

Uniform Grant Guidance

Board of Trustees Administrative Policies and Regulations, along with Long Beach City College guidelines and procedures, are applied to all district monies; Federal, State and local.

All grant applications must go through the Long Beach City College Grants Office. See Board of Trustee Administrative Policy and Regulation 8000. <http://archive.lbcc.edu/policies/index.cfm>

The **Director of Grants** shall:

- Provide information on available funding to appropriate administrators, faculty, and staff,
- Approve the activities of any individual or group that seeks to acquire grant(s) on behalf of the District, its students, or its staff.
- In preparing an application for outside funding, the Director of Grants shall secure the cooperative planning and support of all those to be affected by the proposed project.
- All applications for outside funding will be submitted for approval to the Board of Trustees by the area Vice President with the recommendation of the President's Cabinet and the Superintendent-President,
- Transmit all written communications to outside funding agencies, including applications, proposals, and proposed budgets.
- Proposed budgets must include expected costs, such as salaries, benefits, expenditures and indirect costs, to ensure the objectives of the award are carried out and achieved.
- Upon notification of funding, the Director of Grants shall review the award specifications with the area administrator, the project manager or director, and appropriate representatives of the offices of Fiscal Services, Human Resources, and Facilities, as needed.

Financial Report (200.327), Performance Reporting (200.328), Performance and Financial Reporting (200.301)

The Long Beach City College Grants Office will review specific requirements with the project director or manager regarding:

- Performance goals and deliverables
- Special requirements
- Any items, which would require prior approval before execution
- Reporting requirements such as financial and performance, how often and due dates
- How the reports will flow through Long Beach City College for the correct approval of the data prior to submission

- Who will be submitting and certifying the reports.

A **Grant Manager** is responsible for

- A. Identifying federal awards by
 - CFDA number and title
 - Federal award ID and year
 - Name of Federal awarding agency
 - Pass-through entity's name
 - Assets purchased over \$4999.99 disposal requirements (or more restricted requirements per grant language)
 - Paperwork requesting a program number. See <http://lbccforms.lbcc.edu/>, Fiscal Services, 'Request to add or Revise Chartfield in PeopleSoft'
- B. Keeping current with all federal and grant guidelines
- C. Forwarding all grant information to the Fiscal Services Senior Accountant assigned to the grant
- D. Review and monitor recorded expenditures throughout the grant period
- E. Accurate, timely and complete disclosure of the financial results of a grant will be made in accordance with the financial reporting requirement of the grantor and Long Beach City College guidelines. Reports will be forwarded to the Fiscal Services Senior Accountants for review and approval before the report can be submitted. Funding agency requirements take many different forms: monthly, quarterly or annually.

A **Grant Manager** is responsible for the planning, administrative, operational and fiscal functions related to the successful management of the grant. They are responsible to meet grant goals and objectives required to achieve overall performance results to achieve optimal efficiency and effectiveness, along with adhering to all funding agency policies, procedures, guidelines. Tasks include but are not limited to:

- Approving grant online requisitions
- Tracking requisitions and purchase orders
- Proper posting of purchase order payments, postage, duplication and bookstore charges
- Ensuring accuracy of information to approve grant invoices for payment
- Approving all payroll posted to the grant
- Determining all activities are:
 - Allowable, necessary and reasonable for the performance of the grant
 - Consistent with funding agency grant policies and the Long Beach City College Board of Trustee, Administrative Service Policies and Regulations
 - Necessary and reasonable for the performance of the grant
- Work with program Senior Accountant to identify and correct erroneous activity
- Complies with the Uniform Grant Guidance

The Fiscal Services **Senior Accountant** shall:

- Have on file the CFDA number and title, Federal award ID and year, name of federal award funding agency and pass-through entity's name, grant asset disposal requirements
- Ensure all grants will be identified in our financial system as to source of funding (i.e. federal, state, local) and program specific to the grant, (See California Community College Budget & Accounting Manual)
- The Accountant assigned to the grant is the second resource to verify purchases are allowable under the funding agency policies, in accordance with GAAP and follow Board of Trustees Administrative Policies and Regulations
- Ensure all grants are keeping current with all local, state, federal and grant guidelines
- Review and approve all financial reporting before the report can be submitted for signatures and/or submitted to the funding agency

The Fiscal Services **Budget Officer** assists the Grant Manager

The Grant Manager and Senior Accountant work with the Budget Office to set up a detailed, a line-by-line budget of expected costs incurred to ensure the objectives of the award are carried out and achieved. Position control is used for all regular monthly payroll. Payroll budgets are set up based on position fiscal year cost and benefits, rather than estimates.

