

# Uniform Grant Guidance

The Uniform Guidance will focus on policies and procedures that should ensure that the staff at Long Beach City College understand the objectives of the federal awards.

- The federal statutes, regulations and terms and conditions of the award
- How to evaluate and properly monitor compliance
- The steps to take if noncompliance is identified

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 **Dean of Institutional Effectiveness** shall:

- Provide information on available funding to appropriate administrators, faculty, and staff,
- In preparing an application for outside funding, the Dean of Institutional Effectiveness shall secure the cooperative planning and support of all those to be affected by the proposed project.
- Submit 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 Dean of Institutional Effectiveness 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.

The **President's Cabinet** shall:

- Approve the activities of any individual or group that seeks to acquire grant(s) on behalf of the District, its students, or its staff.
- 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.

## **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 grant 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 the planning, administrative, operational and fiscal functions related to the successful management of the grant. Effective grant compliance relies on having an in-depth understanding of the grant requirements and the resources and personnel to meet them. 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 -

- 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 purchase and disposal requirements. Working with facilities following the more restricted requirements
  - 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 and complies with the Uniform Grant Guidance.
- C. Forwarding all grant information to the Fiscal Services Senior Accountant assigned to the grant.
- E. Review and determine whether a cost is allowable and monitor recorded expenditures throughout the grant period. Is the expense:
  - Necessary and reasonable for the performance of the federal award
  - Identified in the approved budget or application
  - Providing an educational benefit
  - Address program goals and objectives
  - Treated consistently with all other institutional expenses. Classified as either direct or indirect cost. A cost may not be treated as a direct cost if a cost incurred for the same purpose in similar circumstance was allocated as an indirect cost.
  - Not to be used to meet cost-sharing or matching requirements of any other federally financed program
  - Adequately documented
  - Occurs between the beginning and ending dates of the federal award project.
- D. Monitor all activity
  - Online approval of Grant requisitions
  - Tracking requisitions and purchase orders
  - Ensuring accuracy of information to approve grant invoices for payment
  - Approving all payroll posted to the grant

- Proper posting of purchase order payments, postage, duplication and bookstore charges
  - Work with program Senior Accountant to identify and correct erroneous activity
- F. When the district disburses federal funds to other entities and assigns responsibilities to that outside entity to conduct a portion of the work, the grant manager 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 contractor or subrecipient.
- Contractors have a procurement relationship with LBCC and provide goods and services within normal business operations. They operate in a competitive environment and aren't subject to the grant compliance requirements. They perform these services to many different purchasers and ancillary to the operation of the federal program.
  - 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.
- G. Monitor any subrecipient – 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
  - Disclosing the full name of the award, any stipulations imposed by the federal awarding agency or the pass-through entity and the closeout terms and conditions.
  - Performing a risk assessment of the subrecipient, monitoring the subrecipient and follow up on any audit findings or other issues revealed in the process, best practices.
  - Prior experience with federal awards
  - Personnel involved
  - Extent and results of any monitoring by the federal awarding agency
  - Consider imposing subaward conditions
  - Providing training and technical assistance
  - Policies and procedures
  - Financial stability
  - Management systems
  - Complexity of award requirements
  - Reviewing subrecipient regularly: data quality reviews, required progress reporting, site and desk reviews, and compliance auditing.
  - Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding award 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
  - Maintaining risk evaluation documentation

- Reviewing federal debarment list regularly to ensure the subrecipients haven't appeared on them.
- H. Prepare required progress reporting - 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.
- I. If needed, a request to carryover funds can be made to the funding agency at least ten (10) calendar days prior to the end of the performance period. The Grant manager must have, in writing, the approval from the funding agency. They must comply with state and federal law and regulations and the terms and conditions of the federal award.

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 determine whether a cost is allowable under the funding agency policies, in accordance with GAAP and follow Board of Trustees Administrative Policies and Regulations
- Review and verify that the appropriate account strings are being used
- 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, 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** - the district follows the 'California Community College Budget and Accounting Manual' in accordance with the Education Code Section 70901 and 59011 for required use by California Community Colleges. The chart of accounts is available on the Fiscal Services webpage <https://www.lbcc.edu/post/chart-accounts> and the Fiscal Services instructions and tutorial on Account Classifications available <https://www.lbcc.edu/fiscal-instruction>.

**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.

Follow 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 and 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.

