chief Technology and Information Systems Officer (CTIO) at the District. Other positions were difficult to fill during the pandemic. The Board made a policy decision to extend the terms of key interim positions (including the Interim Chancellor) and stabilize the District (see Fiscal Issue 2) to provide time to recruit people with the appropriate skills. The gap analysis and functional mapping identified the importance of the VPAS in oversight at the college level. The longest serving VPAS at Laney left in October 2021 and the position was filled with an acting VPAS. Additional positions were phased in from August 2021 to July 2022 [R1.08a, R1.08b] including the District Director of Financial Aid, Interim Budget Director, Interim Deputy Chancellor and Chief Operating Officer. The Interim Budget Director contract has been extended and final recruitment should be completed by October 2022. The fiscal analyst positions first experienced a failed pool of applicants but is underway again. Additional recruiting is proceeding for the Payroll Director (vacating in August) and the Purchasing Director (retiring in September). These positions are vital to the ongoing positive changes occurring in the Finance and Administration Division regarding oversight and internal controls.

The position of Interim Executive Fiscal Director (& Financial Aid) was realigned to become the Interim Executive Director of Fiscal Services and the District Financial Aid Director was hired to better meet the accountability and reporting needs in the District. More information about this and other financial aid positions are discussed in DR 3. These new hires and position alignments have contributed to a more effective implementation of the Data Integrity Project [R1.05], designed to improve data collection and reporting, and the PeopleSoft 9.2 updates, designed to improve internal controls and business processes.

To improve the efficiency and effectiveness of the financial operations, PCCD Finance and Administration conducted a Program Review, facilitated by the Vice Chancellor of Business at the Chabot Las Positas Community College District, from August 2021 through Spring 2022. The purpose of the program review was to provide meaningful feedback and viable recommendations to address multiple recurring audit findings, internal control issues, and FCMAT concerns [R1.09]. Numerous documents, organizational charts, collective bargaining agreements, Board Policies and Administrative Procedures were reviewed in addition to interviews with staff. The Program Review identified reorganization as an important strategy stating, "In interviews with staff, it is believed the current organizational structure has contributed to these audit issues along with an inability to retain an effective workforce." [R1.09 p.2].

Six program review recommendations were made to help rectify the historical issues in PCCD Finance beginning with reorganizing reporting relationships within the District Office finance division. Additional recommendations suggested strategies to improve operational effectiveness including assessing financial aid functions and needs, as well as examining cash management processes. PCCD Finance and Administration is now working hand-in-hand with Cambridge West Partnership (CWP), Huron, and Edgerock experts to continue to test and improve financial aid and cash management processes. To guarantee sustained alignment with the Data Integrity Project, PCCD extended the contract with CWP [R1.10] at the May 10, 2022 Board meeting.





In addition to hiring staff, the district instituted a plan to realign the finance and administration division by temporarily moving the COA President, who has an MBA, to Acting Vice Chancellor of Finance and Administration. This temporary realignment allows PCCD to benefit from his strong fiscal planning, analysis, and leadership in order to oversee critical efforts to enhance district-wide internal financial controls. The immediate goal is to improve finance operational effectiveness and lead the transition to a new resource and resource allocation model brought into line with the Student-Centered Funding Formula (SCFF). The newly appointed Acting VC of Finance and Administration has more than 15 years of experience as a Chief Financial Officer and direct experience helping institutions adopt new funding and budgeting models as an administrator and consultant. The new VC of Finance and Administration also serves on the statewide committee for implementation of the SCFF and was able to provide excellent oversight as PCCD applied the funding formula to the 2022-23 Final Budget with updates as statewide budget adjustments occurred. This new realignment is occurring as this report is being written so the visiting team is encouraged to request updates.

### *Technical Software Updates and Embedded Controls*

The September 2021 Data Integrity Project [[R1.05](#), [R1.12](#)] by CWP “was designed to assist PCCD with examining the integrity of the data currently collected for reporting and reviewing the related processes used to optimize student success and the alignment of the MIS reporting with the Student-Centered Funding Formula (SCFF). The focus was to work directly with the District and college staff to evaluate the current MIS workflow process, review current policies and procedures and to develop Data Map/Element Dictionary documents” [[R1.05](#) p.3].

The Data Integrity Project produced an important analysis of the districtwide data dependability, revealing essential gaps and processes detrimental to the financial integrity of the District and colleges. Recommendations in the Data Integrity report include revising and developing processes in Admissions and Records (A&R), Financial Aid, Categorical programs, and other areas. This project is deemed a high priority project due to its potential impact on future funding, necessity for financial stability and design to create integrity in financial processes. New IT and business processes have occasionally introduced unexpected issues that required further testing and continuous improvement, particularly in financial aid. The Board has specified additional contracts with CWP including detailed statements of work (SOW) as needed [[R1.10](#), [R1.12](#)]. The Board receives regular reports and updates on the progress [[R1.05](#), [R1.11](#), [R1.13](#), [R1.14](#)]. To date, the following has occurred in the Data Integrity Project:

- Review of the recommendations to prioritize projects
- Priority implementation of Financial Aid recommendations
- Organization of the recommendations and assignment of responsibilities
- Establishment of an implementation timeline
- Establishment of a permanent district-wide Data Integrity Committee
- Finalized contract with Cambridge West for FY 2022 to assist in implementation planning and training of staff [[R1.10](#)]





### Next Steps

- Data Collection Process Re-Engineering & Training [[R1.10](#)]
- Review of findings and recommendations from Data Integrity Project with appropriate staff
- Revise process and data maps as warranted based on re-engineering outcomes
- Develop training materials/presentations for a training session for each area including training on the use of the documents, data input requirements, and impact/outcomes of the processes
- Administer 4-hour training sessions (face-to-face or online) for each of the areas

Internal controls embedded in the PeopleSoft 9.2 updates have improved data processing at PCCD. The latest PeopleSoft update implemented numerous modules to replace paper processes with eforms and put into service electronic approvals that streamlined managers' work, enhanced oversight, and checked for accuracy. The update was produced through collaboration and numerous work sessions among multiple departments (HR, Payroll, Finance, Purchasing, Campus Users, and IT) to ensure the efficacy of the business processes. These grass root implementation activities are representative of the sustained and significant changes the District and the College have designed. The Asset Management, Supplier Contract and Expense Management Modules directly addressed audit findings that had plagued PCCD. The PeopleSoft 9.2 Manager Self Service module converted timesheets and personnel forms to a self-service format streamlining managers work and speeding up processing while integrating approval cues that provide internal controls and eliminate paper processes that were rife with issues. Once designed and implemented, testing and training were essential for the upgrade to function appropriately. Huron [[R1.15a](#)] helps with these processes and additional improvements continue to be implemented consistent with continuous quality improvement.

### *Analysis and External Review*

The District hired Huron Consulting Group [[R1.15a](#), [R1.15b](#), [R1.16](#), [R1.17](#)] to assess and improve the implementation of PeopleSoft Phase II, optimize efforts, and determine next steps. Huron conducted a health-check assessment that identified gaps, documented issues, and created a roadmap to improve business processes. The PeopleSoft *Assessment, Training, Optimization* presentation to the Board provided specific analytics with improvement plans and described the training and "go-live" implementation processes [[R1.18](#)].

The interface between the software processes and human implementation rely on thorough training. PCCD and Huron teams developed instructor led training classes, quick reference videos, and job-aids. Huron's report detailed the District's IT and business office teams' hard work. It also confirmed the success of the Phase II functionality in reducing paper and streamlining business processes while eliminating customizations that introduced errors. The PeopleSoft 9.2 Update has been phasing in over the last 2 years. Progress is regularly appraised and amended, according to needs. Updated PeopleSoft 9.2 Phases were reviewed and approved by the Board [[R1.19a](#), [R1.19b](#), [R1.20](#), [R1.21](#)]. Since last year seven new modules have been implemented. Training opportunities were created using PCCD email and website announcements [[R1.22a](#), [1.22b](#)]. Implementation relies on accessible training which has been



facilitated through both live training and online modules. Training for the Finance modules can be found at <https://www.peralta.edu/it/peoplesoft-upgrade> [R1.22c] and the attendance records, documenting over 675 unique viewers over 9 sessions, are found on the linked excel sheet [R1.22d – please see all 9 tabs]. Training is revised regularly as PeopleSoft 9.2 updates are enabled. The Asset Management, Expense Management and Supplier Contract training occurred April 25, 2022 through May 5, 2022. Online modules were enabled May 6, 2022. Additional training modules for a wide range of employees (student employees, part-time faculty, full-time faculty, classified employees, and managers) are available on the Canvas platform at <https://peralta.instructure.com/courses/56014> [R1.22e]. The Board updated the PeopleSoft 9.2 Phase II contract February 8 and June 25, 2022 [R1.23, R1.24] to sustain this high priority work.

Districtwide module training implementations were continuously evaluated and improved. Issues identified by PCCD and Huron included low training participation initially [R1.18– slide 4]. To rectify this the Chancellor clarified that training was mandatory and paper process and forms were being eliminated [R1.22b]. Following further assessment, the Finance Division realized that training resulted in difficulty for the employees, due to the daily workload which was particularly heavy due to vacant positions. To improve these results Phase II training spaced the module implementation over longer time periods, reducing the burden on end users who were already fully occupied with daily work. These changes produced increased training participants and influenced the Phase III implementation plan for training. This high priority work is on schedule. Huron will continue to address gaps in Phase III through using an iterative process refining and optimizing implementation.

Oracle PeopleSoft, implementation has been expedited by EdgeRock. EdgeRock has backfilled key staffing areas in Business and Finance, particularly related to Financial Aid, due to vacant positions. EdgeRock assists the District with the establishing quality control systems for the financial aid year, including but not limited to working with the Information Technology Department (IT) to develop implementation checklists, aligning administrative online functions, establishing test modules for migration to production, assessing and implementing test controls that define and ensure data accuracy, as well as creation and consolidation of data collection queries and reports. EdgeRock will aid in troubleshooting ongoing issues with Common Origination and Disbursement (COD). EdgeRock had their contract extended at the June 28, 2022 Board meeting [R1.25]. The plans are to transition EdgeRock work to a full time PCCD employee, but to this point the hiring pool for the position has not included people with the specific skills and knowledge required. Recruitment is ongoing.

The extensions of Huron [R1.17], PeopleSoft [R1.24], and EdgeRock [R1.25] contracts provide evidence of sustained effort to meet these Standards (III.D.5, III.D.6, III.D.8) and to exceed them through continuous evaluation and improvement. Additional specifics regarding internal controls and financial accuracy are discussed in the subsequent sections on the District Requirement 2 (DR2) concerning the audit and DR3 related to Financial Aid.

### *Oversight and Outcomes*

The PCCD Board has been consistently diligent in prioritizing financial stability to improve operations at PCCD and to meet ACCJC standards. The Board receives regular reporting on key



financial documents and decisions in order to create accountability and financial stability integral to Board Goals [R1.26, R1.27]. The Board’s mid-year self-evaluation, conducted at the Board Retreat [R1.28] provides evidence of progress towards each key action related to Goal IV: Fiscal Concerns. An excerpt of the 2021-22 mid-year self-evaluation is in Table 4.

Table 4 2021-22 Board Goal IV: Fiscal Affairs

<b>Board Goal IV: Fiscal Affairs</b>			
<b>It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability.</b>			
<b>Related District Goal(s)</b>			
<ul style="list-style-type: none"> <li>● <b>Strengthen Accountability, Innovation and Collaboration</b></li> <li>● <b>Develop and Manage Resources to Advance Our Mission</b></li> </ul>			
<b>Key Actions</b>			
A. Provide direction for budget policy and priorities that support good decisions and clean audits by receiving reports each semester on schedule development in relation to availability of funds and other financial issues.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
<b>100% Yes</b>	<b>66.7%/33.3%</b>		
Audit extended until February due to COVID			
B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
<b>100% Yes</b>	<b>66.7%/33.3%</b>		
EMP submitted to colleges			
C. Oversee the facilities bond program to ensure that it complies with stated goals by receiving detailed updates.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
<b>100% Yes</b>	<b>100%</b>		
Regular reports received on activities			
D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
<b>100% Yes</b>	<b>100%</b>		
E. Work with the chancellor to ensure Implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor’s Office to develop and maintain fiscal stability for the District.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
<b>100% Yes</b>	<b>100%</b>		

The Board voted to retain Goal IV: Fiscal Affairs for 2022-2023 [R1.29] with the addition of verbiage about alignment to the SCFF at the June 27, 2022 Board Retreat [R1.30]. On the next page, Table 5 shows the updated language.



Table 5 2022-23 Board Goal IV: Fiscal Affairs

<p><b>Board Goal III: Fiscal Affairs</b>  <b>It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability that aligns with the Student-Centered Funding Formula (SCFF).</b>  <b>Related District Goal(s)</b></p> <ul style="list-style-type: none"> <li>● <b>Strengthen Accountability, Innovation and Collaboration</b></li> <li>● <b>Develop and Manage Resources to Advance Our Mission</b></li> </ul>
<b>Key Actions</b>
A. Provide direction for budget policy and priorities that support good decisions and clean audits by receiving reports each semester on schedule development in relation to availability of funds and other financial issues.
B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.
C. Oversee the facilities bond and parcel tax programs to ensure compliance with stated goals by receiving detailed updates on construction projects, technology, and related items contained in the bond/parcel tax language.
D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.
E. Work with the chancellor to ensure implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor’s Office to develop and maintain fiscal stability for the District.

