Berkeley City College

Follow-Up Report

Submitted by:

Berkeley City College 2050 Center Street

Berkeley, CA 94704

Submitted to:

Accrediting Commission for Community and Junior Colleges,

Western Association of Schools and Colleges

10 Commercial Boulevard, Suite 204, Novato, CA 94949

Date Submitted:

October 1, 2021

Certification Page for Follow-Up Report

To:

Accrediting Commission for Community and Junior Colleges,

Western Association of Schools and Colleges

From:

Dr. Angélica Garcia, President/Chief Executive Officer
Berkeley City College

2050 Center Street, Berkeley, CA 94704

We certify there was board participation/review by the campus community and believe this report accurately reflects the nature and substance of this institution.

Signatures:

_____
Dr. Angélica Garcia, Chief Executive Officer .... Date

_____
 Dr. Jannette Jackson, Interim Chancellor .... Date

_____
Dr. Cindi Napoli-Abella Reiss, Board President.. Date

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Andrea Williams, President, Classified Senate.. Date

_____
Matthew Freeman, President, Academic Senate.. Date

_____
Kuni Hay, ALO & Vice President of Instruction .... Date

_____
Harry Mapodile, Associate Student of Berkeley City College.................................... Date

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Report Preperation

ACCJC Requirements for Peralta Community College District and Berkeley City

The Accrediting Commission for Community and Junior Colleges (ACCJC), Western Association of Schools and Colleges, took institutional action on the accreditation status of Berkeley City College, College of Alameda, Laney College, Merritt College in an ACCJC action letter dated June 28, 2021 [RP1] that included ten district-focused compliance requirements and eight fiscal issues from the Special Team Report in January 2021 [RP2] to be addressed in a Follow-Up Report. The College remains on probation with a Follow-Up Report due October 1, 2021, and an ACCJC follow-up team visit to follow. Issues addressed in this report are detailed in ACCJC's March 2021 Peer Review Team Report and ACCJC's December 2020 Special Site Visit Team Report. The College was also required to create a Teach Out Plan and submit it with the Follow-Up by October 1, 2021.

In the June 2021 ACCJC Action Letter, ten compliance requirements were identified as needing to be addressed by the Peralta Community College District (PCCD or District). The Commission had also previously identified eight fiscal issues (FI) needing to be addressed by each College and the District; there were no non-compliance requirements identified at the College. The ten compliance requirements are referred to as Requirement 1, 2, 3, etc. The eight fiscal issues are numbered for clarity and referred to as FI. 1, FI. 2, etc. The PCCD Requirement and Fiscal Issues Matrix [RP3] was constructed aligning ACCJC accreditation requirements, fiscal issues, the Peer Review Team Report, the Special Site Visit Team Report, and relevant ACCJC Standards to clarify overlap and provide the status of progress on each requirement cross-referenced with the fiscal issue, where appropriate. Action has been taken by the College and District on all identified compliance requirements and fiscal issues. While some requirements and fiscal issues are resolved, many are in the process of resolution; resolution of each is at varied stages as specifically detailed in this report.

The rapid turn-around time of this Follow-up Report required a modified review process with the College's constituents, particularly with the reopening of the College in the COVID-19 pandemic environment. For this reason, and because the requirements were directed chiefly at the District, this report is derived primarily from District administration and staff collaboration through biweekly, expanded Chancellor's Cabinet Meetings. Additional information was prepared through specific college taskforces and teams such as the Board Policy/Administrative Procedures (BP/AP) Taskforce on Policy Review, Vice Presidents (VP) and Accreditation Liaison Officers (ALOs) Committee, Finance and Audit Team, and Peralta Community College District (PCCD) Financial Aid Leadership. Significant information was contributed by administrative leaders and staff in areas responding to authority and controls in Financial Aid, Information Technology, Business and Finance, Institutional Research, the District Chancellor's Office, and Board of Trustees support areas.

Immediately after receipt of the ACCJC Action Letter, a timeline was developed to complete the report and provide it to constituents for review and comment prior to submission to the PCCD Board (Board) [RP4]. The meetings held, topics discussed, and participants' names were documented [RP5]. It is important to note this review and report preparation coincided with campus re-openings following COVID-19 closures; every effort was made to fully address requirements and fiscal issues and to communicate broadly amongst campus constituents.

Figure 1: Follow-up Report Preparation Process

This *Follow-Up Report* addresses the progress since the completion of the College's Institutional Self-Evaluation Report (ISER) in January 2021 through mid-September 2021. Evidence has been included to validate work on all ten requirements and eight fiscal issues. This report describes the status of progress addressing the requirements and fiscal issues, some of which were resolved in the short timeframe. Other requirements and fiscal issues entail large changes to the institutional infrastructure, organizational structures within the District and among the Colleges, functional maps with updated delineation of responsibilities, policy and procedure improvements, sustainable controls, and accountability, as well as cultural changes within the Institution and Board of Trustees. While these changes were very difficult due to administrative turnover, the District and Colleges have seen growing stability and promising results over the past six months.

The College acknowledges the role of the District Chancellor's Office in preparing this *Follow-Up Report*. The collaborative narrative provided in this document speaks to contributions made by the Chancellor, Vice Chancellors, and other members of the team relating to the requirements within the realm of District responsibilities and oversight. In addition to the narrative sections, the College included a significant number of supporting documents to provide clarity and context to the *Follow-Up Report*. These documents appear as links to a folder that contains all accompanying files. The report scheduling document [RP4] indicates the rapid writing process throughout August 2021, to allow college governance participants to review the report in the first two weeks of September. A record of the various meetings and attendees displays the focus within cross-functional campus areas related to the requirements [RP5] as well as work on Requirement 10 creating the functional map. The Expanded Chancellor's Cabinet Administrative Team [RP6] is responsible for most of the content of this report. The report was introduced to the districtwide community via a "virtual fireside chat" with 115 attendees on August 30, 2021, providing 90 minutes for comments and questions [RP7]. Finally, this *Follow-Up* Report was reviewed by the PCCD Board of Trustees at the September 14, 2021 Board meeting and approved at the September 28, 2021 Board meeting. Members of the main writing team are listed in Table 1.

