



Financial Accountability and Recovery Action Plan

Peralta Community College District

Presented to Board of Trustees Study Session 7/23/2019

Excerpts from Item #2.1 Board Goals and Priorities 2019-20 (Discussion) - CBT Phase I/ Phase II.



Action Plan Objectives

1. Prepare for new leadership
2. Complete implementation of recommendations of FCMAT, ACCJC and CBT
3. Reorganize Peralta for efficiency and cost-effectiveness
4. Adopt two-year budget planning and development process
5. Standardize, update and modernize administrative practices, policies and operations



Components: New Leadership Preparation

Completed and fully enacted FY2021

1. Evaluate FCMACT, ACCJC and CBT recommendations for immediate action or delayed for new leadership input and prerogative
2. Propose for Board adoption changes to budget, classifications, hiring authority and BPs/APs affecting Office of the Chancellor (Board Meeting: September 24, 2019)

Update: FCMAT Recommendation Implementation

- 75 Total Recommendations
- 22 Recommendations Tied to New Hires
- 20 Recommendations for Next Chancellor
- District recommendation matrix to ensure adequate monitoring and accountability (attached)
- Requested CBT to align with Districts timeline

| FCMAT Recommendations | Complete | In Progress | Not Complete | Total Rec. for Area |
|---|----------|-------------|--------------|---------------------|
| Internal Controls | 1 | 3 | 0 | 4 |
| Budget Development/Monitoring | 6 | 14 | 22 | 42 |
| Comparative Staffing | 2 | 1 | 2 | 5 |
| Student Centered Funding Formula | 6 | 4 | 0 | 10 |
| Other Post-Employment Benefits (OPEB) Program | 1 | 0 | 8 | 9 |
| Spending Pattern Analysis | 3 | 1 | 1 | 5 |

FCMAT Update



- For FY 2020-21, Peralta CCD received an “Unmodified Opinion” which is the highest level of assurance a CPA firm can provide. This is the first time in a decade there has not been material audit findings
- Of 78 recommendations given by the Fiscal Crisis & Management Assistance Team (“FCMAT”), 68 have been completed, and 10 remain in progress with milestones established

| Summary of FCMAT Recommendations | | | |
|----------------------------------|----------------------|--------------------------------|--|
| Category | # of Recommendations | # of Recommendations Completed | Comments |
| Academic Affairs | 13 | 13 | Completed |
| Board of Trustees | 4 | 3 | Renegotiating retiree health benefits for new employees remains in progress with milestones established |
| Chancellor’s Office | 13 | 11 | Employing legal counsel and reorganizing hierarchy of supervision regarding specialty areas each remain in progress with milestones established |
| Fiscal Management | 25 | 22 | Budgetary staff training on BAM, improved budgetary staff development, organizational changes in the finance department, and financial aid procedural review each remain in progress with milestones established |
| General Counsel | 5 | 5 | Completed |
| Human Resources | 7 | 5 | Improving staff development, PeopleSoft software training and expansion, and more centralized reporting each remain in progress with milestones established |
| Information Technology | 5 | 5 | Completed |
| Marketing & Comms | 3 | 2 | Evaluating financial aid outreach efforts at individual colleges remains in progress with milestones established |
| OPEB | 3 | 2 | Auditing annual enrollment eligibility remains in progress with milestones established |
| Total | 78 | 68 | |

Source: Peralta Community College District.



Components of Two-Year Budget Planning

**Completed/Ongoing - 5-year Budget Forecasting Implemented
(PeopleSoft Upgrade/Monthly Budget Transaction to BOT, Board
Policy on 10% reserve adopted**

1. Increase Accountability and Oversight for Departmental Budgets
2. Establish Budget Forecasting for Unrestricted General Funds
3. Enhance Process for Quarterly Board Review
4. Enact 10 Percent Fund End Balance on an Annual Basis



Components: Reorganization Assessments

1. Classification and Staffing Evaluation
2. Fiscal Impact & Departmental Budget
3. Board and Administrative Policy and Procedures Review
4. Compliance, Efficiency, and Effectiveness (management assessment with staff contribution)
5. Ancillary Costs & Impacts (e.g. contracts for goods and services)



