Barstow Community College

NON-INSTRUCTIONAL PROGRAM REVIEW

(Refer to the Program Review Handbook when completing this form)

SERVICE AREA/ ADMINISTRATIVE UNIT:	Business Office

Academic Year:	2015-16	FULL PROGRAM REVIEW	Date Submitted:	2015
Academic Year:	2016-17	ANNUAL UPDATE #1	Date Submitted:	10/7/16
Academic Year:		ANNUAL UPDATE #2	Date Submitted:	

By:

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Members: Dayleen Hubby, Patricia Granados, Armie Caasi, Lisa Lavarias, & Gloria Basinger

1. Mission and Vision
2. Description and Overview
3. Data
4. Policies & Processes
5. Internal Factors
6. External Factors
7. Continuing Education and Professional Development
8. Prior Goals and Objectives
9. Action Plan: Goals/Objectives/Actions
10. Resources

1. Mission and Vision

A. Service Area/Administrative Unit 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 in a timely manner. While we uphold a strong sense of professionalism, integrity, and answering inquiries of such in a courteous and respectful manner.

B. Service Area/Administrative Unit Vision *(Where would you like the Program to be three years from now?)*

Our vision would be to find more efficient ways of how we do business. Doing such would not only improve customer service but help with our workload. We also inspire to do what is morally and ethically the right thing to do. Our commitment is to ensure rules and regulations, board policies and procedures, and guidelines are followed by the district.

C. Describe how mission and vision align with and contribute to the College's Mission and Vision

MISSION STATEMENT

Barstow Community College is an accredited, open access institution of higher learning committed to providing our students, community, and military population with the educational tools to achieve personal goals and professional growth. To accomplish this, the college offers traditional and distance education courses, programs, and pathways designed to enhance student success, leadership development, and career opportunities, enabling all in the community to thrive in a changing global society.
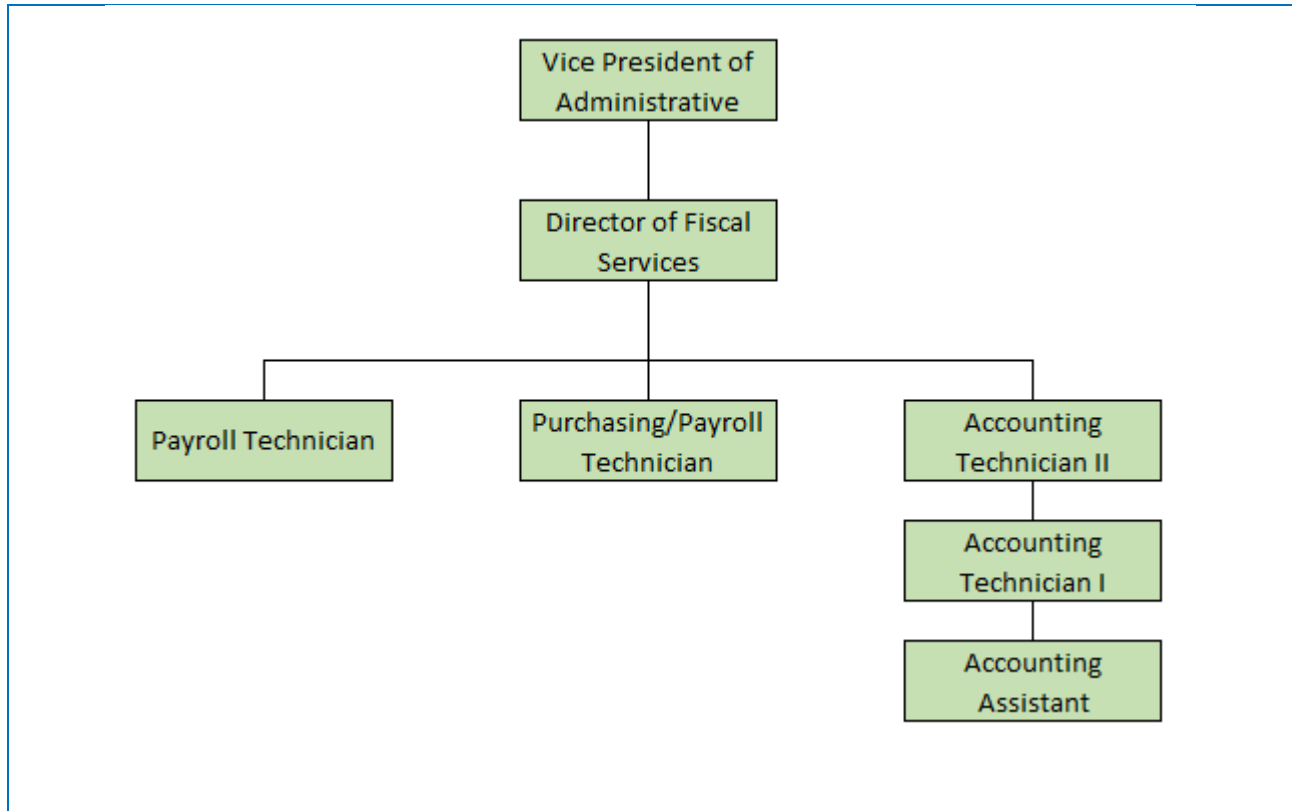*Board Approved: April 16, 2014*

The Business Office supports the District's mission by providing services to the faculty, staff and students in order to promote an environment conducive to student learning and success. **We provide operational support for all departments** which in turn allows faculty and staff to focus on the needs of the students. In addition, the Business Office is key to the process of prudent oversight of operational expenses, in order to meet the college's mission in a rapidly changing fiscal environment.