Table 1: Chancellor's Expanded Cabinet Membership

NAME	TITLE
Jannett Jackson	Interim Chancellor
Rudy Besikof	President, Laney College
Angelica Garcia	President, Berkeley City College
David M. Johnson	President, Merritt College
Nathaniel Jones III	President, College of Alameda
Siri Brown	Vice Chancellor of Academic Affairs & Student Success
Adil Ahmed	Interim Vice Chancellor of Finance & Administrative Services
Ron McKinley	Interim Vice Chancellor of Human Resources & Employee Relations
Atheria Smith	Interim Vice Chancellor of General Services
Francisco Herrera	Associate Vice Chancellor of Institutional Research
Royl Roberts	Special Assistant to the Chancellor/Chief of Staff
Antoine Mehouelley	Chief Technology & Information Systems Officer
Mark Johnson	Executive Director of Marketing, Communication and Public Relations
Sasha Amiri	Board Clerk/Assistant to the Chancellor
Maisha Jameson	Executive Assistant, Chancellor's Office
Tina Vasconcellos	ALO & VPSS, College of Alameda
Rebecca Opsata	ALO & VPI, Laney College
Denise Richardson	ALO & VPI, Merritt College
Kuni Hay	ALO & VPI, Berkeley City College
Derek Pinto	Vice President of Administrative Services, Laney College
Stacey Shears	Vice President of Student Services, Berkeley City College
Sean Brooks	Vice President of Administrative Services, Berkeley City College
Diana Bajrami	Acting Vice President of Instruction, College of Alameda
Lilia Chavez	Vice President of Student Services, Merritt College
Garth Kwiecien	Vice President of Administrative Services, Merritt College
Joseph Bielanski	Chancellor's Designee, Facilitator Board Policies & Administrative Policies
Marla Williams-Powell	Interim Executive Director of Fiscal Services (& Financial Aid)
Albert Maniaol	Director of Academic Affairs - District Office
Janet Fulks	Consultant

Response to the Commission Action Letter

The Accrediting Commission for Community and Junior Colleges (ACCJC), Western Association of Schools and Colleges, took institutional action on the accreditation status of Laney College in an ACCJC Action Letter on June 28, 2021 [RP1] that included ten district-focused compliance requirements and eight fiscal issues from the *Special Site Visit Team Report* in January 2021 [RP2] to be addressed in a *Follow-Up Report*. Below is a summary of the status on progress on each of the ten requirements. The statuses of the fiscal issues are summarized in a table with detailed information under the Fiscal Issues section of the report (except for Fiscal Issue 6 concerning audit responses, which is covered under Requirement 2).

Table 2: Status Update on District Requirements

District Requirement	Current Status	Sustained Actions to Date
District Requirement 1: In order to meet the Standards, the Commission requires the District have appropriate internal control mechanisms and regularly evaluate its financial management practices and use the results for improvement to ensure financial documents have a high degree of credibility. Standards (III.D.5, III.D.6, III.D.8)	In Progress Update completion June 2022 VC Finance and Administrative Services	• Significant progress made • Further resolution through delineated functions for Requirement 10. • Ongoing IT improvements • Ongoing business practices improvement • Right-sizing staffing • Constructing staff development
District Requirement 2: In order to meet the Standard, the team recommends the district respond to all external audit findings and such responses are comprehensive, timely, and communicated properly. (III.D.7)	Standard Partially Met; All findings responded to in a timely manner and communicated properly. Completion prior to June 2022 VC Finance and Administrative Services	• Ongoing Audit findings resolution • Ongoing resolution through completion of Requirement 1 and 3
District Requirement 3: In order to meet the Standard, the district must practice effective oversight of its financial aid programs. (III.D.10)	In Progress Update completion June 2022 VC Finance and Administrative Services	• Significant progress made • Resolution through delineated functions for Requirement 10. • Continued IT improvements • Continued business improvement • Adequate staffing • Staff development
District Requirement 4: In order to meet the Standard, the team recommends that the Board of Trustees assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (IV.C.1)	In Progress	• Significant progress made • Ongoing training • Ongoing communication efforts

District Requirement	Current Status	Sustained Actions to Date
District Requirement 5: In order to meet the Standard, the team recommends that once the Board of Trustees reaches a decision, all board members act in support of board decisions. (IV.C.2)	In Progress	• Sustained training • Sustained collaboration and civil discourse
District Requirement 6: In order to meet the Standard, the team recommends the Board adhere to their clearly defined policy for evaluating the CEO of the district. (IV.C.3)	Standard Met	• Ongoing policy implementation
District Requirement 7: In order to meet the Standard, the team recommends the governing board is an independent, policy-making body that reflects the public interest in the institution's educational quality. (IV.C.4)	In Progress	• Needs sustained training • Sustained collaboration and civil discourse • Sustained communication
District Requirement 8: In order to meet the Standard, the team recommends that the Board establish a formal process for regularly assessing its policies for effectiveness in fulfilling the district's mission and revise them as necessary. (IV.C.7)	Standard Met	• Policy review planned and started • Ongoing policy implementation
District Requirement 9: In order to meet the Standard, the team recommends the Board delegate full responsibility and authority to the Chancellor to implement and administer board policies without Board interference. (IV.C.12)	Standard Met	• Ongoing policy implementation
District Requirement 10: In order to meet the standard, the team recommends the District clearly delineate, document, and communicate the operational responsibilities and functions of the District from those of the Colleges and consistently adhere to this delineation in practice. (IV.D.2).	Standard Met; pursuing new functional map method	• Completion of Functional Mapping by December 2021

Evidence for Report Preparation (RP)

RP1__BCC_Action Letter_6_21_   RP1 – June 2021 ACCJC Action Letter
RP1__COA_Action Letter_6_21
RP1_Mer_Action Letter_6_21_
RP1_Lan_Action Letter_6_21