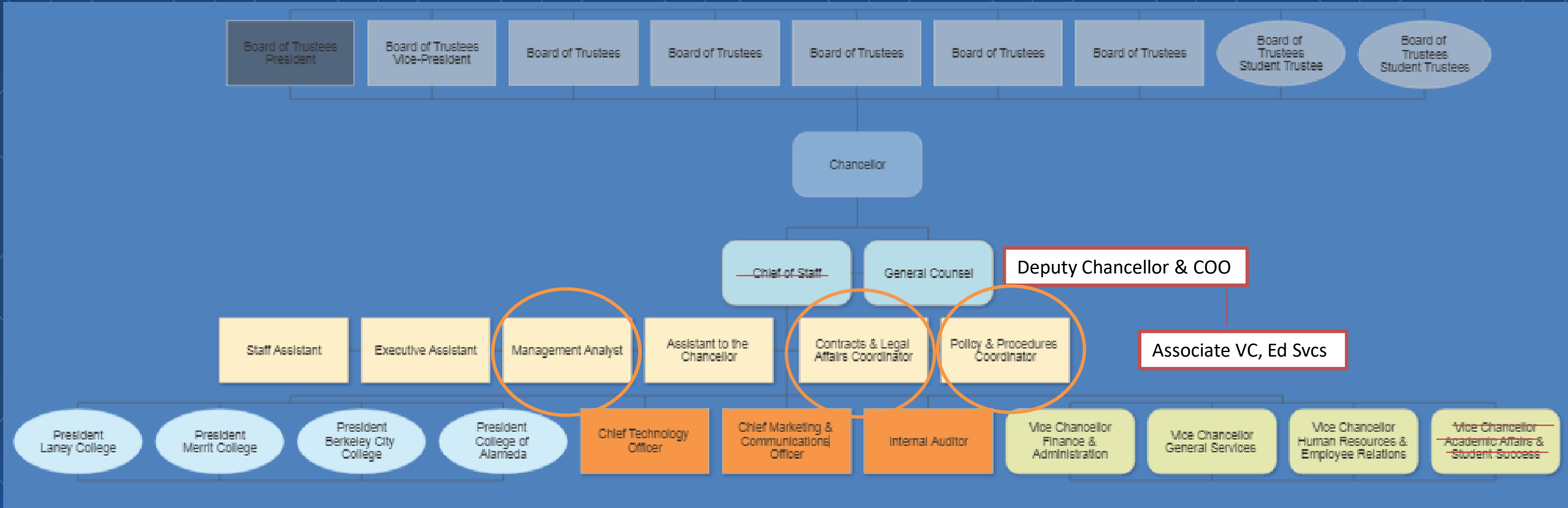
Components: Reorganization Assessments

1. Classification and Staffing Evaluation **Classification Study Completed 2021/22**
2. Fiscal Impact & Departmental Budget **Ongoing/In-process (Cambridge West)**
3. Board and Administrative Policy and Procedures Review **AP updated & BOT Approved**
4. Compliance, Efficiency, and Effectiveness (management assessment with staff contribution)
Functional Map Analysis BOT Approved Nov 2021
5. Ancillary Costs & Impacts (e.g. contracts for goods and services) **Ongoing/In-process (Cambridge West)**