Level of access for users are:

- 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 and 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 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 <http://lbccforms.lbcc.edu/>, IITS, ‘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 is granted, staff will receive an e-mail to set up training.
- C. The Student System access request consist of two forms and one on-line training that must be completed and sent together as one packet.
  - 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 reflects their job description and other resources needed in the department.
  - ‘Student Administration Confidentiality/Security Agreement’ - Employee and the area Manager or Dean must sign the Student Administration Confidentiality/Security Agreement form.

- 'FERPA Agreement' – see power point presentation. Employee must complete this training and sign the box indicating FERPA training has been completed.
- D. The PeopleSoft system checks for the below conditions before allowing self-Service employee access.
- Active Directory Network account setup by IITS Network Services (access to e-mail, network log on, etc.)
  - Employee payroll processes (access to view paychecks, emergency contacts, etc.)
- E. System editing blocks are 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:

- IITS gives staff members receiving Financial System access one-on-one training for financial reports and online requisitions approval.
- The Purchasing Department has one-on-one training for staff receiving access to enter on-line requisitions. This training also discusses purchasing guidelines.
- The Payroll Department gives staff members receiving access to TARS one-on-one training for Time & Attendance reporting and entering hourly & overtime payroll. Payroll has training workshops for current staff as a refresher training, when needed/requested.
- 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 <https://www.lbcc.edu/fiscal-instruction>.
- Fiscal workshop slide presentations are available at <https://www.lbcc.edu/post/peoplesoft-tutorials>
- Human Resources provides 'on board' training to all new employees.

## **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.
- The department staff member who has access to the HR/Payroll System, uses the TARS menus to enter hourly and overtime payroll. 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. 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. Records must:

- Accurately reflect work done and support distribution of employees 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 effort allocations sheet must be filed with the ET and maintained with the grant records

### **Procurement (300.317-326)**

All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR part 3474 and 2 CFR Part 200, Subpart E. The Contracts/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 <http://lbccforms.lbcc.edu/>, department 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. Federal procurement guidelines have specific requirements for each of the five types of procurements: micro-purchases, small purchases, sealed bids, competitive proposals and sole-sources items. See the Purchasing Manual, section 13.0, 21.0 & 24.0.

Property shall be classified as equipment, supplies, computing devices and capital assets as defined and specified in accordance with law.

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 quote, if applicable, is attached before approving the requisition.

- If the account string is incorrect, or required Fiscal forms are not attached, the Accountant will deny the on-line requisition. A reason for the denial is entered into the system which generates an e-mail to requestor. Once corrective action is taken, the requisition re-enters the workflow process.

Purchases after requisition deadline. The requestor must follow the late requisition procedure.

- The Accountant will approve the late requisition once they receive the 'Late Requisition' form that has been approved by the Vice President, Business Services as long as the requisition meets all requirements.
- If the 'Late Requisition' form has been denied by the Vice President, Business Services, Purchasing will cancel the requisition.

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 status becomes an budget 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 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, the Buyer will e-mail the purchase order to the vendor, requesting department and Accounts Payable.

The district maintains internal controls, administrative regulations and procedures to ensure that contractors deliver goods and services in accordance with the terms, conditions and specifications of the designated contract or purchase order.

### **Risk Assessments** (§200.205)

The Purchasing department employs reasonable/basic indicators of risk as indicated in the 'Purchasing Manual'. See <http://lbccforms.lbcc.edu/forms>, department Purchasing, Purchasing and Vendor Relationship, '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.

**Conflict of Interest/Disclosures** (200.112) can be found at the below link, Long Beach City College forms. See <http://lbccforms.lbcc.edu/>, department Purchasing, 'Purchasing Manual', section 3.0.

### **Payment Processing**

Accounts Payable is responsible for paying all of Long Beach City College expenses. 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/>, department 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.
- Accounts Payable will match the approved invoice with the purchase order and receiving information, if required. Only then, can Accounts Payable prepare the request for payment and send it through the Los Angeles County Office of Education where it is audited and a warrant (ACH or paper check) is issued.
- Advance payment – department must provide Accounts Payable with a proforma invoice.

**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** - see Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Travel costs (200.474) 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 <https://www.lbcc.edu/post/fpd-conference-information>.

- 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 and at <http://lbccforms.lbcc.edu/>, [Fiscal Services](#).