2. Service Area/Administrative Unit Description and Overview

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

A. Organization, including staffing and structure

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                      │   Vice President of   │
                      │    Administrative     │
                      └──────────┬───────────┘
                                 │
                      ┌──────────┴───────────┐
                      │  Director of Fiscal   │
                      │      Services         │
                      └──────────┬───────────┘
          ┌──────────────────────┼──────────────────────┐
   ┌──────┴───────┐      ┌────────┴────────┐     ┌────────┴────────┐
   │   Payroll    │      │ Purchasing/Payroll│    │   Accounting    │
   │  Technician  │      │    Technician    │     │  Technician II  │
   └──────────────┘      └─────────────────┘     └────────┬────────┘
                                                  ┌────────┴────────┐
                                                  │   Accounting    │
                                                  │  Technician I   │
                                                  └────────┬────────┘
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                                                  │   Accounting    │
                                                  │    Assistant    │
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B. Who do you service (including demographics)?

We serve students, employees, and all departments on campus. In addition, we serve outside agencies, Barstow College Foundation, and outside vendors.

C. What kind of services does your unit provide?

Below is the list of services provided by the following staff:

Director of Fiscal Services: Supervises assigned staff and is responsible for reviewing their work. 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 Chancellor's Office. Reconciles health and welfare benefit payments to vendors, prepare monthly budget reports to all departments, review all accounts payable payments including construction projects, Cal-Card (college credit card) transactions. Issue IRS 1099's, ensures income and expenditure records are prepared and maintained in accordance with District, County, State, and Federal policies, laws and regulations are adhered to. Processes journal entries and budget transfers. Assist auditors by providing requested documentation and working with campus constituents when needed.

Payroll Technician: Process payroll which includes payroll deductions, tax deferred annuity payments, IRS 125 plans, W2 processing, balancing benefits back to the general ledger, withholding of taxes and insurances, retirement plan deductions, provides vacation leave accrual for annual audit report, prepares salary and benefit budgets and projections as needed, prepares journal entries and supervises assigned

student workers. Also responsible for submitting reports to a third party vendor to track hours worked for staff to meet Affordable Care Act reporting requirements. Submits federal, state and Unemployment Insurance quarterly tax reports.

Purchasing/Payroll Technician: Process 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 goods and services. Examines accounts 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. In addition to purchasing this position processes the hourly payrolls. Enter staff into appropriate retirement system, enters withholding of taxes, etc. Also responsible for submitting reports to a third party vendor hours worked to track number of hours worked by staff to meet Affordable Care Act reporting requirements. This position will be trained to fill in for the regular payroll technician in case of absence.

Accounting Technician II: Prepares financial and statistical reports including the monthly and annual closing of books for the following accounts:

Federal and State Fund: Currently used to disburse financial aid funds to include Pell, SEOG, and CalGrants. Student fees and bookstore vouchers (enables students to purchase books) are collected from students prior to balance be mailed to the student.

Associated Student Body: The account name has not been officially changed to Associated Student Government (ASG). Included in this account are 22 separate club accounts, including club accounts for athletics.

Scholarship & Loan: Used to maintain individual scholarship account balances for students. These funds are used to pay for student enrollment fees, their books, and other school related expenses.

Viking Shop: Technically the Viking Shop (stopped doing business in June 2015). The financial records are still maintained by this position until the books are officially closed.

Barstow College Foundation: This account accounts all revenues and expenses for the Foundation.   This position is required to attend the monthly Foundation meeting and prepare various monthly financial reports for their board meetings.

Handles all stop payments and reissues checks as needed for all of the above accounts.

Accounting Technician I: Responsible for processing accounts payable payments for the district including Cal-Card (district credit card) statements and travel reimbursements. 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. Submits all vendor payment requests to the supervisor. Process vendor stop payments and reissues checks as needed. Also responsible for accounts receivable functions. Prepares tuition assistance billings for all military and various outside agencies paying various fees for students. Each semester responsible for setting up contracts and fee amounts in Banner (student software system). Request DMV driver's license reports as needed for employees driving vehicles rented by the District.

Accounting Assistant: Primary function is to reconcile and process all of the daily deposits for all funds. Using various reports, ensure student account records are correct. Issues student refunds for all classes, including cancelled classes. Post Chapter 33 VA payments deposited directly to the college bank account and accounts for the proper revenue account. Create checks to be issued for the athletic department and miscellaneous vendor payments. Provides petty cash reimbursements as needed. Provides cash boxes to be used for various events for clubs upon request. Balance and mail payroll voluntary deductions to various agencies and banks. Assist various office staff for special projects. 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. Assist student workers as needed.

D. **How do you provide them?**

All positions in the office, except for the Account Technician II, use the financial management system provided by San Bernardino County Superintendent of Schools (SBCSS) software systems. The system provides complete monitoring of specific accounts, instant access to detailed budget line items, and historical data as needed. Below is a brief description on how our primary services are provided:

Director of Fiscal Services: In order to verify compliance with rules and regulations I must ensure I'm kept up-to-date. This position uses SBCSS software to complete the majority of the job requirements. Serve as a resource for all college staff by being available and having an open door policy. Assist staff if/when they encounter problems with other departments by contacting the manager in that area. In addition, ensure staff are well trained and find what I need to do in order to support them.

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 if they provide a self-address stamped envelope. Staff can also sign up to view their last earnings statement or W2 online using a service called Employee Self Service (ESS) provided by San Bernardino County Superintendent of Schools (SBCSS). Staff who have direct deposit do not receive a check stub and must view ESS to view their pay stub. To ensure compliance with the Affordable Care Act payroll will be uploading data to a third party provider to ensure compliance. The third party provider will issue the required annual IRS forms.

Purchasing/Payroll Technician: The vast majority of requisitions are submitted electronically. Once requisitions are received the technician determines if the item should be purchased with a Cal-Card (college credit card) or via a purchase order, determines vendor selection, and determining on pricing may obtain additional quotes from vendors. At minimum processes the hourly payrolls and serves as a back-up for the payroll technician in their absence. Assist with duties referenced under payroll section above.

