



Los Rios CCD 2012-2013 PROGRAM REVIEW

SUPPORT SERVICES

Unit: Accounting Operations

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I. Program Review Purpose

Definition of a Support Services Unit

For the purposes of this program review document, a support services unit is defined as a District department which is responsible for providing services throughout the District in a manner which creates and maintains an optimal learning environment for students and/or provides the necessary services to support the overall operation of the District and colleges.

Program Review Purpose

The purpose of review is to evaluate the quality of the support services provided and to use the information from the evaluation to plan program improvements. Regular program reviews are required to meet regional accreditation requirements, state requirements, and best practices. ACCJC Accreditation Standard I.B states,

The institution demonstrates a conscious effort to produce and support student learning, measures that learning, assesses how well learning is occurring, and makes changes to improve student learning. The institution also organizes its key process and allocates its resources to effectively support student learning. The institution demonstrates its effectiveness by providing 1) evidence of the achievement of student learning outcomes and 2) evidence of institution and program performance. The institution uses ongoing and systematic evaluation and planning to refine its key processes and improve student learning.

Support services units are expected to undergo a full review every three years.

Relationship of Program Review to Unit Plans

When completed, this Program Review document should provide the following to support your annual Unit Plan document:

- Unit mission statement
- Purpose statement that identifies how your unit supports creation and maintenance of an optimal student learning environment and/or provides the necessary services to support the overall operation of the District and colleges
- Findings to justify continuing or changing current operating procedures
- Justifications for requesting new resources

Program Review Due Dates

All departments must be reviewed at least once every three years during the year cited on the LRCCD Support Services Program Review Cycle. Reviews are due by June 30th of the year in which they are reviewed. A copy of the review will be maintained in the unit and the Office of Education and Technology.

Mission Statement

Provide your **unit's mission statement** below. Your statement must align with the District mission statement and should match your mission statement in your unit plan.

For reference, the following are LRCCD's Vision and Mission statements:

Vision Statement

We, the Los Rios community colleges, provide outstanding programs and services so that all students meet and exceed their educational, career, personal and social goals. We meet the social and economic needs of the community.

Mission Statement

Relying on their professional and organizational excellence, the Los Rios community colleges:

- Provide outstanding undergraduate education, offering programs that lead to certificates, associate degrees, and transfer;
- Provide excellent career and technical educational programs that prepare students for job entry and job advancement through improved skills and knowledge, including the demands of new technologies;
- Provide a comprehensive range of student development programs and services that support student success and enrich student life;
- Provide educational services that address needs in basic skills, English as a second language, and lifelong learning; and
- Promote the social and economic development of the region by educating the workforce and offering responsive programs such as service learning, business partnerships, workforce literacy, training, and economic development centers.

Enter your mission statement in the self-expanding text box below.

Ensure accurate and timely bill payments to support educational, social, and economic needs of students and the community.

III. Unit Responsibilities

List your unit's **primary assigned responsibilities**, including those related to creating and supporting an optimal student learning environment and/or the overall operation of the District and colleges. Also identify any major projects your unit is expected to support on a periodic basis (e.g. opening of new facilities, IT infrastructure upgrades, etc.).

Primary unit responsibilities are accounts payable transactions and related state and federal reporting, such as use taxes, withholding for out-of-state vendor services, Forms 1098T and 1099 information, and California independent contractor services.

On a periodic basis our unit provides testing of accounts payable transactions for Peoplesoft upgrades.

List those **district and college** operating units your unit must interact with on a regular basis in order to complete the primary responsibilities of your unit. Briefly describe the types of interaction you have with the listed units.

Our unit interacts with District Office, Facilities Management, and College Business Services operating units. Interaction with all units relates to payment transactions, audit of payment transactions, emergency funding transactions, historical payment transactions, and reporting of payment transactions for vendors, employees, and/or students.

IV. Relevancy

Briefly describe why your unit's work is **relevant to the institution** with respect to how it supports an optimal student learning environment and/or overall operation of the District and colleges. State the reasons you expect the need for this program to continue.

