



Barstow Community College

# Program Review

Non-Instructional

Name of Service Area:

Department:

Academic Year:  Date Submitted:

By:

Lead

Members

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1. [Mission and Vision](#)
  2. [Description and Overview](#)
  3. [External Factors](#)
  4. [Policies and Processes](#)
  5. [Status](#)
  6. [Data](#)
  7. [Prior Goals/Objectives](#)
  8. [Goals/Objectives/Actions](#)
  9. [Resources](#)

## 1. Service Area Mission and Vision

### A. Service Area **Mission**

#### Business Office Mission Statement

The Business Office is dedicated to providing efficient and effective fiscal management by supporting the students, staff, faculty, departments, and outside constituents with exceptional accountability, accuracy, and compliance with regulations, while upholding a strong sense of professionalism and integrity.

### B. Service Area **Vision**

The Business Office objective is to offer fiscal excellence.

### C. Describe how your Service Area mission and vision align with and contribute to the College's [Mission](#) and [Vision](#).

1. Fostering an innovative learning environment that respects the diversity of individual backgrounds, abilities, and cultures.

The Business Office is a support service area for students, staff, faculty, and community. Among the areas we support instruction, student services, Viking Shop, CTE, clubs, and the Barstow College Foundation.

2. Offering programs to prepare students in basic skills, career and technical education, lifelong learning opportunities, and comprehensive lower division courses that meet articulation agreements for student transfer to four-year colleges and universities.

We are a fiscal support service that assists the learning environment campus wide. Assistance is provided in purchasing classroom supplies/equipment as needed. There is a great deal of fiscal assistance needed for technical education courses that have been rapidly increasing in size and scope.

3. Promoting student engagement and retention through caring customer service, strong student support services, and campus involvement opportunities.

We provide the following services to our campus community:

- Disburse financial aid
- Club support
- Scholarships
- BC Foundation
- Payroll
- Purchasing

- Employment and training for student workers
4. Providing counseling and other support services to assist students in the identification of their goals and achievement of their personal, educational, and employment potential.

We support students by offering financial aid, scholarships, club activities and travel arrangements for athletics and ASB.

5. Partnering with local agencies, businesses, schools, and military bases to promote positive community development and economic growth.

We provide fiscal support for a number of campus programs that interface with various agencies, business schools, and the military bases. Among these are CTE programs, enrollment/tuition assistance, and distance education. We interface with these agencies to ensure timely payment for various contracts/agreements entered into by the district.

6. Providing career and technical education and workforce development programs and courses that give students the knowledge, skills, and certification necessary for success in the workplace. Fostering an innovative learning environment that respects the diversity of individual backgrounds, abilities, and cultures.

As an institution our programs in CTE have grown rapidly over the last five years. This includes extensive grant writing and development of new programs. With this the demand for support, specifically fiscal support, has grown significantly. To date this area of growth has had the most significant impact on our service area.

7. Using institutional research to further develop courses, programs, and services.

The Business Office works closely with the V.P. of Administrative Services to monitor cash flow and assist in the budgeting process.

8. Increasing access to all students by continuing to promote and develop our extensive distance education program.

The Business Office works with the distance education programs but in particular the Ft. Irwin campus to assist faculty, staff, and students with any representative fiscal services.

## 2. Service Area Description and Overview

Assume the reader does not know anything about the Service Area. **Describe** the Service Area, including—but not limited to—the following:

- A. Organization, including staffing and structure
- B. Who do you serve (including demographics)?
- C. What kind of services does your Area provide?

