Chaffey College Program Review
Three Year Review 2011

PROGRAM OVERVIEW

Program Title: Budgeting Services

Program Code: 6723 - BUDGETING SERVICES

Review Type: Administrative

Does this review contain any career technical education (occupational) programs?
No

External Regulations:
Yes

Chaffey College Mission Statement
Chaffey College improves lives within the diverse communities it serves through equal access to quality occupational, transfer, general education, and foundation programs in a learning-centered environment where student success is highly valued, supported, and assessed.

Please describe how your program supports the college's mission and discuss how your program evaluates its effectiveness in meeting the college mission:
The role of the Budgeting Services/Disbursing Office is to develop appropriate fiscal strategies and to provide fiscal support to the instructional, administrative, and student service areas of the District. The major functions of this program are: • Budgeting - Developing, maintaining, and monitoring the annual budget. This includes position management. • Accounting - Receiving, depositing, accounting, monitoring and reporting of funds; and researching and developing financing tools to ensure fiscal stability. • Disbursing - Authorizing the release of payments. • Auditing - Internal auditing of District funds to ensure compliance with all federal, state and local financial and program regulations and guidelines. • Customer Service - Providing training and assistance with budget and reporting, and communicating information in a clear and concise manner to faculty, staff and administrators for the above functions. Assisting the Office of the Interim Vice President of Business Operations, as necessary. This office provides indirect support to other ends policies by providing financial data for financial monitoring reports. Effectiveness is measured by successful audit reports and other reports throughout the year that indicate the District is fiscally stable and through state apportionment reports, indicating funding for FTES has been fully
realized.

**Review Team Response**
This is a comprehensive overview of the various budgeting functions this program oversees. This program clearly supports Chaffey's mission. The myriad of reports and audits it regularly conducts are indicative of its focus on establishing and maintaining a high level of effectiveness.

**PROGRAM DATA**

**Enrollment**

Enrollment by Day, Evening, Online, Arranged ()

<table>
<thead>
<tr>
<th></th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Day</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evening</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Online</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Arranged</td>
<td></td>
<td></td>
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</tbody>
</table>
Given the data, what changes can be identified in enrollment patterns? Identify any important trends and explain them.
Given the data, what changes can be identified in retention patterns? Identify any important trends and explain them.

Success
### Measure Table

<table>
<thead>
<tr>
<th>Measure</th>
<th>2008-09 to 2009-10</th>
<th>2009-10 to 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Census Success</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Day</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Evening</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Online</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Arranged</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Given the data, what changes can be identified in student success patterns? Identify any important trends and explain them.

Review Team Response

DEGREE/CERTIFICATE DATA

Review Team Response

STUDENT LEARNING OUTCOMES

Discuss how the number, type, depth, and breadth of the courses support program SLO's.

Discuss how courses in the program articulate with or complement each other.

Discuss how courses in the program interact with other programs on campus (for example: cross-listing, overlapping content, or shared resources).

How and when has your department assessed Program SLO's and how have you responded to the
Results?

What program or course changes have been made based on the result of the assessed outcome?

Review Team Response

Discuss how your services help maintain a high level of student satisfaction.

Discuss how you evaluate your effectiveness in meeting students' needs.

How and when has your service reviewed or revised SLO?s and/or AUO?s.

How has your program utilized SLO/AUO assessment results for program improvement?

Review Team Response

CURRICULUM UPDATE

<table>
<thead>
<tr>
<th>Courses</th>
<th>Last Modified</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Programs</th>
<th>Last Modified</th>
</tr>
</thead>
</table>

Courses should be updated every six years; if course updates are due, please describe your plan and timeline for updating courses:

What steps has your program taken to proactively respond to changing and emerging student and community needs?

Briefly explain:

Review Team Response

EXTERNAL REGULATIONS

Organization: Vavrinek, Trine & Day Co., LLP - Independent Audit (annual)

Last Review: 12/31/2011

Recommendations: The District received a clean audit opinion and an unqualified audit. There were no findings or recommendations for financial statements or federal awards. There was one state finding and recommendation for State awards regarding the 50% calculation: Job descriptions should be reviewed and clearly documented to ensure only employees with instructional duties and under the supervision of an instructor are charged to the 22XX object code, which is included in the 50% Law Calculation.

