



Peralta Community College District

333 East Eighth Street • Oakland, California 94606 • (510) 466-7200

OFFICE OF FINANCE AND ADMINISTRATION

Memorandum

To: Chancellor Allen

From: Ronald Gerhard, Vice Chancellor

Date: February 15, 2011

*Subject: **Board Financial Hearing***

2010-11 Budget Update

Please find attached a Budget Status Report dated February 13, 2011 covering the Unrestricted General Fund. As of February 13, 2011, the District has expended \$61,012,285 of the \$115,189,782 expenditure budget; leaving approximately 47% of the remaining budget available through June 30, 2011. Based on the current rate of expense, the District is maintaining a balanced budget.

Status of 2010 Single Audit

The District is in the process of concluding the Single Audit for the fiscal year 2010. It is anticipated that the audit will be presented to the Board at the March 15, 2011 meeting.

Status of the 2011 District-Wide Audit

The District has already begun discussions with the external auditors, Vavrinek, Trine, Day & Co. (VTD), in the planning of the 2011 District-wide Audit. Attached is the current draft of the audit schedule. This schedule meets all external reporting deadlines, i.e. submission of the audit to the State Chancellor's Office prior to December 31st.

Corrective Action Matrix

Please find attached the working version of the Corrective Action Matrix providing an update on the status of previous Grand Jury recommendations, audit findings, and ACCJC recommendations.

Non-Resident Fee Revenue

Recently an inquiry has been made regarding how non-resident fee revenue is treated in the application of the 50% law calculation. In recent correspondence with the State Chancellor's Office, the guidance provided was that expenditures incurred toward providing instruction and student services for non-resident students are appropriate Unrestricted General Fund expenditures. Therefore, these expenditures would be included in the 50% calculation.

2011-12 Budget Update

As shared with the Board at the January 18, 2011 Board meeting, based upon the Governor's January budget proposal and local conditions, the projected range of reductions needing to be made in order to balance the 2011-12 budget are approximately \$10.5 million to \$21.7 million. More recently, guidance has been provided to the Presidents and Vice Chancellors on developing scenarios of 5%, 10%, and 15% reductions in discretionary funds. Further, analysis is in progress on developing a comprehensive plan to reach, if need be, the \$21.7 million in reductions.

PeopleSoft GL

Report ID: GLS8020 BUDGET STATUS REPORT

Page No. 1.00

Bus. Unit: PCCD1 --

Peralta Community College Dist Run Date 2/13/2011

Ledger Grp: APPROP --

Appropriation Ledger Group Run Time 0.39

Currency : USD

Chartfields Criteria

Budget Peric Fund: 01 Object Code: 1101 to 7920

Budget Period	Fund	Object Code	Discretionary/No n-Dis	Description	Budget	% of Total Budget	Assoc Revenue	Pre- Encumbrance	Encumbrance	Expense	Remaining	% Remaining/Bu dget
Full-Time Academic Total					28,055,837.00	24.36%	-	-	-	14,202,278.69	13,853,558.31	49.38%
Academic Hourly Total					13,741,977.70	11.93%	-	-	-	10,227,993.45	3,513,984.25	25.57%
Full-Time Classified Total					19,497,455.00	16.93%	-	-	-	11,096,613.29	8,400,841.71	43.09%
Classified Hourly Total					1,673,163.00	1.45%	-	-	-	948,786.72	724,376.28	43.29%
Benefits Total					29,790,668.00	25.86%	-	-	-	12,090,279.94	17,700,388.06	59.42%
Supplies Total					1,132,307.35	0.98%	-	40,836.50	137,866.43	552,692.55	400,911.87	35.41%
Services Total					14,211,563.65	12.34%	-	116,286.85	820,596.15	6,089,976.09	7,184,704.56	50.56%
Capital Equipment Total					151,771.30	0.13%	-	608.44	13,283.39	38,478.49	99,400.98	65.49%
Debt Service Total					5,777,384.00	5.02%	-	-	-	5,765,185.70	12,198.30	0.21%
DSPS Contribution Total					1,157,655.00	1.00%	-	-	-	-	1,157,655.00	100.00%
Reserve Total					6,038,003.00		-	-	-	-	6,038,003.00	100.00%
Grand Total					121,227,785.00	100.00%	-	157,731.79	971,745.97	61,012,284.92	59,086,022.32	48.74%

AUDIT SCHEDULE PLANNER

2011

2010-2011 ANNUAL AUDIT

PERALTA COMMUNITY COLLEGE DISTRICT

In order to meet the timelines of the State Chancellor's Office and the directives of the Peralta Community College Audit Committee and Board of Trustees, the following planning calendar is being developed. This calendar should be provided to all Departments, Colleges and other interested individuals to allow for information to be assembled and ready for the audit procedures.

Any Changes to the dates and schedule will impact the ability of the audit to be concluded by November 11, 2011 and the report to be reviewed by the Audit committee by December 12, 2011 and the State Chancellor's Office by December 20, 2011

PROJECT PHASE	START DATE	END DATE
Planning Meeting for full audit	2/22/2011	2/22/2011
1 st Interim Audit – District Office and College Offices	3/28/2011	4/1/2011
2 nd Interim Audit – Federal and State Compliance	5/16/2011	5/20/2011
Student Financial Aid College Offices and District	7/18/2011	7/28/2011
Pre-Audit Assessment Meeting for final audit	9/15/2011	9/15/2011
Final Financial Statement Audit	10/31/2011	11/11/2011
Review of Draft Audit Report	12/1/2011	12/1/2011
MD&A and Responses to Comments Due	12/5/2011	12/5/2011
Final Draft of Audit Report – Audit committee	12/12/2011	12/12/2011
Reports Provided to State Chancellor's Office	12/20/2011	12/20/2011