**Property Management and Inventory Control**, Board of Trustee, Administrative polices and regulations, <http://archive.lbcc.edu/Policies/documents/6007reg.pdf>

- A. Property is classified as equipment, supplies, computing devices and capital assets as defined and specified in accordance with law.
- B. Inventory Control/Management – All property purchased with federal funds, regardless of cost, is inventoried as a safeguard.
- C. Items acquired above \$ 4,999.99 will be physically labeled by source of funding.
- D. Inventory records of equipment and computing devices must be current and available for review and audit and include the following information:
- Description of the item, including any manufacturer’s model number, if available.
  - Manufacturer’s serial number or other identification number.
  - Identification of funding source, fund and/or fund and department number.
  - Acquisition date and unit cost.
  - Source of items, such as Purchase Order number and vendor name.
  - Present location
  - Physical Inventory of property is completed by district staff in accordance with applicable federal and state law and Board of Trustee, Administrative polices and regulation 6007.
  - Usage, maintenance, safeguards and disposition of property acquired with federal funds is the responsibility for the Grant Manager in accordance with federal and grant guidelines.

### **Revenue, Cash receipts**

Cash receipts from funding agencies to Long Beach City College comes in many forms, reimbursements, advances and drawdowns. All cash transactions are reconciled monthly to verify accuracy.

- Apportionment through the Los Angeles County Office of Education, from the State of California is received and posted monthly. The Deputy Director prepares the entries and a Senior Accountant reviews entry, 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 a Senior Accountant reviews entry, enters and posts them.
- Direct deposit from G5 for student financial aid is received and expended within three (3) business days.

- Accounts Receivable will work with the Grant Senior Accountant to record the funds that have been paid with a paper check.
- Fiscal Services Senior Accountant may request a drawdown of funds from funding agencies
- Grant Manager, Grant Accountant and/or the Fiscal Services Senior Accountant may enter information to the funding agency website, which triggers the payment in one of the above ways.
- The 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, if required, (2 CR Sec. 305 (b)(d)).

### **Report requirements and Certification (200.415)**

Financial reporting is the responsibility of the Grant Manager. Reports must match the financial system 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 reviewing internal procedures to ensure compliance with Federal, State and district guidelines. These responsibilities may involve interaction with a variety of departments (depending on the grant) 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.
- 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.
- On a biennial basis, the District 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-**

- A. User ID and Passwords are controlled using the Active Directory account set up by Instructional and Information Technology Services Network Services. The user updating their network account can change passwords at any time.
- B. Personally (staff) identifiable information – PII
- C. Long Beach City College has an Information Security Program in place.
  - Risk Identification and assessment
  - Designing and Implementing Information Safeguards
  - Overseeing Service Providers
  - Adjustments to Information Security Program
- D. Long Beach City College, Instructional and Information Technology Services 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:
  - <https://www.lbcc.edu/post/information-security-policies>
  - Instructional and Information Technology Services maintains 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.
  - Instructional and Information Technology Services has a data loss prevention tool (DLP), installed on workstations.
  - 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.

**Reconciliation and Closeout Procedures for a Federal Grant** - monitoring all expenditures throughout the fiscal year is critical part of grant management, accomplished by:

- Reconciling actual costs to budgeted distributions quarterly.
- Ensure costs are necessary and reasonable for the performance of the federal award.
- Reviewing Time and effort certifications for accuracy and appropriate signatures.
- Preparing required progress reporting: accurate, timely and complete disclosure of the financial Funding agency requirements take many different forms: monthly, quarterly or annually, dependent on funding agency requirements.
- Following federal funding agencies close out procedures for final written report, final financial reporting, and final request for fund reimbursement, etc.

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

Annually, the district undergoes an independent audit and two bond audits: performance and financial. 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>. To review, see Long Beach City College, Offices, Administrative & Business Services, Fiscal Services, Fiscal Financial Documents, <https://www.Long Beach City College.edu/post/fiscal-reports-statements>.

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 mis-statements. 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 and can be found on the California Community Colleges Chancellors Office webpage. <https://www.cccco.edu/>

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

When issues or audit findings are identified, the district responds accordingly and quickly rectified the issue. When an internal control deficiency is identified, the district responds in a timely manner to address such shortfalls. In some cases, simple explanations and additional support documentation clarify that the District is in compliance.

Suggestions and management letter recommendations regarding basic financial statements, internal controls, and new pronouncements and accounting issues are promptly addressed to avoid future audit report findings.

Fiscal Services 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.