Additional external financial monitoring has continued at PCCD with regularly reporting to the CCCCCO in response to FCMAT requirements for external monitoring [R1.31]. This report indicates evidence of regular and progressively improving resolution to the identified FCMAT issues [R1.32, R1.32a]. In addition, the U.S. Department of Education (DOE) is continuously monitoring financial aid issues through the Minority Serving Under-Resourced Schools Division (MSURSD). Details on DOE monitoring will be discussed in DR2.

PCCD has sustained efforts to improve the IT infrastructure, restructure district operations, hire and train adequate personnel, shift financial practices, improve internal controls, and institute regular evaluation and improvement. While there are still issues and gaps being addressed at PCCD, there is substantial evidence these standards (Standards III.D.5, III.D.6, III.D.8) are met and the additional issues are part of ongoing evaluation and continuous quality improvement to create credible and accurate financial documents (III.D5, III.D.8). Two of the documents providing evidence of accurate financial statements are the CCCCCO 5-year Fiscal Trend report [R1.33] and the 2021 Audit on financial statements [R1.34]. The certified MIS data downloaded from the CCCCCO-MIS [R1.33] shows 5 years of increasing fund balance and accurate financial reporting. The table below is extracted from the CCCCCO report for PCCD [R1.33].



Table 6 CCCCCO 5Year Report on Peralta Fund Balance

Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Qtrly. Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract					
	2021-22	2020-21	2019-20	2018-19	2017-18
<b>Fund Balance % [905/501]</b>	17.5%	17.4%	16.8%	13.7%	9.2%
<b>Required Fund Balance to meet 5% threshold</b>	7,481,935	7,463,175	7,428,370	7,287,088	7,915,253
<b>Over/(Under) 5%threshold</b>	18,633,974	18,484,110	17,480,592	12,611,472	6,626,663

The 2021 PCCD Audit [R1.34] was a clean, unmodified report which is the highest level of material accuracy regarding a financial statement. The audit presentation [R1.35, R1.36] to the Board provides evidence of the current financial status of PCCD and additional comments in the videotaped presentation [R1.37] include more in-depth explanations <https://youtu.be/eaFIWIKyb7I?t=7705>. Some notable auditor’s comments included that the total assets increased, while total liability decreased, during a challenging year with Covid, which translates into a good financial position. Specific details concerning Audit Findings will be discussed in the following section on District Requirement 2 (DR2) and Fiscal Issue 3 (F3).

*Future Planning and Analysis to Maintain a Strong Financial Outlook*

The Budget Allocation Model (BAM) Task Force [R1.38] is a sub-committee of the Planning and Budgeting Council (PBC). The PCCD budget philosophy creates a spending plan that provides funding for educational programs to support student success using fiscally responsible and sound practices. The overall goal is to develop a budget plan that best aligns resources with student achievement goals. The plan is designed to address all facets of the student experience that will lead to student success. Budget planning reflects strategies that are adopted and implemented following the goals as outlined in the California Community Colleges Chancellors Office *Vision for Success* to reduce achievement gaps by supporting diversity, equity, access, and inclusion in all our programs. The budget philosophy reflects the prioritization and allocation of expenditures that align with each college’s goals. The plan encompasses a complete cycle for integrated long-term planning and budgeting. Throughout this cycle, the college’s planning and institutional goals serve as the overarching guide for decision-making and resource allocation to be supported by the Board. Last year PCCD continued work on a new Budget Allocation Model (BAM) but realized that to align with the SCFF, the model needed to allocate all resources and additional factors included in the SCFF. This spring with assistance from Cambridge West Partners (CWP) the BAM process morphed into the Resource Allocation Model (RAM) [R1.39]. CWP deliverables included [R1.40] :

1. Evaluation of the current district’s Budget Allocation Model (BAM)
2. Evaluation of individual college data using SCFF metrics





3. Review of available SCFF metrics to establish trends for each metric
4. Development of a draft multi-college internal allocation model based on current data and district-wide priorities
5. Review of 2020-2021 SCFF funding and its impact on the existing model
6. Conduct draft 2021-2022 SCFF allocation modeling and compare them side by side after P1 is certified.
7. Assist in preparing Resource Allocation Model (RAM) under SCFF for 2022-23 fiscal year.

The process included working with the BAM committee to:

1. Improve awareness and understanding of the SCFF elements
2. Discuss the data integrity, outcome strategies, and audit requirements
3. Participate in reviewing, modifying, and proposing a draft revenue allocation model using college specific SCFF data elements
4. Review and discuss the outcomes comparisons data and identify SCFF topics to discuss at the colleges.
5. Work with district BAM Task Force, PBC, and PGC committees to prepare the Resource Allocation Model under SCFF.

Timeline:

Phase I – Resources – October 2020 to December 2021 (Draft Completed)

Phase II – Expenditures – April 2022 to December 2022

Ready for Budget Development of 2023-24 fiscal year

To support the RAM process, an Enrollment Academy was held at a special Board Meeting on April 21, 2022 [R1.41, R1.42] with district participants to help educate everyone concerning the technicalities of the SCFF, determining FTES and aligning with key student outcomes [R1.43]. The RAM is currently being vetted through governance processes to gain support of the Board, Chancellor, College Presidents, and key stakeholders, such as the Planning and Budget Committee (PBC) [R1.44], Peralta Classified Senate (PCS), and the District Academic Senate (DAS) [R1.45]. The principles underlying this new model were created to ensure financial stability and are slated to be ready for Budget Development in the 2023-2024 fiscal year.

Implementation of the 2022-23 Adopted Budget was affected by funding changes from the state and an initial error in the Total Compensational Revenue (TCR) calculations due to a miscalculation in the hold-harmless factor. Even after the 2022-23 tentative budget error was corrected, the overall funding for PCCD was \$10 million higher than the 2021-22 budget. A thorough explanation of the tentative budget error and process to adjust the 2022-23 Draft Adopted Budget was provided to the PCCD community via a townhall meeting on September 1, 2022 [R1.46, R1.46a] and can be viewed, with comments and answers, at the YouTube channel <https://www.youtube.com/watch?v=ApA-N6zzhXc>. This PCCD meeting and



discussion occurred two days after the error was found. New calculations were validated with the CCCCCO and adjusted to provide PCCD an understanding of the changes occurring between the tentative budget and draft adopted budget. This situation exemplifies oversight, as a benefit of the district realignment in the Finance and Administration Division, and accountability with transparency through immediate districtwide conversation. The Adopted Budget will be corrected through discussion and potential adjustments including:

- Use of HEERF funding
- Reduction of budget for vacant positions
- Decreased budget for liability and OPEB buy-down
- Reduction of discretionary budgets
- Reduction of the fund balance
- Potential adoption of a proposed benefit plan change.

The Adopted Budget Plan will go to the Board on September 13 for a first read. The budget adjustments will be made during the first two weeks of September when this report will be finalized for the Board, so we encourage the visiting team to ask about updates. Currently without the specific adjustments but with the error corrected and the correct TCR, the draft budget projection for the next 5 years shows a strong financial situation extending beyond the SCFF “hold-harmless period of funding” into the future [[R1.47](#), [R1.47a](#)]. (note\* "Hold-Harmless" means that the College continues to receive state funds based on 2017-2018 funding plus the annual cost of living adjustments (COLAs) when the new SCFF apportionment calculated is a lower allocation compared to FY 2017-2018. But this Hold-Harmless ends in 2024-25.) Table 7 provides an analysis of the projection.

*Table 7 PCCD Draft Adopted Budget and Projections Beyond Hold-Harmless*



# ACCJC Follow-up Report

Adopted Budget 2023 (Per June Enacted ) Unrestricted General Fund 5 Year Projection						
	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/22	Revised Adopted Budget F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
<b>Revenues:</b>						
Federal Revenue	-	-	-	-	-	-
State Revenue <sup>1</sup>	76,530,675	77,349,246	98,872,673	100,529,424	105,097,585	105,097,585
Local Revenue <sup>2</sup>	72,205,810	69,019,624	68,937,688	69,222,205	69,336,097	69,452,267
<b>Revenue Error Adjustment</b>			<b>(11,665,882)</b>	<b>(11,665,882)</b>	<b>(11,665,882)</b>	<b>(11,665,882)</b>
<b>Total Revenues:</b>	<b>148,736,485</b>	<b>146,368,870</b>	<b>156,144,479</b>	<b>158,085,747</b>	<b>162,767,800</b>	<b>162,883,970</b>
<b>Expenditures:</b>						
Full Time Academic <sup>3</sup>	25,740,117	24,407,728	28,306,815	29,439,088	30,616,651	31,228,984
Academic Administration	6,167,997	5,779,597	6,657,638	6,923,944	7,200,901	7,344,919
Other Faculty	6,949,694	6,474,025	6,827,771	7,100,882	7,384,917	7,532,615
Part Time Academic	5,261,820	13,320,837	6,721,803	6,990,675	7,270,302	7,415,708
Classified Salary	33,107,442	29,574,186	35,960,410	37,398,826	38,894,779	39,672,675
Fringe Benefits	43,267,476	41,130,396	48,747,969	49,722,928	50,717,387	51,731,735
Bad Debts	850,000	850,000	2,000,000	2,000,000	1,000,000	850,000
Books Supplies, Svcs	22,304,944	15,843,853	23,254,916	23,720,014	24,194,415	24,194,415
Equipment Outlay	268,751	326,080	308,982	315,162	321,465	321,465
Debt Services-Bonds <sup>4</sup>	2,334,000	121,704	3,000,000	3,500,000	4,000,000	2,334,000
Other Outgo (General Fund Contribution) <sup>5</sup>	1,850,000	6,680,465	3,000,000	1,850,000	1,850,000	1,850,000
Contingency Reserve <sup>6</sup>	406,950	0	283,000	-	-	-
<b>Expense Reductions to cure revenue error</b>			<b>(9,500,000)</b>	<b>(9,500,000)</b>	<b>(9,500,000)</b>	<b>(9,500,000)</b>
<b>Total Expenses:</b>	<b>148,509,191</b>	<b>144,508,871</b>	<b>155,569,304</b>	<b>159,461,519</b>	<b>163,950,817</b>	<b>164,976,516</b>
<b>Beginning Fund Balance:<sup>7</sup></b>	<b>23,666,687</b>	<b>23,666,687</b>	<b>25,526,686</b>	<b>26,101,861</b>	<b>24,726,089</b>	<b>23,543,072</b>
Net Increase (Decrease)	227,294	1,859,999	575,175	(1,375,771)	(1,183,017)	(2,092,546)
Audit Adjustment	-	-	-	-	-	-
<b>Ending Fund Balance:</b>	<b>23,893,980</b>	<b>25,526,686</b>	<b>26,101,861</b>	<b>24,726,089</b>	<b>23,543,072</b>	<b>21,450,526</b>
<b>Fund Balance %</b>	<b>16.09%</b>	<b>17.66%</b>	<b>16.78%</b>	<b>15.51%</b>	<b>14.36%</b>	<b>13.00%</b>

As described by Chancellor Jackson in the Adopted Budget Introduction,

“It should also be noted, that although Peralta will see an increase in revenue, we must remain mindful that our Hold Harmless provision will end in FY 2024-25. Our efforts will be concentrated on continuous strategic assessments of the fiscal health of the District, so that we are collectively prepared to handle ongoing operational expenditures beyond the loss of funding protections, in the event enrollment trends are not reversed. This Adopted Budget reflects that the District, as well as the state, are on the road to recovery, even amidst growing concerns regarding a possible recession. The Board of Trustees, the Faculty, the Administrators, the Classified Professionals, the Student Leaders, our Bargaining Unions, and our Community Partners must continue to work together to ensure the District remains solvent so that we can continue to provide high quality instructional programs and services that serve our community and our students now; as well as position us for any future challenges.” [R1.47 p.13]

In addition to strong current financial statements the Expanded Chancellor’s Cabinet has researched necessary actions to provide future security and stability through modeling trends and scenarios for future funding through 2030 [R1.48]. Dr. Jones, President of College of Alameda, has created a draft tool that the presidents will use to examine potential strategies for future budgeting actions to ensure financial stability as seen in the table below [R1.49].

In the 2021  
Follow-Up







Report, PCCD described the plan of continuous evaluation and improvement using the visual, Cycle to Sustain Fiscal Integrity, and details in Table 8 below, which are updated to describe last year actions and the new actions for next year’s cycle.

*Table 8 Timelines for 2021-22 and 2022-23 for Cycle to Sustain Fiscal Integrity*

<b>PCCD Internal Control Assessment Cycle Steps</b>	<b>Responsibility</b>	<b>Timeline Cycle 1 2021-2022</b>	<b>Timeline Cycle 2 2022-2023</b>
Step 1: Assessment of current internal control environment	Huron, PCCD & Colleges, ACCJC	Completed – May 2020	Reassessed Spring 2022 additional control measures determined and implemented
Step 2: Identification of issues/gaps, checklists	CBT, DOE, CWP Data Integrity, ACCJC	Completed – April 2021 using Task lists	Additional task lists generated in response to gaps & issues May 2021-June 2022
Step 3: Testing internal control solutions	EdgeRock, PeopleSoft	In process Fall 2021	New rounds of testing Spring 2022
Step 4: Communication out to stakeholders on internal controls that are to be newly adopted/ revised	Chancellor’s Cabinet  Presidents, VP Finance and Administration	Scheduled October 2021 through July 2022	Website information and Online training developed Spring 2022, continuing with each phase
Step 5: Training staff & new hires on internal controls	Huron Consultants, Canvas online training	Scheduled October 2021 through July 2022	Training in-progress extended through Fall 2022 and available online in Canvas
Step 6: Monitoring and evaluation of results	Internal – Internal Auditor & VC Finance/Program Review  External- Huron, CB, CCCCCO, DOE, FCMAT, ACCJC	November 2021 – July 2022 Ongoing Cycle will be repeated at the end of each Fiscal year or with auditors report	Continued testing with Huron and EdgeRock following audit and implementation, Training and identified gaps being addressed.