january						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

february						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

march						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

april						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

may						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

june						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

july						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

august						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

september						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

october						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

november						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

december						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



CORRECTIVE ACTION MATRIX

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
ACCJC					
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2009 Team Recommendation 1</p> <p>Board and District Administration</p>	<p>Assess Overall Effectiveness of District Services to Colleges</p> <p>Provide Clear Delineation of Functional Responsibilities</p> <p>Develop Clear Processes for Decision Making</p> <p>(Standards IV.B.I, IV.B3, a,b,c,f, & g)</p>	<p>Responsible: Chancellor</p> <p>Point: Vice Chancellor of Educational Services</p>	<p>October 15, 2010</p>	<p>The Peralta Community College District (PCCD) has assessed the overall effectiveness of the PCCD's services to colleges and provided clear delineation of functional responsibilities. There has been a clear process for decision making.</p> <p>(Refer to October 15, 2010 Follow-Up Report)</p>	<p>Created a new District Planning and Budget Integration process: focus on services, functions, accountability (Education Committee; Facilities Committee; Technology Committee, Planning and Budgeting Council).</p> <p>Adopted PBI Procedures Handbook (August 2009).</p> <p>Created Web site to document all work and actions.</p> <p>Evaluated first year process for effectiveness.</p> <p>Created Manual of District Functions to provide clarity about district services.</p> <p>Evaluate all PCCD administrators and their services to implement annual institutional goals</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2009 Team Recommendation 2</p> <p>Management Systems</p>	<p>Resolve the functional issues associated with the implementation of the district-wide adopted software management systems for student, human resources, and financial aid administration. (Standards III.C.1.a, III.C.1.c, III.C.1.d, and IV.B.3.b)</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>June 30, 2011</p>	<p>The PCCD is working on resolving the issues associated with the implementation of the adopted software management systems for student ?, human resources, and financial aid administration.</p> <p>(Refer to October 15, 2010 Follow-Up Report)</p>	<p>Hired additional IT staff to manage the PeopleSoft system.</p> <p>Created a PeopleSoft Resolution Team (made up of lead administrators and IT programmers; chaired by VC of Ed Services).</p> <p>Created 12 PeopleSoft Functionality Teams.</p> <p>Created detailed ongoing Issues Log.</p> <p>Created a Log of completed enhancements to PeopleSoft (for communication purposes)</p> <p>Created a PRT Web site for communication.</p> <p>Will evaluate the process at the end of one year.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2009 Team Recommendation 3</p> <p>Financial Resources and Technology</p>	<p>Implement all appropriate controls and necessary MIS systems modifications to achieve access to a fully integrated computer information management system, including modules for student, financial aid, human resources, and finance, in order to assure financial integrity and accountability. Board receive implementation process reports until project completion. (Standards III.D.1.a, III.D.1.b, and III.D.2.a)</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>June 30, 2011</p>	<p>The PCCD is taking immediate corrective action to implement appropriate controls and MIS systems modifications. The Governing Board will receive regular implementation progress reports through project completion. (Refer to October 15, 2010 Follow-Up Report)</p>	<p>Development of PeopleSoft resolution team and handbook. Issues log created and updated. PeopleSoft functionality team. Regular meeting for users where programmers attend meetings to address issues.</p>
<p>2010 ACCJC Accreditation Letter November 18, 2009 & June 30, 2010</p> <p>Reporting Requirement 1</p> <p>Other Post Employment Benefits (OPEB) Liabilities</p>	<p>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)</p>	<p>Responsible: Chancellor Point: CFO</p>	<p>December 31, 2010</p>	<p>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.</p> <p>The PCCD has hired a new financial adviser and a new Vice Chancellor of Finance and Administration. (Refer to District's</p>	<p>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.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter November 18, 2009 & June 30, 2010</p> <p>Reporting Requirement 2</p> <p>The District's Internal Control Structure</p>	<p>Provide an Update on District Action Regarding Independent Audit Report.</p> <ul style="list-style-type: none"> 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) 	<p>Responsible: Chancellor Point: CFO</p>	<p>October 15, 2010</p>	<p>October 15, 2010 ACCJC Follow-Up Report)</p> <p>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)</p>	<p>Update provided within ACCJC Follow-up report.</p> <p>Completed.</p>
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 1</p>	<p>All Personnel Selection Actions must Adhere to the Established Policies and Procedures (Standard III.A.1.a)</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Human Resources</p>	<p>July 1, 2010</p>	<p>The new Chancellor and new Vice Chancellor or Human Resources will at all times adhere to established policies and procedures regarding personnel selection actions.</p>	<p>Board Training Workshops on June 10 and September 14 reinforced the requirement to follow written policy and procedures.</p> <p>The new Vice Chancellor</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				(Refer to District's October 15, 2010 ACCJC Follow-Up Report)	of HR has made it explicit that policy and procedures will be followed as written.
2010 ACCJC Accreditation Letter June 30, 2010 2010 Special Visit Team Recommendation 2010 Recommendation 2	Evaluate the Reporting Structure with Regard to the Inspector General so that the Position is Properly Placed in the Hierarchy of the District Organization (Standard IV.B.I.J)	Responsible: Board Point: Chancellor	July 31, 2010	At the July 20, 2010 meeting of the Governing Board, the Trustees unanimously voted to delegate to the Chancellor the reorganization of the Inspector General's Position for Reporting Purposes (Refer to District's October 15, 2010 ACCJC Follow-Up Report)	Issue resolved: the I.G. is a direct report to the Chancellor. Reaffirmed at the September 14, 2010 Board training.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 3</p>	<p>Clarify the Role of the Board Members with Respect to the Work of the District Managers.</p> <p>A Review of Reporting Structures, Methods for Board Inquiries, Distinction Between Board Policy Setting and Oversight, and Management, Leadership, and Operational Responsibilities for the District.</p> <p>Standards IV.B.1.d, IV.B.1.j)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>July 31, 2010</p>	<p>The Governing Board, on July 22, adopted a Community College League of California document, “Board and CEO Rules: Different Jobs, Different Tasks” (2000). The document stresses the importance of strengthening the Board and CEO relationship. The Board has agreed to use the document as a means to distinguish the roles and responsibilities of the Board from those of the Chancellor.</p> <p>(Refer to District’s October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Board adopted CCLC, document, Board and CEO Roles: Different Jobs and Different Tasks (7/22/10).</p> <p>Board addressed the issue in detail at Board Training, 9/14/10.</p> <p>Board will abide by Board Policy 1.21, Board Committees, to ensure that Board Committees only have a policy function.</p> <p>Board will revise BP 1.05, Duties and Responsibilities of the Board.</p> <p>Board will rely on the new Chancellor for the operation of the PCCD.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 4</p>	<p>Provide Ongoing and Annual Training for Board and Management on Roles and Functions as it Relates to District Policy and Operations (Standard IV.B.1.f)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>On-Going</p>	<p>On June 10, 2010, the Community College League of California provided a training workshop for the trustees of the Governing Board. Effective Board practices and Trustee Financial Responsibilities were covered. An additional training is scheduled through the Community College League on September 14, 2010.</p> <p>(Refer to District's October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Trainings happened on 6/10/10 and 9/14/10 and addressed this recommendation.</p> <p>Board adopted CCLC document, Board and CEO Roles: Different Jobs and Different Tasks (7/22/10).</p> <p>Board Trainings will be conducted quarterly.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 5</p>	<p>Engage in Ongoing Discussion about the Role of the Board and how it Serves its Trustee Role for the Good of the District. The Role of the Board Reviewed Regularly with each Board Member. Standard IV.B.1, IV.B.1.j)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>On-Going</p>	<p>On May 25, 2010, the Governing Board unanimously agreed that training, and joint workshops of the Board will occur to review and better understand the ACCJC Standard and Eligibility Requirements.</p> <p>On June 10, 2010, the Community College League of California provided a training workshop for the trustees of the Governing Board. Effective Board practices and Trustee Financial Responsibilities were covered. An additional training is scheduled through the Community College League on September 14, 2010. (Refer to District's October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Board adopted CCLC document, Board and CEO Roles: Different Jobs and Different Tasks (7/22/10).</p> <p>Trainings conducted on 6/10/10 and 9/14/10 which addressed this recommendation.</p> <p>Board will conduct quarterly training workshops.</p> <p>Board will adhere to Board Policy 1.21, Board Committees.</p> <p>Board will revise Board Policy 1.05, Duties and Responsibilities of the Board.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 6</p>	<p>Regular Review of the Code of Ethics by the Board to Assure Thorough Understanding and Application of the Code's Intent Standard IV.B.1.e; IV.B.1.h)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>October 15, 2010</p>	<p>In a May 25, 2010 resolution, the Board affirmed its commitment to adhere to the Board Code of Conduct. On July 22, 2010, the Board Policy Review Committee meeting discussed the code of ethics, value statement, and conducted rules and recommended to strengthen or improve the current policy. (Refer to District's October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Board resolved to adhere to Board Policy 1.06, Board Code of Ethics. (5/25/10)</p> <p>Board Policy Review Committee resolved to strengthen the Board Policy, 1.06 (7/22/10)</p> <p>Board to include section on Code of Ethics in annual self-evaluation.</p>
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team Recommendation</p> <p>2010 Recommendation 7</p>	<p>Change the Reporting Relation of the Inspector General from the Board of Trustee to the Chancellor Standard IV.B.1.j)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>October 15, 2010</p>	<p>On July 20, 2010, the Governing Board unanimously voted to delegate to the Chancellor the reorganization of the Inspector General's position for reporting purposes.</p>	<p>Issue resolved: the I.G. is a direct report to the Chancellor. Reaffirmed at the September 14, 2010 Board training.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				(Refer to District's October 15, 2010 ACCJC Follow-Up Report)	
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team</p> <p>2010 Recommendation 8</p>	<p>Review Board Roles to Assure Board is Relying on the Chancellor to Carry out the Policy Set by the Board. (Standard IV.B.1.j)</p>	<p>Responsible: Board Point: Chancellor</p>	<p>October 15, 2010</p>	<p>On May 25, 2010, the Governing Board unanimously agreed that training, of the Board will occur to review and better understand the ACCJC Standard and Eligibility Requirements.</p> <p>On June 10, 2010, League of California provided training for the trustees of the Governing Board. Board practices and Financial Responsibilities were covered.</p> <p>(Refer to October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Board adopted CCLC document, Board and CEO Roles: Different Jobs and Different Tasks (7/22/10).</p> <p>Trainings conducted on 6/10/10 and 9/14/10 which addressed this recommendation.</p> <p>Board will conduct quarterly training workshops.</p> <p>Board will adhere to Board Policy 1.21, Board Committees.</p> <p>Board will revise Board Policy 1.05, Duties and Responsibilities of the Board.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2010 ACCJC Accreditation Letter June 30, 2010</p> <p>2010 Special Visit Team</p> <p>2010 Recommendation 9</p>	<p>Board and District Adhere to Their Appropriate Roles. Board Must not Interfere with the Operations of the Four Colleges of the District. Chancellor Assumes and Takes Full Responsibility and Authority for the Areas Assigned to District Oversight</p>	<p>Responsible: Board Point: Chancellor</p>	<p>On-Going</p>	<p>On May 25, 2010, the Governing Board unanimously agreed that training, of the board will occur to review and better understand the ACCJC Standard and Eligibility Requirements.</p> <p>On June 10, 2010, League of California provided training for the trustees of the Governing Board. Board practices and Financial Responsibilities were covered.</p> <p>(Refer to October 15, 2010 ACCJC Follow-Up Report)</p>	<p>Board adopted CCLC document, Board and CEO Roles: Different Jobs and Different Tasks (7/22/10).</p> <p>Trainings conducted on 6/10/10 and 9/14/10 which addressed this recommendation.</p> <p>Board will conduct quarterly training workshops.</p> <p>Board will adhere to Board Policy 1.21, Board Committees.</p> <p>Board will revise Board Policy 1.05, Duties and Responsibilities of the Board.</p> <p>The new Chancellor on various occasions has publically addressed this recommendation with the Board and has reiterated how staff responds to a Trustees position, power, and authority. Board has agreed to rely on and trust</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration the Chancellor.
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 28, 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 28, 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 2009-4 OVERSIGHT AND	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 to this corrective action. Add status of position	Business process review has been conducted and items identified as critical have been identified and prioritized. Currently

