Plans for Accounting

This page is suitable for printing. Just use the print option in your browser or you can print this page.
Name :
Accounting
Principal Preparer :
Noemi Elizalde
Last Modified On: 5/4/2010 1:59:33 PM
Last Modified By: Noemi Elizalde
State: Submitted (Finalized)
State By: Noemi Elizalde

1. Mission

1. Assume the reader knows nothing about your unit. Please describe concisely its mission.

Support district-wide missions through high quality financial services that safeguard resources.

2. Description

1. Please describe concisely the following characteristics of your unit. Feel free to use both narrative and quantitative information.
    1. Purpose
    2. Functions or services
    3. Clientele(s)
    4. Value of your services to the clientele(s), the Colleges, and the District
    5. Organizational structure and number of personnel by function
    6. Annual budget by object code for the last three years
    7. Hours of operation, location, and other pertinent service characteristics
    8. Significant changes, if any, since the last program review

DESCRIPTION: Unit - Accounting, Accounts Payable, Audit
i. **Purpose**
• Report financial information to various agencies.
• Perform specialized clerical work in connection with validation, examination, reconciliation and recording of fiscal, financial and statistical records.
• Perform financial, operational and compliance audits of district programs and activities.
• Plan, organize, direct and control the District's fiscal management services including revenue and expenditure control, cash management, budgeting, accounting, accounts payable and fiduciary accounting.
ii. **Functions or Services**
General Accounting, Budgeting, Accounts Payable, Journal Entries, Budget Transfers, Financial Aid Processing, Bank Statement Reconciliation, Financial Reporting, Auditing
iii. **Clientele**
Campus and District Employees, Vendors

iv. **Value of your services to the clientele, Colleges and the District**
Facilitating financial operations. Technical assistance on financial matters.
v. **Organizational Structure and number of personnel by function** (unit in BOLD)
**Please see supporting document entitled "Organizational Chart - SBCCD Fiscal
Services 10.doc" for the Fiscal Services Organizational Chart 2010**
Accounting Manager – 1
Accountant – 3
Accounts Payable – 4
Auditor – 1
vi. **Annual Budget by object code for last three years (Program 9006 Budget minus payroll)**
• Please note - Object code 5000 includes Bond expenses
FY 08 FY 09 FY 10
1000 184,824 184,824 167,598
2000 639,876 656,862 590,279
3000 263,047 268,836 304,607
4000 242,279 242,279 315,000
5000 1,180,000 1,185,911 1,415,840
6000 135,616 15,900 135,616
2,645,643 2,554,612 2,928,940
vii. **Hours of operation, location, other**
8 AM – 5PM
Monday – Friday
District Office (Fiscal Services)

viii. **Significant changes since last review**
N/A

3. Outcomes and Other Measures of Effectiveness

1. Identify at least one essential measure of effectiveness for each major operation of the unit. (See *Effectiveness Measurement Guidelines and Examples*.)
2. Include at least one baseline measure or measure of progress on a well-defined outcome.
3. Include at least one measure showing effectiveness in responding to the Colleges' needs.
4. For each measure, identify the assessment method you used.
5. Please summarize the results of the measures you have applied. If results showing trends over time are available, please report them.

Effectiveness Measure A
Service Outcome or Objective (What are you trying to accomplish?): Decrease the time involved in processing vendor payments.
Measure (What evidence will show how effective you are in accomplishing it?):
"Average number of days from receipt of invoice to invoice sent out for "OK to Pay," and/or "Average number of days from receipt of invoice with "OK to Pay" to Payment Processed. Our target is 5% reduction per year for the next three years.
Assessment Method (How will you obtain that evidence?): Maintain log book for

receipt of invoices, purchase orders, contracts, approvals of payment, packing slips. Enter log book data into Excel at the end of every month, and calculate the monthly average processing time.

Measure of Effectiveness in Responding to the Needs of the Colleges? Yes
Measure of Baseline or Progress on an Outcome? Yes

<u>**Effectiveness Measure B**</u>

Service Outcome or Objective (What are you trying to accomplish?): Educate staff on compliance and accountability requirements.