Budgetary Recommendations: The dollar amount of the finding was not great enough to adversely affect the 50% calculation.

Addressed Satisfactorily: Yes

Status of Recommendation: The finding and recommendation have been reviewed and the issue has been corrected for the 11/12 fiscal year.
Recommendations: There were no findings related to the performance audit for the fiscal years ended June 30, 2011 and 2010.
Budgetary Recommendations: None
Addressed Satisfactorily: Yes
Status of Recommendation: N/A
Next Review: 10/28/2012

Review Team Response
The response to the recommendations offered by Vavrinek et al. audit points to the program's ability to effectively mobilize in addressing possible concerns. Great work.

NON-INSTRUCTIONAL PROGRAM INFORMATION

How does your program improve, expand, or support student learning? How do you know?
The Budgeting Services/Disbursing Office improves, expands, or supports the operations of the college by providing budgeting, accounting, and auditing support services to the District. The success of the services provided by Budgeting Services is measured by the annual independent audits conducted by outside agencies Vavrinek, Trine & Day Co., LLP, and Vicenti, Lloyd & Stutzman, and the fiscal reports prepared by Budgeting Services (e.g. 311 Quarterly Reports, 311 Annual Reports, Quarterly Budget Monitoring Reports, Quarterly District Investment Report, and Quarterly Auxiliary Services Reports and Auxiliary Investment Report). In addition, the number of grants monitored, invoices audited, completed transfers, processed labor requisitions, and reports submitted confirms the support for operations of the college. The most recent accreditation commended the Business Office of the District for maintaining fiscal stability in an unstable time.

Describe staff functions and services (these can include diversity, specialties, staff preparation and training, professional activities and committee participation, accomplishments, grants, new programs etc.)

How does your program evaluate its effectiveness?
Budgeting staff are responsible for accounting and fiscal reporting, budget development, and budget monitoring. The services include budget and expenditure transfers, invoicing, cash receipts, bank reconciliations, accounts payable and payroll auditing, file transfers for payroll and accounts payable to the County Auditor/Controller/Treasurer, authorizing check disbursements, cash management, grant monitoring, positions management, maintaining security access for Datatel inquiries and approvals, preparing monthly regular and auxiliary Board items, and processing student refunds. In addition, interpreting and implementing local, federal and state fiscal guidelines, and communicating accounting and budgeting processes and guidelines to faculty, staff and students, This office collaborates with Instruction and Institutional Research to insure successful enrollment management strategies based on state funding for FTES. Budgeting Services staff maintain relationships with the County Auditor/Controller/Treasurer, the Chancellor's Office, outside independent auditors, and other agencies. The
Internal Auditor actively participates and serves on the Board of the Community Colleges Internal Auditors Association. In addition, staff participates on committees, such as selection committees, Classified Senate, Budget Advisory, President’s Equity, etc. The number of reports, transfers, refunds, audited items, etc. can objectively measure effectiveness and service this office provides to the District. Employees have the correct access to review their budgets and process and approve requisitions. Position management allows correct accounting for payroll expenses. Ultimately, it is measured by the fiscal stability of the District and how well the office supports the funding for student education and support services, which is measured through the fiscal reports prepared by Budgeting Services (e.g. 311 Quarterly Reports, 311 Annual Reports, Quarterly Budget Monitoring Reports, Quarterly District Investment Report, and Quarterly Auxiliary Services Reports and Auxiliary Investment Report).

Review Team Response
The range of functions and services undertaken by the program underscore the various ways by which it supports the college's mission. Excellent description!

STUDENT SUPPORT - ACCESS

How do the services you provide to students facilitate access to learning? (e.g. - admissions applications, payment processing, pre-requisite clearances, assessment testing, adaptive technology, program applications, healthcare, student activities, and other specialized services.)

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>Description of Service</th>
<th>How many students received this service?</th>
<th>Measured with?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>08-09</td>
<td>09-10</td>
</tr>
</tbody>
</table>

Additional information:

Review Team Response

STUDENT SUPPORT - SUPPORT

How do the services you provide to students support student learning? (e.g. 'counseling, orientations, workshops, financial assistance (scholarships, grants, etc'), career assessments, health education, service learning, advisory committees, and other specialized services.)