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
MONITORING				management (Refer to VTD Audit Response)	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 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.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>Independent Audit Findings</p> <p>2009-8 & 2009-09</p> <p>CASH IN COUNTY & BANK ACCOUNT RECONCIATION</p>	<p>Cash and Bank Accounts Reconciled Monthly</p>	<p>Responsible: Chancellor Point: CFO</p>	<p>June 30, 2011</p>	<p>Response)</p> <p>The PCCD is reviewing its policy regarding cash and bank account reconciliation and is revising and implementing necessary changes (Refer to VTD Audit Response)</p>	<p>SOP in development for formal implementation. Cash accounts currently being reconciled timely and reviewed by the new Associate Vice Chancellor for Finance.</p>
<p>Independent Audit Finding</p> <p>2009-10</p>	<p>Develop a Risk Assessment Program and Perform Regular Reviews of Programs, Services and Activities</p>	<p>Responsible: Chancellor Point: Internal Auditor</p>	<p>June 30, 2011</p>	<p>The PCCD is considering the employment of an Internal Auditor to perform risk assessment (Refer to VTD Audit Response)</p>	<p>The hiring of this position is in process. To be complete by end of March. Once hired, the individual will be assigned this task.</p>
<p>2009-11 Independent Audit Finding</p>	<p>Identify and Train Personnel in Accounting of Capital Assets</p>	<p>Responsible: Chancellor Point: CFO</p>	<p>June 30, 2011</p>	<p>The CFO is identifying and having trained personnel in the accounting and recording of capital assets (Refer to VTD Audit Response)</p>	<p>Completed. Training has occurred. Implementing asset management module within PeopleSoft.</p>
<p>2009-12 Independent Audit Finding</p>	<p>A Review of the Capabilities of PeopleSoft Financial Accounting Software System</p>	<p>Responsible: CFO Point: Assistant Vice Chancellor of Finance</p>	<p>June 30, 2011</p>	<p>Staff will be providing a recommendation on the time-line and approach to this corrective action. (Refer to VTD Audit</p>	<p>Publishing of Monthly Variance Reports, development of additional queries and reports and development of BI</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				Response)	financial tool for easier access
2009-13 Independent Audit Finding	Test and Implement Student Financial Aid Accounting System	Responsible: Vice Chancellor of Educational Services Point: Associate Vice Chancellor of Information Technology	June 30, 2011	Staff will be providing a recommendation on the time-line and approach to this corrective action, along with regular status reports to the Chancellor regarding product development. (Refer to VTD Audit Response)	Work with SAFE Student financial system to implement Web based Student Financial Aid system. Testing to begin December 2011 at the latest. Oct 2010 Gen. Ledger feed from SAFE to PeopleSoft to be implemented
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 (Refer to VTD Audit Response)	Analysis still being conducted. Once concluded recommendation will be forwarded. Student Analysis position has been created and an 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	Software System Controls Reviewed & Tested by Independent Service Provider &	Responsible: Chancellor Point: CFO	June 30, 2011	CFO and Vice Chancellor of Educational Services to Evaluate the Software	Independent Service Provider evaluation underway.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
Finding	Evaluate Adequacy			System Controls (Refer to VTD Audit Response)	
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 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