Chart of accounts are available on the Fiscal Services webpage <http://archive.Long Beach City College.edu/Fiscal/chart-of-accounts.cfm> and the Fiscal Services tutorial on Account Classifications available <http://archive.lbcc.edu/Fiscal/video-tutorials.cfm>

Indirect Costs (200.414) – Indirect costs are not directly accountable to the cost of a grant and may be a fixed or variable percentage or actual costs for something specific like personnel.

Federal agencies and pass-through agencies must accept negotiated indirect cost rates of recipients or sub-recipients.

Following all funding agency guidelines when putting together grant application budgets. Funding agencies often have set indirect rates they will honor or a cap on the percentage of indirect allowed. If the funding agency has no set rates or caps, the Grant Manager should use the Long Beach City College approved rate. Every three (3) years Long Beach City College prepares an indirect cost proposal and obtains approval from the federal government on it.

Link for District Indirect rate <http://archive.lbcc.edu/Fiscal/indirect-cost.cfm>

Record Keeping - Information, Communication and Training

Security Access & Authorization - Instructional & Information Technology Services (IITS) controls access to the PeopleSoft Financials, Human Resources/Payroll and the Student Systems. Request forms to gain access to these systems are found on the forms page at <http://lbccforms.lbcc.edu/>, under Instructional and Information Technology Services.

Access consist of:

- a. On-line requisitions entering, approving and finance reports – to gain access to the Finance System use form 'PeopleSoft Finance Form'. Departments requesting access must complete, have the appropriate Dean, Director or Vice Presidents signature, approving specified access roles. The form is forwarded to the Deputy Director, Finance & Accounting, Y-14. Once signed, the form it is forwarded to IITS. When access is granted, staff will receive an e-mail to set up training.
- b. Time and attendance entering and approval – to gain access to the HR/Payroll System, use form Long Beach City College 'PeopleSoft HR and Student Systems Access Request'. Departments requesting access must complete, have the appropriate Dean, Directors or Vice Presidents signature, approving specified role of TARS approver (Administrator only) or entry. FERPA training must also be completed. The form is forwarded to the Payroll, Benefits Manager, G-2. Once signed, the form is forwarded to IITS. When access if granted, staff will receive an e-mail to set up training.
- c. The Student System access requests has two forms and one on-line training that must be completed and sent together as one packet.
 - i. Long Beach City College 'PeopleSoft HR and Student Systems Access Request'. Departments requesting access must complete this form and have the appropriate Dean, Director or Vice Presidents signature, approving the specified role. An employee's role generally reflect their job description and other resources needed in the department.
 - ii. 'Student Administration Confidentiality/Security Agreement' - Employee and the area Manager or Dean must sign the Student Administration Confidentiality/ Security Agreement form.
 - iii. 'FERPA Agreement' – see power point presentation. Employee must complete this training and sign the box indicating FERPA training has been completed.
- d. A PeopleSoft process checks for the below conditions before allowing self-Service employee access.
 - i. Active Directory Network account setup by IITS Network Services (access to e-mail, network log on, etc.)
 - ii. Employee payroll processes (access to view paychecks, emergency contacts, etc.)
- e. System editing blocks in place to prevent modifying own record in database.

Training available– Many areas in the college offer training which provide information necessary to manage a grant. Below are a few of those trainings:

- Fiscal Services/IITS gives staff members receiving Financial System access one-on-one training for financial reports and online requisitions approval.
- The Purchasing Department holds a requisition training class periodically for staff receiving access to enter on-line requisitions.