For example, Office of the Chancellor

This flowchart has been enacted & followed





Proposed Organization Chart – District Administration



Questions & Answers



Peralta Community College District
Draft FCMAT Implementation Matrix

| Source | Page# | FCMAT Category | Recommendation | Status | Department | Assigned | Type | Staff | NOTES | Policy | Procedure | PG | Board | Evidence | Calendar | Training | Due |
|--------|-------|---------------------------------|---|---------------|------------------|-------------------------------------|----------|--|--|--------------------------------|-----------|-----|---------|--|-----------|----------|---------------------------------------|
| FCMAT | 29 | Internal Controls | Develop processes and procedures to ensure that accountability measures are well communicated, and processes adhered to by all levels of staff in the organization. | Not Completed | Finance | VC Finance, Administration & IT | Mgt | College Presidents Vice Presidents Vice Chancellors Chancellor | Weekly executive management meetings occur to discuss accountability in all critical areas affecting district operations | N/A | | | | Procedural Evaluation | Implement | Dept. | Fall 2019 |
| FCMAT | 30 | Internal Controls | Implement standardized procedures to process vendor payments in a timely manner. | In Progress | Finance-AP | Chancellor | Action | Director of Purchasing (Vacant) | * Recommendation to fill the Director of Purchasing. Move procurement from GS to Finance by September 2019. | 6330 | New | | | AP 6330 | Dept. | District | Jan-2020 |
| FCMAT | 30 | Internal Controls | Utilize the PeopleSoft system for approvals of requisitions and verification of receipts to accommodate a timelier processing of vendor payments | In Progress | Finance-AP | Chancellor | Action | Director of Enterprise Services Director of Purchasing | Reconciliation process has already begun. | 6340 | New | | | N/A | Dept. | District | Dependent on full implementation |
| FCMAT | 30 | Internal Controls | Ensure that accounts payable clearing accounts are reconciled regularly. | Complete | Finance-AP | Chancellor | Mgt | Purchasing Director (Vacant) | * Hiring position is a priority, timeline is September 2019 | 6300 | New | | | N/A | Dept. | Dept. | Fall 2019 |
| FCMAT | 33 | Budget Development & Monitoring | Include Vice Chancellors in all cabinet meetings and communications. | Complete | OoC | VC Finance, Administration & IT | Action | Chancellor | Vice Chancellors are included in cabinet meetings and communications. | New | New | | | Cabinet Agendas | Implement | District | Ongoing |
| FCMAT | 33 | Budget Development & Monitoring | Develop an internal budget calendar (for processes). | In Progress | Finance-Budget | VC Finance, Administration & IT | Action | Budget Director | District will develop an internal budget calendar for processes at the same time the Budget calendar is developed. | 6250 | | | Notify | See AP | Implement | District | Nov-2019 |
| FCMAT | 33 | Budget Development & Monitoring | Share the budget calendar with all departments, instead of only posting it on the website. | In Progress | Budget Director | VC Finance, Administration & IT | Action | Budget Director | Budget calendar is developed in fall with the start of the budget planning cycle. Budget calendars shall be shared through additional means other than the website. | New | New | | | Emails, PBIM Agendas | Master | | Nov-2019 |
| FCMAT | 33 | Budget Development & Monitoring | Consider implementing and adhering to prescribed budget timelines to support and enhance budget development. | Not Completed | Finance-Budget | VC Finance, Administration & IT | Review | Budget Director | Include in Planning and Budget Council calendar and agenda. | 6250 | | Yes | Notify | PBC Agendas | Master | District | Jan-2020 |
| FCMAT | 33 | Budget Development & Monitoring | Consider reducing FTEF commensurate with the FTES at each of the colleges. | Not Completed | Human Resources | VC Finance, Administration & IT | Review | Chancellor College Presidents | In progress. | 3250 | | | Approve | PeerBI Enrollment Reports | Implement | N/A | Fall 2020 |
| FCMAT | 33 | Budget Development & Monitoring | Provide ongoing budget training for participatory governance teams, college business offices and district office staff. | Not Completed | Human Resources | VC Finance, Administration & IT | Training | Budget Director | *Include training in Planning and Budget Council agendas. | 3250 | | Yes | | PBC Agendas | Training | District | Spring 20 |
| FCMAT | 33 | Budget Development & Monitoring | Provide ongoing staff development for position control system to human resources, payroll, and budget staff. | Not Completed | Human Resources | VC Finance, Administration & IT | Training | Director of Enterprise Services Director of Human Resources Director of Fiscal Services | * Requires system design and development * Document Position Control business operation/processes/procedures * Define workflow actions and responsibilities *Review and update PeopleSoft Position Management configuration to align with operations * Provide on-going training to staff and management teams | 7120 6320 6305/6 6400 | | | | PeopleSoft Virtual Training Subscription | Training | District | 2020-2021 |
| FCMAT | 33 | Budget Development & Monitoring | Develop an internal calendar for college-based reconciliations. | Not Completed | OPEB | VC Finance, Administration & IT | Action | Director of Fiscal Services (vacant) | * Hiring position is a priority, to be filled by November 2019. | | | | Approve | See BP | Master | Dept. | Jan-2020 |
| | 33 | Budget Development & Monitoring | Consider adjusting staffing based on the FTES. | Not Completed | Academic Affairs | VC Academic Affairs/Student Success | Action | Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor | There will be continual planning and adjusting for the 20-21 year based on enrollment data. | 3250 5055 | | | | Budget Planning | Implement | N/A | Spring 2020 |
| FCMAT | 34 | Budget Development & Monitoring | Ensure that department/college meetings include a regular meeting schedule, agenda/topic areas, who should attend, and timelines, all of which are incorporated into the communication plan | Complete | OoC | Chancellor | Mgt | College Presidents Vice Presidents Vice Chancellors Chancellor | Consistent meetings occur across the colleges and the district. This includes departmental meetings, administrative meetings and flex day and planning and budget integrated meetings. | New | New | | | Meeting Agendas | Master | District | Ongoing |
| FCMAT | 34 | Budget Development & Monitoring | Schedule meetings between departments and colleges, with mandated attendance. | In Progress | OoC | Chancellor | Action | Chancellor | In progress. | New | New | | | Meeting Schedules | Master | Dept. | Ongoing |
| FCMAT | 34 | Budget Development & Monitoring | Develop a communication plan. (marketing, district messaging, and website) | In Progress | MarCom | Chancellor | Action | Executive Director of Marketing | New Executive Director is in the process of developing a district marketing communication plan | New | New | | Notify | Marketing Director's 90-Day Plan | Implement | District | Sep-2019 |
| FCMAT | 35 | Budget Development & Monitoring | Adopt a more realistic target for FTES based upon trend data. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Action | Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor | The 18-19 Res Target was set at a realistic 17,500 in comparison of the previous year's target of 20,000 when the actuals were 17,206 Res FTES. In 17-18 the Res FTES was 16,589 so the 19-20 target was set at 17,000 to adjust to the declining enrollment. | 3250 5055 | | | Approve | Annual Target Sheets, Emails to VPI's | Implement | N/A | I/P. October 2019 for 2020-21 target. |
| FCMAT | 35 | Budget Development & Monitoring | Adopt a staffing process aligned to the FTES. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Action | Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor | As a result of the FCMAT Report we immediately reduced the 19-20 spring semester by 68 FTEF. This will mean a 6% reduction this year. There will be continual reductions for the 20-21 year based on enrollment and adjusted according to data. | 3250 3100 | | | Approve | Emails to VPI's, and VPI Meeting Agendas | Implement | N/A | Ongoing |