Accounting Technician II: This position uses QuickBooks software to maintain financial records for the auxiliary accounts. Providing financial aid students completed/filed in time they are eligible to receive a book voucher that enables them to obtain their books prior to the first regular disbursement for the semester. All fees are collected prior to checks being mailed to students. The software used to disburse checks is the student software system called Banner. All financial aid disbursement information is uploaded to our bank which enables them to reject fraudulent checks. ASG and the various clubs financial transactions are processed after an ASG purchase request is received with all the required signatures as required by Education Code 76063 and according to Board Procedures.

Accounting Technician I: After receiving prepared and approved purchase orders, the primary function of this position is processing invoices. Again, using the SBCSS software, accounts payable warrants are requested electronically locally however warrants are printed by SBCSS and delivered next day to the District. The billing for the majority of tuition assistance is done electronically through 3rd party vendor

websites. A service called Chancellor's Office Tax Offset Program (COTOP) is used to collect past due student fees from student's tax refunds checks. Submission of the past due student accounts is submitted electronically to the Chancellor's Office. Payments made by students have to manually updated to the COTOP website. Delivers daily deposits to the bank.

Accounting Assistant: Reconciles and prepares daily deposit slips for all accounts. The Business Office normally receives student refund requests from Admissions and Records department. The request is verified against the student account in Banner and if a legitimate request is entered in to the Banner database. Since the Banner and the SBCSS software systems don't talk to each other, refunds are manually posted to student accounts using the SBCSS software. VA payments are posted directly to the District's bank account, the assistant posts the payment to the student account, determines the appropriate revenue account(s), and then if an overpayment request a refund to the student using SBCSS. Based on purchase orders issued for the athletic department, this position creates checks for athletics and is responsible for collecting W9's, preparing/collecting sign-out sheets, and updating files. Also provides assistance to various office staff on various projects. This position is key in assisting student workers helping customers at the front counter if/when needed.

Student Workers: Assist customers who walk in the office or obtain the appropriate staff member needed to assist them. They answer the phones, file, and assist all staff with various projects.

3. Data

A. SERVICE AREA/ADMINISTRATIVE UNIT OUTCOMES

1) List the Service Area Outcomes (SAOs) or Administrative Unit Outcomes (AUOs) for your unit:

The District's financial records reside on the San Bernardino County Superintendent of Schools database. The following data represents the majority of the District's financial transactions:

DISTRICT TRANSACTIONS								
	12/13			**13/14**			**14/15**	
	Quantity	Amount		Quantity	Amount		Quantity	Amount
Overtime Costs		$ 18,212			$ 20,419			$ 17,700
Payroll								
Employees on Health Benefits	115			111			110	
Payroll Expenditures	419	$ 9,593,780		413	$ 9,787,321		407	$ 10,359,144
Health & Welfare Expenditures		$ 3,377,548			$ 3,188,386			$ 3,409,187
Total Salaries/Benefits		$ 12,971,328			$ 12,975,707			$ 13,768,331
Purchase Orders Issued								
PAC/Wellness Building Const.	2	$ 13,097,535		2	$ 6,373,935		2	$ 4,300,601
All Other Purchase Orders	525	$ 3,496,096		566	$ 3,859,407		708	$ 5,308,290
Total Purchase Orders		$ 16,593,631			$ 10,233,342			$ 9,608,891
Payments Made								
Purchase Order Payments	821	$ 2,734,866		816	$ 2,804,738		975	$ 3,174,273
Construction Payments	37	$ 6,212,015		22	$ 3,913,305		25	$ 2,993,220
Pay Voucher Payments	593	$ 1,900,469		654	$ 2,282,603		546	$ 2,640,879
Student Refunds	469	$ 80,168		394	$ 79,111		301	$ 48,152
Travel Claim Reimbursements	364	$ 118,542		359	$ 109,797		264	$ 76,643
Payable Payments	192	$ 1,392,853		140	$ 1,482,679		106	$ 2,279,944
Credit Memos	36	$ (8,591)		30	$ (8,103)		24	$ (10,846)
Total Vendor Payments	2,512	$ 12,430,322		2,385	$ 10,664,130		2,241	$ 11,202,265
Miscellaneous Data								
Capital Outlay Exp's Fund 41/43		$ 5,907,483			$ 5,826,076			$ 3,747,635
Revolving Cash Checks	237	$ 33,578		232	$ 43,588		246	$ 35,044
Budget Transfers/Multiple Lines	N/A	$ 7,095,160		52	$ 29,016,479		56	$ 6,515,059
Journal Entries/Multiple Lines	N/A	$ 6,944,594		195	$ 10,425,359		186	$ 13,368,456
Cal-Card (credit card) Expenditures		$ 393,303			$ 409,133			$ 256,770
COTOP Accounts Reported	N/A	N/A		1,265	$ 321,927		1,344	$ 364,057
COTOP Payments Received	N/A	N/A		277	$ 40,271		234	$ 28,209

Not included in the above data are services provided by the Accounting Technician II position who handles all non-District accounts. The accounts maintained by this position are ASB, Federal & State Fund, Scholarship & Loan, Barstow College Foundation, and the Viking Shop. Below is data on some of these accounts:

ACCOUNT TECHNICIAN II DATA

Federal Loan Fund				
Description	FY 12/13	FY 13/14	FY 14/15	Difference
				13/14 vs 14/15
Total grant runs	25	20	26	6
Total checks released	7,316	8,736	8,798	62
Total replacement checks	46	47	80	33
Total funds disbursed	$ 7,492,408	$ 7,589,780	$ 7,934,489	$ 344,709
Bookstore credits used	$ 152,524	$ 184,683	$ 203,879	$ 19,196
Students who used bookstore credit program	748	916	891	(25)
R2T4 payments to BCC (x4)	119	100	109	9
R2T4 payments to DOE (x5)	14	10	15	5
Overpayments to DOE (x5)	361	106	104	(2)
Fraud issues				
Check verification (banks & check cashing facilities)				
Inquiries regarding disbursements (students)				