*Conclusion*

PCCD has restructured its financial and business processes in order to enhance internal controls. Districtwide realignment and functional mapping delineates responsibilities and accountability to promote accuracy and effective oversight. The hiring of highly qualified financial specialists has



put the District on course to maintain financial stability. Software updates are supporting the collaborative redesign of business processes and eliminating error-prone paper processes. Training is ongoing and improving with each new phase. In summary, these efforts have provided concrete advancements as evidenced in the financial documents. PCCD has met this requirement.



## District Requirement 2 (DR2)

In order to meet the Standard, the Commission requires the District respond to all external audit findings, and such responses are comprehensive, timely, and communicated properly. (**Standard III.D.7**)

### *Introduction*

This section of the report will respond to Requirement 2, as well as Fiscal Issue 3 from the *Special Site Visit Team Report* (2020) on “addressing all audit findings.”

The District and the colleges have addressed the findings from the 2021 Audit [[R2.01](#)]. Some are repeat findings from the 2020 Audit [[R2.02](#)]. Several of these findings have been resolved through the solutions provided by Huron and EdgeRock as discussed in DR1. Change to improve structures and address recurring audit findings recommended by the Finance and Administration Division Program Review [[R2.03](#)] are being implemented. Review and elimination of paper processes in financial aid, as advised by the Department of Education (DOE) are being implemented. These details will be discussed in District Requirement 3 (DR3).

### *Continued Improvements on Internal Controls to Address Audit Findings*

The FY2021 Audit findings overlap with issues and solutions discussed in District Requirement 1 (DR1) and fall into the same categories of financial process gaps, outdated paper processes, lack of oversight, and issues with internal controls. As stated in DR1, checklists generated by the Data Integrity Project and solutions from Huron and EdgeRock are resolving these issues which will correct many of the sources for the audit findings.

The findings in the most recent audit [[R2.04](#), [R2.05](#)] are a retrospective review of the FY2021 year. For context, the FY2021 federal audit compliance testing took place in January and February 2021 prior to completion of corrective actions in June 2022 to resolve the FY2020 Audit findings. This resulted in some repeat findings in the FY2021 Audit. Every finding has been assigned to responsible parties and is being addressed on a timeline, as described in the Audit Corrective Actions and Summary [[R2.06](#)]. Some audit findings have been completely resolved, but other solutions are requiring more time to implement, test and resolve. The thorough actions taken by PCCD include carrying through with personnel training on the improved practices and then retesting the implementation status with Huron [[R2.07](#), [R2.08](#)].

The Board recognizes the importance of addressing and clearing all audit findings. Board Goal III Key Action A charges the Board to “Provide direction for budget policy and priorities that support good decisions and clean audits by receiving reports each semester on schedule development in relation to availability of funds and other financial issues [[R2.09](#)]. The PeopleSoft 9.2 updates for three Finance Modules were implemented, including expense, asset, and contract management, and have generated tangible audit resolutions [[R2.10](#)]. The update effort is ongoing and will continue through multiple phases that will result in additional finance enhancements.

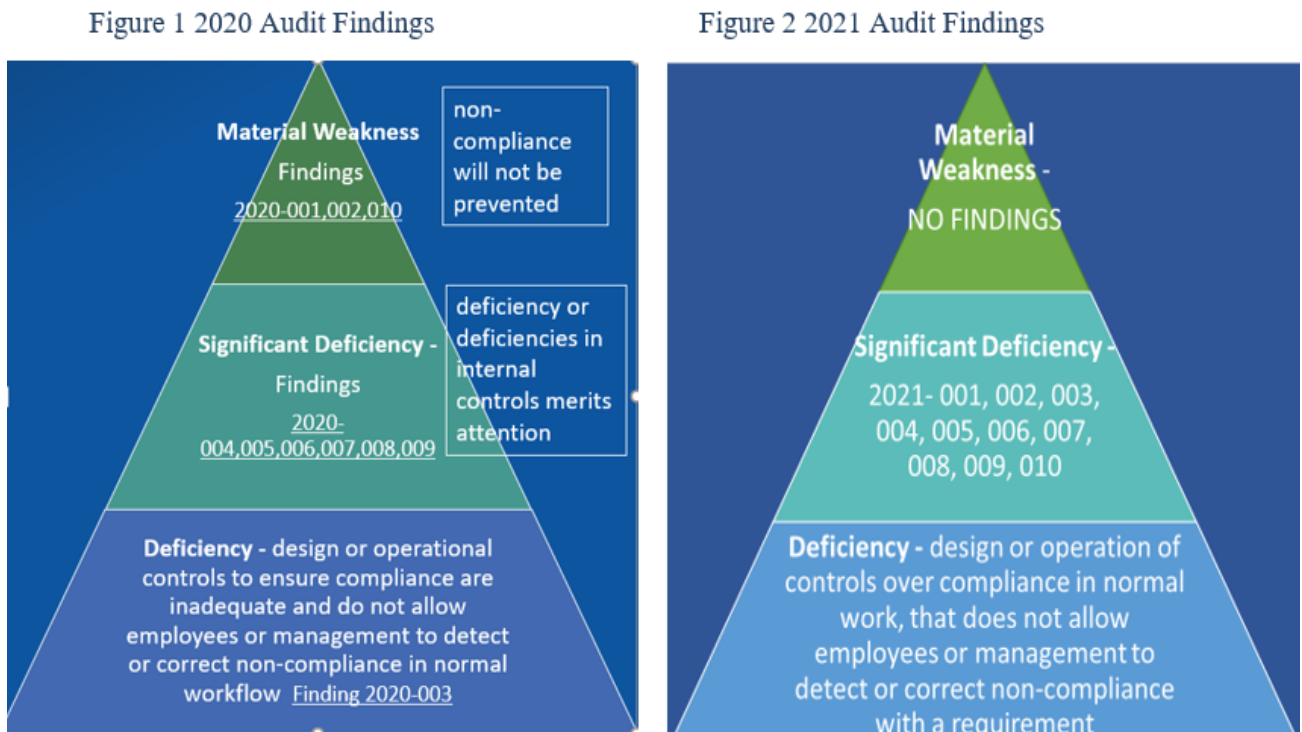
*Reorganization and Alignment Solutions Phasing In*

Realignment and reorganization of the Finance and Administration division and the Financial Aid departments throughout the PCCD is actively underway. The PCCD Financial and Administration Program Review (April 7, 2022) [[R2.03](#)] identified reorganization as an essential component in correcting repetitive audit problems and fixing internal control issues. In the Finance and Administration Division, hiring is ongoing as described in DR1 [[R2.11](#), [R2.12](#), [R2.12a](#)]. The hires and reorganization in Financial Aid are designed to create necessary oversight. Reorganization resulted in recruiting a financial aid expert at the District Office as Financial Aid Director and financial aid directors at each college. [[R2.11](#), [R2.12](#), [R2.13](#), [R2.14](#)]. Additional information about financial aid resolution of audit findings will be discussed in District Requirement 3 (DR3).

*The 2021 Audit is Unmodified with Less Severe Findings*

The FY2021 Audit was an unmodified audit, compared with the modified 2020 Audit of the previous year and certifies the accuracy of the financial statements at the highest level [[R2.01](#), p.5, [R2.04](#)]. Although there were 10 findings in the FY 2021 Audit Report, the nature of these findings have significantly shifted from the most serious, **Material Weakness** where non-compliance cannot be prevented, to less severe deficiencies that require attention to prevent non-compliance. This provides evidence of the positive effects of actions taken to resolve 2020 Audit findings.

*Figure 2 Visual of Audit Findings and Definition of Categories*





Clifton, Larson, Allen, LLP (CLA), the external auditors, gave a presentation to the Board in March 2021 describing the audit findings and current financial status of PCCD <https://youtu.be/eaFIWIKyb71?t=7705> [R2.04 and R2.15]. CLA described the robust audit and comprehensive testing conducted on the financial statements resulting in an “unmodified opinion which is the **highest level of assurance** a CPA firm can provide for a financial statement audit” [R2.04 slide 4]. PCCD’s total net position was increased by \$58.3 million (M). Total assets increased by \$27.3M and liabilities decreased by \$22M. Revenues netted a \$28.2M gain compared to a \$5.2M loss the previous year as a result of operating revenues increasing and operating expenses decreasing.

CLA shared some context related to the financial aid findings. The six PCCD financial aid findings are among the top ten most common findings listed on the federal government Department of Education (DOE) website and the most common findings CLA identify in educational institutions [R2.16]. In recognition of the difficult regulations, the DOE created a Taskforce to reduce the burden of Federal Regulations on Higher Education. In the DOE report, *Recalibrating Regulation of Colleges and Universities* (2015) the Taskforce stated,

“Every year, the Department identifies the most frequent problems encountered by institutions of higher education in complying with student financial aid regulations. These findings have been consistent for several years. Between 2010 and 2013, the top problems included the return of Title IV funds when a student withdraws (“R2T4”); verification of information provided by students and families on the Free Application for Federal Student Aid (FAFSA) form; Pell Grant over- or underpayment; failure to resolve issues with student credit balances; and errors associated with student loan exit counseling. These same errors occur on a regular basis, year after year, even after frequent training and guidance from the Department. The consistency in the list over time strongly suggests that these regulations are overly complex and present difficult compliance challenges.” [R2.17 p.12]

<https://www.acenet.edu/Documents/Higher-Education-Regulations-Task-Force-Report.pdf>

After continued investigation the DOE Regulation Taskforce Report January 31, 2019 followed up stating,

“For example, the Department recognizes that the current Return to Title IV (R2T4) regulations are difficult to apply, especially when students stop attending classes but do not notify the institution or when students stop attending some, but not all, classes. Given that R2T4 errors are among the top findings during Federal Student Aid (FSA) program reviews, it is time to rethink how title IV funds are delivered and how they must be returned when a student stops attending.” [R2.18 p.1]

<https://www2.ed.gov/policy/gen/reg/retrospective-analysis/progress-report.pdf>

While this does not excuse the PCCD audit findings, it provides context, as the auditors explained. The complexity of applying these regulations, particularly during a pandemic when students stopped attending classes for a variety of reasons, are profound. Combine this with software updates, business process revisions and staffing shortages and the hurdles, including



timelines, in clearing audit findings becomes clearer. Nevertheless, PCCD shows sustained progress in correcting the audit findings. Because the DOE understands the complexity of the regulations, they provided monitoring and training for PCCD colleges with repeat findings [R2.28]. The DOE through the Minority Serving Under-Resourced Schools Division (MSURDS), continues to provide external oversight and training [R2.19, R2.20]. This will be described in more detail in DR3. CLA also reported that the dollar amounts identified with these findings were low in comparison to other institutions. Never-the-less, it is the goal of PCCD to create processes, and internal controls that will eliminate any financial aid findings in the future.

### *Resolving 2020/2021 Audit Findings*

Several audit findings were resolved/corrected [R2.06]:

- 2020-002 Capital Assets - resolved through PeopleSoft 9.2 update Asset Management
- 2020-003 Vacation Accrual –Board Policy changes and contractual negotiations [R2.21, R2.21a, R2.21b, R2.21c, R2.22]
- 2020-004 Special Tests and Provisions: Eligibility and Certification – resolved through notifications of college presidential changes through new policy and training
- 2020-010 Activities Allowed or Unallowed and Allowable Cost/Cost Principles – Corrected through documentation adjustments
- 2021-008 Activities allowed or unallowed & allowable Cost/Cost Principle – Adjusted for \$8,278. Corrected through documentation and compliance procedures
- 2021- 009 Higher Education Emergency Relief Fund (HEERF) Reporting – Corrected through reporting
- 2021-010 : Suspension and Debarment -Condition – Corrected through documentation and purchasing manual update

Six repeat student financial aid audit findings, while noted as repeat findings, were actually improved, evidenced by reduced questioned costs and overall total dollar amounts. Below is a Table of Audit Trends provided by the auditor during the Board Presentation [R2.04] The video clip of the audit presentation provides the best evidence of continuing resolution of audit findings [R2.15] <https://youtu.be/eaFIWIKyb7I?t=7705> .



