#8

PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
ACCJC					
2010 ACCJC Accreditation Letter November 18, 2009 & June 30, 2010 Reporting Requirement 1 Other Post Employment Benefits (OPEB) Liabilities	District Required to Provide ACCJC an Update on the Value of the Deferred Compensation Trust Fund and Describe its Plan to Pay for the Growing Long-Term Debt. (Standards III.D.2.d and IV.B.3.d)	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD's last Actuarial completed June 30, 2008 indicates a Retiree Health Actuarial Obligation of approximately $153 million. An updated Actuarial obligation calculation will be completed by December 2010. The PCCD has hired a new financial adviser and a new Vice Chancellor of Finance and Administration. **(Refer to District's October 15, 2010 ACCJC Follow-Up Report)**	New actuarial study underway and expected to be completed by January. In addition, a funding and investment analysis is being conducted with a report to be presented with recommendations in January.

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2010 ACCJC Accreditation Letter November 18, 2009 & June 30, 2010 Reporting Requirement 2 The District's Internal Control Structure	Provide an Update on District Action Regarding Independent Audit Report. a. 2008-1 Oversight and Monitoring b. 2008-2 Financial Accounting System Procedures c. 2008-03 Information Systems d. Bursar's Office and Trust Fund Activity Reporting Changes e. Accounts Payable/Purchasing Functions (Standard III.D 2 and III.D.2.c,d,e,g) & (Standard II.B.3.f, III.D.1.b, III.D.2.g, IV.B.3.d, IV.B.1, IV.B.1.B, and IV.B.1.c)	Responsible: Chancellor Point: CFO	October 15, 2010	The PCCD developed a "Corrective Action Plan" that lists all audit recommendations and status of implementation as an update. (Refer to District's October 15, 2010 ACCJC Follow-Up Report)	Update provided within ACCJC Follow-up report. Completed.

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INDEPENDENT AUDIT FINDING					
MATERIAL WEAKNESSES FINANCIAL STATEMENT Independent Audit Finding 2009-1 DISTRICT FINANCIAL REPORTING	Monthly Financial Activity Report for All Funds	Responsible: PCCD Board/Chancellor Point: CFO	January 1, 2011	A monthly expenditure report was developed in February 2010. This report will continue to be refined and provided to key stakeholders on a monthly basis. **(Refer to VTD Audit Response)**	Completed. Report has been provided to the Audit and Finance Committee and Board since October 2010.
Independent Audit Finding 2009-2 DISTRICT BUDGET MONITORING	Annual Budget Prepared and Presented to Stakeholders within Statutory Time-Line – On-Going Monitoring of Budget	Responsible: PCCD Board/Chancellor Point: CFO	September 30, 2010	The 2010-11 Budget will be presented for review and acceptance by September 28, 2010. **(Refer to VTD Audit Response)**	Completed. Presented and adopted at the 9/28 Board meeting.
Independent Audit Finding 2009-3 QUARTERLY FINANCIAL REPORTING	Financial Activity Calendar Provided to Board of Trustees	Responsible: Chancellor Point: CFO	September 30, 2010	A Financial Activity Calendar will be provided to the Board of Trustees at the September Board Meeting for information **(Refer to VTD Audit Response)**	Completed. An annual financial activity calendar has been developed and is being taken to the Audit and Finance Committee meeting on 10/14. It will then be taken to the 10/26 Board meeting.
Independent Audit Finding	Formal Comprehensive Review of the PeopleSoft Accounting System	Responsible: CFO Point: Assistant Vice Chancellor of Finance	June 30, 2011	Staff will be providing a recommendation on the time-line and approach	Business process review has been