Scholarship & Loan				
Description	FY 12/13	FY 13/14	FY 14/15	Difference
				13/14 vs 14/15
Incoming scholarship awards (x2)	194	197	231	34
Reimbursements to students	79	68	85	17
Funds transfers to other institutions	12	6	15	9
Viking Shop purchases & returns (x2)	532	500	424	-76
Enrollment & tuition fees to BCC (x2)	100	128	113	-15

Viking Shop				
Description	FY 12/13	FY 13/14	FY 14/15	Difference
				13/14 vs 14/15
Bookstore credits used	$ 152,524	$ 184,683	$ 203,879	$ 19,196
Students who used bookstore credit program	748	916	891	-25
Amazon sales	271	265	194	-71
Amazon purchases	638	801	271	-530

2) Summarize the progress your unit has made on SAO/AUO measures since the last program review:

DISTRICT TRANSACTIONS

The transactions contained in this spreadsheet are processed by Business Office staff except for the Accounting Technician II, and those transactions are reported in the second spreadsheet.

Prior program reviews for this department reflected a transaction count vs. dollar amounts. For measuring purposes going by transaction count, or even dollar amounts, neither are necessarily the best method. Depending on the type of transaction, it may take hours to process a single transaction. For example, a purchase order may require research that requires hours to process due to needing additional information vs. processing a pay voucher payment that may take only a minute. What that data shows is the following:

Overtime:
Even though classified received a salary increase the overtime cost in 14/15 was reduced in comparison to the prior year.

Payroll:
The number of employees paid remains fairly consistent however the cost of salaries and benefits will continue to rise. Employees are consistently paid on time. The data doesn't include a wide variety of other job duties required of payroll such as processing quarterly taxes, changes in payroll deductions, withholdings, 403B's, Public Records Requests, vacation liability report, balancing health and welfare benefits, budget development, journal entries, and salary projections. Currently we are not able to track the amount of time required to handle all of these additional duties.

Purchasing:
The number and dollar amount of purchase orders is broken down in two different categories. The reason being is the purchase orders issued for the Performing Arts Center and Wellness Center skew the numbers. What is important here is to look at the "All Other Purchase Orders" figures. From 12/13 to 14/15 there was an increase of 35% (525 to 708) in number of purchase orders issued. This significant increase is attributed to the district not allowing credit card purchases to be used except for travel expenses. Purchases are being made by the purchasing department as they should be. Doing so ensures the district is in compliance with rules and regulations, and ensures items are being purchased for the best price.

Payments Made:
From 13/14 to 14/15 there is a significant increase in number of purchase orders being issued due to the shift change to fewer credit card purchases. As expected, the payments for construction of the Performing Arts Center and the Wellness Center have decreased as both projects are nearly 100% complete. The construction project payments have been separated out to better understand the over decrease in Total Vendor Payments.   Starting in 14/15 the district started including a mileage stipend to pay for mileage for faculty vs. paying as a travel claim.

Miscellaneous Data:
The Capital Outlay expenses are being reflected just to show again the decrease in expenditures for the PAC and Wellness Center. Included in the 14/15 figure is a significant amount of equipment purchases made for both buildings. The Revolving Cash checks are issued primarily to support athletics where we pay for meal money and referees. The account is also available for emergency purposes and is maintained in the local bank account. The budget transfer data is misleading because included in 13/14 data is over $26 million in Capital Outlay where funds were moved from restricted to unrestricted status. Cal-Card

expenditures.   COTOP (Chancellor's Office Tax Offset Program) is a program used to collect past due student account balances from the students tax refund.

To summarize all of the above, the Business Office continues to process the District's financial records in an efficient manner. While there are more purchase orders vs. credit card payments our office has more control and we're able to ensure we are in compliance with rules and regulations which helps us to successfully pass annual audits. **The significance here is the unaccounted time spent to do research, frequency of phone calls, office visits, interruptions, emails, etc.**

ACCOUNTING TECH II DATA

These transactions are not included in district reports and the records are handled using QuickBooks software. Below is a brief summary of those accounts:

Federal Loan Fund:
Financial aid funds are disbursed through this account. The time required to maintain continues to grow as the number of checks issued, number of replacement checks, along with the number of grant runs. Included in the description for R2T4 payments to Barstow Community College and Department of Education (DOE), and the Overpayments to DOE is a number in parenthesis that represent for every student involved there are 4-5 transactions that must be entered into QuickBooks to record and track payments. The number provided is the number of students. Unfortunately, because we don't have a way to track it, there is a lot of time spent handling fraud issues, verifying check information, and student inquiries regarding their financial aid checks.

Scholarship & Loan:
The number of student scholarships continue to increase.

Viking Shop:
This positon handles the financial records for the college bookstore before it was taken over by Follett. The data is being included to reflect work completed by this position. There was an increase in bookstore credits (book vouchers) that allowed students to obtain their books using the financial aid funds prior to classes starting.

Not included in the data is information for ASG and Barstow College Foundation accounts maintained by this position.

3) Describe any improvements made by your unit as a result of the outcomes assessment process:

a. *What did you learn from your evaluation of these measures?*

The Business Office continues to meet the financial processing requirements of the District. With the decrease in Cal-Cards (credit cards) usage there has been a significant increase in purchase orders. Along with additional purchase orders comes additional payments.   Despite the additional demands the office continues to operate more efficiently and there has been more oversight on purchasing.

b. *What improvements have you implemented as a result of your analysis of these measures?*

To reduce overtime, and to more evenly distribute the workload, a reorganization of the Business Office was done effective 7/1/15. Included in the reorganization was processing of the hourly payroll was officially added to the purchasing position. The plan is for this position to also receive training in order to fill in in case of absence of the full-time payroll position. In addition, the Accounting Assistant position that was part-time is now a full-time position.   This position can assist all staff members to help reduce overtime. The responsibility of maintaining the Barstow College Foundations financial records were

moved to the Accounting Technician II position that was already familiar with the QuickBooks software used to maintain those records.