Table 9 Audit Trends

## Audit Findings - Trend

Type	2018	2019	2020 (CLA)	2021 (CLA)
Financial Statements –				
Material Weakness	1	3	2	
Significant Deficiency	1	1	1	1
Federal Compliance –				
Student Financial Aid	2	3	6	6
Other			1	3
State Compliance	1	3		
Total	5	10	10	10

### The Audit Corrective Actions Plan

The remaining findings can be grouped into three main areas, all currently in the process of resolution but requiring more time to complete through PeopleSoft 9.2 implementation, testing by Huron and hiring of sufficient staffing per the reorganization and realignment plan. These findings are not contested by the District and are each considered high priority. For a complete discussion of details to clear these audit findings please see the Audit Corrective Actions [ [R2.06](#) ] Plan, but in summary those remaining audit areas include:

- Closing Processes (2021-001) – The first cycle was completed June 2022, revealing additional issues to correct. PeopleSoft/Oracle will need to address this issue. Huron has deployed several projects to correct and improve these processes. A temporary fix has been implemented in the procedures, but Oracle will need to implement a change.
- COD reporting (2021-002) - The district has made significant progress with Common Origination and Disbursement (COD) reporting within the past few months. Huron analyzed processes and highlighted the need for campuses to monitor errors. Additional potential solutions are being explored to reduce errors that need to be resolved manually. Please see additional detailed discussion and evidence in DR3.
- Financial Aid Areas (Student Information Security 2021-003, Internal Financial Aid Controls 2021-004, 2021-005 NSLDS Enrollment Reporting, 2021-006 Outstanding Student Refund Checks, 2021-007 Return to Title IV Funds. PCCD has made significant improvement with guidance from DOE, support from consultants and staff engagement. Clean up from 2015 to recent years is nearly complete. The District is





engaging Huron to systematically resolve these errors, rather than manual student-by-student account “untangling”.

The employment of the District Financial Aid Director [[R2.13](#), [R2.14](#), [R2.24](#), [R2.25](#), [R2.26](#)] has resulted in an important level of expertise contributing to PCCD proficiency in addressing financial aid audit findings. The District, in partnership with Huron and the college financial aid directors, have rolled out trainings to the colleges. This new phase of financial aid training promises a strong implementation for college financial aid employees [[R2.27](#), [R2.28](#)]. The Board has approved continued support from EdgeRock to backfill key vacant positions in implementing financial aid updates [[R2.29](#), [R2.30](#)].

Beyond hiring the necessary staff and rolling out training, districtwide communication of financial aid issues and solutions have been shared with key governance groups. The Interim Executive Director of Fiscal Services and Interim Vice Chancellor of Finance & Administrative Services have communicated the audit status and the corrective action planning with the Chancellor’s Cabinet [[R2.31](#)] and relevant governance committees [[R2.32](#)].

#### *Internal and External Auditing Work Continue*

The FCMAT report suggested filling the Internal Auditor position, which is responsible for planning and directing the district wide internal audit program; conducting internal audits; and examining financial aid records, procedures, operational and accounting systems of the District and college organization units to determine compliance with District policies and government regulations. The internal auditor proactively recommends improvements to internal controls and assists in the implementation of recommended improvements to improve accountability. The Internal Auditor (hired April 2020) has continued regular ongoing review of all documents and manuals [[R2.33](#)].

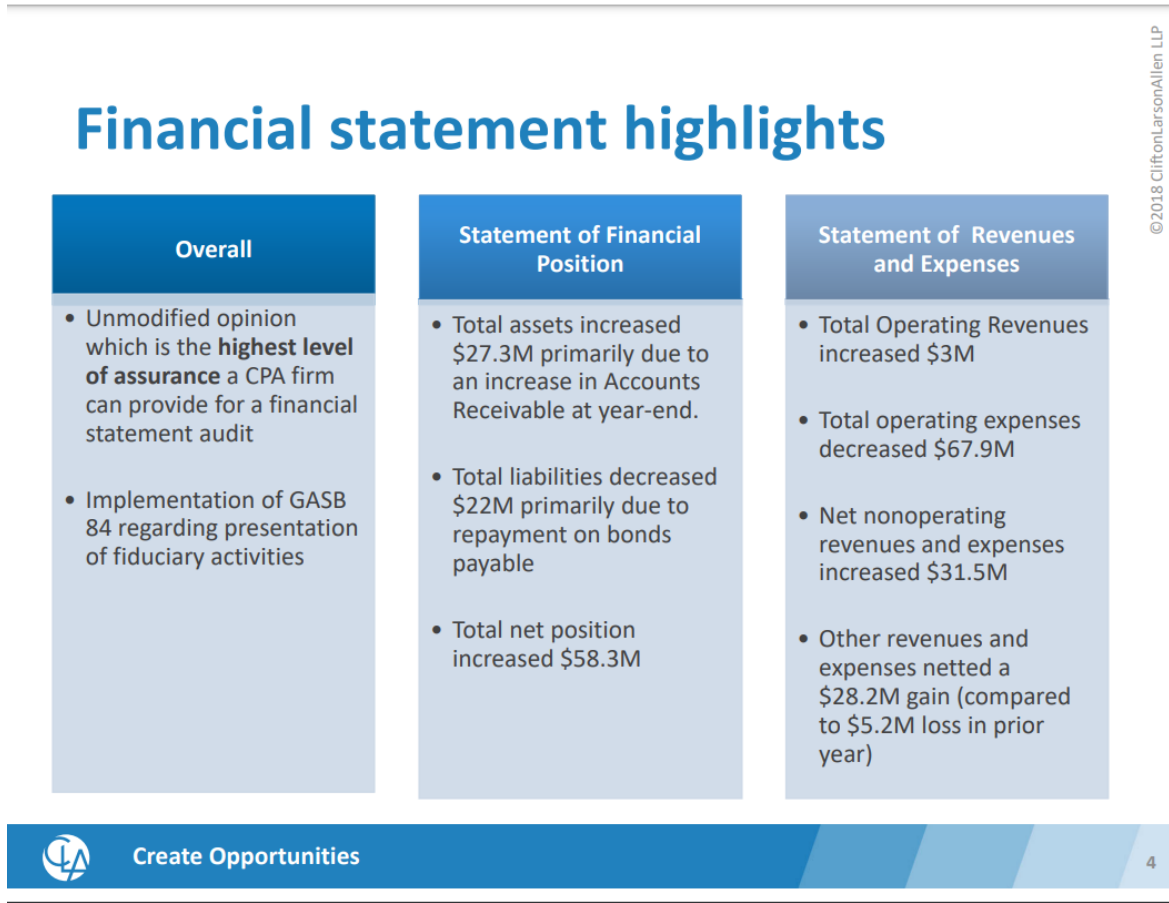
As part of the PCCD Board process and commitment to review independent contractor contracts, the Board evaluated the current contract with CLA, the external auditors [[R2.34](#)]. CLA has limited experience with California Community Colleges and has required extensive education from PCCD regarding state and federal regulations specific to Community Colleges that differ from their other educational clients. The CLA contract was initiated by the Board in 2020 with audit services ending June 2020 and an option to renew the contract, not to exceed two years [[R2.35](#), [R2.36](#)]. Upon evaluation, the Board elected to change the external auditor for FY 2022-23 and take advantage of an auditing firm with extensive educational auditing experience that specialize in Community College Districts. The upcoming audit will be completed by CWDL, a company that understands “the unique fiscal challenges faced by community college districts with insights from industry experts” [[R2.37](#), [R2.38](#)]. CWDL currently contracts with 30% of the California Community Colleges and has already begun work helping the district to resolve remaining audit findings.

#### *Conclusion*

The CLA audit presentation to the BOT [[R2.04](#)] includes a summary slide that features the improved standing of PCCD in figure 3 below.



Figure 3 Audit Report Summary of Financial Highlights



The 2021 Audit [[R2.01](#)] provides evidence of positive changes, even in repeated findings, because of the improvements that have been made. Some of the repeat findings were actually the result of different root causes but fall into the same category, such as the COD finding. PCCD has discussed these findings, hired expertise where necessary and invested in business process changes across the district. The majority of the audit findings will be resolved upon completion of the PeopleSoft 9.2 updates and implementation from the district to the college end users. PCCD’s implementation process has been carefully reviewed on a cyclical basis, and then tested and retested by highly qualified internal and external groups. Each phase of the implementation process has revealed challenges, but the discovered issues have translated into opportunities to improve the next phase of implementation making each phase more successful. While the district has not cleared all the findings, it has thoroughly responded to all external audit findings in a comprehensive and timely means as required by Standard III.D.7. The District and Colleges have met the requirement.



## District Requirement 3 (DR3)

In order to meet the Standard, the district must practice effective oversight of its financial aid programs. (**Standard III.D.10**)

### *Introduction*

The District is addressing the financial aid requirements by hiring specialists and consulting support at the colleges and district, engaging external expertise, and implementing improved PCCD business practices through PeopleSoft financial controls to ensure oversight. Both DR1 and DR2 overlap with significant evidence relevant in this requirement which is specific to financial aid. To streamline the response to DR3, overarching areas discussed above are only bullet pointed and additional details specific to financial aid are covered in the narrative.

As described in DR1 and DR2 strengthening effective oversight strategies in Financial Aid, since the 2021 Follow-Up Report include:

- Implementation and continued monitoring of the Data Integrity Project [[R3.01](#), [R3.02](#)]
- Program review of the Finance and Administration Division at the District [[R3.03](#)]
- Significant reorganization and realignment of the District personnel and responsibilities particularly in the Finance and Administration Division that are directly related to Financial Aid [[R3.04](#), [R3.05](#)]
- Increased oversight and hiring in Financial Aid at the District and the colleges – providing oversight on the ground and organization among the colleges [[R3.06](#), [R3.07](#), [R3.08](#), [R3.09](#)]
- Action planning for audit findings with significant progress [[R3.10](#)]
- PeopleSoft 9.2 updates with continuous testing and implementation improvements using Huron and EdgeRock expertise [[R3.11](#), [R3.12](#), [R3.14](#), [R3.15](#), [R3.16](#), [R3.17](#), [R3.18](#), [R3.19](#)]
- Board Goals guarantee oversight for financial stability and integrity are high priorities and have been readopted for the upcoming years [[R3.20](#), [R3.21](#)]
- PeopleSoft training for business process changes [[R3.22](#), [R3.23](#), [R3.24a](#), [R3.24b](#), [R3.24c](#)]

### *Restructuring, Realignment and Hiring Financial Aid Positions*

During the Covid pandemic, hiring adequate personnel with the expertise and the skill sets needed was a challenge. After several failed searches, PCCD was able to hire numerous key positions in Financial Aid. The hiring of the District Financial Aid Director in March 2022 [[R3.25](#), [R3.26](#), [R3.27](#)] provided the important experience and expertise necessary in a multi-college district. This District Financial Aid Director brings experience from many California Community Colleges including two multi-college districts as well as training and education in leadership, management, and business administration [[R3.26](#)]. The specific experience the director brings to PCCD is relevant to this requirement:

- Collaboration with financial aid supervisors and staff at three colleges on district-wide technology, research, fiscal, enrollment and related initiatives, including implementing



Global CORE, ASR financial aid dashboard and efforts to increase student enrollment and retention.

- Assessment, development, and collaboration with colleges to update financial aid policies and procedures and programs and to ensure improved service to students, program efficacy and compliance with federal and state agencies. This included provided oversight of internal audits.
- Development and monitoring district-wide financial aid technology budget and contracts associated with funding to ensure allocations were appropriately expended.
- Providing district-wide leadership on Financial Aid Steering and Professional Expert committees on policy and procedure development, and support for other committees including Admissions and Records directors and Fiscal Services leadership.

The District and College Financial Aid Directors represent a significant increase in financial aid personnel with knowledge and skills [R3.09]. Additionally, PCCD is in the process of hiring financial aid analysts which will further improve financial aid's efficiency and effectiveness [R3.07].

#### *Adequate Oversight through Regular Meetings and Communication*

PCCD has embedded Financial Aid oversight internally through three regular meetings that occur to identify issues, analyze causes, resolve problems, communicate solutions, and support professional development. These meetings are the bimonthly District Financial Aid meetings, weekly District Financial Aid Directors meetings and the daily Financial Aid Processing meetings. There is extensive interaction between all the meetings in this inductive problem-solving oversight strategy. Often an issue is introduced in the FA Processing Meeting, the FA directors are consulted in the weekly FA Directors' Meeting with a collective decision being made and reported back to the FA Processing Meeting for resolution. Afterwards the District FA Meeting members are updated. Moreover, the District FA Meetings often provide direction on how the FA offices operate through policy formulation and approvals. The bimonthly PCCD Districtwide Financial Aid meetings include the District Financial Aid Director, College Financial Aid Directors, college financial aid workers and others as needed, such as finance representatives, admissions and records, or IT. These meetings are used to raise real-time issues, get status updates, and collaborate. The meeting agendas were submitted as evidence and compiled into two easily accessible files for 2021 meetings [R3.28] and 2022 meetings [R3.29], however, each meeting has a separate file and recording of the meeting in PCCD Teams that can be provided if requested. The goals of these meetings are:

- Collaborate about process
- Discuss policies and procedures
- Ensure we are following all federal/state compliance requirements
- Identify areas of improvement
- Share ideas for enhancing the financial aid process

Issues from the Districtwide Financial Aid meetings are then coordinated and categorized into