- D. How are the services provided? *(Including alternative modes and schedules of delivery; for example, online, hybrid, early morning, evening services.)*

- A. The Business Office is supervised by the Director of Fiscal Services who reports to the Vice President of Administrative Services. Other positions in the Business Office are Payroll Technician, Purchasing Technician, Accounting Technician/Student Accounts, Accounting Technician Accounts Payable/Receivable, and two Accounting Assistants.
- B. We primarily serve students and all departments on campus. In addition, we serve outside agencies, Barstow College Foundation, outside vendors, etc.
- C. The services listed below are provided by the following staff:

Director of Fiscal Services: Supervises assigned staff and is responsible for reviewing work produced by assigned staff. She is also responsible for planning, organizing and participating in complex District financial and statistical record-keeping activities and operations. Prepare annual 311 and 311Q quarterly reports to the Chancellors Office, reconciles benefits with health and welfare vendors, prepares monthly budget reports to all departments, reviews all accounts payable payments including two multi-million dollar construction projects, reviews Cal-Card (college credit card) transactions, issue 1099's, ensures income and expenditure records are prepared and maintained in accordance with District, County, State, and federal policies, codes, laws, and regulations, releases journal entries and budget transfers, and monitors and prepare cash flow reports.

Payroll Technician: Process payroll for all staff which includes; payroll deductions, tax deferred annuities, IRS 125 Plans, W2 processing, balancing benefits back to the general ledger, withholding of taxes and insurances, retirement plan deductions, verifies vacation and sick leave balances, prepares salary and benefit budgets, encumbers salary and benefit amounts primarily for restricted programs, prepares journal entries, and supervises assigned student workers. Provide salary and benefit cost projections and actual costs as needed.

Purchasing Technician: Processes requisitions and prepares purchase orders for a variety of commodities, services and equipment, contracts for services, etc. Utilizes cash, terms or credit card as methods of purchasing good and services. Examines account codes and budget classifications for correctness and verifies budget availability and proper authority for requests. Ensures district is receiving best price on purchases, obtain contracts from vendors plus special documentation for insurance. Submits budget transfers and journal entries for processing. Participates in year-end inventories. Documents transactions in order to support annual audits. Delivers bank deposits to bank as needed.

Accounting Technician/Student Accounts: Using QuickBooks financial software prepares financial and statistical reports including the monthly and annual closing of books for the Viking Shop, ASB, Federal Loan Fund, and Scholarship and Loan Fund. For the Viking Shop she inputs invoices, pay's vendors, enters inventory adjustments, and daily deposits. The ASB account includes over 25 separate club accounts or other areas which include Social & Remembrance and the athletic department. The Federal Loan Fund is the account that is the most time consuming. From that account she disburses financial aid funds authorized by the Financial Aid

Office. Currently types of funds disbursed are Pell, Supplemental Educational Opportunity Grant (SEOG), Federal Work Study (FWS) and Cal Grants. In the past, additional grants such as Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE) have also been disbursed. In fiscal year ending June 30, 2012, the amount of financial aid funds disbursed was over \$8 million. The Scholarship & Loan account is used to maintain individual scholarship accounts for students. From this account students fees and school expenses are paid. Also handles stop payments and reissues checks as needed for all of the above funds.

Accounting Technician, Accounts Payable/Receivable: This position is responsible for maintaining the Barstow College Foundation records using QuickBooks software. She prepares financial and statistical reports including the monthly and annual closing of books. In addition, processes accounts payable payments for the district and communicates with vendors and District personnel to obtain authorizations, exchange information to resolve order and shipment issues, such as late shipments, damages, errors, and billing issues. Submit all vendor payment requests to supervisor. Process vendor stop payments and reissues checks as needed. Prepares tuition assistance billings for all military and various outside agencies paying enrollment and tuition fees for students. Processes checks from the Revolving Cash account for athletics and miscellaneous invoices. Serves as a back-up for the other Accounting Technician. Each semester sets up various areas of responsibility in Banner, the student software system.

Accounting Assitant (full-time position): Provides clerical and accounting assistance for all Career and Technical Education (CTE), Vocational and Technical Education Act (VTEA), Foster and Kinship Care Education (FKCE), and contract education. This position works closely with the Dean of Workforce & Economic Development to accomplish duties. This position closely monitors revenues and expenditures maintained by the county software system, however separate financial records are maintained by the department. Reviews all documents for budget code validation and authorization prior to submission to the Business Office. Request budget transfers and journal entries as needed.