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>What knowledge, skills, and/or abilities are learned?</th>
<th>How many students received this service?</th>
<th>Measured with?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>08-09</td>
<td>09-10</td>
</tr>
</tbody>
</table>

Additional information:

Review Team Response
STUDENT SUPPORT - OTHER

How do the services you provide to students promote transfer, completion, specialized services, and/or future success? (e.g. graduation ceremony, CSU/IGETC certifications, university transfer, securing employment, transcript requests, enrollment verification, conferring of degrees/certificates, scanning/imaging documents, phone calls received, face-to-face contacts, refunds granted, and other specialized services.)

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>How does this contribute to student success?</th>
<th>How many students received this service?</th>
<th>Measured with?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>08-09</td>
<td>09-10</td>
</tr>
</tbody>
</table>

Additional information:

Review Team Response

VISIONARY IMPROVEMENT PLAN (VIP)

Please identify 1-3 program improvement goals for the next three years. Goals should state 'what' you plan to achieve and the rationale 'why' for doing so. 'How' you achieve your goals will be entered under Steps to Success. Keep in mind that your VIP should be SMART:

- Specific
- Measurable
- Action-oriented
- Realistic
- Time-bound

All plans should improve or expand student learning.

Year Three Goal:
Improve the process for providing more accurate and timely budget development reports and materials.

To which planning direction does this goal apply?
Excellence in teaching and learning
Flexible and continuous student support
Connectedness

Year 1 Steps to Success (activities) and VIP Assessment:
In collaboration with ITS, Budgeting Services will review and analyze the issues with the current datatel budget development reports (BCMP) and restructure the reports to more accurately reflect the information necessary for budget development.
For the remainder of 2012-2013 budget development, reports can be processed efficiently and with little or no
manual entry of information.

**Year 2 Steps to Success (activities) and VIP Assessment:**
Review and test ARGOS, which is the proposed new query building process, for possible implementation for current and new budget development reports and tools.
For 2013-2014 budgeting process, queries can provide additional information for budget development.

**Year Three Goal:**
To continue to increase the effectiveness of the Internal Audit Office by increasing the communications of audit results and evaluation of the workload. This should ensure the District meets all requirements for fiscal and program stability and accountability in order to maintain and/or increase funding support for all programs.

To which planning direction does this goal apply?
- Excellence in teaching and learning
- Flexible and continuous student support
- Connectedness

**Year 1 Steps to Success (activities) and VIP Assessment:**
Establish a report of audit workload activity such as a quarterly audit report.
This report will indicate the outcome of the reviews and audits completed by the internal audit office. For example, the frequency of accounts payable audit findings may be reported monthly to assist Accounting, Budgeting and Purchasing to follow up on the issues and edit procedures to prevent any audit findings from occurring in the future.

**Year 2 Steps to Success (activities) and VIP Assessment:**
Review audit workload activity and assess the need for additional staff. The workload for the Internal Auditor position has increased since its creation in January, 2008. The Internal Auditor assists managers, faculty and staff with items such as financial audits, program audits, cash handling, fees, grant contracts, interpretation of Education Codes and GASB standards, reviewing and writing procedures, reviewing and improving internal controls, Chancellor's Office requirements, FTES accounting, financial aid issues, student club issues, etc. There is also an increasing demand for accountability by Federal, State and local entities. Based on the workload of the Internal Auditor, an Audit Clerk position is requested to assist with the duties.

**Year Three Goal:**
Work toward strengthening the link between budget development and District strategic planning.

To which planning direction does this goal apply?
- Excellence in teaching and learning
- Flexible and continuous student support
- CTE pathway development
- Connectedness

**Year 1 Steps to Success (activities) and VIP Assessment:**
Review and research the accreditation financial standard and the current District strategic plan, which is in development.
The 13/14 Budget Development Handbook should list the goals of the new District Strategic Plan in it as a reference for budget
development.

**Year 2 Steps to Success (activities) and VIP Assessment:**
Research and begin to develop ideas for a resource allocation plan to align with long range planning in the strategic plan. The resource allocation plan will support the District strategic plan and include a process to identify unmet needs and how to meet those needs, such as items identified in PSR.

**Review Team Response**
The goals are clear, concise, attainable, measurable, and are clearly tied to data and SLO assessment results. They follow the handbook instructions: First, describe your goal with a verb. Next, include what you plan to achieve (what) and the rationale (why) in one sentence.
Excellent work! In particular, the Argos integration and the resource allocation plan will undoubtedly enhance institutional effectiveness.