- The Payroll Department gives staff members receiving access to TARS one-on-one training for Time & Attendance reporting and entering hourly & overtime payroll.
- Fiscal Services periodically presents basic training and year-end training each fiscal year. These trainings are targeted to new staff and are a refresher for all staff.
- Fiscal Services tutorials available at <http://archive.lbcc.edu/Fiscal/video-tutorials.cfm>
- Fiscal workshop slide presentations are available at <http://archive.lbcc.edu/Fiscal/fiscal-workshops.cfm>

Payroll

- New employees are entered into the Human Resources (HR)/Payroll Oracle system by the HR Specialist, along with changes to a job, account string and pay rates and the Payroll Technicians audit the information.
- Hourly and overtime payroll is processed through TARS. Staff members approved for TARS receive one-on-one training. Payroll has training workshops for current staff as a refresher training, when needed/requested.
- TARS access staff enter the time sheet data (hourly/overtime), and leave request forms for each payroll cycle. The area's Administrator electronically approves these hours and the Payroll Technicians audit the input of all employees. These entries are electronically posted during the payroll processing. Payroll is processed, which results in a payroll register, direct deposit file, check print file & bank reconciliation file. Fiscal Service staff in Finance & Accounting upload the direct deposit file and Accounts Payable, adds the signature and mails the paper checks. Full description of payroll processing and reconciliation can be found in the payroll manual, available upon request.

Personnel Compensation (Time and Effort) (200.430(i))

All personnel who are paid in any part with Federal Funds must complete a Time and Effort form on a quarterly basis. Records must:

- Accurately reflect work done and support distribution of employee's time if the employee works on more than one federal award
- Comply with District and grant accounting policies and procedures
- All original forms must be maintained with the grant records at the department/grant level
- If an employee's salary is transferred with an Expense Transfer (ET), a new time and allocations sheet must be filed with the ET and maintained with the grant records

The Time & Effort form and instructions are located on the Long Beach City College forms webpage, <http://lbccforms.lbcc.edu/>, Fiscal Services, 'Time & Effort Report' and instructions.

Procurement (300.317-326)

The Purchasing Department is primarily responsible for preparing and issuing all purchase orders in accordance with federal, state, local and college regulations and maintaining ethical and effective business practices. Purchase orders must be approved by the Long Beach City College governing Board to be valid. The handbook of Purchasing Regulations can be found at the below link, Long Beach City College forms, Purchasing, Purchasing Manual. See this document for specific requirements on all purchases; laws, policies, authorized signatures, insurance requirements, bids and quotes, services, equipment, Facilities requirements, etc. Please follow all instruction and call the Purchasing Department with questions. See <http://lbccforms.lbcc.edu/>, Purchasing, '[Purchasing Manual](#)'.

Purchasing methods

Buyout/Requisitions - a department enters an on-line requisition with full and complete description. The financial systems workflow uses the department code to move the on-line requisition to the assigned Grant Manager, Dean or Director/Administrator. Once the requisition is department approved, workflow moves the requisition to the Fiscal Services Accountants panel. The Accountant verifies the account string is valid and appropriate for the requested item and all of the required forms such as the in-service form or the late requisition form, if applicable, is attached before approving the requisition.

- If the account string is incorrect, Fiscal Services will deny the on-line requisition after adding the reason for denial to the e-mail sent to the requestor. Once the account number is corrected, and put through workflow again, then the Accountant can approve the requisition.
- If the in-service form is not attached, the Accountant will deny the on-line requisition after adding the reason for denial to the e-mail sent to the requestor. Once the proper form(s) are attached, and put through workflow again, then the Accountant can approve the requisition.
- If the last day to process requisitions has passed, the Accountant looks approved late requisition forms.
 - a. If the late requisition was approved the Accountant approves the requisition as long as the account string is correct.
 - b. If the last requisition is missing or wasn't approved, the Accountant will deny the on-line requisition after adding the reason for denial to the e-mail sent to the requestor.

Workflow moves the requisition to the budget check process.

- If funding is available on the account string, the requisition, through workflow, moves to the Purchasing/Buyers panel,
- If funding is not available on the account string, the requisition goes to error. The PeopleSoft system automatically sends an 'Action required' e-mail to the requester. It is the requester's responsibility to prepare an appropriation transfer (AT). Once the AT is

processed and enough funds are available, the requisition will automatically move to the Purchasing/Buyers panel.

Once the purchase order is created and signed by an authorized signer, usually the Deputy Director of Purchasing/Contracts, the Buyer will e-mail the purchase order to the vendor, requesting department and Accounts Payable.