Accounting Assistant (part-time position): Primary function is to reconcile and process all of the daily deposits. From various reports, ensure student account records are correct. Issues student refunds for all classes, including cancelled classes. Post various transactions to student accounts including Chapter 33 Vocation Education payments deposited directly to the college bank account. Provides assistance over the phone and in person regarding basic information on registration, payment policies, account balances, college policies to students, staff, and the general public.

D. Below is a brief description on how primary services are provided:

Payroll: All staff are eligible for direct deposit of their payroll check. Those not electing direct deposit have the option of picking-up their check or having it mailed. Staff can also sign up to view their last earnings statement or W2 online by a service called Employee Self Service that is provided by San Bernardino County Superintendent of Schools (SBCSS). In the future the SBCSS wants to implement a

change where there will be no check stubs printed for direct deposits. Those staff would need to log-in to the Employee Self Service to view their pay stub.

**Purchasing:** The vast majority of the requisitions are submitted electronically. There are still some departments that submit them on paper. Once requisitions are received the Purchasing Technician determines if the item should be purchased with a Cal-Card (college credit card) or via a purchase order. There is at least one individual in every department that are also Cal-Card holders.

**Financial Aid:** The current method for disbursing financial aid to students is by check that is mailed to their students home address. Students wanting reimbursement from their scholarship account must submit their request in writing (as required by our auditors). ASB and various clubs financial transactions are processed after an ASB purchase order is received with all the required signatures as required in Education Code 76063 and according to Board Procures.

**Accounting Technician Accounts Payable/Receivable:** Since the districts financial records are maintained by the San Bernardino County Superintendent of Schools (SBCSS), accounts payable warrants are requested electronically locally however warrants are printed by SBCSS and delivered via jet-mail (next day delivery) to the district.. The billing for the majority of tuition assistance is done electronically through a GoArmyEd website.

### 3. External Factors

What external factors have a significant impact on the Service Area? (*External factors are those issues which the college **does not** have control over.*) Include the following, as applicable:

- A. Challenges and/or opportunities presented by grants, federal, state or categorical funding
- B. Requirements of four-year institutions
- C. Requirements imposed by regulations, policies, standards, and other mandates
- D. Job Market
  - Requirements of prospective employers
  - Developments in the field (both current and future)

A. The majority of the Business Office challenges come from additional work load for all staff from the CTE department. Grants are requested without any consideration of the potential impact to various departments, not just the Business Office.

Additional challenges are keeping current with changes made to various laws and regulations such as Civil Code, tax law changes, etc.

C. Under construction are the Performing Arts Center project for over \$18 million, and a new Wellness Center project for over \$10 million. The contractor is not paying their subcontractors therefore a lot of extra work is being generated due to Stop Notices being filed. These notices require the district to withhold 125%

of the stop notice amount. Along with stop notices are additional legal requirements that are having to be met and legal opinions are having to be requested to ensure compliance.

A Request for Proposal went out in early 2012 in search for a new delivery method for financial aid disbursements. An agreement was signed with SallieMae where we were going to offer the students the option of a free debit card with a checking account. Another disbursement option available to the student was an ACH deposit to their existing account. After a very considerable amount of work had been completed done by multiple departments on campus, SallieMae decided to change the free debit card with checking as an option. We will be making a decision in 2013 as to where we go from here.

#### 4. Service Area Policies & Processes

- A. What are the policies, procedures and processes that impact your Service Area (*BCC BP/AP; Federal, State & local regulations; departmental guidelines*)

Chapter 6 and the travel section of of Board Policies and Procedures, IRS regulations, Title 5, Chancellor's Office Budget and Accounting Manual, Public Contract Code, Civil Code, Education Code, Government Code, Labor Code, California Vehicle Code, Cal-Card manuel, and SBCSS guidelines.