Key: * (asterisk) = High Priority; AP = Administrative Procedure; BP = Board Policy; Dept. = Department; I/P= In Progress; MarCom= Marketing Communications; Mgt= Management; N/A= Not Applicable; OoC= Chancellor's Office; VC= Vice Chancellor

| Source | Page# | FCMAT Category | Recommendation | Status | Department | Assigned | Type | Staff | NOTES | Policy | Procedure | PG | Board | Evidence | Calendar | Training | Due |
|--------|-------|---------------------------------|---|---------------|---------------------|---------------------------------|----------|--|--|--------|----------------------|----|---------|---|-----------|----------|-------------|
| FCMAT | 38 | Budget Development & Monitoring | Develop standardized, monthly procedures for reconciliations. | Not Completed | Finance-Accounting | VC Finance, Administration & IT | Action | Director of Fiscal Services (Vacant) | * Hiring position is a priority. Position will be filled by November 2019. | 6300 | | | | Development of an AP | Dept. | District | Jan-2020 |
| FCMAT | 38 | Budget Development & Monitoring | Review cash management procedures across the District to ensure appropriate internal controls and oversight exist. | Not Completed | Finance-Accounting | VC Finance, Administration & IT | Review | Internal Auditor (vacant) | * Hiring position is a priority. | 6400 | | | | N/A | Implement | District | Spring 2020 |
| FCMAT | 38 | Budget Development & Monitoring | Provide training to all staff on BAM and GAAP. | Not Completed | Human Resources | VC Finance, Administration & IT | Training | Director of Fiscal Services Budget Director | Training shall be included on a master calendar and will begin after a review of the District's current allocation model. | N/A | | | | Completion of Training | Training | District | Spring 20 |
| FCMAT | 38 | Budget Development & Monitoring | Require each college to complete their own reconciliations and submit to the district office for review. | Not Completed | OoC | VC Finance, Administration & IT | Action | College Business Officers | Process shall be developed requiring college business officers to complete and submit reconciliations monthly. Director of Fiscal Services will work with campus Business Officers. | 6300 | | | Notify | Completion of Training | Master | Campus | Dec-2019 |
| FCMAT | 39 | Budget Development & Monitoring | Verify fixed asset inventory and depreciation schedule | Not Completed | Finance-Accounting | VC Finance, Administration & IT | Action | Director of Fiscal Services (Vacant) | * Hiring position is a priority. | N/A | | | | N/A | Implement | District | Spring 2020 |
| FCMAT | 42 | Budget Development & Monitoring | Ensure policies and procedures are reviewed by the Board of Trustees and leadership team to ensure all statutory requirements are included and addressed. | Complete | OoC | Chancellor | Board | College Presidents Vice Presidents Vice Chancellors Chancellor | * Updates from the State are integrated into our policies and procedures. All policies and procedures are brought through the participatory governance process. | New | | | Notify | Board Agendas | Board | District | Ongoing |
| FCMAT | 42 | Budget Development & Monitoring | Utilize and/or provide a more integrated payroll system. | In Progress | IT | VC Finance, Administration & IT | Action | Director of Enterprise Services Payroll Manager Director of Human Resources Benefits Manager | *Identified integration improvements between Payroll, HR, and Finance application * Implemented Phase I of Time and Labor to improve back office operations *Creating functional/technical specification to data exchange between Payroll and Finance *Create a business process improvement workgroup to evaluate and implement change | New | | | | Functional Workgroup Meeting Action Plan | Implement | District | I/P |
| FCMAT | 42 | Budget Development & Monitoring | Ensure that management does not override processes or allow last-minute changes, so that timelines and processes are followed. | Not Completed | Chancellor | VC Finance, Administration & IT | Mgt | Chancellor Vice Chancellor - Finance and Administration | Establish oversight protocols. | 7124 | | | | AP 3250, AP 7124, Evaluations | Implement | District | Fall 2019 |
| FCMAT | 42 | Budget Development & Monitoring | Implement and reconcile payroll oversight by supervisors and management. | Not Completed | Finance-Payroll | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | Establish oversight protocols. | New | | | | Development of a BP and AP | Implement | District | Spring 2020 |