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2009-4 OVERSIGHT AND MONITORING				to this corrective action. Add status of position management **(Refer to VTD Audit Response)**	conducted and items identified as critical have been identified and prioritized. Currently redesigning PeopleSoft's payroll process to align with desired business process.
Independent Audit Finding 2009-5 CORRECTIVE ACTION PLAN	Address All Recommendations Stated in the Annual Audited Financial Report	Responsible: PCCD Board/Chancellor Point: CFO	Upon Receipt of Audit – 30, 60, 90, 120 day Status Report to Audit Finance Committee and Board of Trustees	This Corrective Action Matrix List Each 2008-09 Audit Findings and Its Status the matrix is being used as a tool to address each of the current and prior year findings **(Refer to VTD Audit Response)**	Corrective action plans for prior audit findings are being implemented and continuously assessed. Status reports have been provided to the Audit and Finance Committees with quarterly reports to the Board.
Independent Audit Finding 2009-6 OTHER POST EMPLOYMENT BENEFITS (OPEB)	Receive, Review and Reconcile the Monthly Investment Activity	Responsible: Chancellor Point: CFO	Monthly Reports to the Audit and Finance Committee and Regular Updates to the Board of Trustees	During the Month of July, the Board of Trustees and Audit and Finance Committee were provided an update on the Investment Activity **(Refer to VTD Audit Response)**	Beginning in the month of October, all investment accounts are being reconciled and reviewed on a monthly basis. Quarterly reports will be taken to the Board beginning with the

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					quarter ending December 2010.
Independent Audit Finding 2009-7 SWAP INVESTMENT ACTIVITY	Prepare, Review and Adopt Policy on Use of Interest Rate Swap Agreements	Responsible: Chancellor Point: CFO	December 31, 2010	The CFO is working with new bond financial adviser in the development of appropriate policy, procedures and practices on interest rate SWAP agreements **(Refer to VTD Audit Response)**	Development of new policy, procedure, and SOP in process. To be complete in January for presentation in February.
Independent Audit Findings 2009-8 & 2009-09 CASH IN COUNTY & BANK ACCOUNT RECONCIIATION	Cash and Bank Accounts Reconciled Monthly	Responsible: Chancellor Point: CFO	June 30, 2011	The PCCD is reviewing its policy regarding cash and bank account reconciliation and is revising and implementing necessary changes **(Refer to VTD Audit Response)**	*SOP in development for formal implementation. Cash accounts currently being reconciled timely and reviewed by the new Associate Vice Chancellor for Finance.*
Independent Audit Finding	Develop a Risk Assessment Program and Perform Regular	Responsible: Chancellor Point: Internal Auditor	June 30, 2011	The PCCD is considering the	The hiring of this position is in

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2009-10	Reviews of Programs, Services and Activities			employment of an Internal Auditor to perform risk assessment **(Refer to VTD Audit Response)**	process. To be complete by end of January. Once hired, the individual will be assigned this task.
2009-11 Independent Audit Finding	Identify and Train Personnel in Accounting of Capital Assets	Responsible: Chancellor Point: CFO	June 30, 2011	The CFO is identifying and having trained personnel in the accounting and recording of capital assets **(Refer to VTD Audit Response)**	*Completed. Training has occurred. Implementing asset management module within PeopleSoft.*
2009-12 Independent Audit Finding	A Review of the Capabilities of PeopleSoft Financial Accounting Software System	Responsible: CFO Point: Associate Vice Chancellor of Finance	June 30, 2011	Staff will be providing a recommendation on the time-line and approach to this corrective action. **(Refer to VTD Audit Response)**	Publishing of Monthly Variance Reports, development of additional queries and reports and development of BI financial tool for easier access
2009-14 Independent Audit Finding	Consistent Procedure for Accounting and Remittance of All Student Fees	Responsible: Chancellor Point: CFO	June 30, 2011	Staff will be providing a recommendation on the approach to this corrective action. The PCCD has authorized a position to work between student and finance	*Analysis still being conducted. Once concluded recommendation will be forwarded. Student Analysis position has been created and an*

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				(Refer to VTD Audit Response)	*individual has been hired.*
2009-15 Independent Audit Finding	Written Procedure Manuals Developed for District and Business Offices	Responsible: Chancellor Point: CFO	June 30, 2011	Staff will be providing a recommendation on the approach to this corrective action. **(Refer to VTD Audit Response)**	Procedures manual in process. Areas where drafts exist are Purchasing and Accounts Payable. Budget and Budget development in process.
SIGNIFICANT DEFICIENCIES 2009-16 Independent Audit Finding	Software System Controls Reviewed & Tested by Independent Service Provider & Evaluate Adequacy	Responsible: Chancellor Point: CFO	June 30, 2011	CFO and Vice Chancellor of Educational Services to Evaluate the Software System Controls **(Refer to VTD Audit Response)**	Independent Service Provider evaluation underway.
2009-17 Independent Audit Finding	Adequate Controls Over Year-End Closing Process. Training of District Staff on Accounting Principles	Responsible: Chancellor Point: CFO	June 30, 2011	The PCCD will institute adequate controls and provide training to staff. **(Refer to VTD Audit Response)**	*Completed. Training has been conducted. On-going training is being planned during the course of the fiscal year. Closing checklists have been implemented for the fiscal year*