- B. What policies, procedures and processes need to be updated or deleted?

In the near future we will be updating Chapter 6 and the travel section of Board Policies and Procedures. Our Cal-Card manual should also be updated soon.

- C. What impact have changes or updates in policies and processes had on the workflow of the Service Area?

Senate Bill 189 that went into effect on 7/1/12 made changes to the laws covering stop notices. These changes required the district to seek legal advise on our processes.

The Business Office is a very busy department and having to work on updating Board Policy & Procedure is creating extra workload. The hope is when some of these are rewritten it will help assist staff to expedite some processes. In addition, having to write our first program review has also added extra workload.

There is talk of adding extra work by allowing additional students to get their books prior to when they would receive their next financial aid disbursement. While this will help the financial picture for the Viking Shop, it will be additional work for Business Office staff. There has also been talk of getting additional help, however we're already running out of office space.

Starting July 1<sup>st</sup>, 2012 the district changed the employee benefits for medical coverage there are now three different providers where we only had one before. This has created extra work for Business Office and the HRDO departments. Two of the three plans now offer a health savings account which has extra workload for the payroll technician since

these funds are considered taxable by the state.

## 5. Service Area Status

### A. What is going well and why?

The Director of Fiscal Services serves on the SBCSS Software Advisory Committee. As a member of this committee she is able to provide input on possible software development..

The county has developed software programming that has helped automate cash flow information that had to be created manually before. Some manual intervention will still be required, however the overall process has been significantly improved and will be more accurate.

Much needed cross training is being done for payroll duties. The Accounting Technician Accounts Payable/Receivable will be able to soon process an hourly payroll on her own.

Having a staff member who is the “go to” person regarding any CTE expenditures is helpful as she reviews all budget codes being provided for all financial transactions.

A worksheet was created which is shared by the Business Office and Financial Aid which list the dates of financial aid repayments to Department of Education (DOE). This process keeps our G5 (how we receive financial aid) account up to date and enables us to have enough funding when grant runs are disbursed.

### B. What is not going well and why?

Additional work load is being added primarily from the CTE programs without any consideration on the impact to all departments. These additional grants impact almost every position in the Business Office.

By working with IT, Financial Aid Office, Viking Shop, Business Office, and a Banner consultant, we provided the students receiving financial aid the option of purchasing their books at the bookstore prior to classes starting. This has created extra work for the Business Office since some accounts receivable must be set-up and due to having to collect an additional fee. This has added additional workload without any additional support.

Since the financial aid disbursements is handled/processed by one person in the Business Office, unscheduled and late grant runs make it difficult to balance the extra work load and schedule.

While it is understood there has been a tremendous cost savings for the district, due to the changes made in 12/13 for medical benefits, the changes brought on additional work for Business Office staff. In the past medical benefits for all employees were the same

rate. Now there are three different providers, and each provider has different options so staff have to be careful in calculating benefits. In addition, the health savings accounts have also created extra work for payroll due to the contributions provided by the district are taxable by the state.

Changes were made by the Director of Military Programs that had a direct effect with the Business Office regarding invoicing. Numerous attempts were made by the Director of Fiscal Services to contact him but all emails were circumvented. This isn't the first time a process was changed, that had a direct effect on more than one department without any discussion or consideration on the impact it would have on another department. Dealing with this lack of cooperation is frustrating and is a waste of time and resources.

Due to budget reductions from the state and the need to monitor cash flow, additional reports are being requested. This has created additional workload for Business Office staff.

As new administration/management changes are made, additional training must be provided by Business Office staff for departmental budget projections and actual expenditure reports.

An excess amount of time is spent on Cal-Card users not following the Cal-Card guidelines and providing required documentation when submitting their monthly statements. Employees are having to be reminded over and over again. We need to suspend cards for repeat offenders.

We need additional office space and to replace our current safe this is about 50 years old.