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. See website [http://archive.lbcc.edu/Policies/documents/2007reg\\_3\\_29\\_19.pdf](http://archive.lbcc.edu/Policies/documents/2007reg_3_29_19.pdf)

- Class 1 – permanent records. Original document or exact copy.

- Class 2 – optional records. Records that are not required by law to be retained permanently, but are deemed worthy of further preservation by the District.
- Class 3 – disposable records are those records which are other than Class 1 or Class 2 and which have a retention period and destruction requirements. (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.)
- Class 4 – non-records. Records that can be destroyed at any time.

**Student Financial Aid** - funds available for students to help them pay for their educational expenses. Most types of financial aid come from federal and state programs, which require the completion of the 'Free Application for Federal Student Aid' (FAFSA) or the California Dream Act Application (CADA). Most funds are distributed based on a student's demonstrated need, while other awards are based on merit, etc. The Student Financial Aid webpage provides students with videos, policies and guidelines, walking a student through the process to claim these funds. <https://www.lbcc.edu/financial-aid>.

Grant manager and/or Dean/Director are responsible for

- Staff training - all financial aid staff must be well trained, educated in the many and ever-changing federal requirements and policies for a student's eligibility (need or merit) at the time of disbursement.
- Verify that staff are following all federal and school policies and procedures
- The Peoplesoft Viking Student System is an integrated software package that assist in the day-to-day operations in awarding students financial aid. This system must always be in compliance with current federal requirements and policies
- Resolve missing data, income tax information and verifying that all student files are complete using a third-party vendor that allows online submittal of requested supporting documentation.
- Ensuring accuracy of disbursement records to the federal agency and adhering to the federal timeline.
- The Student Financial Aid department is responsibility for Return to Title V and communication to students on a change in student status.
- Work with the Bursar, Cashiers Office to ensure that all student credit balances are released.
- Work with Instructional & Information Technology Services to confirm that the district is in compliance with the Gramm-Leech-Bliley Act.
- Conduct self-assessments, <https://ifap.ed.gov/ifap/>
- Reporting and closing out of an 'aid year' complies with federal requirements and policies
- Working with the third-party vendor that disburses funds to student and that they are complying with federal requirements and policies
- District has crime awareness (reg 34 C.F.R., 668.41, 668.46( c), 668.49) and drug prevention policies and guidelines (reg 34 C.F.R., 86.100)

Current Federal Student Financial Aid programs can be found on the Fiscal Services webpage, Budgets & Presentations, Adopted Budget, current year, Student Financial Aid Fund (Fund 74)

<https://www.lbcc.edu/sites/main/files/file-attachments/lbccd-adopted-budget-2019-2020.pdf?1569948586>

Financial Aid, working with Fiscal Services prepares and follows the award disbursement dates, posted on the Financial Aid website.

- The posting of an award on a student's account, request of funds and disbursement to students complies with the federal requirements. The disbursement of funds from the date of posting to the date the balance goes to students is a 14-day time frame.
- The district complies with the federal requirement, 'Prompt disbursement (three-day rule)'. Fund/awards are disbursed as soon as possible but no later than three business days after receiving funds from the Department of Education.

Separation of duties and workflow for award disbursement to students -

- Financial Aid processes and packages an 'Authorization and Disbursement' batch. An e-mail is sent to Fiscal Services Accountant requesting processing.
- Once done, the Fiscal Services Accountant replies to the e-mail telling Financial Aid that the first process has been completed so they can make any corrections needed. (Corrections would be a student withdrawing from one or more classes after the initial batch was packaged and the eligible amount has been reduced.)
- Once all corrections have been made, an email is sent to the Fiscal Services Accountant requesting the processing be completed.
- Once the process is complete, the Fiscal Services Accountant sends an e-mail to the Accounting Supervisor/Accounts Payable Manager that a refund file is ready for upload to our third-party vendor.
- The Accounting Supervisor/Accounts Payable Manager prepares a fund 74 reconciliation and requests funds from the G5, the Department of Education, a Federal Government computer system requesting (Fiscal Services uses a buffer so funds are not over draw when adjustments are processed in Financial Aid.)
- The Accounting Supervisor/Accounts Payable Manager sends an e-mail to the Bursar telling them the date the funds will be available in the districts bank account so a wire can be processed to our third-party vendor for disbursement to students.
- The Fiscal Services Accountant, Bursar and Deputy Director/Director coordinate the upload to the third-party vendor, the preparing of the wire and the approval of the wire.
- Once the third-party vendor receives the file and wired funds, the funds are made available to students.

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