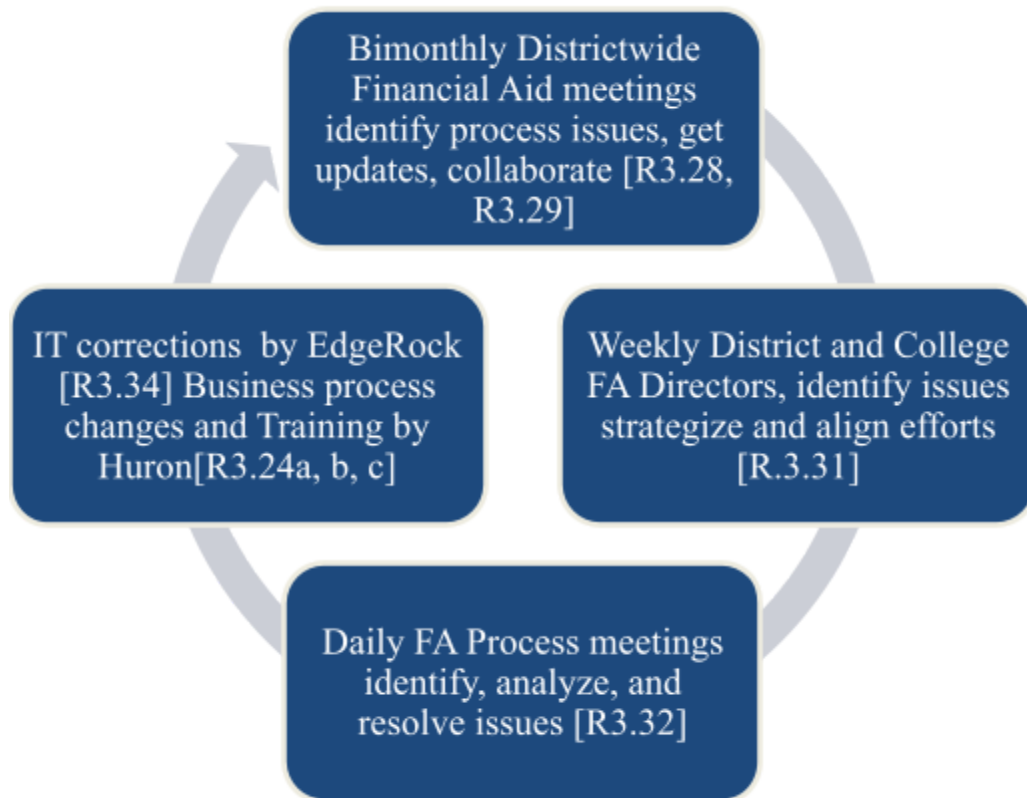
systemic, process or IT issues at the weekly District Financial Aid Directors meetings. In preparation for this ACCJC report the District and College Financial Aid Directors used the first hour of the July 28 meeting [[R3.30](#)] to provide an update on the status of the Financial Aid issues and accreditation requirements. The College Financial Aid Directors each shared how significant the hiring has been. There was confidence in the new leadership particularly with the addition of direct District communication via the District Financial Aid Director. The College Financial Aid Directors emphasized the value of conversations during regular meetings and subsequent action involving expertise in resolving problems and then configuring sustainable business processes as deliverables. The financial aid directors stressed the importance of continuing to fill vacant positions, particularly the analyst positions, which is ongoing. A compilation of their meetings from May 2021 to July 2022 documents the improved communication [[R3.31](#)]. With leadership at the District Office to interface directly with IT and the Finance and Administrative Division, and the hiring of college financial aid directors at all four colleges, PCCD now provides a strong oversight structure closer to the students on the college campuses.

The issues from the District and Financial Aid Directors meetings get cycled into the **daily** Financial Aid Processing meetings which involve the District Financial Aid Director, a representative college Financial Aid director, representatives from finance and IT, the Interim Executive Director of Fiscal Services, Huron and EdgeRock consultants, and the internal auditor, when appropriate. These very technical meetings identify the problems, propose testing and solutions for the technical issues in financial aid. Samples of these meetings have been compiled and highlighted for a quick scan to see the daily detailed oversight [[R3.32](#)]. These impressive meetings provide sustained effort to identify and correct the financial aid issues.

To underscore the work to resolve the audit findings, a sample solution table [[R3.33](#)] was mapped out covering 2020-005 COD reporting and 2021-002 COD Reporting. Both audit findings concern the U.S. Department of Education's Common Origination and Disbursement System (COD) but have different root causes. This piece of evidence serves as an example of the intense oversight and coordination undertaken as the four colleges work with the district in the midst of an IT update. After extensive problem-solving, Huron prepared training program materials [[R3.24a](#), [R3.24b](#), [R3.24c](#)] and the technical analysts prepared software solutions. The processing notes are reported to the supervisor and explained to appropriate financial aid personnel [[R3.34](#)]. The VPSS's play an important role in oversight and coordination checking in with the financial aid leadership on a regular basis. The Audit Corrective Action identify them as responsible parties and the Functional Map identifies specific oversight roles they play in financial aid.

Below is a figure representing the effective oversight in Financial Aid.

Figure 4 Financial Aid Continuous Quality Improvement



*PeopleSoft Upgrades, Collaboration, and Huron Training Resolve Issues*

The PeopleSoft 9.2 updates, while solving many existing problems, also resulted in financial aid issues that were identified by the college Financial Aid Directors. Identification and resolution of these issues were dependent on collaborative work among the Financial Aid Directors, IT specialists and targeted training. PCCD has hired Huron to help resolve audit findings in Financial Aid and to optimize business processes [R3.12, R3.14, R3.19]. Huron will provide up to 200 hours of advisory support to help with the following areas:

- Student Billing
- Financial-Aid Compliance and Efficiency
- Pell and Student Loan Reconciliation
- General Ledger Monthly Process Reconciliation
- Aging Reports: Accounts Receivable, Accounts Payable

An example of the extensive training efforts and collaboration to implement financial aid corrections was elucidated by Huron’s work at Laney College [R3.24a]. Laney College’s new



Financial Aid Director, hired July 2021, immediately responded to the unreconciled DOE Pell grant awards and COD transmission errors caused by the February 2021 PeopleSoft Financial Aid Module upgrade and lack of systems configurations associated with the upgrade. The Director researched a solution after several districtwide meetings and filed an Oracle ticket correcting some of the system issues and reducing a portion of the shortfall.

After engaging the Oracle ticket, the PeopleSoft system had not transmitted 1,200 Pell awards for 2021-2022; and \$2.2 million dollars was not transmitted for the upcoming academic year. Laney resolved these ongoing issues by securing the contract with Huron in Spring 2022 addressing the PeopleSoft 9.2 Financial Aid Module associated with Pell reconciliation barriers, COD transmission errors, troubleshooting queries and providing a business process guide for training. The results of this work produced measurable outcomes regarding recovery of finances, reconciliation of funds and training in the financial aid areas.

Huron worked with Laney College May and June 2022 and then Merritt in July 2022. It is important to note that all four colleges benefited from the Laney-Huron contract improvements to the district PeopleSoft Financial Aid module. Resolution for each college will occur in phases.

### **Huron Contract Deliverables and Outcomes**

- 1) Laney College completed 2020-2021 Pell Reconciliation/Year-end Close out by June 30, 2022 DOE deadline.
  - a) Successfully reported 110 student Pell Grant disbursement records to Department of Education via COD.
  - b) The district recouped approximately \$112,000.
- 2) 2021-2022 Pell Reconciliation
  - a) As of May 2, 2022, the college reported 1402 Pell Grant disbursement records to DOE via PeopleSoft system, resulting in the district recouping \$2.2 million of Pell Grant funds. Note: Related to the Pell outbound process that did not get scheduled for Laney.
  - b) As of June 3, 2022, the college reported an additional 193 Pell Grant disbursement records to DOE via PeopleSoft system, resulting in the district recouping an additional \$700,000. Note: Related to CIP code errors that were fixed.
  - c) As of June 28, 2022, the college has 246 Pell disbursement records remaining to report to COD via PeopleSoft, which equates to \$186,715.44 unreconciled funds that can be recouped by the district.
- 3) Huron provided a presentation of delivered R2T4 functionality and configuration/setup parameters [[R3.24a](#)].
- 4) R2T4 Business Processes [[R3.24b](#)] and Configuration Guide and Communication templates were created
- 5) Proposed Business Process Guides are being designed to automate Pell recalculations/processing for late start classes [[R3.24c](#)].





*Continued Monitoring and Improvement with Department of Education*

The DOE met with a large contingency of administrators, Financial Aid personnel and the EdgeRock consultant on Monday October 25, 2021 [[R3.35](#)]. The DOE recognized the difficulty with manual operations contributing to errors and clarified timelines and readiness planning as well as providing specific directions to streamline key financial aid functions and responsibilities. PCCD was required to send a report that included:

1. A financial aid organizational chart for each college including roles and responsibilities.
2. A record of identified manual processes that apply to Title IV administration, describing why the process is manual
3. Names of two professionals to work with Dr. Boyd's workgroup from the financial aid office for each college, district finance and IT.

Suggestions from the DOE concerns aligned with the accreditation requirements [[R3.35](#)]. It also affirmed the work PCCD has been doing to reorganize, evaluate and update business processes. The response from PCCD to the DOE was extensive [[R3.36](#)]. (\*Please note, because this was sent November 2021, many of the positions on this piece of evidence, marked vacant, have since been filled.) In response to the meeting, PCCD identified all of the manual processes and the reason they are still used, which was very helpful in finding potential resolutions. PCCD is currently concentrating on four main areas where the DOE is providing advice and support: Cash Management, Reconciliation, Fraudulent students, and System configuration for annual award years. Identifying these issues combined with guidance from DOE's expansive expertise provide reasonable goals for clearing audit findings, meeting financial aid oversight objectives, and implementing effective practices.

*Conclusion*

As stated in the DR2 section above, federal financial aid requirements are complicated and the issues PCCD is trying to correct are prevalent nation-wide. However, PCCD's longstanding challenges with inefficient paper processes and inadequate staffing magnified these problems. These findings elicited an extensive overhaul of institutional practices and strengthened the District's commitment to serve students more effectively and to ensure financial integrity. The PCCD Financial Aid department has implemented the following improvements: increased staffing and oversight, advances in technical processes and, ongoing communication and collaboration among the colleges and District. While all of the colleges are actively working to resolve Financial Aid issues, PCCD anticipates staggered resolution of the audit findings by college, based on the time it will take each of them to successfully fill personnel vacancies, more effectively organize the work of their experienced staff, and clear stale-dated checks. All four of the colleges are on track to fully resolve their outstanding issues. Several findings are already completely resolved, such as the HEERF reporting and IT risk assessment. PCCD is actively working to improve the PeopleSoft financial aid module. This involves establishing new and updating existing procedures, system testing, providing training, and ensuring that adequate staffing is in place across the district. These changes will be largely implemented by 6/30/23. The majority of the internal controls will be in place by 8/1/23, so that we can begin the 2023-2024 school with maximum capacity and efficiency. Standard III.D.10 requires the colleges and District to practice effective oversight of its financial aid systems. PCCD has developed sustainable practices to support system integrity. This requirement is met through, effective



oversight with regular and structured meetings to ensure quality and compliance, strategic use of external experts, internal technical controls and regular Board reviews.

## District Requirement 4 (DR4)

In order to meet the Standard, the team recommends that the Board of Trustees assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (**Standard IV.C.1**)

### Introduction

The Board developed and sustained several strategies to meet and exceed Standard IV.C.1. Annual goals and key activities directed at meeting the standards and the needs of the district are reviewed, evaluated, and updated. Board annual self-evaluations provide guidance and confirmation of meeting Board Goals. Regular reporting to the Board as well as the use of subcommittees for better communication, result in informed Board Oversight to assure academic integrity and effectiveness of student learning programs and services.

#### *Board Goals Drive Key Actions to Meet and Exceed Standards*

The PCCD Board has continued to strengthen policy to assure academic quality, integrity, effectiveness in student learning programs, and financial stability through their newly adopted Board Goals. Board goals have fostered improved oversight in the areas listed in this standard through regular reporting scheduled throughout the year and activities that engage and inform the Board. The process for developing Board goals for 2022-23 began at the Board's annual retreat held on June 27, 2022, in which all trustees participated. The 2021-22 goals were evaluated regarding progress and reoption for the coming year [[R4.01](#), [R4.02](#)]. An ad hoc committee was appointed to work with the retreat facilitator and the Interim Chancellor to synthesize the input of the Board's discussion. The Board fulfilled key actions and displayed consistent progress for each goal over the last year. The Board reviewed and approved the final 2022-23 goals on Jul 13, 2022 [[R4.03](#), [R4.04](#)] with significant goals and actions set to address DR4 (Standard IV.C.1).

**2022-23 Board Goal I: Educational Quality and Student Success** states that “The Board is committed to fulfilling the mission of the District and will ensure that students have a quality learning experience that maximizes their opportunities for success. The key actions to implement this goal are listed below:

- A. In fall and spring, receive disaggregated reports (retention, completion, graduation data, etc.) on student progress, including how students are supported, and regularly engage in meaningful discussions about students and their success.
- B. Review targets for increasing student performance (retention, completion, graduation data, etc.) over time.
- C. Ensure that data from 2021-22 climate survey is used to inform program planning and District strategic planning development in 2022-23 and beyond.





- D. Receive and review results of marketing strategies employed by the District.
- E. Participate in a study session, “Enrollment Academy”, in spring to receive longitudinal reports comparing fall to fall in various forms and modalities, including online vs. on-campus and disaggregated data by TOPs code, race/ethnicity, gender identity, economic status, and sexual orientation.

**2022-23 Board Goal III: Fiscal Affairs** states that, “It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability that aligns with the Student-Centered Funding Formula (SCFF).” This was Board Goal IV in 2021-2022 and 100% of the Board rated each activity as making progress. The key actions adopted for 2022-23 are listed below:

- A. Provide direction for budget policy and priorities that support good decisions and clean audits by receiving reports each semester on schedule development in relation to availability of funds and other financial issues.
- B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.
- C. Oversee the facilities bond and parcel tax programs to ensure compliance with stated goals by receiving detailed updates on construction projects, technology, and related items contained in the bond/parcel tax language.
- D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.
- E. Work with the chancellor to ensure implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor’s Office to develop and maintain fiscal stability for the District.