## 6. Service Area Data

### A. Performance Data

Discuss the area's performance on the specific data items listed below, *(if applicable)*:

1) Completion Rate; 2) Success/Retention Rate; 3) Full-Time/Part-Time Service Professional ratio; 4) FTES Targets; 5) Student Engagement; 6) and any other representative measurable data, to be considered.

*(If you have already discussed your area's performance on one or more of these components, then refer to that response here, rather than repeating it.)*

Click here to enter text.

### B. Progress on Service Area Outcomes (SAOs) and Student Learning Outcomes (SLOs)

1) Summarize the progress your Service Area has made on programmatic and service level SAO/SLO measures you have applied since your last program review.

This is a new component for administrative units and SAOs will have to be established.

- 2) Describe any program/service improvements made by your Service Area as a result of the outcomes assessment process.

Click here to enter text.

- 3) What is your plan for continuously completing the assessment cycle?

Click here to enter text

### C. Supporting Assessment Data

- 1) Provide a list of any quantitative or qualitative measures not provided in 6.A. that you have chosen to gauge your program's effectiveness (*e.g.: transfers, degrees, certificates, satisfaction, student contacts, student headcount, Perkin's data, etc.*)

This concept is new for our area. We will have to find ways to measure our effectiveness in the future.

- 2) Summarize the results of these measures

Click here to enter text.

- 3) What did you learn from your evaluation of these measures, and what improvements have you implemented, or do you plan\* to implement, as a result of your analysis of these measures? (*\*List any resources required for planned implementation in #9: Resources.*)

Click here to enter text.

## 7. Prior Goals/Objectives

Briefly summarize the progress your Service Area has made in meeting the goals and objectives identified in the most recent Program Review.

I will work with the Vice President of Administrative Services on goals as part of the evaluation process and will review/update those goals as needed.

## 8. Goals/Objectives/Actions

Reflect on the responses to all the previous questions.

- A. Formulate Service Area **Goals** to maintain or enhance program strengths, or to address identified weaknesses.
- B. Indicate how each Goal is **Aligned** with the College's **Strategic Priorities**.
- C. Identify explicit **Objectives** for reaching each goal.
- D. Create a three-year **Action Plan** consisting of a coherent set of specific steps that must be taken to achieve each objective.
- E. Develop **Outcome** statements and appropriate measures for each objective.
- F. The **Comments** area provides for the additional communication of information necessary to further "close the loop" on the goal or action plan, as it relates to **Institutional Planning**. This may include references to other institutional documents, such as **governing or compliance documents** (*i.e. Board Policy, BAM, Title V*), **institutional planning documents** (*i.e. Strategic Plan, Educational Master Plan, Facilities Plan, Technology Plan*), or **Board, Presidential, Supervisory or Departmental recommendations or goals, etc.**

As you create your Service Area **Goals, Objectives, Outcomes** and **Action Plan**, it might be helpful to think about some of the following questions:

- Imagine your Service Area three years from now in an ideal future. You and your colleagues have done everything you possibly can to make the Service Area excellent. Look around: What do you see?
- Describe the colleagues and partners inside and outside the institution with whom you would like to work in the ideal future.
- In the ideal future, what specific innovations, best practices, or other accomplishments would you share with a visiting out-of-state colleague?
- What long-term impact would you like your Service Area to have on the College and the community?
- What strengths, opportunities, or new directions now exist on which you can capitalize in three years' time?

Complete the following table with your Service Area's Action Plan.