Risk Assessments (§200.205)

The District contracts and purchasing policies and procedures consider reasonable/basic indicators of risk as indicated in the [Purchasing Manual](#):

- Past performance, experienced leadership,
- Favorable registration in SAM.gov, obtain verification report indicating that there is no active exclusion
- Periodically review and re-assess contractors/vendors/partners adhere to Code of Ethics and applicable state laws, Ed codes or college policies listed in the Long Beach City College Purchasing Manual
- The Purchasing Manual can be found at the below link, Purchasing, Purchasing Manual, Purchasing and Vendor Relationship. See <http://lbccforms.lbcc.edu/forms>, Purchasing, '[Purchasing Manual](#)'.

Conflict of Interest/Disclosures (200.112) can be found at the below link, Long Beach City College forms. See <http://lbccforms.lbcc.edu/>, Purchasing, '[Purchasing Manual](#)'.

Payment Processing

Accounts Payable (A/P) is responsible for paying all of Long Beach City College purchases for instructional and non-instructional materials, utilities, construction contracts, professional services, equipment, etc. A detailed description of area functions can be found on the Fiscal Services webpage: <http://archive.Long Beach City College> , Accounts Payable, Accounts Payable Function.

- ALL purchases of goods and services are initiated by entering an on-line requisition. A Purchase Order (PO) is the approved authorization for purchases. Refer to the handbook of Purchasing Regulations, found at <http://lbccforms.lbcc.edu/>, Purchasing, '[Purchasing Manual](#)'. Department Administrators approve all vendor invoices. Their approval is confirming that all items have been received and/or all services have been rendered in accordance with the terms of the agreement (PO). Approval indicates that these expenses are allowable by the grant funding agency policies/guidelines and the Long Beach City College Board of Trustee Administrative policies & regulations.
- A/P will match the approved invoice with the purchase order and receiving information, if required. Only then, can A/P prepare the request for payment and send it through the Los Angeles County Office of Education where it is audited and a warrant is issued.

C number accounts enable department staff to make emergency purchases of office and instructional supplies at the Long Beach City College Bookstore and obtain duplicating services from the campus Duplication Center. Form and instructions are found on the Long Beach City College forms webpage. See <http://lbccforms.lbcc.edu/>, Fiscal Services, '[C' Number Request and Authorization form](#)'.

Reimbursements

- Reimbursement of authorized district expenditures made by an employee are processed using the **Revolving Cash Form**. The purpose of this fund is in respond to an unforeseen emergency affecting the safe operation or successful completion of a District activity and it is not practical or cost-efficient to purchase through our Purchasing Office. Refer to the Board of Trustee, Administrative Policy & Regulation 6004 for all regulation. <http://archive.lbcc.edu/Policies/policies.cfm>

See <http://lbccforms.lbcc.edu/>, Fiscal Services, Revolving Cash Request form – Instructions. The 3-part form is available in Fiscal Services, T-2003.

- A **mileage reimbursement** can be claimed for all permanent employees driving a personal vehicle on business as part of regularly assigned duties. Refer to the Board of Trustee, Administrative Policy & Regulation 3018 for all regulation. <http://archive.lbcc.edu/Policies/policies.cfm>

See form and instructions <http://lbccforms.lbcc.edu/> , Fiscal Services, '[Mileage Claim Form](#)'.

- **Travel** (200.474) See Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Travel costs and the Long Beach City College Board of Trustee, Administrative Policy and Regulations, Travel and Professional Conference Attendance 3024. <http://archive.lbcc.edu/Policies/policies.cfm> Some grants may have travel restrictions such as no out-of-state travel without monitor's approval or travel to specific states may be restricted. The responsibilities and compliance for these restrictions resides with the grant manager and signature authority.
 - a. Faculty conference request forms must go through the Faculty Professional Development (FPD) Office, Y-8, at least 30 days before the date of travel regardless of which department or grant is funding the travel. See Long Beach City College Board of Trustee Administrative regulation 3024.3.B.4. <http://archive.lbcc.edu/Policies/documents/3024pol.pdf> and the FPD webpage at <http://archive.lbcc.edu/FPD/conference-info.cfm>
 - b. The Travel authorization form, regulations, travel tips, and other travel forms can be found on the Long Beach City College forms webpage, under Fiscal Services. Please process and follow all instructions. <http://lbccforms.lbcc.edu/>

Sub-recipient monitoring

When the district disperses federal funds to other entities and assigns responsibilities to that outside entity to conduct a portion of the work, the district will be responsible for determining, on a case-by-case basis, whether the agreement with the entity places the outside entity in the role of a:

- Sub-recipient receiving a sub-award of federal funding or
- The role of a contractor.