RP2 BCCSpecRpActLet_1_20   RP2 January 2021 Special Team Action Letter
RP2_COASpecRpActLet_1_20
RP2_LanSpecRpActLet_1_20_
RP2_MerrSpecRpAcLet_1_20

RP3_Requirement_FI Matrix   ACCJC Requirements and Fiscal Issues aligning, Peer Review Team Report, Special Reports, and Relevant ACCJC Standards

RP4_PCCDCalendarRep 9_21   PCCD Follow-Up Report Submission Calendar

RP5 Follow-up RepCalendar   PCCD Record of meetings of participants & topics through 9_17_2021

RP6_RP6 ChancellorExp_Cab   Chancellor's Expanded Cabinet with ALOs

RP7 PCCDwide Rpt_8_30_21   Districtwide Fireside Chat (ppt) on the Follow-Up Report 8_3_21

Requirement 1

In order to meet the Standards, the team recommends the district have appropriate internal control mechanisms and regularly evaluate its financial management practices and uses the results for improvement to ensure financial documents have a high degree of credibility. (III.D.5, III.D.6, III.D.8)

III.D.5. To assure the financial integrity of the institution and responsible use of its financial resources, the internal control structure has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems.

III.D.6. Financial documents, including the budget, have a high degree of credibility and accuracy, and reflect appropriate allocation and use of financial resources to support student learning programs and services.

III.D.8. The institution's financial and internal control systems are evaluated and assessed for validity and effectiveness, and the results of this assessment are used for improvement.

The Colleges' ACCJC *Peer Review Team Reports* (2021) identified three key areas to meet the standards (III.D.5, III.D.6, III.D.8):

1. implementing appropriate internal controls,

2. regular evaluation of financial management practices, and

3. improvement to ensure credible financial documents

District updates addressing these three issues relate to improvements made beginning January 2021 up to the writing of this report. In some cases, older documents are referenced to validate the implementation and sustained efforts of earlier planning.

1. Identifying and Addressing Internal Control Issues

Internal control weaknesses and solutions are described in *The Peralta Community College District Fiscal Improvement Plan* (June 6, 2019) by Collaborative Brain Trust (CBT)) [1.01] and in the *Financial Review and Fiscal Health Risk Analysis* by FCMAT (June 28, 2019) [1.02]. Internal controls encompass methods that enhance the accuracy and reliability of records, reducing the risk of unintentional errors and irregularities in accounting and business processes. Many of these controls, and the solutions, rely upon automated solutions, Information Technology (IT) updates and overhauls, as well as adequate personnel and training. These areas are being addressed on many levels and while not fully resolved, are significantly improved.

In response to the initial ACCJC Letter (January 25, 2019), the District created the *PCCD Integrated Financial Plan 2019-2024* [1.03]. PCCD contracted with Cambridge West Partnership, LLC (CW) for a detailed analysis, called the *Data Integrity Report* (2020) [1.04], which identified gaps in internal controls, as well as business practices and reorganization strategies that were needed to implement adequate data integrity controls. Many of the core issues are technical errors, requiring extensive analysis and correction. These issues will take time to resolve but resolution is actively under way primarily due to collaboration with consultants and reorganization of staffing creating new lines of accountability.

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The following infrastructure steps are helping resolve technical issues with a goal of completion within the 2021-2022 fiscal year:

a. **PeopleSoft Upgrade** – PCCD addressed a major recommendation by updating to PeopleSoft 9.2, which laid the foundation for PCCD to improve its business processes. Reports from FCMAT, CBT, and CW leading up to the upgrade, served as the basis of the changes by offering reviews of existing business practices and producing comprehensive analyses and plans to improve and streamline processes to augment internal controls. PeopleSoft 9.2 facilitates financial controls, embeds new business rules, and authorizes review and validation through approval processes. There are two phases of implementation in the PeopleSoft 9.2 upgrade. Phase 1 is complete, Phase 2 is in progress.

All three pillars of PeopleSoft 9.2 Infrastructure (Finance, Human Capital Management, and Campus Solutions) were strengthened and updated with enhanced features and functionality. Infrastructure security was shifted to Oracle's advanced cloud security. Protection and liability are now guaranteed through Oracle. An additional critical benefit was the creation of a designated disaster recovery site to replicate and store systems at a separate geolocation in case of a technology malfunction or a serious natural or human-induced disaster with a recovery time objective (RTO) of one hour.

Phase 1 of the update improved business processes with role-based security, assigning specific staff responsible for each element of the process, segregating duties, ensuring access, and allowing reliable accountability. Role-based security is an ongoing part of the District's business processes. Enhancements were also made to ensure oversight protection on user access, requisition approval and ensure that only authorized administrators scrutinize and approve appropriate expenditures based upon Board Policy, regulations, and PCCD planning and budgeting practices. Processes were put in place to ensure user accounts are terminated in conjunction with their employment end date. A security approval system was established to ensure the Vice Chancellor of Finance can review and approve who will access the financial system.

The District continues to address financial aid processes, and EdgeRock consultants have been contracted to support improvements in financial aid business processes, documentation, and user training. Progress has been made, but there have been some continuing issues associated with reconciliations.

The District is currently working on the implementation of Phase 2 of the PeopleSoft 9.2 upgrade, implementing new modules, and reviewing Peralta's business processes for enhancement. The following new modules follow best practices, ensure compliance with board policies, and adhere to administrative procedures:

- Manager Self-Service

- Position Management

- Time and Labor

- Commitment Accounting

- Asset Management

- Expense Management

- Supplier Contracts

Phase 2 of the PeopleSoft 9.2 upgrade will specifically implement additional modules driven by the 2019 FCMAT recommendations and improve asset-management as required by the audit findings. An important aspect of Phase 2 is implementing important control structures with clear lines of

accountability and responsibility. Phase 2 entails the development of user training handbooks, which will be essential to sustaining controls as they are implemented. To ensure Phase 2 is executed successfully, the District has retained Huron Consulting Agency to assist with the business process review, training, and deployment. The details of the upgrade are available online at the District IT website and on the attached document [1.05].

b. **EdgeRock Technology Partners Assistance** – Historically, PCCD has not used PeopleSoft to its full capacity. To build out capacity and digital control mechanisms, and to test current processes, in January 2021 PCCD contracted with EdgeRock Technology Partners [1.06]. This company has worked closely with PCCD on the ground, particularly on financial aid processes (please see detailed evidence in the response to Requirement 3). Cross functional work teams have been meeting to determine how best to resolve issues and enhance current processes, as well as to identify training needs and the need for access to applications that support the processes and duties that they must perform.

