Part 1: Review of Past 3 Years

1. Service Unit Outcomes Assessment Results

A. Summarize Service Unit Outcomes assessment results. Highlight notable successes and areas requiring improvement. Discuss what actions were taken based on the assessment results and any improvements (i.e., process, service delivery, communication, etc.) that can be observed.

- Cashiers Office set up 1098T student statement access online reducing postage expenses and the cost of purchasing and printing forms.
- A debit/credit machine has been installed in the Cashier’s Office allowing students to pay for classes & fees with fewer delays.
- Cashiers Office – worked to reduce students dropped for non-payment
- Cashiers Office has expanded email notification to more effectively communicate with students.
- Cashiers Office has worked to improve communications between departments (Admissions & Records, Financial Aid & Student Services)
- Fiscal training
  - March 19, 2010 – District-Wide training, “Understanding Your Budget & General Ledger Reports.”
  - November 18, 2010 – Department Head Budget Workshop.
  - August 2, 2011 – Student Support Services Presentation.
  - March 30, 2012 - Faculty Training is scheduled for faculty.
  - Ongoing – One on One Department Assistance from budget analysts and accountants.
- Fraud training
  - The Internal Audit Manager offered two Fraud Prevention Trainings in Fiscal Year 09-10 to train staff about fraud indicators and how to prevent fraud. The training dates for these trainings were 11/3/09 at PCC and 2/2/10 at LAC. A total of 94 staff members were trained.
  - The Internal Audit Manager offered two Fraud Prevention trainings in Fiscal Year 10-11. The first training was held on 9/21/10 at LAC and the second training was held on 11/9/10 at PCC. A total of 91 staff members were trained. The Internal Audit Manager also offered Fraud Prevention trainings tailored for CalWORKs on 11/23/10 and for Financial Aid on 12/1/10. Additional staff were trained, but no count was provided.
  - The Internal Audit Manager offered two Fraud Prevention trainings in Fiscal Year 11-12. The first training was offered on 11/17/11 at LAC and the second training was held on 2/7/12 at PCC. A total of 120 staff members were trained. A third make up training session will be offered on 2/23/12.
- Fiscal forms are now all online and in writeable format.
  - Fiscal policies and procedures are online.
  - Periodic fiscal reminders are published to staff through “In the Loop.”
- More staff continues to be trained on an individual basis and through past and upcoming fiscal training sessions.
- The college remains in compliance and in good standing with local, state and federal funding sources and regulators.
Fiscal Services  
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- Timely reporting - We have prepared a master spreadsheet listing all of our report due dates throughout the fiscal year.
- The fiscal business analyst has led the testing of the PeopleSoft Financials 9.1 upgrade, which will be in production on November 11, 2011.
- Accounts Payable continues to increased the number of vendors set up on electronic payments (EFT) by offering that option to vendors.

### B. If applicable, identify the data regularly collected and/or reported as part of program compliance, fulfillment of demand, efficiency or effectiveness.

- Annual financial and bond audits for 2009-10 were completed with no findings.
- 2010-11 annual audit reports have been completed and the results include: District financial audit - unqualified (clean) audit opinion; 1 finding - To Be Arranged (TBA) class hours - some not properly classified. FTES impact is less than 1 FTES and apportionment impact is $0. Bond financial audit - unqualified (clean) audit opinion; no findings. Bond performance audit - unqualified (clean) audit opinion; no findings.
- All major financial reports were submitted timely. No penalties or warnings received for late filing.
  - We have prepared a master spreadsheet listing all of our report due dates throughout the fiscal year.

### 2. Situational Analysis (as it relates to progress in achieving department goals)

#### A. External Conditions – Looking back at the previously identified external conditions that have impacted the department, describe the ones that have affected the department most significantly and what actions the department took to respond to those conditions.

- State budget crisis has limited resources over the past three years.
- State compliance requirements were more stringent for the 2010-11 audit year with a special focus on attendance calculations.
- There has been an increase in recent years of Public Records Requests, which has put an additional burden on staff to gather and copy requested documents. Requests have come from the media, the public and students.
- The new STRS penalties and interest charges has put an additional burden on payroll staff, who have had to learn the new requirements and have had to do additional work to try to minimize the new penalties.
- We continue to work with auditors and utilize continuing education and meetings with colleagues at other districts to keep informed about audit and compliance changes.
- The district has worked to develop plans for responding timely to records requests. All Public Records Requests are coordinated through the VP of Administrative Services. Media questions are directed to the Public Relations department.
- Payroll has notified HR and IITS regarding potential changes to payroll dates and payroll programming to help minimize the new STRS penalties.