Our unit is needed to support student learning and District and college operations because we issue student refunds and payments for products and services used district-wide.

V. Currency

Describe the ways in which your unit is **current** (e.g. technology use, equipment, approaches and methodologies), or what you need to do to become and remain current over the next three years.

Our unit continues to attend workshops and webinars each year to keep abreast of state reporting for use taxes, non-California vendor services, and California vendor services and federal reporting of foreign vendor services, form 1099 services, and form 1098T tuition statement. In addition, our unit is enrolled in on-line notifications with the IRS, Franchise Tax Board, and Board of Equalization.

VI. Effectiveness

1. List the types of data/information you will use to **assess how effective** your unit is in completing **each** of its primary responsibilities (e.g. student/client satisfaction surveys, audits, safety inspections, facility use information, product quality and timeliness, etc.).

Data obtained from the accounts payable module in Peoplesoft will be used to assess unit effectiveness. The data will provide aging of invoices for the last five years. Queries run monthly provide information on unpaid invoices, i.e. on-line receiving needed, additional budget needed, discrepancies between invoice and purchase order, and additional documentation needed.

2. Comment on how the results of your assessments (listed in #1) **provide evidence** of your unit's effectiveness.

The average aging of invoices under our unit for the last five years is approximately 75% under 30 days old, 17% from 30 to 59 days old, 4% from 60 to 89 days old, and 4% from 90 or more days old. The number of total invoices processed was reduced by the following items because the data was skewed favorably if the data was included. The items are the number of cancelled checks, stale dated/reissued checks, prepayments under 20 days old, in-house transactions, i.e. payments to colleges, check request payments, reimbursement to employees, travel related payments, revolving check reimbursements.

3. Identify any areas you believe **need improvement now**.

Our unit needs to improve the aging of invoices. The goal is to increase aging of invoices to 80% under 30 days old and decrease aging of invoices over 89 to under 2%.

4. Identify any areas you believe will need improvement **to respond to expected changes** in your unit's future primary responsibilities or overall unit workload (e.g. changes created by increased enrollment, state budget allocations, additional facilities, new technologies, etc.)

Improvement in refunding to students is in the testing phase for credit card refunding. The change will provide more timely refunding to students.

To improve understanding of accounts payable processes and requirements, our unit will provide payment process information in conjunction with the Purchasing Department's biannual presentation of purchasing processes.

To improve efficiency in quarterly and annual reporting, our unit is reviewing ways to automate reporting to Franchise Tax Board of withholding for out-of-state vendor services.

To improve vendor relations, our unit will provide website access to vendors for information on invoice status. The website information will be provided on the back page of the purchase order along with the Purchasing Department's website access information.

VII. Institutional Support for Unit Effectiveness

Based on your findings regarding your unit's effectiveness in meeting its primary responsibilities identify **how the District can better support** you in your improvement efforts.

Currently the District is supportive of our unit's efforts for improvement. The District takes an active role when assistance is needed to resolve accounts payable issues for more timely payments and requirements for adequate documentation.

VIII. Resources Required to Improve Unit Effectiveness

Briefly summarize current resources available to your unit (e.g. staff, facilities, equipment, professional development, research data, etc.) to carry out your primary responsibilities. Identify new **resources needed** to meet or maintain program effectiveness, maintain currency, and meet anticipated growth needs. Include evidence to support your conclusions.

Our unit is currently short one full-time staff. In lieu of the full-time staff, our unit employs one temporary staff. The impact of temporary staff is additional training needed and workload allocation. In addition, during periods where the unit was understaffed, aging of invoices dropped to 73% for under 30 days old and increased to 19% for 30 to under 59 days old.

IX. Recommendations

1. Based on your program review findings, **list your recommendations** to improve your unit. (Cite appropriate section of this report for each recommendation.)

To improve our unit effectiveness, the following recommendations will be implemented.

Our unit plans to establish tracking of accounts payable related transactions and communications, i.e. cancelled checks, calls from vendors, calls from colleges, etc. to determine any trends. Based on the trends, solutions to reduce volumes will be implemented.