| FCMAT | 43 | Budget Development & Monitoring | Communicate accountability measures and remedies to district leaders. | In Progress | Chancellor | Chancellor | Action | Chancellor | Weekly executive management meetings occur to discuss accountability in all critical areas affecting district operations | N/A | | | Notify | Board Agendas | Implement | District | On-going |
| FCMAT | 43 | Budget Development & Monitoring | Hold managers and administrators accountable for implementing and monitoring adherence to policies and procedures. | In Progress | Chancellor | Chancellor | Mgt | College Presidents Vice Presidents Vice Chancellors Chancellor | Chancellor's Report include information about critical issues. Annual administrative evaluation processes and consistent annual workshops on compliance matters. | 7124 | New | | Notify | Procedural Evaluation | Implement | District | Dec-2019 |
| FCMAT | 43 | Budget Development & Monitoring | Ensure new leaders have training regarding the implementation and monitoring of policies and procedures. | In Progress | Chancellor | Chancellor | Training | Staff Development Officer Classified Senate President Human Resources Representative Academic Affairs Vice Chancellors | Currently in the process of developing a districtwide professional development team comprised of all constituent groups to establish ongoing professional development for all employee groups. Vice Chancellor of Facilities, Contracts and Capital Projects reviews AP's. | 7124 | New | | | Staff Development Newsletter | Dept. | District | Fall 2019 |
| FCMAT | 44 | Budget Development & Monitoring | Implement the automated position control module in PeopleSoft that will drive the budget for staffing costs. | Not Completed | IT | VC Finance, Administration & IT | Action | Director of Enterprise Services Payroll Manager Director of Human Resources Budget Director | * Requires system design and development. | 7120 | 7121 7122 7123 | | | Functional and Technical Specification Document (Enhance Integration) | Implement | District | Jun-2020 |
| FCMAT | 47 | Budget Development & Monitoring | Separate supervision of purchasing and accounts payable to maintain a full segregation of duties. | Complete | Finance | VC Finance, Administration & IT | ReOrg | Chancellor Vice Chancellor of Finance and Administration | Purchasing and procurement returned to Vice Chancellor of Finance and Administration Spring 2019. | 3000 | | | | Org. Chart | Implement | District | Fall 2019 |
| FCMAT | 47 | Budget Development & Monitoring | Ensure that purchasing reporting responsibilities continue to be separate from the facilities/capital projects responsibilities. | Complete | Finance-Procurement | VC Finance, Administration & IT | ReOrg | Chancellor Vice Chancellor of Finance and Administration | Purchasing and procurement returned to Vice Chancellor of Finance and Administration Spring 2019. | 3000 | New | | | Org. Chart | Implement | Dept. | Spring 2019 |
| FCMAT | 47 | Budget Development & Monitoring | Ensure staff understand, and are held accountable for, obtaining approval to make purchases on behalf of the district. | Not Completed | Chancellor | VC Finance, Administration & IT | Mgt | Purchasing Director (vacant) | * Hiring position is a priority, to be completed by September 2019 | 7124 | | | Notify | AP 6330, BP 7365, Employee Evaluations | Implement | Dept. | Spring 2020 |
| FCMAT | 47 | Budget Development & Monitoring | Discipline employees that make unauthorized purchases. | Not Completed | Chancellor | VC Finance, Administration & IT | Mgt | Chancellor Vice Chancellor - Human Resources | Policies and procedures exist; managers must enforce policies. | 7124 | | | Notify | BP 7365, Employee Evaluations | Implement | District | Fall 2019 |
| FCMAT | 47 | Budget Development & Monitoring | Employ legal counsel, rather than entering into a contract for outside services, as was the practice prior to 2014-15. | Not Completed | Chancellor | VC Finance, Administration & IT | ReOrg | Chancellor Vice Chancellor - Human Resources | Re-organization proposal for in-house legal counsel pending. | N/A | | | Approve | N/C | Implement | N/A | Fall 2019 |
| FCMAT | 47 | Budget Development & Monitoring | Consider reviewing workload distribution among the buyers and assistant buyer. | Not Completed | Finance | VC Finance, Administration & IT | ReOrg | Purchasing Director (vacant) | * Hiring position is a priority, timeline is September 2019. | N/A | | | | N/A | Implement | District | Jan-2020 |