*Board Self-Evaluations Assess Key Actions and Help Update Subsequent Goals and Actions*

The Board has been committed to regular self-evaluations and in 2020 hired a facilitator from California Brain Trust (CBT) to strengthen the process and provide consistency with ACCJC Standards, Board Goals and Self-Evaluation tools. The facilitator has deployed an ACCJC Standards self-evaluation tool each year on the subject of accreditation standards. [[R4.05](#), [R4.06](#), [R4.07](#)]. A second self-evaluation tool is used to assess Board Effectiveness [[R4.08](#), [R4.09](#), [R4.10](#)]. Over the last three years, evaluation results have shifted toward agreement amongst the Board on nearly every topic. Consideration of plans to move this process from the facilitator and contractor’s role to the PCCD Research Department are underway, verifying local ownership over this important tool and the desire to embrace regular evaluation and improvement. During the Board retreat June 27, 2022 the Board reviewed the 2022 ACCJC Self-evaluation [[R4.07](#)] and 100% responded that the Board fully meets the standard IV.C.1 “The institution has a governing board that has authority over and responsibility for policies to assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (ER 7).” The Board reports that they have met this standard, the evidence below shows actions to validate that opinion.



### *Regular Reporting and Board Subcommittees Inform the Board for Policy Oversight*

The Board of Trustees receive regular college reports about academic integrity and effectiveness at every board meeting, by the Presidents, as part of the Chancellor's report [[R4.11](#)] [https://www.youtube.com/playlist?list=PLBJy03\\_IbzP-EQoinrNvjxKMCb6Kz6fFb](https://www.youtube.com/playlist?list=PLBJy03_IbzP-EQoinrNvjxKMCb6Kz6fFb)]. Trustees are also informed about academic quality on the Academic Excellence YouTube channel [[R4.12](#)] <https://www.youtube.com/playlist?list=PL84A13FE70C8A75DF>]

During the last year, the Board participated in reports and training specific to this requirement including:

- Enrollment Reports [[R4.13](#), [R4.14](#)]
- Training: Enrollment Academy [[R4.15](#)]
- District Office Realignment Report [[R4.16](#)]
- Student Access and Success [[R4.17](#), [4.17a](#)]
- Educational Master Planning [[R4.18](#), [R4.19](#)]
- Resource Allocation Model [[R4.20](#), [R4.21](#)]

Board committees were reconstituted to facilitate better understanding and reporting in the key areas of oversight required by this standard. Communication within the committee facilitates a more comprehensive communication within the full Board.

- Board Finance and Budget Committee [[R4.22](#), [R4.23](#)]
- Board Student Success and Accreditation Committee [[R4.24](#)]

### *Conclusion*

A newly instituted practice requires that key Board presentations be scheduled in advance [[R4.25](#)] to provide a record of accountability and oversight related to this Standard. The Board regularly reviews and annually updates goals. Self-evaluation tools provide opportunities to align responsibilities with best practices for meeting Standard IV.C.1. As discussed above in DR1 and 2, the outcomes of this oversight are evident in the strong financial stability [[R4.26](#)], correction of the Structural Deficit [[R4.27](#), [R4.28](#)], and sustained progress towards financial infrastructure and audit resolutions. PCCD's governing board has exhibited authority and responsibility for policies that assure the academic quality, integrity, and effectiveness of the student learning programs and services. Standard IV.C.1 has been met.



## District Requirement 5 (DR5)

In order to meet the Standard, the team recommends that once the Board of Trustees reaches a decision, all board members act in support of board decisions. (**Standard IV.C.2**)

### *Introduction*

The Board has implemented and sustained several strategies to meet Standard IV.C.2. The Board Statement of Cooperation is reiterated at Board meetings and retreats. The Board Goals provide direction allowing unanimity of action. These updated goals unify the Board at each Board Retreat. When the Board makes decisions not related to Board Policy, a Board Resolution is voted upon. PCCD's policy of recording Board meetings and placing them on YouTube, provide documentation of the differences of opinion Board members may have, yet the unified outcomes. *Board of Trustees Statement of Cooperation*

The PCCD Board has evolved into a governing board that acts collectively, even when there are differing opinions. *The Statement of Cooperation*, was adopted January 5, 2021 [R5.01], and continues to be read at the beginning of every meeting [R5.02] as a reminder of the commitments made. Trust and respectful communication have been sustained throughout the year and is very evident by watching any of the many Board meetings recorded on the YouTube channel [https://www.youtube.com/channel/UCTEVyZCQ1p\\_yqMRafmQFUww](https://www.youtube.com/channel/UCTEVyZCQ1p_yqMRafmQFUww) [R5.03].

In the 2022 Board ACCJC Self-evaluation [R5.04], 75% of the Board respondents thought the Board met Standard IV.C.2 (The governing board acts as a collective entity. Once the board reaches a decision, all board members act in support of the decision). While the response was not 100% agreement, the Board had a meaningful discussion about this Standard and their interpretations related to the responses during a recent Board Retreat [R5.05]. The Board president explained that self-evaluations and discussions of the results are useful in educating Board members about the meaning of the Standards and determining strategies the Board will use, moving forward, to continually improve. The Board President also indicated that these situations allow the Board to improve and do their job better [R5.06].

### *Board Goals Drive Key Actions to Meet and Exceed Standards*

The Board has invested time and energy in updating Board Policy and following those policies by incorporating them into key Board Goal actions [R5.07, R5.08]. Regular Board Effectiveness Self-Assessments [R5.09] deployed over the last 3 years shows increasing agreement among Board members. Board Retreats are scheduled so that members can discuss and evaluate results of self-assessments and Board Goals as the basis for annual goal updates. Agreement on the Board goals and sustained efforts to meet these goals are strong evidence of a functional board. 2022-23 Board Goal IV: Board Effectiveness [R5.08] states the important priority related to this Standard (IV.C.2) "Realizing the serious work facing the District and the need for the Board to improve its culture to achieve District and Board goals, the Board will continue to take bold actions to transform itself into a high functioning unit."

Key actions the Board has committed to in order to ensure Board Effectiveness



- Establish clear goals and expectations for the chancellor and create a relationship for achievement of same.
- In accordance with BP2430 [R5.10]: Delegation of Authority to the Chancellor, respect the authority that has been delegated to the Chancellor and hold the Chancellor accountable for execution of job duties as stated in the policy.
- Ensure development and implementation of a cycle for regular review and revision of all Board policies so that each policy is reviewed a minimum of once every five years, except when required by rules or regulations.
- Adhere to BP2745 [R5.11]: Board Self-Evaluation following a regular cycle for Board self-evaluation and development of annual Board goals and developing a common understanding on Board policies on which the Board members have conflicting interpretations.
- Conduct a mid-year progress update of Board goals.
- Cultivate a strong, positive CEO/Board relationship that promotes the success of students, the colleges, and the District.
- Strengthen program for formal onboarding of new trustees.
- Maintain Board meeting efficiencies achieved in 2021-22 with emphasis on time utilization.

2022-23 Board Goal V: Organizational Effectiveness which supports planning, organization, operations, and decision-making contributes to the Board making collective decisions. Key action for this goal include:

- Contribute Board perspective in development of PCCD Strategic Master Plan (SMP) for 2022-2025 .
- Continue to reinforce the district's commitment to the goals in the *Statement of Cooperation* to include adhering to the same with members of district constituency groups and the public in accordance with BP/AP 2345 [R5.12, R5.13]
- Ensure that all aspects of instructional and administrative technology are maintained, supported, and benefit students and employees.

*Board Resolutions Represent Important Unanimous Statements by the Board of Trustees*

While Board Policies are statements or guidelines adopted by the Board to administer and implement operations, the PCCD Board has also used resolutions to express agreement on Board support for particular topics. Topics range from financial areas, to contracts, to support for various ideologies. All resolutions were unanimously supported except one dissenter on one resolution about the change in teleconferencing for Board meetings. Examples of this unified voice over just the last year include the resolutions below:

**Resolutions Approved FY21/22**



- [21/22-32 Eliminate Classified Positions at Laney Due to Lack of Funds \[R5.14\]](#)
- [21/22-47 Resolution Regarding Bank Signers \[R5.15\]](#)
- [21/22-41 City of Berkeley - 2118 Milvia St. Expansion \[R5.16\]](#)
- [21/22-51 AB361 Teleconference Meetings \[R5.17\]](#)
- [21/22-53 Futility of Soliciting Additional Deep Cleaning Bids \[R5.18\]](#)
- [21/22-55 Resolution re AP7213 to suspend interim term limits \[R5.19\]](#)
- [21/22-59 Nonresident Tuition Fees \[R5.20\]](#)
- [21/22-60 Nonresident Capital Outlay Fees \[R5.21\]](#)
- [21/22-62 Resolution Authorizing Purchasing of Ocelot Chabot Services \[R5.22\]](#)
- [21/22-63 Resolution Regarding the People of Ukraine \[R5.23\]](#)
- [21/22 Specification of Election Order \[R5.24\]](#)
- [21/22-69 Tie Break in Run-off Election \[R5.25\]](#)
- [21\\_22-70 Resolution of the Statement of Qualifications \[R5.26\]](#)
- [21/22-71 Tax Rate for PCCD Bonds \[R5.27\]](#)
- [21/22-73 Education Protection Account \[R5.28\]](#)

*Recorded Public Meetings Provide Evidence of Meeting the Standards*

Board Meetings and Retreats are recorded and posted on the PCCD Board Webpage (<https://www.peralta.edu/boardoftrustees>) [R5.29] and broadcast Live on KGPC, 96.9FM, and Peralta TV on Cable Channel 27 in Alameda and Berkeley, Cable Channel 28 – Oakland, Emeryville, and Piedmont; and Channel 99 on AT&T U-Verse. Live stream video of the meetings, agendas, minutes, and all open session reports and meeting materials are available on BoardDocs: <https://www.boarddocs.com/ca/peralta/Board.nsf> and can be viewed live on Peralta's YouTube link: [https://www.youtube.com/channel/UCTEVyZCO1p\\_yqMRafmQFUww](https://www.youtube.com/channel/UCTEVyZCO1p_yqMRafmQFUww) Reviewing any of these YouTube historical documents reveal that although sometimes challenged by public speakers or labor reporting that is heated and/or emotional, the Board remains civil, engaged, and respectful to speakers and to one another.

The recordings can be long, but quickly scanning a few videos will provide evidence of a habit of collaboration. The Board members represent a variety of viewpoints but act as a collective entity. Evidence links have been provided below with a brief summary and specific sections identified by the timeline with minutes on the video to provide quick review. Below are links to sample Board meetings with suggested observation times (shown on the tracker at the bottom). The entire segment can be viewed to verify that the evidence is not cherry-picked:

Sample Board meeting videos:

- PCCD Retreat June 27, 2022 – Discussion involving strategic planning timeline 46:50 to 54:28 and Board policy implementation, audit results and overall stability 1:13:46 to 1:21:44  
[https://www.youtube.com/watch?v=LAYzA3bwvG4&list=PLBJy03\\_IbzP8JIUxHWTmqTkLEhf3-blQC&index=4](https://www.youtube.com/watch?v=LAYzA3bwvG4&list=PLBJy03_IbzP8JIUxHWTmqTkLEhf3-blQC&index=4)
- PCCD Board Meeting April 26, 2022 – Discussion concerning bonds, budgeting and HERRF with expertise and engaged questions 2:34:09 to 2:41:03



[https://www.youtube.com/watch?v=CbyD\\_eVvyGs](https://www.youtube.com/watch?v=CbyD_eVvyGs)

- PCCD Board meetings in Summer 2022 were especially civil, brief, and efficiently run

### *Conclusion*

Robust debate and discussion exist, as they should in a representative governing board, but the strong leadership on the Board, stable District administrative leadership, and the facilitated training and board retreats have been key to meeting this standard. The Board has diligently taken corrective action and now meets Standard IV.C.2.





### District Requirement 7 (DR7)

In order to meet the Standard, the team recommends the governing board is an independent, policy-making body that reflects the public interest in the institution’s educational quality. (Standard IV.C.4)

#### Introduction

The evidence cited in DR4 and DR5 regarding policy-making provides the picture of an active Board reflecting public interests. The Board Goals and Key Activities provide evidence of intent to meet this standard and annual Board Self-Evaluations and discussions created opportunities for honest appraisal of their progress.

#### *PCCD Board Goals and Key Activities Provide a Strong Foundation to Meet Standard IV.C.4*

2021-22 Board Goal VI on Board Effectiveness commits the Board to meeting and exceeding this standard. “Realizing the serious work facing the District and the need for the Board to improve its culture to achieve District and Board goals, the Board will take bold actions to transform itself into a high functioning unit.” This goal requires the Board to work appropriately with the CEO, to establish a regular review and revision of all Board policies, and to follow a regular cycle of self-evaluation and Board development. The mid-year self-evaluation on this goal [R7.01] resulted in the majority of trustees responding that progress had been made on each component of the goal and each component should be retained. The mid-year progress report indicated that more work needed to be done on the Board self-evaluation and development of Board goals. This work was tackled at the Board retreats Jan 11 [R7.02] and June 27, 2022 [R7.03]. On July 13, 2022 the Board unanimously adopted Board Goals I, IV and V and key actions addressing Standard IV.C.4 with the objective of meeting and exceeding this Standard [R7.04].