Measure (What evidence will show how effective you are in accomplishing it?): Proportion of all forms that are complete, with all required signatures and supporting documentation. Our target is 95% of all forms received each month.

Assessment Method (How will you obtain that evidence?): Manual tracking through log book. In the log book, we will indicate whether or not each form received is complete. Each month we will calculate the proportion of all forms received that month that were complete.

Measure of Effectiveness in Responding to the Needs of the Colleges? Yes
Measure of Baseline or Progress on an Outcome? Yes

<u>**Effectiveness Measure C**</u>

Service Outcome or Objective (What are you trying to accomplish?): Timeliness of response to questions from College staff.

Measure (What evidence will show how effective you are in accomplishing it?): % of surveyed employees who are completely or mostly satisfied with timeliness of response to employee questions.

Assessment Method (How will you obtain that evidence?): Question on District services survey.

Measure of Effectiveness in Responding to the Needs of the Colleges? Yes
Measure of Baseline or Progress on an Outcome? Yes

4. External Opportunities and Challenges

1. Describe any external opportunities that might lead to unit improvement over the next three to five years.
2. Describe any external challenges (e.g., legal requirements, budgetary constraints) that might limit operations or improvement over the next three to five years.

Opportunities
1. California budget deficit: Allowing us to streamline processes and identify inefficiencies in the system.
2. Technology: The availability of other enterprise systems that could fulfill our accounting needs and fit within our increasing budget constraints.

Challenges
1. Datatel program: Using an inefficient system to process accounting work. Does not meet user data needs.
2. California budget deficit: Working with limited budgets. Prioritizing our resources to meet/exceed organizational goals.
3. County requirements: Compliance with County restrictions.
4. Retirement: The need to retrain staff to streamline processes and increase efficiencies.

5. Analysis and Evaluation

1. Analyze the implications of the assessment results and external factors for your unit.
2. In light of your analysis, what are your unit's main strengths?
3. In light of your analysis, what are your unit's main weaknesses?

The results from the District Operations Satisfaction Survey highlight three categories for improvement and three categories of strength:

Strengths
1. Courtesy - Pleasant staff.
2. Accuracy - In processing work.
3. Helpfulness - Problem resolution.

Weaknesses
1. Input Opportunity - Facilitate a way for faculty and staff to comment on the accounting department.
2. Training - Train faculty and staff in accounting policies and procedures.
3. Clarity & Consistency - A perceived inconsistency in procedures.

The mean ratio of satisfied to not-satisfied was 10 and ranks about in the middle, when you compare this in relation to the rankings of other district departments.

Note: Business services (contracts) comments were included in the Accounting/Accounts Payable/Audit survey results.

6. Three-to-Five Year Vision

1. Describe your unit as you would like it to be three to five years from now.

1. Replace Datatel with another program that streamlines the accounting processes, to improve our data processing and access to data/statistical information.
2. Conduct district-wide staff training to provide accurate information of the accounts payable processes, budget and other accounting processes. Provide information/flow charts of accounts payable online via the district website.
3. Move towards an increasingly paperless accounts payable and budget transfer process.
4. Increase staff support for the Accounting Department.
5. Completely transparent accounts payable process - Allow anyone to check/track on the status of an invoice/reimbursement online.
6. Improve communication with campuses and sites through regular email communications outlining procedural changes as they occur.
7. Move towards a "cleaner" audit to decrease audit exceptions/findings.
8. Automate student refunds.

7. Impact on the Colleges and the District

1. Describe the most significant relationships with other District operations and College operations.
    1. What major impact does your unit have on them?
    2. What major impact do they have on your unit?
2. How do your mission, vision, and goals contribute to the Board Imperatives and the District and/or College mission, vision, strategic directions, and/or goals?

a. Receiving and processing paperwork from all departments. Accounts payable works hand in hand with the Purchasing Department and Business Services. They provide accounts payable with purchase orders and contracts. Timely processing of vendor payments ensures continuous campus and district operations.