#### B. Internal Conditions - Looking back at the previously identified internal conditions that have impacted the department, describe the ones that have affected the department most significantly and what actions the department took to respond to those conditions.
• Lay-offs in the past two years have reduced human resources available to get tasks done.
• Furloughs over the past three years have reduced the time available for staff to complete tasks.
• Fiscal Services currently has 1.55 positions that are unfunded.
• Discretionary budgets have been cut severely in recent years (20% in 2011-12), which means some needed supply, equipment or software resources have been delayed or not purchased at all.
• We have looked for ways to work more efficiently. Staff has continued to work harder to complete tasks with reduced time due to furlough days and reduced staff due to lay-offs.
• We have and plan to continue to work together as a department to try to continue to provide service despite limited resources. For example, Accounting has offered to assist Payroll and Benefits when their workload becomes too demanding. We have made plans to assist Accounts Payable by taking on some of their tasks to help them to continue to process payments after their staff is reduced in July 2012. We are planning to close our Cashiers Offices on Friday afternoons to help them to be able to take on their new duties relating to staff parking permit distribution.

C. Collaboration - What are the department’s strengths and weaknesses in the area of collaboration (internal and external)? Describe the key collaborative relationships that your department is involved in and explain how these partnerships strengthen its capacity to advance student success/enhance the quality of services and programs provided/ create greater operational efficiencies for the department.
• Fiscal Services has been successful in working with departments throughout the district.
  o Purchasing cycle: requesting department → accounting/budgeting → purchasing → warehouse/receiving → accounts payable.
  o Budgeting: state budget → Budget Advisory Committee (BAC) → budget analyst → departments → budget analyst → BAC → Board of Trustees → budget analyst → departments.
  o Payroll: departments → accounting/budgeting → Human Resources (HR) → Board of Trustees → HR → payroll/benefits → accounting.
  o Cash receipts: students → cashiers office → accounting
  o Accounting: purchases, budget, payroll, benefits, cash receipts, electronic transactions & journal entries → accounting → management, public, investors, grantors & auditors.
• Fiscal Services staff generally has accounting backgrounds and are very skilled in detailed, complex and analytical work. They have experience with meeting deadlines and planning ahead and preparing reasonable timelines so that deadlines can be met.
• One of the challenges of working with other departments is that each individual department is focused on their tasks and with the increasing time constraints we don’t always understand the difficulties and the delays that other departments deal with.
We have held meetings with other departments that we collaborate with to discuss our processes and to work toward improvement. Even if we do not discover a better way to do a certain task, the meetings are productive by helping each department to better understand the issues (limited resources, regulatory, etc.) that affect the other departments they are working with.

We have and will continue to increase communication regarding fiscal policies, guidelines, deadlines, etc. We will communicate with other departments through the “In the Loop” district-wide email communications. We have continued to add useful information and user friendly forms to our Fiscal website. We send specific emails to individual departments to communicate information directed to a specific group. For example, for requisition updates and deadlines, we send emails directly to the requisitioners at each department.

Accounts Payable (A/P) staff communicate with vendors and staff, including:

- PO authorized “do not exceed” amounts.
- Legal requirements: If no PO exists, no purchase is authorized by Department staff.
- A/P is not authorized to override payment of vouchers.
- Information in the Loop includes deadlines and second requests concerning past due invoices or how to de-activate a PO with a vendor.

D. Communication - How effectively does information flow from this department to other departments on campus? How does your department make data and information available to faculty/staff/students, and/or prospective students?

While we are always looking for ways to improve, we believe that we provide many good ways to communicate important information throughout the district including:

- In the Loop – we submit major college-wide announcements and memos to the district’s weekly announcement publication called “In the Loop”.
- District-wide Emails – many important announcements and memos are also sent to all staff through district-wide emails.
- Fiscal Website – our fiscal website through lbcc.edu provides users with all fiscal forms, instructions, reports, manuals and training PowerPoint presentations. We continue to update and improve the content of our online materials to ensure that they remain relevant and useful. To respond to past user requests, we provided writeable reports (PDF) and spreadsheet forms to do calculations automatically.
- Email Templates – accounting and accounts payable use email templates to request missing information or other information from users. This is used to save time for recurring requests. We try to word these templates so that they are friendly as well as functional.
- Direct follow up – we also provide direct follow up and answer user questions through phone calls and individual emails.
3. Primary Functions/ Primary Purpose/ Department Mission

A. Note any changes in your department's primary functions since the beginning of the cycle (2009-2010). Describe any changes that might warrant a modification of your department's mission statement.
   a. The Internal Audit Manager is now responsible for the District's ‘Statement of Economic Interests’ training for designated staff. Fiscal Year 2010-2011 was the first year that this was the case.