In the past there have been fraudulent checks clear from the bank account used to disburse financial aid. To stop these issue we now use a system called Positive Pay with our bank. To use the system the technician must upload an electronic file containing check information each time a check is issued. Doing so prevents any fraudulent payments from clearing the account.

c. *What improvements do you plan* to implement as a result of your analysis of these measures?*
(*List any resources required for planned implementation in #10: Resources.)

Currently student scholarship accounts are maintained in the Scholarship and Loan fund. Students fees are collected each semester and students request reimbursement for purchases they make. To reduce the number of scholarship transactions we plan to disburse one check to the student upon receipt of the funds.

B. OTHER ASSESSMENT DATA

1) List all OTHER quantitative and/or qualitative measures that you have chosen to gauge the effectiveness of your unit.

2) Summarize the results of these measures.

3) Describe any improvements made by your unit as a result of other assessment data listed in #1:

a. *What did you learn from your evaluation of these measures?*

b. *What improvements have you implemented as a result of your analysis of these measures?*

c. *What improvements do you plan* to implement as a result of your analysis of these measures?*
(*List any resources required for planned implementation in #10: Resources.)

4. Policies & Processes

A. What recent changes in policies, procedures and processes have impacted or will impact your Service Area or Administrative Unit? *(BCC BP/AP; Federal, State & local regulations; departmental guidelines)*

1. Credit card purchases made by various staff are travel related only.
2. College bookstore has been taken over by Follett.
3. Affordable Care Act reporting.
4. Board Procedure #7400 covering travel.
5. Process for obtaining grants.

B. Describe the effect the changes or updates in policies and processes in 4.A have had on the unit.

1. By reducing credit card purchases made by other departments to include only travel, we now have better oversight to ensure compliance, ensure that expenses are charged to the correct budget code, and that there are funds to cover the expense.

2. The Accounting Technician II position used to maintain the financial records for the college bookstore. As of July 1st, 2015, the bookstore operations are now under Follett.

3. The Business Office will have to upload payroll files (without social security numbers) each time a payroll is done.

4. Board Procedure #7400 was updated where meals will not be reimbursed unless it's for an overnight stay. This has caused a slight decrease in amount of travel reimbursements processed. More importantly, it brought us in compliance with IRS regulations.

5. There is a new process in place where prior to obtaining grants there various departments affected are made aware of possible needs from their areas and all parties can plan for those needs.

C. In addition to (or in response to) those listed in 4.A, what in-house policies, procedures, and processes need to be updated, created, or deleted?

Board Procedures covering purchasing, including Cal-Cards, is in the process of being updated.

5. Internal Factors *(see Handbook for additional information)*

A. Strengths: *Current aspects of the program or department that serve it and its future well. These aspects include what it does well, what it's known for, what it takes pride in, and so forth. Strengths represent competencies or characteristics that the department or program may wish to enhance or preserve actively, even aggressively.*

Employees continue to be consistently paid on time. As a general rule, all transactions are done within what is considered a reasonable amount of time considering the work load. The staff working in the Business Office are incredibly dedicated, trustworthy, and dependable. They work hard and are team players and are always willing to help.

The Business Office has consistently receives an excellent audit report every year. If/when any findings are found they are corrected immediately.

Staff continue to receive training provided by San Bernardino County Schools on improvements made by the financial software systems. During software development the staff are able to provide input on what they would like to see be included or changed. They also keep staff informed on upcoming regulations that may affect the way we do business.

B. **Weaknesses:** *The program or department's **internal** vulnerabilities. These are areas that, if not addressed, could become liabilities, or could contribute to an erosion of the department's capacities and future growth. They represent areas where the organization needs to improve if it is to be successful for the long term.*

Our biggest weakness is the lack of space in the Business Office. It is difficult for ALL staff to focus on their work due to discussions by other staff either on the phone or with someone at the counter. There are times where there are multiple conversations taking place and not always with office staff. There have been times when staff have been on the phone and can't hear. There are security issues as the person counting money sits close to the front counter and those activities are easily observed by our customers. Occasionally we also have unauthorized staff go behind the counter. There are times when we may have employee social security information either on our desk or on our computer screens. Since were already packed in here like sardines we need additional work space. The result of ALL of these factors is a loss of productivity and adds to the stress level from an already overworked staff. I don't believe just rearranging the office will help, we still don't have enough space.

The Purchasing/Payroll Technician is in the process of writing much needed operating procedures for both the purchasing and payroll functions. This is being reported as a weakness as we don't currently have this and it will take a considerable amount of time but eventually this will be a strength.

6. External Factors *(see Handbook for additional information)*

A. **Opportunities:** *Current trends and events occurring **outside** the department that, if taken advantage of, are likely to have a positive effect on its long-term success. Examples may include: realistic training opportunities; industry trends; revenue-generation opportunities; development of new tools or technology to help manage workload.*

A new requirement for the Affordable Care Act (ACA) is the district is required to report number of hours worked for all employees. The District has obtained a third party provider to track the information. This will be accomplished by payroll sending an electronic file for every payroll. Another requirement for ACA is that each year the district is required to issue a 1095-C to every employee. The third party provider will also assist with the process and will obtain the data sent from the district.

We plan on adding Student Success staff so they can enter their requisition electronically and have instant access to their budget.

The Director of Fiscal Services should supervise the Grant Technician as that position is responsible for accounting duties and budget projections.

B. **Threats:** *Current trends and events occurring **outside** the department or program that could jeopardize its success represent potential threats. Examples may include: state, regional, or institutional economic/budget climate; loss of support services; seasonal fluctuations in workload.*

In order to implement the ACA requirements there has been a significant amount of overtime to get the program implemented. Staff will now be required to upload reports every payroll to ensure hours worked is reported correctly to the third party provider.

