

CORRECTIVE ACTION MATRIX

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

Auditing/ Agency

Corrective Action

Responsibility/Point

Due Date

Status

Systematic/Source
Integration

FINANCIAL STATEMENT FINDINGS

<p>2013-1 FINANCIAL RECONCILIATION PROCESS</p>	<p>Modify the year-end closing checklist to include the journal entry to adjust the Student Accounts Receivables and Deferred Revenue accounts. Require monthly cash reconciliations for all cash accounts held at the campus locations. All bank account reconciliations will be completed and held at the District Office.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services</p>	<p>June 30, 2014</p>	<p>The year-end closing checklist has been modified to include the journal entry to the Student Accounts Receivables and Deferred Revenue accounts. Require monthly cash reconciliations for all cash accounts held at the campus locations. The District will develop the necessary procedures that will require monthly cash reconciliations for all cash accounts held at the campus locations.</p>	<p>The Finance and Payroll department are planning a department reorganization to address reconciliations and other related items.</p>
<p>2013-2 DEFERRED COMPENSATION FUND</p>	<p>Record prior year transactions this year as audit adjustments.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services</p>	<p>Completed</p>	<p>The prior year transactions that were not recorded will be recorded this year as audit adjustments bringing the beginning and ending balances in alignment.</p>	<p>This account is reconciled on a monthly basis by one of the accounting staff in the finance department and reviewed by the Director of Fiscal Services.</p>
<p>2013-3 ANNUAL FINANCIAL AND BUDGET REPORT</p>	<p>Modify the year-end closing schedule to include a separate review by the Vice Chancellor for Finance and Administration.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services</p>	<p>Completed</p>	<p>A new report was used to key the corrected information into the State Chancellor's web page. The year-end closing schedule has been modified to include a separate review by the Vice Chancellor for Finance and Administration.</p>	<p>The program used to extract the data for input into the State Chancellor's Office for the Annual Financial and Budget Report (CCSF-311) was not extracted correctly. Finance staff has worked with IT staff to develop a report that accurately extracts the data for future use.</p>

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<p>2013-4</p> <p>TIME AND EFFORT REPORTING</p> <p>Prior year audit finding 2012-1</p>	<p>Revise procedures and controls over compliance, specifying how and when time certification processes are to be completed.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services</p>	<p>June 30, 2014</p>	<p>The District has revised its procedures to request time and effort certifications in a timely manner. The District will continue to work with the programs listed in this finding to ensure time and effort certifications are completed, reviewed, and submitted timely and accurately.</p>	<p>Currently performed manually. The Time and Effort module is one of the IT Strategy Priority A projects. Implementation of this module will create and integrate within current business processes procedures and control for the collection of accurate data. The implementation will begin after the Student Financial Aid project has concluded (projected to be Fall 2014)</p>
<p>2013-5</p> <p>EQUIPMENT MANAGEMENT</p> <p>Prior year audit finding 2012-4</p>	<p>Modify the purchasing process to allow for the tracking of all equipment purchases made with Federal funds.</p>	<p>Responsible: Vice Chancellor of Finance Point: Director of Purchasing and Contracts</p>	<p>Completed</p>	<p>As of February 2013, the process to accurately tag and track all Federal equipment purchases with State and Federal funds was implemented. An additional asset tag is being placed on the items. These tags are tracked and maintained in the Purchasing Office of the District.</p>	<p>Operational procedures have been developed and implemented.</p>
<p>2013-6</p> <p>COD REPORTING</p> <p>CAMPUS: MERRITT COLLEGE</p>	<p>Implement procedures to ensure that the student data is reported to the COD within the required 30 calendar days.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services; Internal Auditor</p>	<p>June 30, 2014</p>	<p>The District has provided and will continue to provide the necessary training and guidance to Merritt College staff to ensure all Pell and Direct Loan payments are</p>	<p>Currently, all Pell payment records are transmitted in batch on a weekly basis using our financial aid software system. Beginning in 2014-2015, PCCD will migrate to a new financial aid</p>

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				reported to COD within the 15 day timeframe.	software system. With the enhanced features of our new software and the usage of TD client, all transmissions of Pell Origination and Disbursement records will be automated and scheduled on a weekly basis. This will ensure compliance with the Department of Education. Additionally, PCCD has hired an Internal Auditor to review and maintain compliance issues. The internal auditor will be working with the District director in ensuring best practices and maintaining compliance.
<p style="text-align: center;">2013-7 SPECIAL TESTS AND PROVISIONS – RETURN TO TITLE IV CAMPUS: MERRITT COLLEGE</p>	<p>Implement procedures to ensure that the Return to Title IV funds occurs within the 45 days from the date the District determines the student withdrew from all classes and that all amounts owed are returned.</p>	<p>Responsible: Vice Chancellor of Finance Point: Director of Financial Aid; Internal Auditor</p>	<p>June 30, 2014</p>	<p>Moving forward, Merritt College will implement the policy listed in the audit. (Refer to VTD Audit Response)</p>	<p>The District director has provided a training guide to Merritt College financial aid staff for R2T4 procedures. The District has hired an internal auditor to review and maintain compliance issues. The internal auditor will be working with the District director in ensuring best practices and maintaining compliance.</p>
<p style="text-align: center;">2013-8 SPECIAL TESTS AND PROVISIONS – DIRCT LOAN</p>	<p>Implement procedures to ensure that the SAS data file and the Loan Detail records per the COD are reconciled to the</p>	<p>Responsible: Vice Chancellor of Finance Point: Director of Fiscal Services</p>	<p>June 30, 2014</p>	<p>Beginning in the 2013-14 award year and moving forward, the colleges are now</p>	<p>The District has and will continue to provide guidance and training to designated staff at</p>