Key: * (asterisk) = High Priority; AP = Administrative Procedure; BP = Board Policy; Dept. = Department; I/P= In Progress; MarCom= Marketing Communications; Mgt= Management; N/A= Not Applicable; OoC= Chancellor's Office; VC= Vice Chancellor

| Source | Page# | FCMAT Category | Recommendation | Status | Department | Assigned | Type | Staff | NOTES | Policy | Procedure | PG | Board | Evidence | Calendar | Training | Due |
|--------|-------|---------------------------------|---|---------------|---------------------|---------------------------------|----------|---|---|------------------------|-----------|----|---------|--|-----------|----------|---------------------------------------|
| FCMAT | 47 | Budget Development & Monitoring | Schedule training to review purchasing procedures, particularly the need to submit purchase requisitions to the district office before purchases are made. | Not Completed | Finance | VC Finance, Administration & IT | Training | Purchasing Director (vacant) | * Hiring position is a priority, timeline is September 2019 | N/A | | | | Completion of Training | Training | District | Jan-2020 |
| FCMAT | 47 | Budget Development & Monitoring | Update board policy and administrative procedure to increase identified authorities to make purchases on behalf of the district. | Not Completed | General Counsel | VC Finance, Administration & IT | Board | Chancellor Vice Chancellor - Finance and Administration | Board Policies and Administrative Procedures to be reviewed Fall 2019. | 6330 | | | Approve | Board Agendas | Implement | N/A | Mar-2020 |
| | 47 | Budget Development & Monitoring | Consider reviewing a list of purchase orders and payment by vendor to avoid the practice of bid splitting. | Not Completed | Finance-Procurement | VC Finance, Administration & IT | Action | Vice Chancellor - Finance & Administration Director of Purchasing (vacant) | This will be built into procedures that are developed due to the realignment of purchasing under Finance and Administration. | 6330 | | | | Updated Policy and Procedure; TBD | Implement | Dept. | 60 days of new hire |
| FCMAT | 48 | Budget Development & Monitoring | Invest in training for the PeopleSoft software. | Not Completed | Human Resources | VC Human Resources | Contract | Development & Diversity Coordinator (New Position, HR) | In order for Human Resources to take on and complete this task, the following is needed: a. fulltime funded position b. fully upgraded PeopleSoft HR Modules c. training facilities d. training equipment e. funding to purchase training software | N/A | | | Approve | N/A | Implement | District | N/A |
| FCMAT | 48 | Budget Development & Monitoring | Give employees resources to expand the use of the software. | Not Completed | Human Resources | VC Human Resources | Training | Development & Diversity Coordinator (New Position, HR) | In order for Human Resources to take on and complete this task, the following is needed: a. fulltime funded position b. fully upgraded PeopleSoft HR Modules c. training facilities d. training equipment e. funding to purchase training software | N/A | | | Approve | N/A | Training | District | N/A |
| FCMAT | 48 | Budget Development & Monitoring | Provide staff development opportunities for specific functions of each job to ensure well-trained employees are managing the district's finances. | Not Completed | Human Resources | VC Human Resources | Training | Development & Diversity Coordinator (New Position, HR) | This will require a complete cleanup of the position control process. A standard operating procedure must be established between Human Resources and Finance, to ensure data matching between both departments, and funding is allocated properly. | New | New | | Approve | Development of HR Standard Operating Procedure Manual | Implement | District | N/A |
| FCMAT | 50 | Budget Development & Monitoring | Develop procedures for adding and/or removing access rights to software and the financial system. | Complete | IT | VC Finance, Administration & IT | Action | Director of Enterprise Services (Vacant) | * Operational procedure and protocols have been implemented * Request and approval workflows outlined * PeopleSoft security access request (PeopleSoft Security Request Form) and approval framework active | New | New | | | District IT Operating Standard Procedure (Access Management) | Implement | District | Complete |
| FCMAT | 50 | Budget Development & Monitoring | Research the access rights of all district office and off-site staff having access to the financial system. | In Progress | IT | VC Finance, Administration & IT | Review | Director of Enterprise Services Director of Fiscal Services | * Reviewed access rights of all financial users within PeopleSoft FS. * Provided application security audit report to Director of Financial Services for review. * Created implementation plan for align access level based on job functions and duties. | N/A | | | | Security Access Audit Report | Implement | Dept. | I/P. October 2019 for 2020-21 target. |
| FCMAT | 50 | Budget Development & Monitoring | Assign view-only rights in place of full access to individuals who should not be able to change payroll, human resources, or benefits information of employees. | In Progress | IT | VC Finance, Administration & IT | Action | Director of Enterprise Services Payroll Manager Director of Human Resources Benefits Manager | * Perform application security audit for all financial users with full access rights * Provide audit reports to FS, HR, Payroll, Benefits leadership for review * IT to modify user security privileges to reflect "view only" permission * IT obtain sign-off from management of each business area | 6320 6305/6 6400 | | | | Security Access Audit Report | Implement | District | I/P. October 2019 for 2020-21 target. |
| FCMAT | 57 | Comparative Staffing | Ensure the Payroll Department is physically housed and supervised in the Fiscal Services Department. | Complete | Finance-Payroll | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | Payroll is housed in the Fiscal Service Department, for security purposes, Payroll is a controlled area; CBT consultant working in collaboration with Vice Chancellor of Finance & Administration. | 3100 | | | | Org. Chart | Implement | Dept. | N/A |
| FCMAT | 57 | Comparative Staffing | Ensure that the Purchasing and Warehouse Department reports to the Vice Chancellor - Finance and Administration. | Complete | Human Resources | VC Finance, Administration & IT | ReOrg | Chancellor | Purchasing to report to the Vice Chancellor of Finance and Administration. | 3100 | | | Notify | Org. chart | Implement | District | N/A |
| FCMAT | 57 | Comparative Staffing | Prioritize the needs of the department and implement recommendations for organizational changes outlined in the internal controls section of this report to build capacity within the departments, including the following: a) fill vacant positions b) train staff for their positions c) utilize software appropriately d) insert controls within current practices | In Progress | Finance | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | CBT consultant working in collaboration with Vice Chancellor of Finance & Administration. Re-organization proposal pending. Key staffing has been identified to complete this function. | 3100 | | | Notify | See BP | Implement | Dept. | Jan-2020 |
| FCMAT | 57 | Comparative Staffing | Reorganize the work and the hierarchy of supervision to efficiently address the needs of each specialty area. This should assist in alleviating the redundancy, rework, or lack of communication that occurs throughout the department. | Not Completed | District-Wide | VC Finance, Administration & IT | ReOrg | Vice Chancellor - Human Resources | Vice Chancellor re-organization proposal pending. | 3100 | New | | Notify | Org. Chart | Implement | N/A | N/A |
| FCMAT | 57 | Comparative Staffing | Ensure that the Fiscal Services Department reports to the Vice Chancellor - Finance and Administration (*centralized). | Not Completed | Human Resources | VC Finance, Administration & IT | ReOrg | Chancellor | Vice Chancellor re-organization proposal pending. | 3100 | | | Notify | Org. Chart | Implement | N/A | N/A |