A **sub-recipient** creates a federal assistance relationship, determines who is eligible to receive federal assistance, has performance measured in relations to whether objectives of a federal program are met, responsibility for programmatic decision-making and adherence to applicable federal program requirements specified and uses the federal funds to carry out a program for a public purpose specified in authorizing statute.

A **contractor** obtain goods and services for the non-federal entity's own use, creates a procurement relationship and provides goods and services within normal business operations. They perform these services to many different purchasers, operates in a competitive environment and ancillary to the operation of the federal program, and is not subject to compliance requirements of the federal program as a result of the agreement through requirements that may apply to for other reasons.

If the Grant Manager/District gives a sub-award of federal funding to other entities as sub-recipients, the manager shall be responsible for:

- Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices
- Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding a ward and Long Beach City College Board of Trustee Administrative Policies and Regulations
- Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensure that identified deficiencies are corrected
- Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring and corrective actions taken

Revenue, payment methods

Method of payments from funding agencies to Long Beach City College comes in many forms, reimbursements, advances and drawdowns. Fiscal Services work with the Grant Manager and funding agency on their preferred method. All cash transactions are reconciled monthly to verify accuracy.

- Apportionment through the Los Angeles County of Education, from the State of California is received and posted monthly. The Deputy Director prepares the entries and a Senior Accountant reviews entries, enters & posts them.
- Direct deposit through the Los Angeles County of Education- Grant Manager and Senior Accountant may set up direct deposits with the funding agency at the beginning of the

grant. The Deputy Director prepares the entries and an Senior Accountant reviews entries, enters & posts them.

- Paper checks are received by the Accounts Receivable staff member who works with the Grant Senior Accountant who provides the grant revenue number so funds can be recorded correctly throughout the month as checks are received.
- Fiscal Services Senior Accountant may request a drawdown of funds from funding agencies
- Grant Manager, Grant Accountant or the Fiscal Services Senior Accountant may enter information to the funding agency website, which triggers the payment in one of the above ways
- Funding Agency may forward some or all funds to Long Beach City College during the grant period in one of the above ways

The district shall hold federal advance payments in an insured, interest-bearing account. (2 CR Sec. 305 (b)(d)) The school district is permitted to retain for administrative expense up to \$ 500.00 per year of interest earned on federal grant cash balance. Interest earnings exceeding \$ 500.00 per year shall be remitted to the Department of Health and Human Services Payment Management System using ACH/EFT. (CFR Sec. 200.305 (b)(9))

Report requirements and Certification (200.415)

Financial reporting is the responsibility of the Grant Manager. Reports must match the financial system totals for the reporting period. All reports must be prepared in accordance with the financial reporting requirement of the grantor and must be timely and complete.

At least five working days prior to the report due date, the Grant Manager must submit the report to the Fiscal Services Senior Accountant for review. The Senior Accountant must approve all financial reporting before the report can be submitted for signatures and/or transmitted to the funding agency.

The Superintendent-President, Executive Vice President or the Chief Business or Financial Officer can certify a report.

Internal Control (200.303) – Internal Controls are integrated into Long Beach City College job responsibilities, security access and authorization for confidential data and information, and throughout departmental guidelines and procedures.

- The Grant Manager is responsible for complying with specific grant and local, state and federal statues, guidelines and terms and conditions of the awards, and all Board of Trustees Administrative Policies and Regulations, whichever is more restrictive. They are responsible for evaluating and monitoring compliance
- The Fiscal Services Senior Accountant is a second level source, confirming that the expenditures comply with grant agencies guidelines and policies and all Board of Trustees Administrative Policies and Regulations, whichever is more restrictive

- The Internal Audit Manager reviews internal procedures to ensure compliance with Federal, State and district guidelines. These responsibilities involve interaction with a variety of departments and grants on campus to ensure that processes and procedures are updated as needed to ensure compliance with the Long Beach City College Board of Trustee Administrative policies and regulations, Local, State and Federal policies and regulations and the state education code
- On a biennial basis, the Internal Audit Manger provides fraud prevention training to all employees. This training is mandatory for all Management and confidential staff and open to all staff. See webpage <https://www.Long Beach City College.edu/pod/fraud-reporting> for reporting fraud

Annual Security Audit- User ID and Passwords are controlled using the Active Directory account set up by IITS Network Services. The user updating their network account can change passwords at any time.