Accounting personnel works in particular with Financial Aid, Campus Business Office and various Student Services Departments. Accounting facilitates student financial aid and scholarship disbursements, reconciles financial transactions and undertakes collection of student obligations.

b. Accounting supports all four Board Imperatives either directly or indirectly throughout our daily operations. We directly impact Board Imperatives I. Institutional Effectiveness and III. Resource Management. Accounting works in tandem with all department/sites to ensure district resources are allocated and utilized within legal/regulatory constraints. In addition, our unit is responsible for fiscal planning, budgeting and serves as an interlink to all entities throughout the district. Effective resource management is achieved by providing high quality financial services that safeguard our finite resources. Accounting directly supports Institutional Effectiveness through effective resource management. This allows the San Bernardino Community College District to continue operating as an educational institution, serving and fulfilling the higher education needs of our local communities.

8. Other Pertinent Information

1. Include here any other information you regard as necessary for a full understanding of your unit.
- Report financial information to various agencies.
- Perform specialized clerical work in connection with validation, examination, reconciliation and recording of fiscal, financial and statistical records.
- Perform financial, operational and compliance audits of district programs and activities.
- Plan, organize, direct and control the District's fiscal management services including revenue and expenditure control, cash management, budgeting, accounting, accounts payable and fiduciary accounting.

9. Goals, Objectives, and Action Plans

1. Goals (with priority rank) over the next three years
2. Objectives (with priority rank) under each Goal
3. Principal Activities under each Objective, if available
4. Timeline for completion of each Activity or Objective
5. Person responsible for ensuring completion of each Activity or Objective
- **1 - Goal - Fiscal Service Training**
  To educate faculty and staff in the proper accounting policies and procedures. Once faculty and staff receive training, paperwork submitted to accounts payable will be more complete and accurate. We except this will help reduce vendor payment processing time.
  Note: Progress on this goal will be reflective on Effectiveness Measures A & B.
  Priority Rank:
  2

Objectives:

- **1.1 - Objective - Training Opportunities**
  Hold annual workshops in accounting/accounts payable processes.
  Specialized training by department or topic will be provided upon request.
  Priority Rank:
  1
  Start Date:
  07/15/2010
  End Date:
  05/25/2011
  Responsible Person:
  Penny Ongoco
  Activities:

  - **1.1.1 - Activity - Create Training Sessions**
    Put together handouts and PowerPoint presentation for yearly
    training sessions. After each training session faculty and staff will
    be asked to provide suggestions on how to improve training
    sessions. Handouts and PowerPoint presentations will then be
    refined to improve the quality of information presented.
    Start Date:
    05/11/2010
    End Date:
    01/01/2011
    Responsible Person:
    Penny Ongoco

- **2 - Goal - Improve Communications**
  Improve Fiscal Services' communications at a district-wide level on accounting
  policies and procedures.
  Note: Progress on this goal will be reflective on Effectiveness Measure C.
  Priority Rank:
  3
  Objectives:

  - **2.1 - Objective - Disseminate Fiscal Services Information**
    Disseminate information via email, printed material and the district
    website.
    Create a Fiscal Services webpage to provide general information on
    accounting/accounts payable processes. This webpage can include a
    flowchart showing the appropriate steps to successfully process vendor
    payments, along with information on current/impending changes in
    policies and procedures.
    Priority Rank:
    1
    Start Date:
    05/03/2010
    End Date:
    01/01/2011