| Source | Page# | FCMAT Category | Recommendation | Status | Department | Assigned | Type | Staff | NOTES | Policy | Procedure | PG | Board | Evidence | Calendar | Training | Due |
|--------|-------|----------------------------------|---|---------------|------------------|-------------------------------------|----------|---|---|------------------------|-----------|----|---------|---|-----------|----------|---------------------------------------|
| FCMAT | 64 | Student Centered Funding Formula | Validate supplemental and student success outcome metrics at the district and college level to verify all outcomes are counted correctly. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Action | Institutional Research VP of Student Services | PCCD's Office of Institutional Research downloaded data from Data on demand and cross checked it with our MIS data to validate accuracy. We also met with our participatory governance committee to discuss disaggregating BOG/CA Promise and CTE. | N/A | | | Notify | Cabinet Handout | Implement | N/A | Complete and Ongoing. State Validated |
| FCMAT | 64 | Student Centered Funding Formula | Develop supplemental and student success projection reports to assist with goal setting, audit requirements and budget development. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Action | Institutional Research VP of Student Services | New dashboard for easily accessible data. Sheet of SCFF, by college and district | New 3250 | | | Notify | College and District Multi Year SCFF Targets | Implement | N/A | Complete |
| FCMAT | 64 | Student Centered Funding Formula | Develop a comprehensive enrollment management team that includes members that have an understanding in outreach, scheduling strategies, and program development and improvement with the goal of increasing FTES. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Action | VP of Student Services VC - Academic Affairs College Enrollment Management Team | Each college has developed an enrollment management team and updated enrollment management plans. The VPs and the VC of Academic Affairs meet monthly to review progress and data. CBT is supporting this growth by working with each college on scheduling this 19-20 academic year. | 5055 New | New | | Notify | College and District SEM Plans | Implement | N/A | Complete and Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Ensure that each financial aid offices' processes and procedures be reviewed and updated as necessary to ensure all appropriate students are part of the allocation/count. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Action | VP of Student Services Director of Financial Aid Executive Director of Public Information and Marketing | Financial Aid supervisors have collaborated in developing a new Satisfactory Academic Progress, notifications to students, and procedures to disburse funds. Merritt College, for example, has been addressing recommendations to ensure that students are being provided Pell grants and other financial aid in a timely manner and reporting these funds for reconciliation. | 5130 | New | | | Financial Aid Reports and Audits | Implement | Campus | Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Understand the unduplicated student population at each college, such as full-time, part-time, special admit, etc. to assist the colleges in establishing their goals, improving student success, and increasing revenues. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Review | Institutional Research Cabinet VP of Student Services | IR has evaluated this as a part of the discussions on student success data and the validation of that data. | 3225 | | | Notify | Power BI Dashboards | Implement | District | Complete |
| FCMAT | 64 | Student Centered Funding Formula | Analyze supplemental and success metric revenues per college. | Complete | Academic Affairs | VC Academic Affairs/Student Success | Review | Institutional Research VP of Student Services | In a series of meetings, the VPIs and VPSS's assessed the supplemental and success metric revenues and set annual targets based on college activities. These are documented in the Enrollment Plans | 6300 | New | | Notify | College Multi-Year SCFF Goal Sheets | Implement | Campus | Complete and Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Fully implement all guided pathway principles. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Action | College Presidents VP of Student Services | Each college has fully engaged in the GP process as noted in the SOAA documents. | N/A | | | | College's SOAA | Implement | Campus | Currently Up to Date and Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Assess all course outlines of record for completion and accuracy. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Action | VP of Student Services Curriculum Committees District Curriculum Committee | In progress. | 4020 | | | | Curriculum Committee Agendas | Implement | Campus | Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Compare best practices across the district in outreach, student assistance and data entry procedures. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Review | Institutional Research College Presidents College Vice Presidents College Outreach Teams Executive Director of Public Information and Marketing | a)The district has been collaborating with OUSD to identify recommendations to streamline and make outreach, onboarding, and student success happen more smoothly, utilizing Guided Pathways practices. b)DE Technology plan includes DSPS application to ensure that all campuses can share program application and accommodation across colleges, ensure that students are getting their accommodation letters, and provide programs with an accurate number of students served. c)Roster information, important deadlines, guides and a website are now part of communication provided to faculty to ensure they are aware of the need for timely roster and grade submission. | N/A | | | Notify | Meeting Agendas, Email Communication, Website | Implement | Campus | Ongoing |
| FCMAT | 64 | Student Centered Funding Formula | Evaluate outreach efforts by the financial aid offices at each college. | In Progress | MarCom | VC Academic Affairs/Student Success | Review | VP of Student Services Director of Financial Aid | FA offices have been involved in community outreach at high schools, community events, and in Express Enrollment events on campuses | N/A | | | Notify | Marketing Director's 90-Day Plan | Implement | District | Sep-2019 |
| FCMAT | 67 | OPEB | Terminate and restructure some of the more volatile bonds. | Not Completed | Board | VC Finance, Administration & IT | Contract | Vice Chancellor - Finance and Administration Chancellor | OPEB financial advisors will present a plan. | N/A | | | Approve | OPEB Financial Advisors Plan | Implement | N/A | N/A |
| FCMAT | 67 | OPEB | Reconsider the current goal of fully funding the OPEB liability. | Not Completed | Board | VC Finance, Administration & IT | Review | Vice Chancellor - Finance and Administration Chancellor | OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | N/A | | | Approve | Board Agendas | Implement | N/A | Feb-2020 |
| FCMAT | 67 | OPEB | Consider eliminating annual general fund payments to the OPEB trust funds since they are fully funded at this time. | Not Completed | Board | VC Finance, Administration & IT | Review | Vice Chancellor - Finance and Administration Chancellor | Requires Board Approval and Retirement Board discussion. | N/A | | | Approve | Board Agendas | Implement | N/A | Feb-2020 |
| FCMAT | 67 | OPEB | Consider renegotiating (i.e. ending) retiree health benefits for new employees. | Not Completed | Board | VC Finance, Administration & IT | Review | Chancellor Vice Chancellor - Human Resources | Negotiation item; OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | N/A | | | Approve | Board Agendas | Implement | N/A | Spring 2020 |
| FCMAT | 67 | OPEB | Ensure that the governing board approves the annual OPEB actuarial study. | Not Completed | General Counsel | VC Finance, Administration & IT | Board | Chancellor Vice Chancellor - Finance and Administration | OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | 6320 6305/6 | | | Approve | Board Agendas | Master | N/A | Jun-2020 |
| FCMAT | 67 | OPEB | Conduct an annual OPEB actuarial study. | Not Completed | General Counsel | VC Finance, Administration & IT | Contract | Vice Chancellor - Finance and Administration | OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | 6305/6 | | | Approve | OPEB Actuarial Study | Master | N/A | Jun-2020 |
| FCMAT | 67 | OPEB | Request the actuarial to perform a separate OPEB funding valuation at the estimated rate rather than the long-term return on employee assets, so it has a more realistic liability number for the pre-2004 amount. | Not Completed | General Counsel | VC Finance, Administration & IT | Contract | Vice Chancellor - Finance and Administration | OPEB Financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | N/A | | | Approve | OPEB Funding Valuation Report | Implement | N/A | Jun-2020 |
| FCMAT | 67 | OPEB | Audit annual enrollment eligibility in the OPEB program. | Not Completed | OPEB | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | OPEB financial advisors working in collaboration with Vice Chancellor of Finance & Administration. | 6320 6305/6 6400 | | | Approve | See BP | Master | Dept. | Jun-2020 |