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					ending 6/30/2010.
2009-18 Independent Audit Finding	Assets in the OPEB District Accounts Need to be Monitored, Reconciled, Summarized, and Recorded in District Ledger on a Regular and Timely Basis	Responsible: Chancellor Point: CFO	On-Going	The PCCD will monitor, reconcile, summarize and record the assets in the OPEB accounts on a regular and timely basis. **(Refer to VTD Audit Response)**	Training is in process for designated staff (accountant).
2009-19 Independent Audit Finding	Annual Affirmation from Retirees and Dependents to Determine their Eligibility for district paid health benefits	Responsible: Chancellor Point: CFO and VC of HR	completed July 31, 2010	<u>Completed</u> The PCCD began an affirmative audit enrollment process in April 2010. This audit determined the retirees and their dependent's eligibility. **(Refer to VTD Audit Response)**	Completed
2009-20 Independent Audit Finding	Revise Policies to Conform with Current Internal Revenue Service (IRS) Section Regulations Regarding "Load Banking".	Responsible: Chancellor Point: CFO and VC of HR	June 30, 2011	The PCCD is receiving annual load banking records to accrue the liability for year-end financial reporting. The	Analysis being conducted to determine collective bargaining

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				PCCD policy will be modified to eliminate the employee's option of cashing out their balance in whole or in part to comply with the IRS regulations. PCCD will engage a meet and confer process. **(Refer to VTD Audit Response)**	implications.
2009-21 Independent Audit Finding	Internal Controls for Compensated Absence Balances Need to be Strengthened to Ensure Absences are Properly Recorded and Accumulated. Consistent Methodology for Reporting Load Banking Balances. Outstanding Balances Reported to HR and/or Finance Regularly to Close the Accounting Records.	Responsible: Chancellor Point: CFO and VC of HR	December 31, 2010	In March 2010, a consistent format was developed for the Colleges to account for load banking, accrual, usage, and liability. **(Refer to VTD Audit Response)**	Leave Absence Reports implemented and are required to be submitted to HR on a monthly basis.
2009-24 Independent Audit Finding	Post All Approved Audit Adjustments after the Audited Financial Statements are	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD will post all approved audit adjustments after the	Completed. Procedure implemented. All

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	Approved			audited financial statements are approved. (Refer to VTD Audit Response)	audit adjustments have been reviewed and posted for the fiscal year end 6/30/2009 audit.
2009-25 Independent Audit Finding	Review Guidelines for Receipt and Use of General Fund Monies Deposited within the Accounts. All Activity Reconciled and Provided in a Timely Manner. Amounts within the Trust Fund Belonging to the District Forwarded to District with a Full Reconciliation and Accounting	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD will review the current guidelines and all activity will be reconciled in a timely manner. Trust funds will be forwarded with a reconciliation and accounting. (Refer to VTD Audit Response)	Guidelines has been developed and distributed to the campus business managers outlining timelines for forwarding funds to the District.
2009-26 Independent Audit Finding	Transactions Recorded in Accounts - Reviewed and Reconciled Prior to Being Posted	Responsible: Chancellor Point: CFO	On-Going	Transactions will be reviewed and reconciled. Posting	Posting authority rests only with the Associate Vice

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
	to General Ledger.			authority has been limited to managers and supervisors. (Refer to VTD Audit Response)	Chancellor for Finance and the Vice Chancellor.
2009-27 Independent Audit Finding	The Allowance for Doubtful Accounts – Need Review and Analysis Throughout the Year – Properly Adjusted for Current Year Activities	Responsible: Chancellor Point: CFO	On-Going	The PCCD will develop a process to analyze accounts. The PCCD is implementing a new module in the student finance system that will set up payment plans for students. (Refer to VTD Audit Response)	Payment plan program has been implemented. Additionally, the District is now participating in the State's CoTops program in effort to collect receivables. AR policies need to be developed.
2009-28 Independent Audit Finding	Review and Understand Disbursement Policies and Procedures – AP Staff Ensure Expenditures are Classified and all Documents are Present Prior to Disbursement of Funds for Payment.	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD will review and understand the disbursement policies and procedures. AP staff will ensure that expenditures are classified and all pertinent documents are present prior to disbursement of funds	Training materials being developed with a training workshop tentatively scheduled for February 24th.