Personally (staff) identifiable information – PII

Long Beach City College, Instructional and Information Technology Services (IITS) has adopted the Information Security standards as published by the California Community Colleges Information Security Center. They have created the following references to their policies and regulations:

- <http://archive.lbcc.edu/InformationSecurity/index.cfm>
- <http://archive.lbcc.edu/InformationSecurity/DataClassification.cfm>
- IITS will start a Security Awareness program that will cover PII in addition to phishing
- The National Guard computer network defense (CND) group performed a vulnerability assessment in June 2017 and found no PII on servers
- IITS has procured a data loss prevention tool (DLP) to install on workstations and is currently in the process of implementing it. (3/20/18)
- Long Beach City College currently has an endpoint protection scan on our Exchange server. The scan looks for PII being sent in email, and reports it to the network crew and information security officer.

Financial, Compliance, Performance and Single Audits – (2 CFR 200.501)

Annually, the district undergoes an independent audit for the district as a whole, and two bond audits. The audits provide an opinion on the adequacy of the financial statements and internal controls. In addition, federal, state and local oversight agencies conduct periodic audits and program reviews to ensure the District is complying with stated requirements set forth by the oversight entity. Board of Trustee Administrative policy and regulation 2013, <http://archive.Long Beach City College.edu/Policies/documents/2013reg.pdf>

- Annually, the District has an independent financial statement audit. Certified public accountants licensed by the California Board of Accountancy conduct and perform the audit in accordance with auditing standards generally accepted accounting principles. Those standards require they plan and perform the audit to obtain a reasonable assurance

about whether the financial statements are free of material misstatements. See the Long Beach City College, Fiscal Services webpage [https://www.Long Beach City College.edu/post/fiscal-reports-statements](https://www.LongBeachCityCollege.edu/post/fiscal-reports-statements).

- Annually, the District has an independent financial statement and performance audit for the Long Beach City College District Proposition 39, General Obligation Bonds.
- Single audit/OMB Uniform guidance, is an examination of an entity that expends \$ 750,000 or more on a federal grant. The objective of auditors are to provide assurance to the funding agency as to the management and use of such funds by Long Beach City College. These audits encompasses both financial and compliance components.
- California Community Colleges Chancellor Office Contracted District Audit Manual (CDAM) requires that independent auditor's annual financial and compliance audits are prepared in accordance with Education Code section 84040.5. The intent of the audit is to promote efficient and effective use of public fund for education in California by strengthening fiscal accountability at the district, county and state levels and to encourage sound fiscal management practices among community college districts. This document is updated each fiscal year.
http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountabilityUnit/FiscalAccountability/ContractedDistrictAuditManual.aspx#CDAM_for_Fiscal_Year_2017-18

Cooperative Audit Resolution (§200.25) Federal and non-federal

When issues are identified, the district responds accordingly. In some cases, simple explanations and additional support documentation clarify that the District is in compliance.

When an internal control deficiency is identified, the district responds in a timely manner to address such shortfalls.

When identified, audit findings are quickly rectified. District responses are timely and documented in audit reports. Suggestions and management letter recommendations regarding basic financial statements, internal controls, and new pronouncements and accounting issues are promptly addressed to avoid audit report findings.

The District's Internal Audit Manager works with all departments/areas affected to write formal report responses and to develop a Corrective Action Plan (CAP), which outlines the recommended steps to be followed to address the findings and/or deficiencies and to ensure compliance going forward.

- A calendar reminder is setup to ensure timely reporting
- Internal Audit Manager meets with the departments to discuss plans of corrective action
- Documenting resolution process
- Establishing timelines for completion
- Reviewing reports

Long Beach City College responses to external audit findings are promulgated throughout the college community via the electronic communications network, Board of Trustees' minutes, Long Beach City College's YouTube site, and three cable television providers.

Retention (200.333) Long Beach City College follows the Board of Trustee's Administrative Policy and Regulation 2007 on Retention and Destruction of Records.

General or grant documents are Class 2 – Optional Records. These records are not required by law to be retained permanently, but are deemed worthy of further preservation by the District. When no longer deemed worthy of preservation, they may be reclassified as Class 3 record and destroyed. Financial records and supporting documents information, unless otherwise noted, must be retained for a period of three (3) years from the date of submission of the final expenditure report and not less than seven (7) years.