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<p>RECONCILIATIONS</p> <p>CAMPUS: LANEY COLLEGE, COLLEGE OF ALAMEDA, AND MERRITT COLLEGE</p>	<p>institution's financial records.</p>			<p>reconciling monthly using the Direct Loan SAS report.</p>	<p>each of the campuses to ensure reconciliation is performed on a monthly basis to comply with Federal regulations. The District has and will continue to provide guidance and training to designated staff at each of the campuses to ensure reconciliation is performed on a monthly basis to comply with Federal regulations.</p>
<p>2013-9</p> <p>FINANCIAL REPORTING</p> <p>Prior year audit finding 2012-3</p>	<p>Develop and implement procedures to ensure all financial reports are reviewed at the District prior to submission to the granting agencies.</p>	<p>Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services</p>	<p>June 30, 2014</p>	<p>Procedures were developed and implemented. Ongoing training will be held to educate users on the appropriate procedures.</p>	<p>The District is reinstating a Grant Manager position to oversee the entire grant application, allocation, and reporting process.</p>
<p>2013-10</p> <p>425 RESIDENCY DETERMINATION FOR CREDIT COURSES</p>	<p>Implement the process to correct the default of unverified students as non-resident.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>Completed</p>	<p>In April 2013, the District modified the software program, changing the default status of all students marked #2 as non-resident, notifying those students via email the at if this status is incorrect they must take action with the admissions and records office of the District.</p>	
<p>2013-11</p> <p>427 CONCURRENT ENROLLMENT FOR K-12</p>	<p>Implement a change in the admissions of concurrently enrolled students.</p> <p>Prior year corrective</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>June 30, 2014</p>	<p>Changes in the process will include students who are in a concurrently</p>	<p>Meetings have been held with program managers with responsibilities over affected programs to</p>

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STUDENTS IN COMMUNITY COLLEGE CREDIT Prior year audit finding 2012-6	action: Update Admissions and Records system and processes so that all students are removed from concurrently enrolled status once the student reaches the age of 18 years. Exceptions will be handled on a case by case basis.			enrolled status to re-enroll each year until they no longer qualify for the concurrently enrolled status.	educate them of state requirements.
2013-12 CALWORKS – REPORTING Prior year audit finding 2012-8	Implement a control procedure to review and reconcile all amounts reported to CalWorks expenditure report and verify that the reports are submitted in a timely manner. Prior year corrective action - Existing procedures are currently being reevaluated for control purposes.	Responsible: Vice Chancellor For Finance & Administration Point: Director of Fiscal Services	June 30, 2014	The College submitted the report to the District Office in a timely manner. The report was not post marked by the District Office by September 30 th , although it was delivered for mailing prior to that date.	The District is reinstating a Grant Manager position to oversee the entire grant allocation and reporting process. One of the position’s responsibilities will be to ensure all reports to all outside agencies are submitted in a timely manner.
2013-13 DISABLED STUDENT PROGRAMS AND SERVICES (DSPS) CAMPUS: LANEY COLLEGE AND MERRITT COLLEGE	Each campus will develop the Student Educational Contract (SEC), which sites the educational goals, services to support those goals, and based on the college transcript, the process toward these goals.	Responsible: Chancellor Point: Vice Chancellor of Educational Services	June 30, 2014	With the new Student Success Act, DSPTS will be doing Student Education Plans. Each campus will develop the Student educational Contract (SEC) when the student first applies for DSPTS services, which will be reviewed and updated each year.	
2013-14 EXTENDED OPPORTUNITY PROGRAMS AND SERVICES (EOPS) CAMPUS: LANEY COLLEGE AND MERRITT	Implement consistent procedures to ensure the MIS list of students served is accurate.	Responsible: Chancellor Point: Vice Chancellor of Educational Services	June 30, 2014	EOPS student files will be reviewed at the end of each semester for documented contract or active participation with the EOPS program. Services, which	

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COLLEGE				include SEP, Book Voucher, Orientation, Book Loan Program and any contacts made by EOPS staff, will be tracked on a spreadsheet. This will be compared with the MIS report prior to submission.	