The Scope of Work for EdgeRock details specific technical solutions addressing internal control mechanisms:

- Establishing quality control systems to correctly begin processing the new financial aid year, which includes:
  a. Working with IT to develop implementation checklists
  b. Aligning administrative online functions
  c. Establishing test modules for migration to production
- Assessing and implementing test controls that define and ensure data accuracy
- Creating and consolidating data collection queries and reports
- Troubleshooting ongoing issues to include reconciliation with Common Origination and Disbursement (COD) as mandated by the Department of Education
- Validating disbursements with reject reporting
- Providing documentation and onboarding for new and existing financial aid staff on all campuses and at the District Office
- Enhancing district capacity to incorporate best practices using updated data processes for future financial aid operations across the District

The Board extended its contract with EdgeRock on May 11, 2021 [1.07]. Examples of current process-testing to validate accountability and follow-through with EdgeRock support are included [1.08]. The attached evidence shows specific issues raised by IT specialists and financial aid personnel at the District Office and PCCD Colleges. EdgeRock consultants have been instrumental in providing analysis and solutions with technical coding and processes on a real-time basis. The careful implementation, testing, and re-checking responds directly to the call for controls and is scheduled to be completed in the 2021-2022 academic year by June 30, 2022.

c. **Cambridge West Data Integrity Analysis Status Report** [1.09] – Cambridge West's Data Integrity Project included:

1. Review of the data required for mandated reporting requirements, including MIS, IPEDS and 320 reports

2. Review and validation of processes to produce these reports

3. Review of procedures used to gather and input information tied to these reports

4. An analysis on the efficacy and fidelity of data maintenance across all student information systems used to collect and process these data

5. Workflow diagramming of data sources, data manipulation processes, and data storage locations for all data used in MIS reporting

6. Development of a data map/dictionary of all data elements used in MIS reporting

7. Development of example data entry standards for all mandated reporting data to ensure consistency of data

8. Formation of recommendations for process improvements in the mandated reporting processes

This project helped the District uncover and resolve the hidden back-end complexities of implementing the Student-Centered Funding Formula (SCFF) and Hold Harmless Provisional funding, as examples, and assisted the District in correcting attendance reporting (CCFS 320) projections [1.10]. These are all important components in resolving the PCCD structural deficit. The Cambridge West Data Integrity Project evaluated outcomes and reported to the Board of Trustees (April 2021) [1.11, 1.12] as outlined in Table 3 below.

Table 3: Cambridge West's Data Integrity Project Report to the PCCD Board of Trustees (April 22, 2021)

Data Integrity Project Report to the Board of Trustees April 22, 2021, by Cambridge West	
Process	**Status**
Review of the data required for mandated reporting requirements including MIS, IPEDS and 320 reports and the District's current data using the CCCCO Data Mart	Completed
Review and validate processes used to produce these reports via interviews with key staff	Completed
Perform analysis on all student information systems used to collect and process this data	Completed
Deliverables	**Status**
Develop process maps of data sources, data collection and manipulation processes and data storage locations for all data used in MIS reporting	Completed
Develop a data map of all data elements used in MIS reporting	70% Complete
Develop example data governance policy	Completed
Develop data entry standards for all mandated reporting data to ensure consistency of data	Completed
Develop recommendations for process improvements in the mandated reporting processes	Completed
Next Steps	Status
Complete data maps	In progress
Conduct trainings on the use of the Process Flows and Data Map/Element Dictionaries	In progress
Steering Committee refine Data Governance Policy and Data Entry Standards	Completed for FA [3.20]
Steering Committee review priority and begin gap recommendations	In progress

Data Integrity Project Report to the Board of Trustees April 22, 2021, by Cambridge West	
Departments Prioritize and begin work on departmental recommendations	In progress
Steering Committee monitors progress on recommendations	In progress

d. **Huron Consulting Services LLC** – A new contract was initiated August 12, 2021, with Huron Consulting Agency with a goal to evaluate PeopleSoft update implementation gaps [1.13]. Huron's PeopleSoft Assessment Methodology will evaluate PCCD's Phase 2 financial and internal control systems update. The evaluation is based upon PeopleSoft implementation best practices. The activities are visualized below.

Figure 2: Huron Analytical Phases of PeopleSoft Update
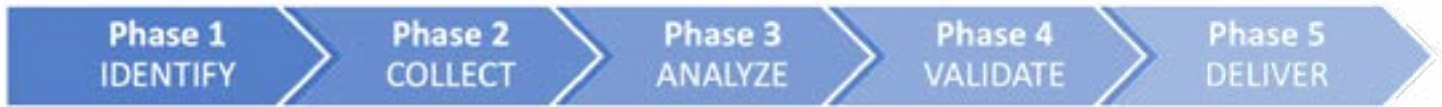
2. Regular Evaluation of Fiscal Management Processes

a. **Board goal-setting on fiscal affairs** – Board Goals include regular reports and monitoring. The recent Board Goals Update in September 2021 [1.14] is evidence of sustained accountability over the last year by the Board. In addition, PCCD recently re-constituted Board sub-committees including a finance sub-committee to review data and information and make recommendations to the full Board regarding policies, procedures, and actions. The table below indicates the Board's self-evaluation and comments about goals set in July 2020 with specific progress, comments, and activities through September 1, 2021.