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p style="text-align: center;">2009-20 Independent Audit Finding</p>	<p>Revise Policies to Conform with Current Internal Revenue Service (IRS) Section Regulations Regarding “Load Banking”.</p>	<p>Responsible: Chancellor Point: CFO and VC of HR</p>	<p>June 30, 2011</p>	<p>The PCCD is receiving annual load banking records to accrue the liability for year-end financial reporting. The 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)</p>	<p>Analysis being conducted to determine collective bargaining implications.</p>
<p style="text-align: center;">2009-21 Independent Audit Finding</p>	<p>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.</p>	<p>Responsible: Chancellor Point: CFO and VC of HR</p>	<p>December 31, 2010</p>	<p>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)</p>	<p>Leave Absence Reports implemented and are required to be submitted to HR on a monthly basis.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
2009-22 Independent Audit Finding	Continue to Review and Implement the Draft Disaster Recovery Plan (DRP) for the Information Systems Department. DRP Should Cover all Operating Systems and be Tested Annually. DRP Should Include Procedures that Ensure Recovery and Restoration of all Systems.	Responsible: Vice Chancellor of Educational Services Point: Associate Vice Chancellor of Information Technology	June 30, 2011	The PCCD is reviewing and implementing the draft DRP. The System will be tested by June 30, 2011. The DRP will include procedures that will ensure recovery and restoration of the systems in the event of a disaster. (Refer to VTD Audit Response)	Calendar developed for routine testing of disaster recovery system. Off Campus Hosting Back up files. Hiring of Full Time DBA
2009-23 Independent Audit Finding	Review Procedures and Format Over Collection of Data in the SEFA/SESA to Ensure it Includes All Required Elements	Responsible: Vice Chancellor of Educational Services Point: Associate Vice Chancellor of Information Technology	June 30, 2011	The PCCD will review its procedures and format over the collection of data to be included in the SEFA/SESA. (Refer to VTD Audit Response)	Implementation of PeopleSoft grants software MS Project spreadsheets/Access database developed for all grants
2009-24 Independent Audit Finding	Post All Approved Audit Adjustments after the Audited Financial Statements are Approved	Responsible: Chancellor Point: CFO	December 31, 2010	The PCCD will post all approved audit adjustments after the audited financial statements are approved. (Refer to VTD Audit Response)	Completed. Procedure implemented. All audit adjustments have been reviewed and posted for the fiscal year end 6/30/2009 audit.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
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 to General Ledger.	Responsible: Chancellor Point: CFO	On-Going	Transactions will be reviewed and reconciled. Posting authority has been limited to managers and supervisors. (Refer to VTD Audit Response)	Posting authority rests only with the Associate Vice 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	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