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				for payment. (Refer to VTD Audit Response)	
2009-29 Independent Audit Finding	Employment Contracts and Salary Increases are Approved and Accepted by the Chancellor within a Week of the Employee's Acceptance	Responsible: Chancellor Point: VC of HR/CFO	On-Going	The PCCD will ensure that employment contracts and salary increases are approved and accepted by the Chancellor within 30 days of Employee's acceptance. (Refer to VTD Audit Response)	Analysis in process.
2009-30 Independent Audit Finding	Process of recording Transfers and Journal Entries Evaluated for Proper Internal Controls. Segregation of Duties with Responsibility for Review and Reconciliation Maintained at the Supervisory Level. Written Procedures Prepared on Proper Controls and Procedures.	Responsible: Chancellor Point: CFO	June 30, 2011	Written procedures will be prepared on the proper controls and procedures. Only managers and supervisors can post journal entries. (Refer to VTD Audit Response)	Budget and accounting procedures are currently being reviewed and revised.
MATERIAL WEAKNESSES FEDERAL AWARDS 2009-31 A-133 Reporting Independent Audit Finding	Implement a Reporting Calendar – Timely Closing of Financial Ledgers and Completion of the Audit and Related Filings	Responsible: Chancellor Point: CFO	June 30, 2011	The PCCD will implement a reporting calendar for timely closing of financial ledgers and completion of the audit and related required filings. (Refer to VTD Audit	Completed. A fiscal year end closing calendar has been developed and implemented for the fiscal year end 6/30/2010.

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Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				Response)	
2009-32 Independent Audit Finding Return to Title IV	Accounting Policies Developed – Uniform Calculation Procedures – Routine Timelines – Reports Run in a Timely Manner and Provide Evidence that all Withdrawn Students are Identified and a Calculation Performed	Responsible: Chancellor Point: CFO and VC of SS	June 30, 2011	Accounting policies will be developed to provide uniform calculation procedures for each of the colleges. Records will include support that the reports are run in a timely manner. (Refer to VTD Audit Response)	An accounting policies and procedures manual is in the process of being developed.
2009-43 Independent Audit Finding Federal Draw Downs	Adopt a Policy that Determines Procedures for drawing Down Federal Funds. Implement a Control to Ensure Proper Segregation of Duties over Drawing Down Funds and Verify Amount is Reviewed and Approved	Responsible: Chancellor Point: Vice Chancellor of Student Services and Assoc VC of Finance	December 31, 2010	The PCCD will adopt a policy/administrative regulation that determine the procedures for drawing down Federal funds. A control will be implemented to ensure segregation of duties. Amounts will be reviewed and approved. (Refer to VTD Audit Response)	Policy in development calling for drawdowns no less than quarterly.
2009-45 Independent Audit Finding	Careful Calculation and Preparation of the CCFS-320 Attendance Reports. Documentation Reviewed and a	Responsible: Chancellor Point: CFO and VC of Educational Services	December 31, 2010	CCFS-320 Attendance Reports will be calculated and prepared carefully. Supporting	Cross checking through testing and confirmation with Business

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CCFS-320 Attendance Reporting	Procedure to Cross Check and Verify the Amounts to be Reported to the Chancellor and Submission to the State.			documents will be carefully reviewed and a procedure to cross check and verify the amounts reported will be completed prior to submittal. (Refer to VTD Audit Response)	Intelligence Tool (BI)
2009-52 Independent Audit Finding Salaries of Classroom Instructors – 50%	Set up Appropriate Sub fund or Account within the General Ledger to Identify the Expenditures Associated with the Lottery Revenue	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD will set up the appropriate sub fund or account within the general ledger to identify the expenditures associated with the lottery revenue. (Refer to VTD Audit Response)	Completed.
2009-53 Independent Audit Finding Enrollment Fees Reporting	Careful Preparation of the Reporting Forms for the State System's Office. Reconciliation of Amounts to be Reported to General Ledger Signed off by Supervisory Personnel Prior to	Responsible: Chancellor Point: CFO	June 30, 2011	Care will be taken in completing the required reporting forms for the State's System's Office. Reconciliation of amounts to be reported	A financial reporting procedure being developed that calls for appropriate