Action Plan						
GOAL	ALIGNMENT	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE		OUTCOMES/MEASURES	
#1	Implement new disbursement electronic method for financial aid.	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> 1. Foster innovative learning environment</li> <li><input checked="" type="checkbox"/> 2. Provide Successful college learning experience</li> <li><input checked="" type="checkbox"/> 3. Promote and support student engagement</li> <li><input checked="" type="checkbox"/> 4. Cultivate and enhance local partnerships</li> <li><input checked="" type="checkbox"/> 5. Attract/ develop excellent employees</li> <li><input checked="" type="checkbox"/> 6. Strengthen college planning/ decision making</li> </ul>	#1 Provide an electronic method for students receiving financial aid.	a)	Review and discuss SallieMae agreement options with affected staff.	Enter text
				b)	Work with various departments to implement new services.	
				c)	Enter text	
			#2 Reduce amount of time needed to reconcile the Federal Loan Fund account.	a)	Implement objective #1	Enter text
				b)	Enter text	
				c)	Enter text	
			#3 Reduce amount of time needed to place stop payments and reissuing checks.	a)	Implement objective #1	Enter text
				b)	Enter text	
				c)	Enter text	
		Comments:		Enter text		
#2	Complete additional staff training.	<ul style="list-style-type: none"> <li><input type="checkbox"/> 1. Foster innovative learning environment</li> <li><input type="checkbox"/> 2. Provide Successful college learning experience</li> <li><input type="checkbox"/> 3. Promote and support student engagement</li> <li><input type="checkbox"/> 4. Cultivate and enhance local partnerships</li> <li><input checked="" type="checkbox"/> 5. Attract/ develop excellent employees</li> <li><input checked="" type="checkbox"/> 6. Strengthen college planning/ decision making</li> </ul>	#1 Reduce overtime needed for payroll.	a)	Have staff cross-trained to assist with workload.	Enter text
				b)		
				c)	Enter text	
			#2 Have staff cross-trained to cover in case of payrolls absence.	a)	Ensure additional training is provided.	Enter text
				b)	Attend payroll trainings provided by San Bernardino County Superintendent of Schools.	
				c)	Enter text	
			#3 Provide better customer service by having more than one person able to answer inquiries by staff.	a)	Ensure additional training is provided.	Enter text
				b)	Enter text	
				c)	Enter text	
			Comments:			
#3	Ensure financial aid disbursement records between the Financial Aid Office, COD, G5, and the Business Office are reconciled.	<ul style="list-style-type: none"> <li><input type="checkbox"/> 1. Foster innovative learning environment</li> <li><input type="checkbox"/> 2. Provide Successful college learning experience</li> <li><input type="checkbox"/> 3. Promote and support student engagement</li> <li><input type="checkbox"/> 4. Cultivate and enhance local partnerships</li> <li><input checked="" type="checkbox"/> 5. Attract/ develop excellent employees</li> </ul>	#1 Develop spreadsheet used by the Financial Aid and Business Offices to track Pell overpayments and R2T4 payments.	a)	Spreadsheet must be updated to track the following types of transactions: R2T4, Pell overpayments, stop payments, reissued checks, funds returned to DOE, etc.	Enter text
				b)	Enter text	
				c)	Enter text	
			#2 Reduce amount of time	a)	Using spreadsheet mentioned in objective #1.	Enter text

		<input checked="" type="checkbox"/> 6. Strengthen college planning/ decision making	needed by Accounting Technician in processing transactions.	b)	Reduce number of calls and emails received regarding student disbursements.	
				c)	<i>Enter text</i>	
			#3 Compliance with DOE regulations.	a)	Implement objective #1 and make sure spreadsheet is maintained.	
		b)		<i>Enter text</i>		
		c)		<i>Enter text</i>		
		<i>Comments:</i>		<i>Enter text</i>		

## 9. Resources Required

List all significant resources needed to achieve the objectives shown in the table above, including personnel, training, technology, information, equipment, supplies, and space. Every request for additional resources must support at least one objective.

Also list any resources required to implement planned improvements noted in 6.C.

**Rationale\*:** For each resource listed, enter the reason(s) the resource is needed to achieve the objective.

Goal #	Objective #	Resource Required	Rationale*	Estimated Cost
<i>Enter text</i>				
<i>Enter text</i>				
<i>Enter text</i>				
<i>Enter text</i>				
<i>Enter text</i>				

A **BUDGET ALLOCATION PROPOSAL** must be completed and submitted for EACH new resource requested.