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				for students. (Refer to VTD Audit Response)	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 for payment. (Refer to VTD Audit Response)	Training materials being developed with a training workshop tentatively scheduled for February 24th.
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	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.	Budget and accounting procedures are currently being reviewed and revised.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
	Procedures Prepared on Proper Controls and Procedures.			(Refer to VTD Audit Response)	
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 Response)	Completed. A fiscal year end closing calendar has been developed and implemented for the fiscal year end 6/30/2010.
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.
2009-33 Independent Audit Finding Student Financial Aid Reporting	Implement Procedures to Provide the College Student Financial Aid Offices with Required Information and Timelines to submit the Reports to DOE. Financial Aid Offices – Develop Procedures to Ensure EZ-Audit is Completed , Reviewed and Submitted in a Timely Manner	Responsible: Chancellor Point: Vice Chancellor of Educational Services	June 30, 2011	The PCCD will implement procedures to provide the College Student Financial Aid Offices with the required information and timelines to submit the appropriate reports to the DOE. EZ Audit will be completed, reviewed, and submitted in a timely	Hiring of District Director of Financial Aid to implement consistent financial aid procedures and develop a financial aid calendar. Fiscal services will complete EZ audit.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p style="text-align: center;">2009-34 Independent Audit Finding Equipment Management</p>	<p>Physical Inventory of the Federally Purchased Equipment taken Bi-Annually – Reconciled – Written Procedures Prepared on Inventory Controls – Safeguarded and Accounted For</p>	<p>Responsible: Chancellor Point: Purchasing Compliance Manager</p>	<p>June 30, 2011</p>	<p>manner. (Refer to VTD Audit Response)</p> <p>Physical Inventory will be taken on a bi-annual basis and reconciled with records of purchases of the equipment. (Refer to VTD Audit Response)</p>	<p>A draft Board Policy and Administrative Policy has been developed that, among other things, specifically requires inventory observations on a bi-annual basis. These draft policies are currently going through the shared governance process.</p>
<p style="text-align: center;">2009-35 Independent Audit Finding Procurement, Suspension, and Debarment</p>	<p>Verify Entities Contracted with for Services are not Suspended or Debarred</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services and Purchasing Compliance Manager</p>	<p>December 31, 2010</p>	<p>The PCCD has monitored the grant sub recipients for compliance with program performance since December 2009. Signed MOUs have been received from the five campuses that participated in the Tech-Prep grant. Time and effort verification has been completed District-wide for all 2008-09 awards and forward. (Refer to VTD Audit Response)</p>	<p>MOU's will be kept up to date, Vice Chancellor of Ed Services will oversee grants and ensure reporting compliance</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p style="text-align: center;">2009-36 Independent Audit Finding</p> <p>Sub Recipient Monitoring</p>	<p>Better Understanding of Timelines for Corrective Action and Implement Calendars for Corrective Timelines. Sub Recipient Agreements – Reviewed, Changed to Include Notices, Terms, and Conditions for the Sub Recipient</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p style="text-align: center;">December 31, 2010</p>	<p>The Director of Grants and Workforce and Development will ensure compliance (Refer to VTD Audit Response)</p>	<p style="text-align: center;">Tech Prep Coordinator hired.</p> <p>MOU template developed and approved to ensure timely completion by sub-recipients</p>
<p style="text-align: center;">2009-37 Independent Audit Finding</p> <p>Student Financial Aid Eligibility</p>	<p>Files Must be Reviewed for all Components of Eligibility. Schedules Developed, Reviewed, and Reconciled on a Regular Basis to Track Financial Aid Awards</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Student Services</p>	<p style="text-align: center;">December 31, 2010</p>	<p>The PCCD is hiring an Internal Auditor. This position will improve the error rates for the Federal, State and Local programs. Schedules will be developed, reviewed and reconciled on a regular basis. (Refer to VTD Audit Response)</p>	<p style="text-align: center;">District wide Student Financial Aid Director</p> <p>Developed District wide guidelines.</p>
<p style="text-align: center;">2009-38 Independent Audit Finding</p> <p>Student Financial Aid Verification</p>	<p>Berkeley City College – Reconsider Approach to Verification and Develop a Business Process that Provides a Clear Calculation of the Numbers Verified</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p style="text-align: center;">December 31, 2010</p>	<p>Berkeley City College will review and reconsider its approach to verification and develop a business process that provides a clear calculation. (Refer to VTD Audit Response)</p>	<p style="text-align: center;">Distribution of Monthly Expense Reports (MERs)</p> <p>Correct accounting of labor and benefits</p> <p>Correct accounting and coding of Pro-Rata pay</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2009-39 Independent Audit Finding Student Financial Aid Pell Disbursements</p>	<p>Greater Oversight of Reporting Problems and Allocate Appropriate Resources where Necessary – Assist Colleges in Meeting Requirements in a Timely Manner</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>December 31, 2010</p>	<p>The PCCD will provide greater oversight of reporting and allocate appropriate resources where necessary and available to help the Colleges meet the requirements for timely reporting. (Refer to VTD Audit Response)</p>	<p>Developed MOUs</p>
<p>2009-40 Independent Audit Finding Time and Effort Reporting</p>	<p>Better Assess Compliance Risks to Better Develop Appropriate Compliance Objects and Necessary Controls</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>December 31, 2010</p>	<p>The PCCD will assess the compliance risks to better develop appropriate compliance objectives and necessary controls. (Refer to VTD Audit Response)</p>	<p>Hiring of Tech Prep Coordinator and staff Time and effort to be accurately recorded</p>
<p>2009-41 Independent Audit Finding Financial Reporting</p>	<p>Develop and Monitor Reporting Calendar to Document Timelines. Verify Actual Costs Recorded in the Financial System.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p>December 31, 2010</p>	<p>Reporting Calendar will be used to document timelines and monitor reporting timelines. Reports will be reviewed to verify actual costs are recorded in the financial system.</p>	<p>Accurate reporting of salary and benefits Pro Rata properly coded Tech Prep Coordinator Hired</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p>2009-42 Independent Audit Finding Federal Work Study Awards</p>	<p>Reconciliation Performed and Reviewed on a Monthly Basis. Better Communication Between Departments and Central Administration Needs Improvement</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Student Services</p>	<p>December 31, 2010</p>	<p>(Refer to VTD Audit Response) Financial Aid set up an internal tracking spreadsheet. Discrepancies will be corrected through payroll adjustments submitted to the college Business Office. Fund balances reported on a monthly basis (Refer to VTD Audit Response)</p>	
<p>2009-43 Independent Audit Finding Federal Draw Downs</p>	<p>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</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Student Services and Assoc VC of Finance</p>	<p>December 31, 2010</p>	<p>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)</p>	<p>Policy in development calling for drawdowns no less than quarterly.</p>
<p>2009-44 Independent Audit Finding Assessment of Capital Outlay Fees for Nonresident Students</p>	<p>Programming of Student Fees Reviewed and Updated to Allow for the Maximum Amount of the Capital Outlay Fee for International Students. Calculate Fees Charged for Current Term and Full Year. Reimburse the</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Student Services</p>	<p>December 31, 2010</p>	<p>Correction of this issue in the system is part of the reconfiguration of the Student Fee system changes. Individually errors are being corrected manually.</p>	