Due to the various benefits packages being offered to the different groups of employees it makes it more difficult to calculate employee cost, causes billing issues, and possible data entry errors.

The last financial aid disbursement there were 277 students financial aid checks that didn't have addresses. The problem originally starting occurring in Spring 2015 term and continues to get worse. The

issue has been reported however in the meantime we're having to use resources we really don't have. The chances of sending checks to the wrong address increases which also adds to the work load when checks have to be reissued.

When Banner upgrades occur we do not have the staff to review the release guides. We do testing but unfortunately there may be improvements made to the software that we're not aware of.

An additional threat is having to respond to additional public records requests. These are not always records that can be easily accessed and may take considerable amount of time to prepare.

7. Continuing Education/Professional Development

A. What continuing education and/or professional development activities have program/unit members attended during the current cycle?

On an ongoing basis San Bernardino County Superintendent of Schools provides training and keeps financial staff updated on changes to rules and regulations. In addition, they have been in the process of completely revising their software systems covering payroll, purchasing, vendor, accounts payable, general ledger, budget transfer, budget development, EPICS (Employee Position Information Collaborative System), and reporting. The following staff have attended training sessions provided by the county:

Shawna Robbins
- EduReports 3.0 (how to run reports).
- Shawna Robbins services as a community college representative for San Bernardino County Schools Software Advisory Committee. Representatives from the K-12 and community college system are able to provide input and receive information regarding software development. Shawna attended a meeting on November 6th, February 12th, and on April 23rd.
- Accounts Payable and Purchasing Integration (design meeting)

Maureen Davis/Dayleen Hubby
- Payroll.NET final demonstration prior to implementation of new payroll system
- Payroll Warm Fuzzy Training Session – 1st Parallel
- EPICS Fall User Meeting
- CalSTRS Creditable Compensation Regulations Workshop
- Payroll.NET Hands-On Training
- EduReports 3.0 (how to run reports)
- Payroll Year End Meeting – Preparing for W2's
- Payroll Fiscal Year End Meeting

Maureen Davis
- Purchasing Directors Meeting
- Secure ID Training (required to release accounts payable payments)
- Purchasing User's Meeting

In addition to the above training provided by the county schools, the following conferences were also attended in the last year:

Shawna Robbins

- Association of Chief Business Officials (ACBO) conference for a week in February and another week in March 2015. Topics included were occupational fraud and internal controls, restricted funds, apportionment process, leadership skills, auxiliary operations, state and budget impact on collective bargaining, budget development, etc.

Maureen Davis

- CollegeBuys 2015 Purchasing Conference, provided a chance for procurement professionals to connect with colleagues and benefit from California Community College-focused professional development and networking for purchasing officers.

Lisa Lavarias

- Department of Veteran Affairs – provided training on invoice preparation and submission.

In addition to the above there is cross training done for all staff.

B. How did this benefit your department and the College?

Staff can ensure they are in compliance with rules and regulations, able to provide input on software development, and are up-to-date on software changes.

C. What are the plans for continuing education and/or professional development in the upcoming cycle?

Continue to attend training sessions provided by county schools. In addition, attend training sessions provided by outside agencies.

8. Prior Goals/Objectives

Briefly summarize the progress your program/unit has made in meeting the goals and objectives identified in the most recent Program Review or Annual Update. *(Include measurements of progress or assessment methods.)*

If the department does not have prior goals and objectives, please explain.

Prior goals and objectives:
1. Support the Barstow College Foundation with fundraising opportunities:
   A. Both the Director of Fiscal Services and the Accounting Technician II attend the Foundation's monthly meeting.
   B. The Accounting Technician II is the bookkeeper of their financial records.
   C. The Director volunteers to help fundraise for their annual BBQ event.
   D. Business Office staff accept various types of payments for all transactions.
   E. The Director of Fiscal Services and IT Director ensure Foundation has Payment Card Industry (PCI) compliance. This step is required in order to accept credit card transactions.

2. Provide accurate financial information to internal and external sources:
   A. Monthly financial reports are provided for the monthly Board of Trustee meeting.
   B. Monthly budget reports are provided to all budget managers.
   C. Assistance is provided to various budget managers to assist them in completing reports to various agencies.
   D. Financial reports are provided to the Chancellor's Office both quarterly and annually.
   E. Financial reports are provided to various clubs on campus.
   F. Provide Public Records Requests received from various agencies.

3. Improve overall use and processes of Cal-Cards (credit cards):

> A. U.S. Bank (credit card provider) implemented new late charges for past due payments. We were incurring late fees due to being able to receive individual statements from staff in a timely manner and/or they were incomplete. To fix this issue we have:
>> 1) Tightened up on the types of purchases made. Except for purchasing, users are limited to travel expenses.
>> 2) With having fewer Cal-Card statements to process there is more oversight to ensure we are in compliance with purchasing guidelines.
>> 3) Transactions are being charged to the correct budget code.
>> 4) Able to more closely monitor to ensure purchases are budgeted.

9. Goals/Objectives/Actions (ACTION PLAN)

A. GOALS: Formulate Goals to maintain or enhance unit strengths, or to address identified weaknesses.

B. ALIGNMENT: Indicate how each Goal is aligned with the College's Strategic Priorities.

C. OBJECTIVES: Define Objectives for reaching each Goal.

D. ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE: Create a coherent set of specific steps (Actions/Tasks) that must be taken to achieve each Objective.

E. OUTCOMES: State intended Outcomes and list appropriate measures and assessment methods for each Outcome.

F. ADDITIONAL INFORMATION: This provides space 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, Administrative Procedures, 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. (See Handbook for additional examples.)