**PROFESSIONAL DEVELOPMENT ACTIVITIES THAT SUPPORT STUDENT LEARNING OR IMPROVE YOUR PROGRAM**

List Recent departmental professional development activities connected to student learning.

<table>
<thead>
<tr>
<th>Recent activities</th>
<th>Recent workshops/courses taken</th>
<th>Recent conferences/training</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethics of CA CPA course</td>
<td>Fall &amp; Spring CA Internal Auditors Conference, Community College Internal Audit Conference</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ImageNow RUG Meeting, Communication Skills Seminar, Classified Senate Planning Retreat</td>
<td>ACBO Fall and Spring Conference, 2011 State Budget Workshop, Chancellor's Budget Workshop,</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant Conference, 2011 B.O.G Meeting for Classified Employee of the Year</td>
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</tbody>
</table>

How are student learning outcomes affected by these professional activities? What steps are recommended for improvement?
Participation in professional development activities provides staff with updated information on current local, state, and federal guidelines and laws. This insures the District remains fiscally stable and meets all financial requirements and provides direction on current fiscal issues.

Discuss departmental engagement on campus in connection to student learning.

<table>
<thead>
<tr>
<th>Governance committees</th>
<th>Other college-related committees</th>
<th>Other campus participation</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
How does your program benefit from your campus engagement?
Budgeting Services staff both contribute in supporting District goals and become more aware of the entire mission of the college. Participation assists in showing how Budgeting Services makes a positive impact on the college as a whole by supporting District goals.

**Teaching/Years of Service**

<table>
<thead>
<tr>
<th>0-5 years</th>
<th>6-10 years</th>
<th>11-15 years</th>
<th>16-20 years</th>
<th>21+ years</th>
</tr>
</thead>
</table>

Given the data how has your program been impacted?

Does your program anticipate retirements within the next 3 years?
No

**Review Team Response**
The staff members' participation in professional development activities and governance committees clearly supports the institutional mission and further highlights the critical role that the program plays in fiscal planning.

**PROJECTED NEEDS**

Is any part of the program funded by sources other than the instructional budget (such as grants, partnerships, or other means)? If yes, please identify the source, amount, and length of funding.
No.

After reviewing and analyzing the data and assessment results in this report, please describe and provide rationale for any projected resource needs required to accomplish your Visionary Improvement Plan using the boxes below. Your requests should be based on student need.

**FT Faculty:**

**Year 1:**

**Hiring Criteria:**

**Year 2:**
Hiring Criteria:

Year 3:

Hiring Criteria:

STAFF

Year 1
Internal Audit Clerk .475FTE $21,522, Range 19A - The internal audit function continues to develop at Chaffey College as a tool for faculty, staff, administration and students. As the workload for the Internal Audit Office increases, the need for support increases.

Year 2
Grant Monitor 1.0 FTE Range 16A, $39,972 funded by indirect costs from Grants. In 2011-12, the District hired a Grant Resource position to assist the District with receiving grant funding. An employee in the Budgeting/Accounting Office monitors each grant received. As grants increase, the need for a position to monitor grants only will become necessary. The workloads of current employees are already impacted with the grants and programs the District currently has.

Year 3

EQUIPMENT

Year 1

Year 2

Year 3

TECHNOLOGY

Year 1

Year 2

Year 3

SOFTWARE

Year 1

Year 2

Year 3

OTHER

Year 1
Travel and Conference budget of $2,000 for the Director and Internal Auditor to receive information at workshops and conferences to remain updated on current federal, state and local guidelines. Professional Development does not offer funding to managers.

**Year 2**
Supplies budget of $500 for (2) new position requested

**Year 3**

**Review Team Response**
The requests are in line with the increased workload being experienced by the program and they are tied in with the proposed VIPs. All are recommended.

**Review Team Response**
The program contains excellent information and analysis to be useful for planning, supporting and improving student achievement and SLO’s. The review contains clear, measurable goals and resource requests. The Budgeting Services program is instrumental in maintaining the fiscal stability of the district. This document offers a thorough description of the many ways in which the program supports the institutional mission; it clearly demonstrates the program’s emphasis on maintaining a high standard of excellence and its keen focus on planning for the future. Excellent work!