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
	Affected Students the Amount Overcharged.			(Refer to VTD Audit Response)	
2009-45 Independent Audit Finding CCFS-320 Attendance Reporting	Careful Calculation and Preparation of the CCFS-320 Attendance Reports. Documentation Reviewed and a Procedure to Cross Check and Verify the Amounts to be Reported to the Chancellor and Submission to the State.	Responsible: Chancellor Point: CFO and VC of Educational Services	December 31, 2010	CCFS-320 Attendance Reports will be calculated and prepared carefully. Supporting 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)	Cross checking through testing and confirmation with Business Intelligence Tool (BI)
2009-46 Independent Audit Finding	Director of Admission and Records – Review All Enrollment Forms Posted to the Website for Consistency with Approved Forms and Compliance with Education Code Requirements.	Responsible: Chancellor Point: VC of Student Services	December 31, 2010	Enrollment forms posted to the website will be reviewed for consistency and compliance. (Refer to VTD Audit Response)	
2009-47 Independent Audit Finding Residency Determination	Written Procedures Prepared and Provided to all Admissions and Records Offices at the College Campuses – Noting Requirements for the Classification of Students. Only the FTES Generated by California Residents are Included in the CCFS-320 Attendance Reports.	Responsible: Chancellor Point: Vice Chancellor of Educational Services	December 31, 2010	The PCCD will develop written procedures and provide them to all Admissions and Records Offices at the college campuses. The verification of the residency status will be consistently applied and	Cross checking done with system 320 Bolt on in PeopleSoft with BI tool