Complete the following table with your Program's **ACTION PLAN**, which must include a **minimum of 3 goals**:

ACTION PLAN					
	GOAL	ALIGNMENT WITH BCC STRATEGIC PRIORITIES	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#1	Relocate/increase office space.	*List all that apply:* Priorities: 2, 3, 6, & 7	#1 Increase productivity	Need to relocate, increase office space and/or improve layout of the office. There have been instances where we could have used additional help in the office but didn't have a place to put them. The Grants Technician position should be moved to the Business Office.	Improve efficiency by dealing with less distractions. More work produced with less overtime needed. If the office is relocated staff will be able to hear on the phone.
			#2 Increase security	Need more security to keep unauthorized staff/public from coming behind the counter. Prevent our customers from viewing information on our monitors.	Prevent our customers from having possible access to social security numbers, student account numbers, and possible credit card information.
			#3 Reduce overtime	Reduce the amount of distracting conversations so staff can focus on their work. There are times when some of the talking is among our customers – not the staff.	By reducing unnecessary interruptions and distractions staff should be able to produce more work. The hope is staff will be less stressed and improved morale.
	Additional Information:	As mentioned as an Internal Weakness in 5B. Can't stress this enough.			
#2	Implement Affordable Care Act reporting requirements	*List all that apply:* Priorities: 3, 4, & 6	#1 Comply with new IRS regulations	Issue required new IRS 1095-C for every employee, and 1094-C forms.	If we aren't in compliance there are penalties.
			#2 Use third party software to track hours worked by various employees	Establish demographic information for every employee with American Fidelity (third party provider). We will also have to submit hours worked	Must meet the deadline to information is reported for IRS forms to be mailed in January 2016.

	ACTION PLAN				
	GOAL	ALIGNMENT WITH BCC STRATEGIC PRIORITIES	OBJECTIVE		ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
					for every employee for every payroll.	
			#3			
	Additional Information:					
#3	Refund student scholarships upon receipt of funds.	List all that apply: Priorities: 1, 2, 3, & 5	#1	Improve customer service	Upon receipt of student scholarship funds disburse the entire amount to the student.	Student receive full scholarship balance in one payment.
			#2	Reduce workload	By issuing one check it will reduce number of checks issued.	Currently students request reimbursement for various school expenses. By issuing only one check the outcome can be easily measured with the issuance of just one check.
			#3			
	Additional Information:					

10. 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 3.A.3)c.

IMPORTANT: A BUDGET ALLOCATION PROPOSAL must be completed and submitted for **EACH** new resource requested. *(Click the link to access the form.)*

Goal #	Objective #	Resource Required	Estimated Cost	BAP Required? Yes or No	If No, indicate funding source
1.	1,2,3	Office space. Assistance from facilities.		No	Use existing space and furniture
2.	1, 2			No	Use existing staff
3	1, 2			No	

Annual Update #1	Academic Year:	2015/2016

1. Progress on Service Area/Administrative Unit Outcomes (SAOs/AUOs) *(from #3A of full PR)*

A) List the Service Area Outcomes (SAOs) or Administrative Unit Outcomes (AUOs) for your unit:

1. Receive a clean annual audit report.
2. Improve office efficiency and customer service.

B) Summarize the progress your unit has made on SAO/AUO measures since the last program review:

We developed new Administrative Unit Outcomes to exemplify our area based on feedback received from SLOAC and comments received from staff.

1 A) 1 - We continue to receive annual audit reports with no audit findings. In order to continue to receive cleans audits we need additional staff based on the following data:

Since 12/13 to 15/16 the District revenues have increased 39% and expenses by 25%. Despite these significant increases the Business Office has not received any additional staffing. These increases affect payroll, purchasing, accounts payable, account receivable, etc.

	2013	2014	2015	2016	Increase 2013 to 2016	$ Increase 2013 to 2016
Revenues	17,488,315	19,049,146	19,161,203	24,392,744	39%	6,904,429
Expenses	17,714,142	17,336,635	20,824,390	22,225,495	25%	4,511,353

In order to continue to receive clean audit reports we need to ensure purchases are not made prior to them being authorized. There have been instances where staff have circumvented the process because they couldn't wait. In addition when staff are overworked mistakes are made and there isn't enough time to carefully review daily operations.

1 A) 2 – In order to service our customers we need to process requisitions in a timely manner. In order to do that we need an additional part-time purchasing position. This purchasing position could also serve as a back-up for the Accounting Technician II. In addition, we need additional office space to accommodate an additional person.

The staff member in payroll will be retiring in December 2016. During the past year an extensive amount of time has been spent training the purchasing/payroll position who had previously been trained only on processing the hourly payroll. Again, we also need a back-up for the Accounting Technician II.

Our overtime in 2013 was $18,212 and in 2016 was $23,687, which is a 30% increase. Staff are getting burnt out. The overtime was required for purchasing, payroll, and the accounting technician II duties.

Since our AUO's changed we have minimal amount of data to reflect on 1 A) 2.

C) Describe any improvements made by your unit as a result of the outcomes assessment process:

1. What did you learn from your evaluation of these measures?

2. What improvements have you implemented as a result of your analysis of these measures?

A major change to the Business Office operation this past year has been extensive payroll training provided to the purchasing/payroll position. The current job description for this position is to process hourly payrolls. Since the employee currently in the payroll position will be retiring December 2016, the purchasing/payroll position has been trained on all payroll duties. This has caused a strain on the purchasing area because of having payroll deadlines. There are times when the position is unable to work on emergency purchases for various staff members. In order to improve our customer service I am requesting a new part-time purchasing position. Currently due to the work load of the purchasing/payroll position obtaining the best possible pricing and discount shopping is not an option. The new part time position could assist with that and also set-up/change vendor files, distribute/fax purchase orders, process emergency purchase orders, and follow-up on items on back-order. In addition, they could be a back-up for the Accounting Technician II position which is currently not cross trained.

3. What improvements do you plan* to implement as a result of your analysis of these measures?
(*List any resources required for planned implementation in #3: Resources.)