Responsible Person:
Penny Ongoco
Activities:
- **2.1.1 - Activity - Distribute Informational Guides**
  Distribute information pamphlets to campuses.
  Email interested parties as changes occur in Fiscal Services policies and procedures. Post changes in polices and procedures on the new Fiscal Services webpage.
  Send an informational email to the whole district to announce the new Fiscal Services webpage as a new resource for general information.
  Start Date:
  05/03/2010
  End Date:
  01/01/2011
  Responsible Person:
  Penny Ongoco
- **3 - Goal - Input Opportunities**
  Provide input opportunities district-wide on Fiscal Services concerns.
  Note: Progress on this goal will be reflective on Effectiveness Measures A, B & C.
  Priority Rank:
  1
  Objectives:
  - **3.1 - Objective - Create Method of Submitting Suggestions**
    Formulate different methods of communicating new ideas/suggestions to Fiscal Services on improving services. One staff member will be designated as the contact person for Fiscal Services "suggestions" correspondence to ensure proper receipt and consideration of all submissions.
    Note: Fiscal Services may consider sending a small flyer along with regular Accounting mail to outside parties (such as vendors), asking for feedback by directing them to an online survey located on the new Fiscal Services webpage.
    Priority Rank:
    1
    Start Date:
    05/17/2010
    End Date:
    01/01/2011
    Responsible Person:
    Penny Ongoco
    Activities:
    - **3.1.1 - Activity - Distribution Methods**
      Distribute yearly online surveys and fliers to ascertain problem areas.

Announce the new Fiscal Services suggestion box via district email. Suggestions and ideas can be submitted via interoffice mail or electronically via email.
Create a "Q & A" section on the Fiscal Services webpage to answer important topics/questions arising from suggestion box submissions and survey results or comments.
Start Date:
05/17/2010
End Date:
01/01/2011
Responsible Person:
Penny Ongoco

- **4 - Goal - Implementation of Effectiveness Measures**
  Track progress on the implementation of Effectiveness Measures A, B and C.
  Note: Progress on this goal will be reflective on all Effectiveness Measures.
  Priority Rank:
  2
  Objectives:
    - **4.1 - Objective - Assign Personnel**
      Assign personnel to collect log book data and create survey templates in order to successfully implement all Effectiveness Measures used to gauge progress.
      Priority Rank:
      2
      Start Date:
      06/01/2010
      End Date:
      07/01/2013
      Responsible Person:
      Penny Ongoco
      Activities:
        - **4.1.1 - Activity - Collecting data**
          Actively collect raw data for log books and analyze data on a quarterly basis to determine progress. Once survey templates are created and approved they can be distributed at a district-wide level via email. Survey opportunities to outside parties (such as vendors) will be available via the new Fiscal Services webpage. Supervisor to follow up with assigned employees to ensure that Effectiveness Measure data is being actively collected and regularly analyzed.
          Note: Please see attached file "Log Book.xls" for a sample log book template.
          Start Date:
          06/01/2010
          End Date:
          07/01/2013

Responsible Person:
Penny Ongoco

10. Resource Requests

1. Progress on or achievement of a given Goal or Objective does not necessarily require additional resources. For Goals and Objectives that do require resources, enter the following information:
    1. Resources required to achieve Goals and Objectives over the next three years, with description and rationale for each
    2. Identification of associated Goals or Objectives
    3. Type of Resource
        1. Expenditure Category
        2. One-time/Ongoing
    4. Estimated annual cost (or savings) for the next three years

- **1 - Goal - Fiscal Service Training**
    - **1.1 - Objective - Training Opportunities**
        - **1.1.1 - Resource Request - Training Costs**
          Description
          1. Facilities to hold training sessions.
          2. Printing services for the creation of training materials.
          3. Personnel time to prepare materials and facilitate workshop.
          Rationale
          We identified in our survey analysis that training was an essential area of improvement in Accounting.
          Resource Type:
          Ongoing
          Expenditure Category:
          Personnel
          First Year Cost/Savings:
          $0.00/$0.00
          Second Year Cost/Savings:
          $0.00/$0.00
          Third Year Cost/Savings:
          $0.00/$0.00
- **2 - Goal - Improve Communications**
    - **2.1 - Objective - Disseminate Fiscal Services Information**
        - **2.1.1 - Resource Request - Information Costs**
          Description
          1. Printing services to print necessary materials.
          2. Personnel to email interested parties with updated information.
          3. Personnel to create the new Fiscal Services webpage.
          Rationale
          We identified in our survey analysis that communication was an essential area of improvement in Accounting.
          Resource Type:
          Ongoing