Table 4: Key Actions and Progress on Board Goal IV Related to Fiscal Affairs

Key Actions	Progress
IV.A Provide direction for budget policy and priorities that support good decisions and clean audits by receiving reports each semester on schedule development in relation to availability of funds and other financial issues	The following financial priorities were developed with the current chancellor, with fiscal being at the top. Audit Findings - Year-after-year financial aid, budget and reconciliation, HR position control, etc. verification of processes, sampling by internal or external auditor to ensure every finding is authentically resolved. [IV.A.1, IV.A.2, IV.A.3, IV.A.4] Development of a financial plan through budget years between 2021/2022 and 2024/2025. There must be a plan to adjust the size of the institution to meet the extreme drop off in revenue in the budget year 2023/2024. We need to begin reducing the size immediately to feather the process. [IV.A.5, IV.A.6] An accurate financial picture including all COVID and cares expenditures, consultant fees for the district office and IT Stabilizing the district's finances. Give trustees an accurate picture of the district's financial health SERP status GANN/ EPA/ HEERF spending (CR) How do we ensure these, and all other funds show up on BUDGETS and are spent / allocated appropriately while continuing to shape the budget for fiscal cliff.

IV.D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.	April 7, 2020, OPEB Resolution [IV.D.1]
	July 28, 2020, Financial Update [IV.D.2]
	January 7, 2021, Revised Budget [IV.D.3]
	January 19, 2021, BOT Budget Study Session on CCCCO SCFF [IV.D.4, IV.D.4a]
	February 9, 2021, The Board examined financial statement and monthly cash flow documents [IV.D.5, IV.D.5a]
	March 9, 2021, Audit report (CCCCO order that allowed for late submission of audit) [IV.D.6]
	April 13, 2021, OPEB informational [IV.D.7]
	June 8, 2021OPEB presentation 6/8/21 [IV.D.8]
	April 13, 2021, Cambridge West Data Integrity analysis and reporting resulted in Business improvements and some restructuring of personnel (Two Financial aid technology analysts, two technology experts for tech overview and specific strategy. [V.D.9]

d. **PCCD district wide shared governance monitoring** – Regular meetings of the Planning and Budgeting Council (PBC) monitor fiscal documents [1.15] based upon the Budget Allocation Model (BAM). The BAM Committee [1.16] has been revising the allocation model with a goal to create a sustainable and fiscally stable model as exemplified in the committee meeting notes for May 13, 2021 [1.17]. There was a study session with the Board Finance and Budget Committee [1.18]. These regular fiscal planning meetings have contributed to dependable and timely financial decision making (III.D.5).

e. **Internal audits** – The District hired an internal auditor on April 8, 2020. The job description for the internal auditor [1.19] includes the following: planning and directing the district wide internal audit program; conducting internal audits; and examining financial aid records, procedures, operational and accounting systems of the District and college organization units to determine compliance with District policies and government regulations. The internal auditor proactively recommends improvements to internal controls and assists in the implementation of recommended improvements.

f. **External audits** – Annual external audits have been effective in identifying significant deficiencies and material weaknesses in PCCD financial documents. A response to these external audit findings will be covered in the section on Requirement 2 and Fiscal Issue 6 related to audit findings. Last year, and this upcoming year, an external audit will be conducted by CLAconnect [1.20].

g. **Additional monitoring and evaluation of processes by the Department of Education (DOE) –** In response to financial aid issues, the College is monitored on a monthly basis by the DOE and has voluntarily worked with the Minority Serving Under-Resourced Schools Division (MSURSD) to identify and resolve financial aid issues. This will be discussed in detail under Requirement 3 on financial aid.

h. **Additional monitoring and evaluation of processes by the California Community College Chancellor's Office Board of Governor's (CCCCO BOG)** – As a result of the FCMAT findings, additional regular reports to the CCCCO BOG have been required. Two reports have been provided to the BOG: one on December 31, 2020 under the leadership of Chancellor Walter [1.21] and a follow up report specific to audit findings under current Chancellor, Dr. Jackson [1.22]. More information and a current audit update file will be presented under Requirement 2. The CCCCO BOG's monitoring for fiscal resiliency is described in these BOG agenda items [1.23].

3. **Improvement to Ensure Credible Financial Documents**

   a. Program review provides a means through which processes can be evaluated and overall program credibility and effectiveness can be assured. During the COVID-19 pandemic, some program reviews within the District were put on hold, including Finance and Administrative Services. In August 2021, PCCD Finance and Administrative Services began a program review process with the assistance of an outside consultant. The draft template is attached and will be updated with improved criteria relevant to the issues this department is trying to correct [1.24].

   b. The result of the internal controls, close monitoring, and improvements made to financial documents are evident in the CCCCO MIS reporting over the last five years [1.25]. Whereas the first tabs for the first three years (2015-16, 2016-17, 2017-18) evidence fiscal instability, there is definite improvement after implementation of controls, improved processes, and enhanced accountability in the 2018-19 and 2019-20 budget reports, as reflected in increased general fund balances and reserve balance percentages.

Table 5: Annual Total and Percent Unrestricted Fund Balance and Percent Reserve

Fiscal Year	Budget Year	Fund Balance	% Ending Balance
2019-20	2020-21	$32,151,308	17.70%
2018-19	2019-20	$25,408,841	15.0%
2017-18	2018-19	$18,569,094	10.1%
2016-17	2017-18	$11,345,623	5.8%
2015 -16	2016-17	$22,116,275	12.9%

   a. PCCD's 2021-2022 Tentative Budget contains further indication of improved fiscal health and increased fiscal controls [1.26]. The introductory comments, visions, and goals connect the combined hard work among the PCCD Colleges and the District with the vision to serve students. The Adopted Budget [1.27] is in the process of being presented to the various participatory governance groups. The 2021-2022 Adopted Budget has a surplus of over $200,000 after the contingency reserve. The current District reserve is over 16 percent and projected to remain as strong through F/Y 2024-25.

Sustaining Fiscal Integrity

PCCD's plan for meeting Standards III.D.5, 6, and 8 involves a cyclical process. The process begins with assessment, gap identification, creating and testing solutions, communicating controls, training staff, and monitoring through evaluation of results, which cycles back to assessment.