Figure 5 2022-23 Board Goal I and Key Activities

<p><b>Board Goal I: Educational Quality and Student Success</b>  <b>The Board is committed to fulfilling the mission of the District and will ensure that students have a quality learning experience that maximizes their opportunities for success.</b>  <b>Related District Goal(s)</b></p> <ul style="list-style-type: none"> <li>● <b>Advance Student Access, Equity, and Success</b></li> <li>● <b>Build Programs of Distinction</b></li> <li>● <b>Engage and Leverage Partners</b></li> </ul>
<b>Key Actions</b>
A. In fall and spring, receive disaggregated reports (retention, completion, graduation data, etc.) on student progress, including how students are supported, and regularly engage in meaningful discussions about students and their success.
B. Review targets for increasing student performance (retention, completion, graduation data, etc.) over time.
C. Ensure that data from 2021-22 climate survey is used to inform program planning and District strategic planning development in 2022-23 and beyond.
D. Receive and review results of marketing strategies employed by the District.
E. Participate in a study session, “Enrollment Academy”, in spring to receive longitudinal reports comparing fall to fall in various forms and modalities, including online vs. on-campus and disaggregated data by TOPs code, race/ethnicity, gender identity, economic status, and sexual orientation.
F. Monitor development of report to be submitted to ACCJC in November 2022.
G. Monitor District compliance with city, county, state, and federal coronavirus regulations.



Figure 6 2022-23 Board Goal IV and Key Activities

<p><b>Board Goal IV: Board Effectiveness</b>  <b>Realizing the serious work facing the District and the need for the Board to improve its culture to achieve District and Board goals, the Board will continue to take bold actions to transform itself into a high functioning unit.</b>  <b>Related District Goal(s)</b></p> <ul style="list-style-type: none"> <li>● <b>Strengthen Accountability, Innovation and Collaboration</b></li> <li>● <b>Develop and Manage Resources to Advance Our Mission</b></li> </ul>
<p>Key Actions</p>
<p>A. Establish clear goals and expectations for the chancellor and create a relationship for achievement of same.</p>
<p>B. In accordance with BP2430: Delegation of Authority to the Chancellor, respect the authority that has been delegated to the Chancellor and hold the Chancellor accountable for execution of job duties as stated in the policy.</p>
<p>C. Ensure development and implementation of a cycle for regular review and revision of all Board policies so that each policy is reviewed a minimum of once every five years, except when required by rules or regulations.</p>
<p>D. Adhere to BP2745: Board Self-Evaluation by following a regular cycle for Board self-evaluation and development of annual Board goals and developing a common understanding on Board policies on which the Board members have conflicting interpretations.</p>
<p>E. Conduct a mid-year progress update of Board goals.</p>
<p>F. Cultivate a strong, positive CEO/Board relationship that promotes the success of students, the colleges, and the District.</p>
<p>G. Strengthen program for formal onboarding of new trustees.</p>
<p>H. Maintain Board meeting efficiencies achieved in 2021-22 with emphasis on time utilization.</p>

Figure 7 2022-23 Board Goal V and Key Activities

<p><b>Board Goal V: Organizational Effectiveness</b>  <b>Support the Chancellor’s leadership in improving the effectiveness of college and Districtwide planning, organization, operations, and decision-making.</b></p>
<p>A. Contribute Board perspective in development of PCCD Strategic Master Plan (SMP) for 2022-2025.</p>
<p>B. Continue to reinforce the district’s commitment to the goals in the Statement of Cooperation to include adhering to the same with members of district constituency groups and the public in accordance with BP/AP 2345 &amp; BP2350.</p>
<p>C. Ensure that all aspects of instructional and administrative technology are maintained, supported, and benefit students and employees.</p>

These Board goals and actions provide evidence of sustained intent and actions to address educational quality.

*PCCD Board Statements, Codes and Protocol Guide Board Governance and Improve 2022 PCCD Self Evaluation*



The Board has collectively engaged in constructive self-reflection. The strong effective leadership of the Board President has also significantly impacted the improvements on the Board. The results include increased professionalism and a greater degree of credibility.

100% of the Board members responding to the PCCD 2022 Board Self Evaluation reported that the Board met this standard in 2022 [R7.05]. Even though some Trustees were missing from the survey, the results to this question were discussed fully at the Board Retreat July 27, 2022 and the video of the June 27, 2022 Board Retreat discussion of the self-evaluation from timeline 1:24.32 to 1:30.08 provide evidence of the discussion confirming this self-evaluation and the Board’s agreement on this question[R7.06]. This represents a significant shift in Board opinion as shown in the table below.

Table 9 Board ACCJC Self-Evaluation Comparison 2020, 2021, 2022 Questions 4, 5, 6 and 7

<b>Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standards Spring 2020, 2021, 2022 (excerpts Requirement 7)</b>				
<b>Question</b>	<b>Response options</b>	<b>Spring 2020 Responses N=5</b>	<b>Spring 2021 Responses N=6</b>	<b>Spring 2022 Responses N=4</b>
Question 4. The governing board is an independent, policy-making body that reflects the public interest in the institution’s educational quality. It advocates for and defends the institution and protects it from undue influence or political pressure.(ER 7)	The Board fully meets the standard	0%	33.3%	100%
	The Board partially meets the standard	80%	50%	
	The Board does not meet the standard	20%	16.7%	
Question 5. The governing board establishes policies consistent with the college/district/ system mission to ensure the quality, integrity, and improvement of student learning programs and	The Board fully meets the standard	0%	66.7%	100%
	The Board partially meets the standard	80%	16.7%	
	The Board does not meet the standard	20%	16.7%	



**Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standards Spring 2020, 2021, 2022 (excerpts Requirement 7)**

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6	Spring 2022 Responses N=4
services and the resources necessary to support them. The governing board has ultimate responsibility for educational quality, legal matters, and financial integrity and stability.				
Question 6. The institution or the governing board publishes the board bylaws and policies specifying the board’s size, duties, responsibilities, structure, and operating procedures.	The Board fully meets the standard	100%	100%	100%
	The Board partially meets the standard	0%	0%	
	The Board does not meet the standard	0%	0%	
Question 7. The governing board acts in a manner consistent with its policies and bylaws. The board regularly assesses its policies and bylaws for their effectiveness in fulfilling the college/district/system mission and revises them as necessary.	The Board fully meets the standard	40%	50%	100%
	The Board partially meets the standard	40%	33.3%	
	The Board does not meet the standard	20%	16.7%	
	The Board does not meet the standard	20%	16.7%	



*Board Evidence of an Independent, Policy-making Body Reflecting the Public Interest*

The evidence for Requirement 4 and 5 display tangible outcomes of the Board governing as an independent policy-making body through resolutions, Board Policy updates and addressing financial issues. A review of the public comments section of Youtube Board meetings reveals robust and broad community input. Clearly there are differences of opinion and disagreements, but the Board behaves in a respectful and considerate manner, listening to various perspectives and then guiding policy for the public interest. One specific example is the April 27 Board meeting, following the Enrollment Academy special Board meeting on April 21. The video provides evidence of 51 minutes of student, community, and faculty input during difficult pandemic times ([https://www.youtube.com/watch?v=CbyD\\_eVvyGs](https://www.youtube.com/watch?v=CbyD_eVvyGs) from 31:35 to 1:21:17). The Board accepted the passionate information provided and demonstrated respect for the speakers. This information was considered in the new Educational Master Planning and in the RAM budgeting discussions and planning. Enrollment represents a key factor in determining financial stability, meeting the SCFF and carrying out PCCD's mission.

Further validating the Board's commitment to educational quality is the California Association of Black School Educators (CABSE) Award. CABSE presented the Peralta Community College District with their Black EdCelle Award for community colleges during their 2nd Annual CABSE Institute in Napa, held July 10-13, 2022. The Black EdCelle Award recognized the Peralta Colleges for "groundbreaking leadership in advancing education equity for Black Students." [R7.07] Peralta Receives California Association of Black School Educators Black EdCelle Award, (<https://gems.peralta.edu/peralta-receives-california-association-of-black-school-educators-black-edcellence-award?hsLang=en>)

*Conclusion*

The PCCD Board represents a diverse group of trustees that have worked hard to represent their diverse communities and pursue educational quality. The Board has worked on policies to ensure academic quality and have committed speaking in a unified voice once a decision is made. The Board is committed to continuing this work through the Board Goals and key activities. This requirement has been met.



## Fiscal Issues (FI)

### F1 Establishing guidelines to reduce operational overspending and eliminate the structural deficit

The District has established guidelines to reduce operational spending with AP 6250 [F1.01] and BP 6250 [F1.02] updated in 2019, requiring a 10% reserve. The District’s 5-Year Integrated Financial Plan [F1.03] has been followed for the past 3 years and serves as a basis for the current tentative budget [F1.04, F1.05]. The Board established goals and key activities related to fiscal stability have been followed and continue as priorities for 2022-23 [F1.06, F1.07, F1.08].

The 5-Year Integrated Financial Plan is a living document responsive to the needs of PCCD. Regular evaluation of current issues enables the District and colleges to maintain fiscal stability. Examples of sustained efforts to understand current budgeting dynamics include the Enrollment Academy [F1.09, F1.10] and the development of a new Resource Allocation Module (RAM) [F1.11, F1.12] and the Townhall on the Draft Adopted Budget [F1.04]. The Cambridge West Data Integrity project was designed to align budgeting with the SCFF and to solve data integrity issues [F1.13]. The 2022-23 Draft Adopted Budget [F1.04, F1.05] incorporated SCFF funding, as well as loss of the “hold-harmless” provision in the future. The district has projected a stable fiscal status without overspending. The structural deficit has been eliminated.

The FY 2022 audit was unmodified [F1.14, F1.15] which is “the **highest level of assurance** a CPA firm can provide for a financial statement audit” [F1.16 slide 4]. PCCD’s total net position was increased by \$58.3 million (M). Total assets increased by \$27.3M and liabilities decreased by \$22M. As a result of operating revenues increasing and operating expenses decreasing, revenues netted a \$28.2M gain compared to a \$5.2M loss the previous year. Decreasing personnel costs across all funds accounted for 60 percent of operating expenses in fiscal year 2021, compared to 67 percent in 2020, and compared to 68 percent in 2019. This represents a significant move to structurally stabilize the budget. The certified MIS data download extracted from the CCCCO-MIS certified report provides evidence of sustained financial health [F1.17].

Table 6 CCCCO 5 Year Report on Peralta Fund Balance (from DR1)

Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Qtrly. Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract					
	2021-22	2020-21	2019-20	2018-19	2017-18
<b>Fund Balance % [905/501]</b>	17.5%	17.4%	16.8%	13.7%	9.2%
<b>Required Fund Balance to meet 5% threshold</b>	7,481,935	7,463,175	7,428,370	7,287,088	7,915,253





<b>Over/(Under)</b>	18,633,97	18,484,11	17,480,59	12,611,47	6,626,66
<b>5%threshold</b>	4	0	2	2	3

*Conclusion*

A structural budget deficit results from a fundamental imbalance in income and expenditures, even when the economy is good. It is different from a deficit as a result of a poor economy, unexpected cost issue or short-term factors. PCCD does not have a structural deficit. PCCD has corrected previous budget issues and has posted strong reserves for the last 4 years. The District has a plan which is continuously assessed and improved and is moving forward with sustained fiscal stability. This fiscal issue has been resolved through District and college restructuring, financial planning, updated finance processes and increased oversight.

**F2 Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges**

*Restructuring Challenges due to Turnover are Overcome*

Although PCCD recognized the importance of a comprehensive restructuring plan, administrative and staffing turnover created gaps in implementation. Former Interim Chancellor White initiated a reorganization plan in 2019 [F2.01] and Former Interim Chancellor Walter continued the effort in 2020 [F2.02]. Despite leadership turnover, PCCD has been purposefully working on restructuring based upon external expert advice. Over the last two years significant implementation steps have been realized based upon detailed recommendations to improve efficiencies and accountability from FCMAT [F2.03], CWP Data Integrity Project [F2.04], and the California Brain Trust (CBT) [F2.05]. With the employment of Interim Chancellor Jackson [F2.06] and mission-critical staffing positions, as described in DR 1 and DR 2 [F2.07] the District and colleges became adequately stabilized to phase in restructuring plans.

On May 25, 2021, the Interim Chancellor presented a hiring plan for 2021-22 [F2.08]. Although numerous positions were hired, some positions (particularly business and financial aid positions) were difficult to fill [F2.09]. An internal administrative turnover analysis was conducted in August 2021 [F2.10] with specific recommendations to create stability in the district and facilitate the restructuring.

This study and key analysis by the BOT resulted in Resolution 21\_22-55 [F2.11] to extend interim contracts. The unanimously adopted resolution describes the Board’s strategic decision to keep interims and postpone permanent position postings to reduce administrative turnover and stabilize the District. The final portion of the resolution verifies this important Board strategy:

WHEREAS, the District has continued to conduct recruitments with mixed success including conducting a nationwide search for a permanent Chancellor, which has not resulted in a successful candidate. Accordingly the Governing Board and Chancellor seek to take all available, lawful steps to ensure the Interim appointments serve or continue to serve the District and provide for continuity of administrative and management services throughout the District. NOW THEREFORE, the Governing Board of the Peralta Community College District hereby: 1. Suspends the prohibition in District Administrative Procedure 7213 against interim appointments that exceed two years,



consistent with State Chancellor Executive Order 2020-04. Administrative Procedure 7213 related to the term of interim appointments shall be reinstated following the sunset of the State Chancellor's Executive Order 2020-04. (Peralta Community College District Board of Trustees Resolution For Suspending Administrative Procedure 7213 Per California Community Colleges Chancellor's Office Executive Order 2020-04 Resolution No. 21/22-55)

At the October 26, 2021 Board meeting, the Board voted unanimously to extend Interim Chancellor Jackson's term of employment (originally scheduled to end June 30, 2022) until December 31, 2023 with an option to extend by mutual agreement until the Board has selected the next permanent Chancellor. [F2.12]. The Board also strategically extended other interim positions for stability as the reorganization process rolled out [F2.13]. Additional recruitments have continued [F2.14] as restructuring is phased in, particularly College Financial Aid Directors and a District Financial Aid director, Interim Deputy Chancellor and Chief Operating Officer, Director of Public Safety, IT and Finance positions.