B. In the past three years, have the functions or services of your department changed in how you directly or indirectly support student learning? If so, please describe.

   • The functions of Fiscal Services have not changed significantly. Our major contribution to supporting student learning is to help the students navigate through the registration process and to serve those who serve students.
   • Accounts Payable: Started emailing ALL invoices to departments. This has reduced mail room staff work by not having to deliver invoices. This has also reduced lost/misplaced invoices being sent to departments.

4. Goal Progress

A. Describe your department's progress in achieving its goals, highlighting achievements or areas needing continued focus and the evidence to support these claims. Where appropriate, indicate any factors that impacted progress toward achieving a goal.

Fiscal Goals (for reference):

1. Compliance. Fiscal Services will ensure compliance with federal, state and local rules and regulations by working with departments to make sure periodic reports are submitted in a timely manner and by helping to ensure that transactions, documentation and activities comply with applicable guidelines.

2. Fraud Prevention. Internal Audit will improve and enhance awareness of fraud prevention and ethics policy. A minimum of two mandatory fraud prevention training sessions for managers along with other fraud-related training throughout the Human Resources staff development program will be offered in fiscal year 2011-2012.

3. Communication. The Bursar’s Office will help improve student success enhancing communication with students and student service areas. The Bursar’s Office will improve/unite communication between student service areas.

4. Vendor Payment Processing. Accounts Payable will continue to improve communication and relationships with vendors and other departments to improve processing time for vendor payments. Through training and other reminders, we will help ensure proper timing and document flow (requisition, PO, invoice & payment) through the purchasing/payment process.

5. User Education & Training. Fiscal services will improve awareness of LBCCD fiscal policies and procedures. We will provide ongoing training, one-on-one assistance, user-friendly online forms and procedure guides to help departments to better serve students through quicker navigation through fiscal processes.

6. Innovative Business Solutions. To better serve students and the staff that
serve students and to get the most out of our limited resources, Fiscal Services will deliver innovative business solutions. Innovations like employee self-service for payroll check stubs will continue to be explored and implemented.

- Compliance is our number one goal in listing and in importance. Complying with laws and regulations is essential to the operation of the district. Fiscal Services is a key department in making sure that the district is aware of and takes the steps necessary to comply with laws and regulations. This is an ongoing goal that affects our jobs every day. Our annual audit reports are an important measure of how well we have achieved this goal every year. We have achieved unqualified (clean) audit opinions and only one audit finding in the past two years. We act quickly to address potential compliance weaknesses and to correct areas of non-compliance.

- Staff awareness has increased in the past three years due to regular mandatory fraud prevention training sessions for all managers.

- Our Bursar’s Office is a key front line communication point with students. Students’ image of the college and their ultimate success is greatly impacted by their direct contacts with our staff. The Bursar’s Office has worked to improve communication in person, online, on the phone and via email. They have also worked to improve communication between departments to improve to improve student services and to make sure messages to student are clear and consistent. They have worked with IITS to improve the students’ view of their account information online. They have worked with Admissions & Records and Financial Aid to help students successfully navigate through our administrative processes. This will help students succeed in achieving their goals.

- Accounts Payable has improved vendor payment processing in recent years by providing the electronic payment option to vendors. The number of vendors that are paid electronically has increased each of the past three years due to the communication and assistance of the Accounts Payable department to promote this process. It has helped reduce the time that vendors are paid.

- Fiscal staff trains users on an ongoing basis. This training take on many forms including formal workshops, specific group trainings, one-on-one sessions and phone calls to answer specific user problems. Fiscal staff have developed and presented training for various needs in recent years.

- Payroll worked with IITS to implement the employee self-service process for providing pay check stubs online. This has reduced paper and printing costs.

B. *Describe the adequacy of resources to achieve goals (resources include Personnel, Facilities, Technology, Fiscal, etc.).*

- As mentioned in external factors, the state budget crisis over the past three years has resulted in layoffs, furloughs and reduced budgets. All of these reduce staff hours and funding available for equipment and software, which help achieve our goals.

- Our resources have been adequate to achieve our goals. This is a very subjective area. Even in good economic times, there are never enough resources to achieve all the goals that we can imagine, but we do have the resources to achieve the most important goals that we have focused on. That does not mean that it has been easy. The budget crisis has made it increasingly challenging to achieve our goals and we have been forces to develop more
efficient ways to work and to make the most of the limited resources that we do have.

C. Describe the impact of any resource allocations you have received over the past 3 years in terms of the effectiveness of your department.