Figure 3: Cycle to Sustain Fiscal Integrity

Cycle to Sustain Fiscal Integrity
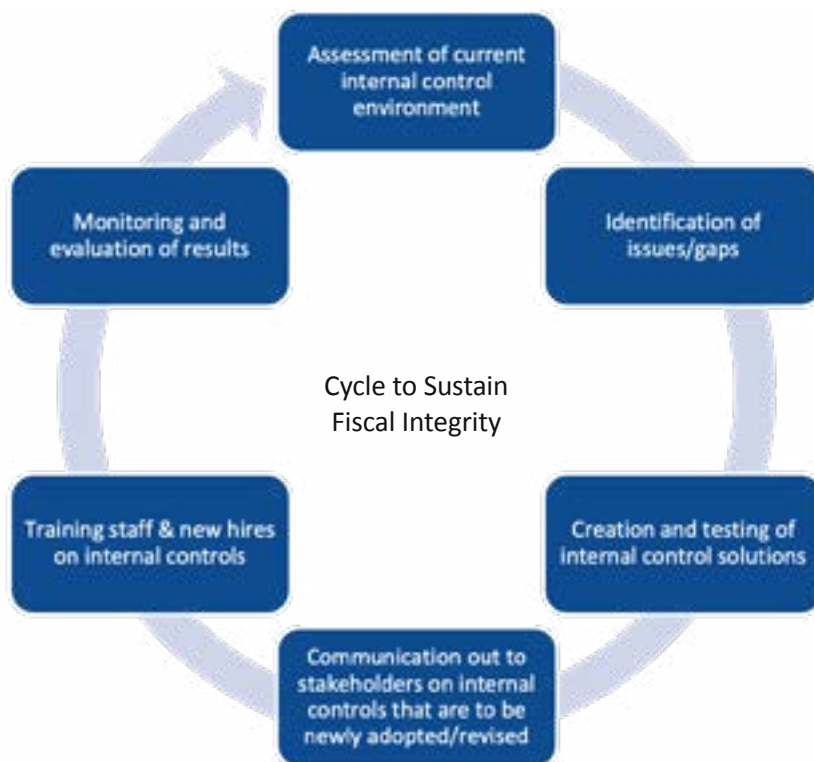
Table 6: Timeline on First Cycle of PCCD Internal Controls Assessment

PCCD Internal Control Assessment Cycle Steps	Responsibility	Timeline
Step 1: Assessment of current internal control environment	Huron, PCCD & Colleges, ACCJC	Completed – May 2020
Step 2: Identification of issues/gaps, checklists	CBT, DOE, CW Data Integrity, ACCJC	Completed – April 2021 using Task lists [1.28]
Step 3: Testing internal control solutions	EdgeRock, PeopleSoft	In process Fall 2021
Step 4: Communication out to stakeholders on internal controls that are to be newly adopted/revised	Chancellor's Cabinet Presidents, VP Finance and Administration	Scheduled October 2021 through July 2022
Step 5: Training staff & new hires on internal controls	TBD	Scheduled October 2021 through July 2022
Step 6: Monitoring and evaluation of results	Internal – Internal Auditor and VC Finance/ Program Review External- CCCCO, DOE, FCMAT, ACCJC	November 2021 – July 2022 Ongoing Cycle will be repeated at the end of each Fiscal year or with auditors report

The District has made considerable progress in implementing appropriate internal control mechanisms and is engaged in regularly evaluating its financial management processes with the advice of consultants and outside monitoring by CCCCO, DOE, and ACCJC. There is evidence of improvement, but meeting the Standards (III.D.5,6, and 8) is slated for completion by the end of the 2021-2022 academic year with a June 30, 2022 end date using the steps laid out above and tracked in the checklist.

Evidence for Requirement 1:

1.01 CBT_Fiscal_Plan Phase2	CBT Collaborative Brain Trust Fiscal Improvement Plan Services – Phase II June 27, 2019
1.02 PCCD_FCMAT_final_rpt	Financial Review and Fiscal Health Risk Analysis – June 28. 2019
1.03 5yr_Integ_Plan12_2_19	Peralta Community Colleges Integrated Financial Plan 2019-2024 - A Living Document - December 2, 2019 Update: Special Report
1.04 Data Integ final 4_21	DATA INTEGRITY PROJECT FINAL REPORT Presented by: Cambridge West Partnership, 4_21
1.05 People_Soft_Upgrade	PeopleSoft Upgrade Overview and Status https ://web.peralta.edu/it/ peoplesoft-upgrade/
1.06 EdgeRock_BOT 5_2021	EdgeRock Technology Board Agenda 5_11_21
1.07 EdgeRock_SOW	EdgeRock Technology Statement of Work
1.08 EdgeRockWorklist 8_21	Sample Worklists by EdgeRock Analysts
1.09 CambWestSOW_10_6_20	Cambridge West Statement of Work
1.10 BOT SCFF_Rpt_1_19_21	Presentation to Board on integrating SCFF into Budget process and attendance reporting corrections_ 1_19_21
1.11 Data IntegBOT_4_21	CW - Data Integrity report to the Board 4_21_21
1.12 DataIntegFinal_8_21	CW final report with mapping of data flow and areas to fix including checklist
1.13 HuronSOW_8_21	Huron Consulting Services LLC Statement of Work August 2021
1.14 BOT Goals Update_ 9_21	Updated report on progress with 2020-21 Board Goals
1.15 PBC Minutes	Planning and Budgeting Council (PBC) records of minutes online
1.16 BAM Minutes	Budget Allocation Model (BAM) Minutes
1.17 BAM TaskForce 5.21	BAM Taskforce Goals
1.18 Finan&Budget 06.22.21	Board Finance and Budget Committee work session on BAM, HEERF funding, EdgeRock work etc._6_22_21
1.19 InternAuditor Job Des	Internal Auditor job description
1.20 AuditFY21_CLA_BOT 4.21	Pre-audit presentation to the Board 4_21 for FY 2021
1.21 ChancellorRpt BOG12.20	Chancellor Walter report to the CCCCO BOG _12_2020
1.22 Audit update 5.31.21	Spreadsheet monitoring Audit resolution_5_31_21
1.23 BOG FiscalCrises2.18.21	CCCCO Bog Agenda for Fiscal Health & Resiliency Monitoring 2/18/2021 & 3/22/2021
1.24 DistAdminProgRev 1.7.21	Draft District Administrative Program Review
1.25 CCCCO MIS reporting	311 reports from CCCCO MIS 2016-17, 17-18, 18-19, 19-20, 20-21 showing end balance in unrestricted funds
1.26 PCCD TentBudget 21-22	PCCD Tentative Budget with memo and explanation
1.27 AdoptBudget 2021-22	Draft Adopted Budget 2021-2022
1.28 Tasklists for Progress	Appendix D – Data Integrity Project Summary of Tasks Provides a table of all recommendations to use for tracking progress

Requirement 2

In order to meet the Standard, the team recommends the district respond to all external audit findings and such responses are comprehensive, timely, and communicated properly. (III.D.7)

III.D.7 Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.