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
	Submitting the Documents.			to the general ledger will be signed off by supervisory personnel prior to submitting the documents. (Refer to VTD Audit Response)	checks and balances.
ALAMEDA COUNTY GRAND JURY					
2009-10 Alameda County Grand Jury	Recommendation 10-4 Restrict and Require Written Justification of Food and Meal Purchases. Forms Must Include Who Attended, Why the Business was Conducted and a Statement of Results. Disclose to the Public.	Responsible: Board of Trustee/Chancellor Point: CFO	December 31, 2010	*In progress* The PCCD will require written justification for all purchases. Expenditures will be reviewed and approved monthly by the Governing board at a public meeting. **Refer to Grand Jury Response**	Draft policy has been created and sent to General Counsel.
2009-10 Alameda County Grand Jury	Recommendation 10-10 PCCD Board Must: Review Financial Statements of the District at Board Meetings on a Monthly Basis	Responsible: Board of Trustee/Chancellor Point: CFO	December 31, 2010	*Completed* The PCCD will generate State quarterly financial reports and review them at the Governing Board level	Incorporate in Board meeting calendar for approval of financial statements; and

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				on a quarterly basis. Practice reinforced at Board training on July 20, 2010 and September 14, 2010 and through Corrective Action Matrix. **Refer to Grand Jury Response**	alert board when financial statements are not stated. Incorporate in calendar for council on planning and budget to review financial statements.
2009-10 Alameda County Grand Jury	Recommendation 10-11 PCCD Board Must: Fill the Position of Internal District Auditor	Responsible: Board of Trustee/Chancellor Point: CFO	December 31, 2010	*In progress* The PCCD has posted the position for an Internal Auditor. The position is expected to be filled in Fall 2010. **Refer to Grand Jury Response**	In interview stage of filling vacancy.
2009-10 Alameda County Grand Jury	Recommendation 10-13 PCCD Board Must: Schedule a Meeting Every Year with the Outside Auditors to	Responsible: Board of Trustees Point: Chancellor/CFO	December 31, 2010	*Completed* PCCD policy and State regulations require auditors to meet publicly with the	Incorporate in Board meeting calendar for meeting with outside auditors.

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	Discuss Findings and Recommendations in Open Session			Governing Board to discuss the findings and recommendations. This recommendation is currently being followed. **Refer to Grand Jury Response**	
2009-10 Alameda County Grand Jury	Recommendation 10-14 PCCD Board Must: Require that Chancellor and Senior Management Implement Recommendations Made by Outside Auditors to Ensure a Budget can be Developed.	Responsible: Board of Trustees Point: Chancellor/CFO	December 31, 2010	*In progress* The PCCD will continue to respond and implement each auditor's recommendation. The Corrective Action Plan will list all audit findings and a strategy to address the recommendations **Refer to Grand Jury Response**	In progress.
2009-10 Alameda County Grand Jury	Recommendation 10-15 PCCD Board Must: Require Out-of-State Travel by all District Employees to be Approved in Advanced by the Board and Heard as Individual Action Item and Not as an	Responsible: Board of Trustees Point: Chancellor/CFO	December 31, 2010	*In progress* The PCCD has revised policies and procedures regarding travel to promote transparency and accountability since Fall 2009.	Agendized monthly for board review. All reports are posted online and permanently saved.

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	Consent Agenda Item			A recommendation will be made that the Board approve all travel out-of-state in advance and that the Chancellor approve travel out-of-district. The public ratification of travel occurs at an open Board meeting. Warrant registers submitted to Board on a monthly basis **Refer to Grand Jury Response**	
2009-10 Alameda County Grand Jury	Recommendation 10-16 PCCD Board Must: Establish Penalties and an Enforcement Procedure for Violation of Policies by Trustees and the Chancellor	Responsible: Board of Trustees/ Board's Chancellor Evaluation Committee/ Board Policy Review Committee Point: Chancellor/CFO/Board President and Vice President	December 31, 2010	*Completed* The PCCD currently has and will implement the Board policies setting high ethical standards for members of the Governing Board and Administrators, including the Chancellor. **Refer to Grand Jury Response**	Board Policy Review Committee updates on a regularly basis All changes to policy and procedures are formally approved and posted on-line.