Key: * (asterisk) = High Priority; AP = Administrative Procedure; BP = Board Policy; Dept. = Department; I/P= In Progress; MarCom= Marketing Communications; Mgt= Management; N/A= Not Applicable; OoC= Chancellor's Office; VC= Vice Chancellor

| Source | Page# | FCMAT Category | Recommendation | Status | Department | Assigned | Type | Staff | NOTES | Policy | Procedure | PG | Board | Evidence | Calendar | Training | Due |
|--------|-------|---------------------------|---|---------------|--------------------------|-------------------------------------|----------|--|--|--------------|-----------|----|---------|------------------------|-----------|----------|-------------|
| FCMAT | 67 | OPEB | Contract for an addendum to KNN's 2011 report that would include an update of actions taken by the district to date related to its OPEB bond program since the 2011 report was published. | Complete | General Counsel | VC Finance, Administration & IT | Contract | N/A | No longer in contract with KNN. District has a new Financial Advisor team. | N/A | | | Approve | N/A | Implement | N/A | N/A |
| FCMAT | 70 | Spending Pattern Analysis | Provide training to staff to properly complete year-end closing practices. | Complete | Finance | VC Finance, Administration & IT | Training | Budget Director <i>Director of Fiscal Services</i> | Timeline November 2019. | 6300 | | | | Completion of Training | Training | District | Nov-19 |
| FCMAT | 70 | Spending Pattern Analysis | Refrain from using cash from other funds to pay invoices. | Complete | Finance-Accounts Payable | VC Finance, Administration & IT | Action | <i>Director of Fiscal Services (Vacant)</i> | Cash accounts are reconciled monthly. | 6300 | | | | Reconciliation Reports | Implement | Dept. | Ongoing |
| FCMAT | 70 | Spending Pattern Analysis | Ensure that due to and due from accounts are used for limited purposes. | Complete | Finance-Accounting | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | CBT consultant working in collaboration with Vice Chancellor of Finance & Administration. | 6300 | | | | Reconciliation Reports | Implement | Dept. | Ongoing |
| FCMAT | 70 | Spending Pattern Analysis | Create and follow a plan to proportionately reduce expenses as it relates to FTES production. | Not Completed | MarCom | VC Finance, Administration & IT | Action | Vice Chancellor - Finance and Administration | CBT consultant working in collaboration with Vice Chancellor of Finance & Administration Services. | New | | | Approve | Email Communication | Implement | Dept. | Mar-2020 |
| FCMT | 70 | Spending Pattern Analysis | Align full-time faculty with student enrollment. | In Progress | Academic Affairs | VC Academic Affairs/Student Success | Action | Vice Chancellor - Finance and Administration Vice Chancellor - Academic Affairs Chancellor | Alignment has occurred for the 2019-20 year. There will be continual planning to align FTEF with student enrollment for the 20-21 year based on enrollment data. | 3250 5055 | | | | Budget Planning | Implement | N/A | Spring 2020 |