This section of the report will respond to Requirement 2, as well as Fiscal Issue 6 from the *Special Site Visit Team Report* (2020) on "addressing all audit findings."

PCCD has had audit findings for the last two decades, with some being repeat findings, indicating things were not corrected; three such audit findings occurred in the recent FY 2020 Audit [2.01]. However, PCCD is making progress on audit issues because of many improvements outlined under the response to Requirement 1 above. A review of infrastructure and human capital changes are below and set the stage for updated audit findings and resolutions:

Currently PCCD is under external monitoring to clear audit findings:

- The District is under the Fiscal Crisis Intervention Authority of the CCCCO [2.02]. Regular reports and updates are holding PCCD accountable to the CCCCO Board of Governors [2.03]. The most recently updated matrix on the audit findings includes FY2019 and FY2020 describing actions taken and the statuses of corrective actions [2.04].

- PCCD has voluntarily participated in DOE financial aid area monitoring [2.05]. The District provides monthly reports and has cooperated in several training sessions, as well as evaluations of systems and practices to identify and resolve issues. In response to financial aid audit findings, the College is on a regular monthly monitoring schedule with the DOE and has voluntarily worked with the Minority Serving Under-Resourced Schools Division (MSURSD) to identify and resolve financial aid issues. This will be discussed in detail under Requirement 3 on financial aid.

Changes within PCCD addressing audit issues:

- PCCD hired an internal auditor in April 2020 (a position that was previously vacant and recommended by FCMAT).

- PCCD has reorganized the Finance and Administration Office for reporting and oversight. An Interim Executive Fiscal Director (& Financial Aid) was hired January 21, 2021, to access and correct audit findings and focus on financial aid issues. Financial Aid Analyst positions are in the process of being filled. Director of Financial Aid Services positions were created at all four colleges (three have been filled and one is still in process). Furthermore, Financial Aid was shifted to reporting to the VC of Finance and Business Services [2.06]. In addition to Financial Aid positions, an Accounts Payable specialist position is in progress.

- PCCD has reconstituted the Board Budget and Finance Committee and implemented goals which are being met. This Committee reviews all data relevant to audit findings.

- PCCD implemented PeopleSoft 9.2 with upgrades [2.07] to improve internal controls that specifically

address audit findings as noted below:

- o enhancing business processes with role-based security (finding 2020-006)

- o assigning specific staff responsible for each element of the process and segregating duties, role-based security business processes (findings 2020-001, 2020-007, 2020-009)

- o ensuring oversight protection on user access, requisition approval and ensuring only authorized administrators scrutinize and approve appropriate expenditures based upon Board Policy, regulations, and PCCD planning and budgeting practices (findings 2020-001, 2020-002, 2020-005, 2020-007, 2020-009)

- o correcting internal control and business practices as needed e.g., standard operating procedures (SOPs), purchasing, work order system, etc. (findings 2020-001, 2020-002, 2020-005, 2020-007, 2020-008, 2020-009)

- o Improved systems and processes in administrative functions: checks and balances (internal controls); prioritization of purchasing and technical requests; automation of manual processes; IT onboarding/exit of employees (findings 2020-001, 2020-002, 2020-005, 2020-007, 2020-008, 2020-009)

- Completion of the *Cambridge West Data Integrity Project Final Report* (April 2021) provided a detailed analysis of workflow and IT solutions to address each of the issues [1.04.]. The report also included a checklist to implement resolutions [1.27]. A consultant will stay on to help implement solutions.

- The contract with Huron Consultants will provide an evaluation of the solution implementations and alignment with the updated PeopleSoft 9.2 as described under Requirement 1 above [1.13].

Figure 4: Visual of Audit Findings and Definition of Categories
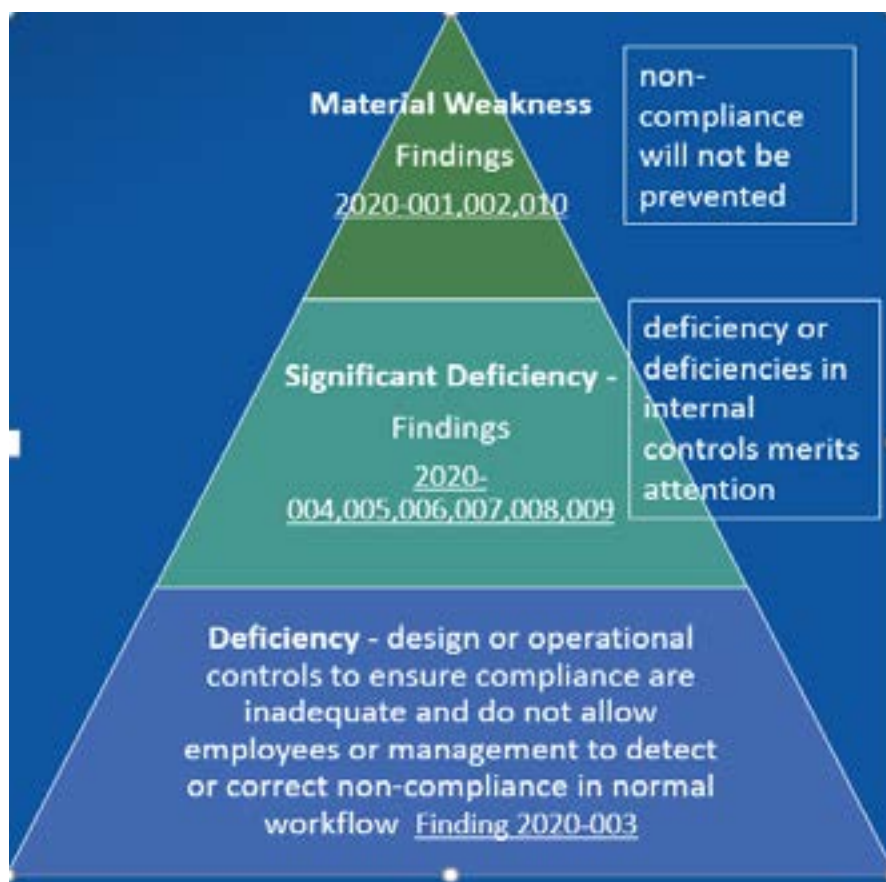
Audit Report