To improve office efficiency the Business Office is part of the Banner Revitalization project. We will be greatly improving efficiency and accuracy in processing various financial transactions such as student refunds, disbursing financial aid, and receiving various types of revenue. Several processes will be automated that are currently done manually. Students that are eligible for refunds will receive them automatically without having to request them and will be processed in a timely manner.

Part of the Banner Revitalization project currently being tested is how payroll calculates load and overload. Payroll was verifying every record manually in the past. Changes were made to the load report which is currently being reviewed and tested. As of Spring 2017 payroll will start using the load report without having to do any manual calculation.

SBCSS is developing a new purchasing system. In the coming months purchasing will be involved in providing training to staff on how to use the new software.

2.	GOALS AND OBJECTIVES *(Taken From #9--Action Plan--of FULL Program Review)*			
	GOAL		OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#1	Relocate/increase office space.	#1	Increase productivity	Need to relocate, increase office space and/or improve layout of the office. There have been instances where we could have used additional help in the office but didn't have a place to put them. The Grants Technician position should be moved to the Busine	Improve efficiency by dealing with less distractions. More work produced with less overtime needed. If the office is relocated staff will be able to hear on the phone.
		#2	Increase security	Need more security to keep unauthorized staff/public from coming behind the counter. Prevent our customers from viewing information on our monitors.	Prevent our customers from having possible access to social security numbers, student account numbers, and possible credit card information.
		#3	Reduce overtime	Reduce the amount of distracting conversations so staff can focus on their work. There are times when some of the talking is among our customers – not the staff.	By reducing unnecessary interruptions and distractions staff should be able to produce more work. The hope is staff will be less

				stressed and improved morale.

Goal #1 Annual Update: (Assess progress made toward goal attainment)

This goal has been moved to the Facilities Master Plan.

	GOAL	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#2	Implement Affordable Care Act reporting requirements.	#1 Comply with new IRS regulations	Issue required new IRS 1095-C for every employee and 1094-C forms.	If we aren't in compliance there are penalties.
		#2 Use third party software to track hours worked by various employees.	Establish demographic information for every employee with American Fidelity (third party provider). We will also have to submit hours worked for every employee for every payroll.	Must meet the deadline for information to be reported for IRS forms.
		#3		

Goal #2 Annual Update: (Assess progress made toward goal attainment)

Completed and ongoing. We are in compliance. In 2016 third party issued required IRS forms.

	GOAL	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#3	Refund student scholarships upon receipt of funds	#1 Improve customer service	Upon receipt of student scholarship funds disburse the entire amount to the student.	Student receive full scholarship balance in one payment.
		#2 Reduce workload	By issuing one check it will reduce number of checks issued.	Issue one check.
		#3		

Goal #3 Annual Update: (Assess progress made toward goal attainment)

Students are now receiving their scholarship funds upon request. As part of the Banner Revitalization project starting in 2017/18 new scholarships will be disbursed directly to the students with their financial aid check.

	GOAL	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#4	Create new part-time purchasing position	#1 Improve customer service	Cross training in purchasing	Improve office efficiency and customer service.
		#2 Reduce workload		**Cost to implement is approximately current cost of overtime.**
		#3 Back-up for accounting technician duties	Cross training for accounting technician	Ensure financial aid grant runs are processed in their absence.

Goal #4 Annual Update: (Assess progress made toward goal attainment)

This is a new goal. As stated in 1. B) we developed new Administrative Unit Outcomes to exemplify our area based on feedback received from SLOAC and comments received from staff.

	GOAL		OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#5	Implement changes from Banner Revitalization Project	**#1**	Automate processes	Review load report for anomalies.	Improve office efficiency and customer service
		#2	Reduce workload	Correct Banner set-up by correcting detail codes	
		#3	Improve efficiency/accuracy	Run reports directly from Banner	

Goal #3 Annual Update: (Assess progress made toward goal attainment)

This is a new goal. As stated in 1. B) we developed new Administrative Unit Outcomes to exemplify our area based on feedback received from SLOAC and comments received from staff.

3.   Resources Required

List all significant resources needed to achieve the objectives shown in your action plan, 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.

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

Goal #	Objective #	Resource Required	Estimated Cost	BAP Required? Yes or No	If No, indicate funding source
4	1, 2, 3	Hire part time purchasing who can	$30,000	Yes	

Annual Update #2	Academic Year:

1. Progress on Service Area/Administrative Unit Outcomes (SAOs/AUOs) *(from #3A of full PR)*

A) List the Service Area Outcomes (SAOs) or Administrative Unit Outcomes (AUOs) for your unit:

B) Summarize the progress your unit has made on SAO/AUO measures since the last program review:

C) Describe any improvements made by your unit as a result of the outcomes assessment process:

1. What did you learn from your evaluation of these measures?

2. What improvements have you implemented as a result of your analysis of these measures?

3. What improvements do you plan* to implement as a result of your analysis of these measures?
(*List any resources required for planned implementation in #3: Resources.)

2. GOALS AND OBJECTIVES (Taken From #9--Action Plan--of FULL Program Review)

	GOAL	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#1		#1		
		#2		
		#3		

Goal #1 Annual Update: (Assess progress made toward goal attainment)

(Type the update for Goal #1 in this box)

	GOAL	OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#2		#1		If we aren't in compliance there are penalties.
		#2		
		#3		

Goal #2 Annual Update: (Assess progress made toward goal attainment)

(Type the update for Goal #2 in this box)

	GOAL		OBJECTIVE	ACTIONS/TASKS REQUIRED TO ACHIEVE OBJECTIVE	OUTCOMES, MEASURES, and ASSESSMENT
#3		**#1**			
		#2			
		#3			

Goal #3 Annual Update: (Assess progress made toward goal attainment)

(Type the update for Goal #3 in this box)

3. Resources Required

List all significant resources needed to achieve the objectives shown in your action plan, 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.

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

Goal #	Objective #	Resource Required	Estimated Cost	BAP Required? Yes or No	If No, indicate funding source