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
<p style="text-align: center;">2009-48 Independent Audit Finding</p> <p style="text-align: center;">CalWorks – Monitoring and Eligibility</p>	<p>Documentation of the Verification Process for Students Receiving CalWorks Benefits Must be Included in the File for Each Term Benefits Provided. Verification Process Completed on a Term by Term Basis.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p style="text-align: center;">December 31, 2010</p>	<p style="text-align: center;">documented. (Refer to VTD Audit Response)</p> <p>Documentation of the verification process for students receiving CalWorks Benefits will be included in the file for each term benefits are provided. (Refer to VTD Audit Response)</p>	<p>Working closely with staff and Vice Presidents of Student Services to ensure processes in place for timely filing and collection of student data.</p>
<p style="text-align: center;">2009-49 Independent Audit</p> <p style="text-align: center;">CalWorks - Reporting</p>	<p>Timelines of Required Categorical Reporting must be Documented and Sent to all Program Directors – Supervisory Personnel to Ensure Reporting is Complete and Accurate. General Ledger is Posted Timely and Accurately for all Categorical Programs to Ensure Accuracy of Reporting</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services</p>	<p style="text-align: center;">December 31. 2010</p>	<p>Documentation of categorical reporting will occur and will be forwarded to all program directors. Supervisory personnel will ensure the reporting is complete and accurate. (Refer to VTD Audit Response)</p>	<p>Training of staff and Vice Presidents of Students Services on accurate collection of student data</p>
<p style="text-align: center;">2009-50 Independent Audit Finding</p> <p style="text-align: center;">Students Actively Enrolled</p>	<p>Program Written to Allow Admissions and Records Office to Identify the Rosters that has not Properly Turned in by Instructors. Admissions and Records Office Follow-Up with Instructors on Requirements to Identify Students who are not Enrolled.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services; VC of SS and Internal Auditor</p>	<p style="text-align: center;">December 31, 2010</p>	<p>Program will be written to allow Admission and Records Office to identify the rosters that have been turned in by the instructors to determine completeness and accuracy.</p>	<p>Training by Staff Development Coordinator of Faculty on correct use of rosters and grade reports. Regular follow up with instructional staff and administration on the</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				(Refer to VTD Audit Response)	campus. Regular reports distributed to Presidents
<p>2009-51 Independent Audit Finding</p> <p>Use of Matriculation Fund</p>	<p>Identify an Individual Responsible to Monitor State Compliance Issues Related to all Compliance Areas and Ensure that Deadlines are met and Reports are Accurate.</p>	<p>Responsible: Chancellor Point: Vice Chancellor of Educational Services and Internal Auditor</p>	<p>December 31, 2010</p>	<p>The PCCD will identify an individual that will monitor State compliance issues related to all compliance areas and ensure that deadlines are met and reports are accurate and filed in a timely manner. (Refer to VTD Audit Response)</p>	<p>Training of staff oversight by management to ensure knowledge of grants received, proper set up of grants and follow through</p>
<p>2009-52 Independent Audit Finding</p> <p>Salaries of Classroom Instructors – 50%</p>	<p>Set up Appropriate Sub fund or Account within the General Ledger to Identify the Expenditures Associated with the Lottery Revenue</p>	<p>Responsible: Chancellor Point: CFO</p>	<p>December 31, 2010</p>	<p>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)</p>	<p>Completed.</p>
<p>2009-53 Independent Audit Finding</p> <p>Enrollment Fees Reporting</p>	<p>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 Submitting the Documents.</p>	<p>Responsible: Chancellor Point: CFO</p>	<p>December 31, 2010</p>	<p>Care will be taken in completing the required reporting forms for the State’s System’s Office. Reconciliation of amounts to be reported to the general ledger will be signed off by supervisory personnel</p>	<p>A financial reporting procedure being developed that calls for appropriate checks and balances.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				prior to submitting the documents. (Refer to VTD Audit Response)	
ALAMEDA COUNTY GRAND JURY					
2009-10 Alameda County Grand Jury	Recommendation 10-1 & 10-4 PCCD Board Must: Review, Update, Follow and Enforce All Existing Policies Regarding: <ul style="list-style-type: none"> • Food • Travel • Professional Development 	Responsible: Board of Trustees/Board Policy Review Committee Point: Chancellor Allen	December 31, 2010	<i>In progress</i> The PCCD sought outside investigator Drummond to review policies/procedures and public report were made to Board in September 2009. Board and Chancellor updated policy/procedure in Fall 2009. Policy Review Committee reviewed designated policies Statement from November 2009 SMT meeting CBO to enforce current policy for travel with District staff Refer to Grand Jury Response	Board Policy Review Committee regularly reviews policies. All changes to policy and procedures are formally approved and posted on-line. New Internal Auditor is tasked to evaluate changes and recommend process improvements, develop any new forms, and incorporate in standard operating procedure manual.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-2</p> <p style="text-align: center;">PCCD Board Must: Approve Salary Raises and Contracts Before They Are Awarded</p>	<p style="text-align: center;">Responsible: Board of Trustees/Board</p> <p style="text-align: center;">Point: Vice Chancellor or Human Services</p>	<p style="text-align: center;">On-Going June 30, 2010</p>	<p style="text-align: center;"><i>Completed</i></p> <p>Practice reinforced at board training on september 14, 2010 and through corrective action matrix.</p> <p>The PCCD sought outside investigator Drummond to review policies/procedures in September 2009.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p style="text-align: center;">Board Policy Review Committee updates on a regularly basis.</p> <p>All changes to policy and procedures are formally approved and posted on-line.</p>
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-3</p> <p style="text-align: center;">PCCD Board Must: Supervise the Chancellor, Including a Summary Review of All Expenses on a Regular Basis</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Board President and Vice President</p>	<p style="text-align: center;">December 31, 2010 – June 30, 2011</p>	<p style="text-align: center;"><i>In progress</i></p> <p>Board Workshop on Goal Setting and Chancellor Evaluation on July 19, 2010 and September 14, 2010</p> <p>Warrant registers submitted to Board on a monthly basis</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p style="text-align: center;">Agendized monthly for Board review. All reports are posted online and permanently saved.</p>
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-4</p> <p>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.</p>	<p style="text-align: center;">Responsible: Board of Trustee/Chancellor</p> <p style="text-align: center;">Point: CFO</p>	<p style="text-align: center;">December 31, 2010</p>	<p style="text-align: center;"><i>In progress</i></p> <p>The PCCD will require written justification for all purchases. Expenditures will be reviewed and approved monthly by the Governing board at a</p>	<p style="text-align: center;">Draft policy has been created and sent to General Counsel.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
	Disclose to the Public.			public meeting. Refer to Grand Jury Response	
2009-10 Alameda County Grand Jury	Recommendation 10-5 PCCD Board Must: Not Issue Credit Cards to the Chancellor or Members of the Board of Trustees	Responsible: Board of Trustees Point: Chancellor Allen	October 30, 2009	<i>Completed</i> Credit cards for Board members and Chancellor were Cancelled since November 2009. Only a small number of departments have credit cards for departmental needs. Refer to Grand Jury Response	
2009-10 Alameda County Grand Jury	Recommendation 10-6 PCCD Board Must: Justify and Restrict Travel by the Board and the Chancellor	Responsible: Board of Trustees Point: Chancellor Allen	September 30, 2010	<i>Completed</i> Travel budget decreased by 70%. Refer to Grand Jury Response Refer to Cost Savings Chart.	Travel budget is identified during budget development and identified as a line item
2009-10 Alameda County Grand Jury	Recommendation 10-7 PCCD Board Must: Approve In Advance as a Non-Consent Item All Out-Of-District Travel by: Board Members and Chancellor	Responsible: Board of Trustees Point: Chancellor Allen	December 31, 2010	<i>In progress</i> The PCCD will review approval process for travel. 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.	Travel budget is identified during budget development and identified as a line item.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-8</p> <p style="text-align: center;">PCCD Board Must: Submit Written Reports Describing the Total Cost of Travel and Benefit to the PCCD</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Chancellor Allen</p>	December 31, 2010	<p style="text-align: center;">Refer to Grand Jury Response</p> <p style="text-align: center;"><i>Completed</i></p> <p>The PCCD has a current travel request form that requires submittal at least 15 days in advance of the travel date. This request form will be reinforced and adhered to. This form requires that the purpose/benefit be stated. The PCCD also utilizes a request for reimbursement form that describes the total cost of travel.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p>Travel budget is identified during budget development and identified as a line item.</p> <p>Submit written reports as part of Board communication on board meeting agendas.</p>
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-9</p> <p style="text-align: center;">PCCD Board Must: Provide an On-Site Office Space to Trustees and Eliminate Home Offices and All Cell Phone Stipends</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Chancellor Allen</p>	December 31, 2010	<p style="text-align: center;"><i>Completed</i></p> <p>The PCCD has evaluated in the past the need of On-Site Office Space and believe it is not cost-effective. Cell phone stipends were established to comply with IRS rules.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p>Board annual evaluation will include ways to decrease costs while still maintaining effective communication with the District.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-10</p> <p style="text-align: center;">PCCD Board Must: Review Financial Statements of the District at Board Meetings on a Monthly Basis</p>	<p style="text-align: center;">Responsible: Board of Trustee/Chancellor</p> <p style="text-align: center;">Point: CFO</p>	December 31, 2010	<p style="text-align: center;"><i>Completed</i></p> <p>The PCCD will generate State quarterly financial reports and review them at the Governing Board level on a quarterly basis.</p> <p>Practice reinforced at Board training on July 20, 2010 and September 14, 2010 and through Corrective Action Matrix.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p>Incorporate in Board meeting calendar for approval of financial statements; and alert board when financial statements are not stated.</p> <p>Incorporate in calendar for council on planning and budget to review financial statements.</p>
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-11</p> <p style="text-align: center;">PCCD Board Must: Fill the Position of Internal District Auditor</p>	<p style="text-align: center;">Responsible: Board of Trustee/Chancellor</p> <p style="text-align: center;">Point: CFO</p>	December 31, 2010	<p style="text-align: center;"><i>In progress</i></p> <p>The PCCD has posted the position for an Internal Auditor. The position is expected to be filled in Fall 2010.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	In interview stage of filling vacancy.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-12</p> <p style="text-align: center;">PCCD Board Must: Choose a Single Salary Figure that Represents Total Compensation for the Chancellor's Employment Contract</p>	<p style="text-align: center;">Responsible: Board of Trustee</p>	<p style="text-align: center;">December 31, 2010</p>	<p style="text-align: center;"><i>Completed</i></p> <p>The PCCD Governing Board feels strongly that it must have the ability to offer the necessary compensation package to ensure that the District will be competitive in recruiting a chancellor. A single salary figure that represents total compensation is too restrictive relative to effective negotiations</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-13</p> <p style="text-align: center;">PCCD Board Must: Schedule a Meeting Every Year with the Outside Auditors to Discuss Findings and Recommendations in Open Session</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Chancellor/CFO</p>	<p style="text-align: center;">December 31, 2010</p>	<p style="text-align: center;"><i>Completed</i></p> <p>PCCD policy and State regulations require auditors to meet publicly with the Governing Board to discuss the findings and recommendations. This recommendation is currently being followed.</p>	<p style="text-align: center;">Incorporate in Board meeting calendar for meeting with outside auditors.</p>