To improve relations with vendors, our unit will provide website access to vendors for information on invoice status. The website information will be provided on the back page of the purchase order along with the Purchasing Department's website access information.

To improve better understanding of accounts payable transactions and requirements, our unit will provide payment process information in conjunction with the Purchasing Department's biannual presentation of purchasing processes.

To improve processes for quarterly and annual reporting to the Franchise Board for withholding for out-of-state vendor services, our unit is determining ways to automate the reporting process.

2. Suggestions for Improving the Program Review Process

Please provide any constructive **feedback** aimed at improving LRCCD's Program Review process, including ways in which it may be more effectively aligned with other processes at the District and colleges (strategic plan, other planning, resource allocation, etc.).

None at this time.

X. Appendix

1. List the **sources** you used to support this Program Review document.

Data from the accounts payable module in Peoplesoft is used for the support of this Program Review.

2. Identify here the **supporting documents** (e-copies) you intend to include with your program review submittal.

The supporting documents include query results from fiscal year 2008 thru fiscal year 2012, and the percentage calculation of the aging of the paid invoices.

FY2012 AGING

	under 30	30 to <60	60 to <90	90 or more			
GENFD	76%	17%	4%	3%	100%	22056	trained temporary employee from jul-dec2011
COPFD	73%	18%	4%	5%	100%	2371	new temporary employee from jan-jun2012; training required
CCDFD	66%	31%	1%	2%	100%	275	
SIFFD	86%	12%	2%	0%	100%	51	
	18752	4263	892	846		24753	
	76%	17%	4%	3%	100%	24753	

FY2011 AGING

	under 30	30 to <60	60 to <90	90 or more			
GENFD	73%	20%	4%	3%	100%	22349	short staffed jul-oct 2010-kp
COPFD	74%	18%	4%	4%	100%	2688	training 1 new employee oct2010-mar2011; employee left; no permanent replacement- jm
CCDFD	68%	29%	2%	1%	100%	308	temporary employee from may-jun2011
SIFFD	75%	17%	3%	5%	100%	64	
	18431	5148	1013	817		25409	
	73%	20%	4%	3%	100%	25409	

FY2010 AGING

	under 30	30 to <60	60 to <90	90 or more			
GENFD	76%	16%	4%	4%	100%	23204	short staffed jul-sep2009-il
COPFD	81%	13%	3%	3%	100%	2963	training new employee from sep2009; employee left apr2010-tz
CCDFD	75%	20%	3%	2%	100%	322	short staffed may-jun2010-kp
SIFFD	77%	12%	10%	1%	100%	69	
	20519	4172	939	928		26558	
	77%	16%	4%	3%	100%	26558	

FY2009 AGING

	under 30	30 to <60	60 to <90	90 or more			
GENFD	73%	18%	4%	5%	100%	25533	short staffed jul-sep2008-cr
COPFD	75%	16%	4%	5%	100%	2371	training new employee from sep 2008-kp
CCDFD	58%	36%	3%	3%	100%	429	
SIFFD	66%	12%	8%	14%	100%	77	
	20600	5069	1243	1498		28410	
	73%	18%	4%	5%	100%	28410	

FY2008 AGING

	under 30	30 to <60	60 to <90	90 or more		
GENFD	75%	16%	4%	5%	100%	25040
COPFD	73%	19%	4%	4%	100%	3531
CCDFD	65%	30%	2%	3%	100%	421
SIFFD	87%	5%	4%	4%	100%	57
	21819	4799	1134	1297		29049
	75%	17%	4%	4%	100%	29049

Note: Total invoices processed reduced by:

- cancelled checks
- stale dated/reissued checks
- prepayments under 20 days old
- in-house transactions
 - payment to colleges
 - CRxxxx, check request payments
 - reimbursement to employees, i.e. purchases, tuition, etc.
 - travel related payments, i.e. advances, registration, etc
 - revolving check reimbursements