Moreover, in an effort to use existing skills and knowledge where they are most needed, temporary realignment of the COA president to Acting Vice Chancellor of Finance and Administration will provide necessary oversight and facilitate the realignment in this key division as PeopleSoft 9.2 updates continue to phase in.

#### *Organizational Charts Provide a Current Map*

The 2019 Five-Year Integrated Financial Plan [F2.15 p.69] recognized that the delineation of functions served as the basis of considerations for restructuring. The PCCD/College Function Map was developed to illustrate how the four colleges and the District Office manage the distribution of responsibility by function. Related to the reorganization was a major undertaking to update all organizational charts which are found at the PCCD webpage [F2.16] <https://www.peralta.edu/hr/pccdorganizationalcharts> and in the evidence files for each District Administrative Center and the four Colleges [F2.18, F2.19, F2.20, F2.21, F2.22, F2.23, F2.24, F2.25, F2.26, F2.27, F2.28].

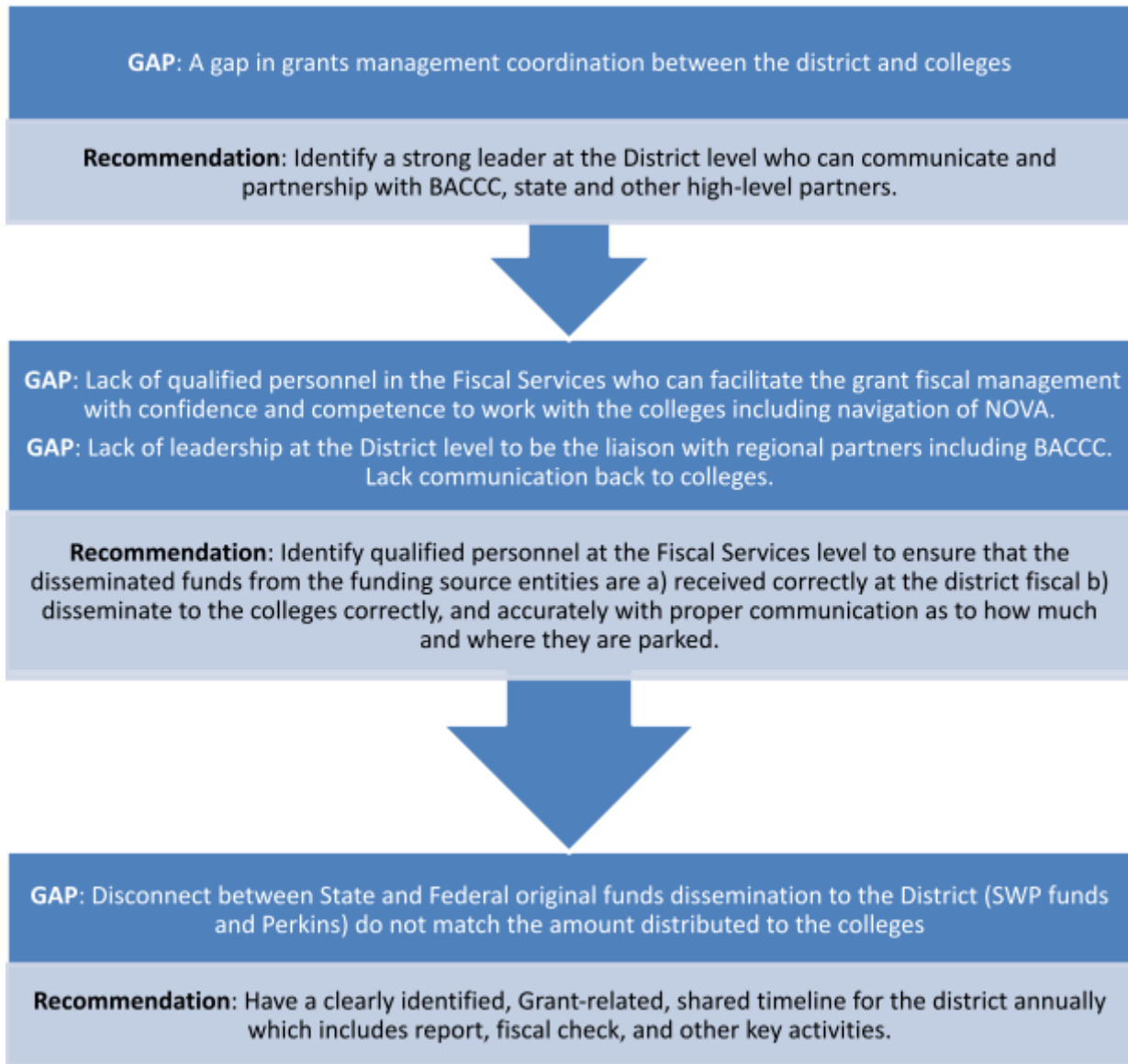
#### *Districtwide Functional Mapping Provides Basis for Restructuring*

In 2021 the construction of a new operational functional map to clarify delineation of functions and responsibilities began with as a broad districtwide participation and departmental interviews. The project is ongoing as PeopleSoft 9.2 updates, new hires and external advice contribute to its functionality. The goal of this mapping is that:

- Functions and responsibilities are consistently applied across all colleges
- Workflow and communication processes are documented to ensure the district, and the colleges adhere to the delineation in practice.

This new functional map is a living document that was adopted in November 2021 [F2.29] but has already gone through some updates based upon gaps or needs as the district moves forward. Figure 8 represents an examples of gap analysis specific to one reorganized area found on pages 6-8 in the Functional Map. Career Education/Strong Workforce/Grants. This analysis was part of the presentation to the Board on restructuring.

Figure 8 GAP ANALYSIS for Career Education and Strong Workforce from Functional Map



Using the Functional Map and Gap Analysis for direction, robust hiring for vacant positions has continued [F2.14], particularly benefitting the financial aid and administrative realignments. As mentioned in DR 2, the audit indicated that personnel costs are decreasing as a percentage of the budget stating on page VIII, “Personnel costs across all funds account for 60% of operating expenses in 2021 compared to 67% in 2020.” [F2.30]. This serves as evidence of a more efficient realignment.

The Chancellor presented an updated District Realignment and Functional Mapping at the Board Retreat on June 27, 2022 Board meeting [F2.31] and is currently being implemented. The



functional areas in this phase included the Chancellor's Office, HR, Finance, DGS, Safety, and IT. The presentation:

- Reviewed the FCMAT recommendation with 75 areas of concern including:
  - In-house Legal Counsel
  - Fill Critical Vacancies
  - Balance Resources more effectively with our needs
  - Retain our Employee
- Described how realignment features were integrated with the Resource Allocation Model Plan that addressed alignment with SCFF by CWP [[F2.32](#)]
- Illustrated how the Functional Map [[F2.29](#)] informed the realignment
- Presented both restructuring details and the associated fiscal impacts

### *Conclusion*

Realignment and reorganization are occurring as prescribed by this Fiscal Issue and the external analyses. As the restructuring proceeds, revisions to the Functional Mapping continues. Accountability at the District Office and colleges has improved and is ongoing. This issue has been resolved.



## Appendix 1 Evidence Files Report Preparation

[RP1.Lan ACCJC Let 6 21](#)  
[RP2.Lan FUR 10 21](#)  
[RP3.Lan PeerRevRep11 21](#)  
[RP4.Lan ACCJC Let 1 27 22](#)  
[RP5 PCCD Fireside presentation](#)  
[RP5a Fireside numbers](#)  
[RP6 PCCD 2022 FUR rev](#)  
[RP7 BOT Agenda 9 13 22](#)  
[RP8 BOT FUR Approv 9 27 22](#)

### Compliance Requirements District Requirement 1 (DR1)

R1.01 College Special Reports  
[R1.01 BCC SpecialRep12 20](#)  
[R1.01 COA SpecialRep12 20](#)  
[R1.01 Lan SpecialRep12 20](#)  
[R1.01 Mer SpecialRep12 20](#)  
R1.02 PCCD FCMAT  
[R1.03 PCCD FunctMap11 9 21](#)  
[R1.04 CBT Phase1](#)  
[R1.05 Data Integrity 9 21](#)  
[R1.06 PCCD realign6 27 22](#)  
[R1.07 Recruit UpdateJan Aug2021](#)  
[R1.08a Recruitment 8 21-7 22](#)  
[R1.08b BOT agenda hired 3 8 22](#)  
[R1.09 PCCD Fin&Admin Prog Rev](#)  
[R1.10 CWP ICC update 5 10 22](#)  
[R1.11 BOT DataInteg 4 13 21](#)  
[R1.12 CWP ICC Data Integ9 24 21](#)  
[R1.13 BOTDataInteg 9 28 21](#)  
[R1.14 DataIntegrityCmte](#)  
[R1.15a Huron MARC 2 22](#)  
[R1.15b Huron ICC 3 18 22](#)  
[R1.16 HuronSOW 4 22](#)  
[R1.17 Huron ICC 4 26 22](#)  
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## Appendix B List of Acronyms

Abbreviation	Full Name
ACCJC	Accrediting Commission for Community and Junior Colleges
ADT	Associated Degree for Transfer
ALO	Accreditation Liaison Officer
AP	Administrative Procedure
APU	Annual Program Update
AS	Academic Senate
AVC	Associate Vice Chancellor
A&R	Admissions and Records
BCC	Berkeley City College
BMOC	Bond Measure Oversight Committee
Board	PCCD Board of Trustees
BOG	California Community Colleges Board of Governors
BP	Board Policy
BP/AP Taskforce	Board Policy/Administrative Taskforce
CARES Act	Coronavirus Aid Relief and Economic Security Act
CBOC	Citizen’s Bond Oversight Committee
CBT	Collaborative Brain Trust
CCCCO	California Community Colleges Chancellor’s Office
CCCCO BOG	California Community Colleges Chancellor’s Office Board of Governors
CCCCO MIS	California Community Colleges Chancellor’s Office Management Information Systems
CCLC	Community College League of California
CCPG	California College Promise Grant
CDCP	Career Development and College Preparation
CE	Career Education
CEO	Chief Instruction Officer
CFO	Chief Financial Officer
CCFS-311	California Community College Financial Status Report
COA	College of Alameda
COD	Common Origination and Disbursement website for the DOE
CPR	Comprehensive Program Review
CTE	Career Technical Education
CWP	Cambridge West Partnership
DAS	District Academic Senate
DE	Distance Education
DFC	District Facilities Committee
DGS	Department of General Services
DO	District Office
DOE	Department of Education
DR	District Requirement



Abbreviation	Full Name
DSPS	Disabled Students Programs and Services
ECAR	Eligibility and certification approval report for the DOE
EFT	Electronic Fund Transfer
EMC	Enrollment Management Committee
EMP	Education Master Plan
EOPS	Extended Opportunity Program and Services
FA	Financial Aid
FI	Fiscal Issue
FCMAT	Financial Review and Fiscal Health Risk Analysis
FMP	Facilities Master Plan
FON	Faculty Obligation Number
FTEF	Full-Time Equivalent Faculty
FTES	Full-Time Equivalent Students
FY	Fiscal Year
GP	Guided Pathways
GJ	Grand Jury of Alameda County
HERRF	Covid 19 Higher Education Emergency Relief Funds
HIPAA	Health Insurance Portability and Accountability Act
HSI	Hispanic Serving Institution
IGETC	Intersegmental General Education Transfer Curriculum
ILOs	Institution Learning Outcomes
IPAR	Integrated Planning for Allocation of Resources Committee
IPC	Integrated Planning Committee
IR	Institutional Research
ISEMP	Integrated Strategic Enrollment Management Plan
ISER	Institutional Self Evaluation Report
IT	Information Technology
M	million
MIS	Management Information Systems
MSURSD	Minority Serving Under-Resourced Schools Division
MVV	Mission, Vision, and Values
NSLDS	National Student Loan Data System
OEI	Open Education Initiative
OPEB	Other Post-Employment Benefits
PBC	District's Planning and Budget Committee
PBIM	Planning and Budgeting Integration Model
PCCD	Peralta Community College District
PD	Professional Development
PFT	Peralta Federation of Teachers
PGC	District's Planning and Governance Council
PLOs	Program Learning Outcomes
PR	Program Review
PS	PeopleSoft





Abbreviation	Full Name
RAM	Resource Allocation Model
SCFF	Student-Centered Funding Formula
SEIU	The Service Employees International Union
SLOs	Student Learning Outcomes
SOPs	Standard Operating Procedures
SOW	Statement of Work
SS	Student Services
TCR	Total Compensational Revenue
U.S. GAAP	U.S. Generally Accepted Accounting Principles
VC	Vice Chancellor
VP	Vice President
VPAS	Vice President of Administrative Services
VPI	Vice President of Instruction
VPSS	Vice President of Student Services