Expenditure Category:
Personnel
First Year Cost/Savings:
$0.00/$0.00
Second Year Cost/Savings:
$0.00/$0.00
Third Year Cost/Savings:
$0.00/$0.00

- **3 - Goal - Input Opportunities**
  - **3.1 - Objective - Create Method of Submitting Suggestions**
    - **3.1.1 - Resource Request - Inputs Costs**
      Description
      1. Personnel to setup and monitor the paper or electronic
      suggestion boxes.
      2. Personnel to process survey submissions.
      3. Personnel to maintain and update the new Fiscal Services
      webpage.
      4. Printing services to create necessary materials.
      Rationale
      We identified in our survey analysis that input opportunities from
      faculty and staff was an essential area of improvement for
      Accounting.
      Resource Type:
      Ongoing
      Expenditure Category:
      Personnel
      First Year Cost/Savings:
      $0.00/$0.00
      Second Year Cost/Savings:
      $0.00/$0.00
      Third Year Cost/Savings:
      $0.00/$0.00
- **4 - Goal - Implementation of Effectiveness Measures**
  - **4.1 - Objective - Assign Personnel**
    - **4.1.1 - Resource Request - Analysis Costs**
      Description
      1. Personnel to collect log book data.
      2. Personnel to create survey template and upload final version
      onto the Fiscal Services webpage.
      3. Personnel to analyze collected log book data and survey results.
      Rationale
      We identified three Effectiveness Measures in our Program
      Review draft which require implementation and periodic analysis.
      Resource Type:
      Ongoing
      Expenditure Category:

Personnel
First Year Cost/Savings:
$0.00/$0.00
Second Year Cost/Savings:
$0.00/$0.00
Third Year Cost/Savings:
$0.00/$0.00

11. Progress Report on Last Cycle's Goals, Objectives, and Actions

1. Estimate progress to date on each of the last cycle's Goals, Objectives, and Activities.
2. Any uncompleted Goals, Objectives, and Activities that are still important should appear in the Goals, Objectives, and Action Plans section above.

1. Independent audit reports: Audit findings point to areas of improvement, such as compliance issues. These are areas that require improvements as they involve legal requirements for a particular program or are contingent upon compliance for funding. The previous year's independent audit report did not contain any significant adverse findings. In the future, audit findings will be used to determine areas of improvement in Accounting on a yearly basis.

12. Process and Participants

1. Describe briefly the main steps of the process that produced this report.
2. List the name and function of each participant in that process.
3. Include as many members of the unit as possible in the preparation and/or review of this document. It should not be the product of the manager alone or of a small proportion of unit members.
4. Describe the plan for future assessment cycles, particularly if not all measures were applied in current cycle.

a. Two meetings were held away from the office to properly dedicate time and effort into the creation of this report. The first meeting was held on November 20, 2009, from 1:30 p.m. - 4:30 p.m., at the ATTC building. The second meeting was an all day meeting held on March 19, 2010, from 8:00 a.m. - 4:30 p.m., in the Board Room.
b. Penny Ongoco - Director, Fiscal Services
Susan Ryckevic - Senior Accountant (Deposits, Budget Transfers and Journal Entries)
Charlotte Williams - Accountant (Clearing, Pell Grants, SEOG and FWS)
Noemi Elizalde - Accountant (NDSL, Cal, EOPS/CARE, Scholarship, Emergency Loans and Deposits)
Martha Dominguez - Account Clerk II (Accts. Payable S-Z and Utilities)
Rhonda Prater - Account Clerk II (Accts. Payable A-H, AC-10s and Conferences)
Margarita Aguirre - Account Clerk II (Accts. Payable I-R and Staples)
c. All members listed above were involved in the preparation and review of this document.
d. The Accounting Unit plans to conduct a review of progress made and improvements needed on an ongoing, yearly basis.

14. Supporting Documents

- Organizational Chart - SBCCD Fiscal Services 10.doc
- Log Book.xls