- Scanners for Accounts Payable and Payroll have helped us to archive our documents in an electronic form (Microfiche). We hope to be able to purchase scanners for 5 of our payroll techs so that they will be able to keep up with scanning and indexing all of their key employee documents. The district just purchased an upgraded version of the Microfiche software that should be very helpful toward archiving, indexing and retrieving documents in a timely manner.


1. Vision and Direction of Department/ Area

A. As a result of your evaluation and the changes you may anticipate, in what direction do you envision taking your department for the next three years?

We plan to continue to adapt to the changing needs of the College. We plan to use technological advances to improve efficiency and provide better and more timely data.

   Accounts Payable:
   • Maintain high level of efficiency & timeliness in payment processing
   • Continue to reduce paper & postage cost to college by utilizing electronic communication means
   • Create detailed, user friendly information on the A/P website

B. Are there ways your department can better support the higher level goals of the Educational Master Plan, Superintendent-President, Board of Trustees, your VP's goals? (See http://ie.lbcc.edu/Collegewide_Plans.cfm )

Fiscal Services supports the higher goals of the College by ensuring that the organization continues to operate on an ongoing basis (paying obligations as they come due). We help to safeguard and efficiently use our assets so that more financial resources are available for the goals of the College.

   Accounts Payable:
   • Guard excess or over spending on PO’s
   • Watch for potential fraud & errors on invoice
   • Assist facilities monitoring to reducing utilities cost
   • Create detailed, user friendly information on the A/P website
C. Are there any anticipated conditions or trends that might impact the department? How can the department prepare for these upcoming changes? What are some opportunities anticipated for the next three years that departments want to seize?

The continuing state budget crisis continues to negatively impact our department and the whole state. Reductions in staff will make our work challenging going forward. We will meet the challenge by working more efficiently and finding better ways to work together within our department and with other departments.

- Given the budget climate and decreases to staffing levels, the Internal Audit function will become increasingly important as departments may need assistance to ensure internal procedures and internal controls are adequately maintained.

D. What changes in the area of collaboration are needed to make this department more effective in its mission?

We need to continue to maintain good communications with the departments that are essential parts of our major processes like the purchasing cycle, the payroll cycle and student cash receipts processes. We need to find different ways to provide information and train financial system users.

Accounts Payable:

- Continue to work with Purchasing to create a requisition to PO to payment process that is timely & seamless
- Create detailed, user friendly information on the A/P website

E. Identify any areas where challenges in communication could be improved.

Communication is an ongoing process. We will work to improve our day to day communications and to meet with other departments periodically to discuss better ways to discuss and overcome challenges.

Accounts Payable:

- Receive current list of signing authorities by dept./grant each fiscal year
- Offer customized training for dept.'s & new employees – one on one training (provide examples of how a dept. can keep dept. records on PO’s for payments processed, navigation to information “how to”, etc.
- Create detailed, user friendly information on the A/P website
- Q & A page on A/P website

F. Describe the feasibility of making the vision you have outlined a reality. How much can be achieved in the next three years? What are the resources or support (technology, office space, staffing, professional development, etc.) needed? What challenges do you anticipate?

Making our vision a reality will be challenging, but it can be done. We recently met one of our technological needs by obtaining new desktop scanners for the payroll department. As of July 1, 2012, our staff will have been reduced by 2.8 FTEs (losing 1 AP accountant, 1 cashier, 55% administrative assistant and 1 month for 3 cashiers - now devoted to parking - 25% FTE). So, human resources are the greatest need,
but we understand that the current economic crisis makes it impossible to fund all of our desired positions. We will continue to need adequate resources to keep our computers and the software that we use up to date and properly maintained.

Part 3: Evidence of Staff Participation in Program Review

1. Please describe how the department staff participated in the program review process (i.e., staff meetings, online collaboration such as Google Docs, department retreat, etc.). Please include specific dates for meetings held or activities conducted.

   Staff has participated in the program review process via email by reviewing drafted versions of the document and providing input on changes and additions. This review process has taken place over the course of the past few months.

2. Please list names and titles of all those who participated in this program review.

   John Thompson, Director, Fiscal Services
   Patti Davis, Comptroller
   Jane Baker, Systems Analyst
   Cindy Baker, Accounts Payable Manager
   Stacey Robinson, Bursar
   Sem Chao, Budget Analyst
   Joan Carr, Payroll Manager
   Sonia Verduzco, Administrative Assistant

   The above named staff members have participated in the program review most recently, however we would like to note that all staff in the department have been involved in this process over the last three years, including staff who are no longer in Fiscal Services but who have moved on to other departments at the College.

   | Fiscal Management Team | 7 |
   | Classified Fiscal Staff  | 21 |
   | Total Fiscal Staff (5/14/12) | 28 |

Additional Comments (optional; limit to one page)