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				Refer to Grand Jury Response	
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-14</p> <p style="text-align: center;">PCCD Board Must: Require that Chancellor and Senior Management Implement Recommendations Made by Outside Auditors to Ensure a Budget can be Developed.</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Chancellor/CFO</p>	December 31, 2010	<p style="text-align: center;"><i>In progress</i></p> <p>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</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	In progress.
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-15</p> <p style="text-align: center;">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 Consent Agenda Item</p>	<p style="text-align: center;">Responsible: Board of Trustees</p> <p style="text-align: center;">Point: Chancellor/CFO</p>	December 31, 2010	<p style="text-align: center;"><i>In progress</i></p> <p>The PCCD has revised policies and procedures regarding travel to promote transparency and accountability since Fall 2009.</p> <p>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.</p> <p>The public ratification of travel occurs at an open Board meeting.</p> <p style="text-align: center;">Warrant registers</p>	Agendized monthly for Board review. All reports are posted online and permanently saved.

**PERALTA COMMUNITY COLLEGE DISTRICT
CORRECTIVE ACTION MATRIX
PENDING ACTIONS**

Auditing/ Agency	Corrective Action	Responsibility/Point	Due Date	Status	Systematic/Source Integration
				submitted to Board on a monthly basis Refer to Grand Jury Response	
2009-10 Alameda County Grand Jury	<p style="text-align: center;">Recommendation 10-16</p> <p style="text-align: center;">PCCD Board Must: Establish Penalties and an Enforcement Procedure for Violation of Policies by Trustees and the Chancellor</p>	<p style="text-align: center;">Responsible: Board of Trustees/ Board’s Chancellor Evaluation Committee/ Board Policy Review Committee</p> <p style="text-align: center;">Point: Chancellor/CFO/Board President and Vice President</p>	December 31, 2010	<p style="text-align: center;"><i>Completed</i></p> <p>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.</p> <p style="text-align: center;">Refer to Grand Jury Response</p>	<p style="text-align: center;">Board Policy Review Committee updates on a regularly basis</p> <p>All changes to policy and procedures are formally approved and posted on-line.</p>

Joanna Bowes
KNN Public Finance, Vice President

- Ms. Bowes has twenty years municipal finance experience as a financial advisor, investment banker, and municipal underwriter. She joined KNN in 2006 bringing her expertise in the structuring, marketing and pricing of municipal bonds with particular focus on education finance.
- In total, Ms. Bowes has managed over eight billion in financings for California school districts, community colleges, cities, counties and special districts.
- Ms. Bowes has senior managed numerous bond issues for California schools and communities colleges including Contra Costa Community College District, Southwestern College, Copper Mountain Community College, Napa Valley Unified School District, Fremont Unified School District, West Contra Costa Unified School District .
- Ms. Bowes assists clients with strategic and financial planning, debt capacity analysis, debt and investment policy development, the preparation of independent, objective analyses and reports, bond transaction services, and the competitive bidding of investment agreements for bond trustee held funds
- She is a graduate of Northwestern University and attended the University of Connecticut for an MBA.
- She has a Series 53 securities registration.

R. Michael Lenahan
Alameda County Office of Education (Sept. 2000 – Retired Dec. 2004), Associate Superintendent

- Provide direction and leadership for all departments of the Business Services Division. Responsible for fiscal oversight and assistance to 18 school districts.

Fairfield-Suisun Unified School District (Aug. 1993 – Aug. 2000), Deputy Superintendent

- Provide direction and leadership for all departments of the Business Services Division. Responsible for the successful accomplishment of long and short-term goals. Served as Acting Superintendent for one year.

Additional positions since he retired in Dec 2004:

- Interim Chief Business Official for Pittsburg Unified School District (Spring of 2005).
- Interim Chief Business Official for Martinez Unified School District (Fall 2008 - Spring 2009).
- Also I have done some mentoring of new Chief Business Officials.
- During 2008 I was the lead Finance Person in a lawsuit of School Districts against the State for a significant unfunded Special Education Mandate. This has been in legal discussions for most of 2010 but has recently required additional work.

Ronald Gerhard

Peralta Community College District, Vice Chancellor for Finance and Administration

- Eleven years in Community Colleges. Three years of experience in Public Accounting with a focus on auditing institutions of higher education.
- Structured and implemented GASB 45 – OPEB programs at two previous employers. This includes creating an irrevocable trust at one district and chairing the Retirement Board in accordance with applicable government codes and education codes.
- Participated in the issuance of over \$500 million in GO bonds for community colleges.
- Licensed CPA and received MBA from the Gary A. Anderson Graduate School of Management at University of California, Riverside.