Both the *Special Site Visit Team Report* (2020) and the *Peer Review Team Report* (2021) indicated the importance of receiving the 2020 audit findings. Clifton, Larson Allen LLC completed the *PCCD Financial Audit FY 2020* [2.1] and submitted it to the District on February 24, 2021.

The table below is used to report the status on each FY 2020 audit finding. Evidence links are embedded in the last column, where appropriate. Of the FY 2020 audit findings, 2020-004, 2020-006, 2020-008, 2020-009, and 2020-010 are resolved and completed. Audit findings 2020-001, 2020-005 and 2020-007 are in progress and 2020-002 and 2020-003 are partially completed with remaining actions in progress. All audit findings will be resolved by June 30, 2022 under the direction of the Interim Executive Fiscal Director (& Financial Aid) and the VC of Financial and Administrative Services.

Table 7: PCCD Audit Findings - September 2021 Status Updates

Audit Finding	Cause	Corrective Action	Status
2020-001 Closing Process and Control Environment **(Repeat from 2019-001)** Material Weakness	Control environment not adequate to ensure accurate financial reporting	The District: • is implementing a monthly close to improve districtwide accounting practices. • will provide year end closing documentation from prior year. • is exploring options to manage and report student receivables. Staff training will be implemented for improved capacity and controls. The District and PCCD Colleges are collaborating to implement recommendations from the Cambridge West Data Integrity Project Final Report [1.04].	In Progress Completion was estimated by April 2021; however, continued issues resulted in an EdgeRock contract to identify and correct scripts for posting and report details. End goals: 1. Closing schedule 2. functioning PeopleSoft module to close periods, 3. documentation 4. training 5. districtwide communication, 6. support to College Business Managers [Edgerock contract 2.08] [PeopleSoft 1.05] Internal controls are being put in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) by June 30, 2022. Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District)

Audit Finding	Cause	Corrective Action	Status
2020-002 Capital Assets Capital assets are not properly monitored $3.7 million in incorrectly identified assets Material Weakness	Internal controls do not provide reasonable assurance that financial statements are U.S. Generally accepted accounting principles (GAAP).	PCCD PeopleSoft Finance modules upgrades (Expense Management, Asset Management, and Contract Management) embed controls. The project is 70 percent complete and is in its final phase of testing enhanced utilities to accommodate the fixed assets module. The Asset Management module allows monitoring of assets at the District and Colleges. Director of Purchasing Services has been working on inventory and locations of District and College assets. The Vice Presidents of Administrative Services (VPAs) at each college are delineating responsibilities for asset management that arrives directly at the colleges and does not go through the district warehouse.	Resolved/Completed Phase I - system upgrade In Progress Phase 2 - PeopleSoft module execution [PeopleSoft ASSET MANAGEMENT 2.09] The Chancellor has convened a Steering Committee (IT, Finance, HR &PeopleSoft) to assess progress and project timelines. External assessment by Huron Consultants will be completed over the next month to ensure successful transition to full utilization of the new modules [1.13]. Extensive staff training and development of training materials expected to go live no later than November 2021. End goal: 1) complete implementation of district-wide purchasing, tracking, monitoring and depreciation management. 2) Proper accounting of assets from front-end to back-end user 3) Reporting of depreciation 4) Accurate coding for various areas (Procurement, Warehouse, Fiscal Services). The District is evaluating all capital assets reconciliation to ensure they are properly recorded in a timely manner by June 30, 2022. Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District) and Director of Purchasing Services Brian Slaughter

Audit Finding	Cause	Corrective Action	Status

Audit Finding	Cause	Corrective Action	Status
2020-003 Vacation Accrual $3.9 million in accrued vacation **(Repeat from 2019-004)** Significant Deficiency	Vacation accrual without or beyond limits are the result of ineffective monitoring	Vacation accrual cap for management and administers was implemented [2.10] resulting in a reduction of liability from $1,032,557.46 (June 30, 2020) to $1,005,817.41 (June 30, 2021) - a reduction of $26,740.05 in the management employees alone. Corrective action is to negotiate vacation accrual caps for remaining employees and enforce vacation usage for employees without cap policy. A consultation with legal counsel indicated this was legally allowable. All labor groups will be negotiating simultaneously in spring 2022. Consultation with legal counsel and auditors indicate accrual caps are legal.	In Progress To complete in spring 2022. In fall 2020, the 374 managers and administrators were contractually limited to an accrual cap. All other employee groups will begin negotiations in spring 2022 and this topic is on the agenda The District has encouraged employees to use their vacation hours. The District is developing appropriate policies (BP 7340) and procedures (AP7340) to monitor vacation accrual and applying accrual caps will depend upon negotiations which will occur in spring 2022 for all employee groups. Responsible: Dr. Ronald McKinley, Interim VC Human Resources Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District)
2020-004 Eligibility and Certification Approval Report Significant Deficiency	The District and Colleges must report staffing changes within a required amount of time to DOE (FA).	Reported and received certification of latest President and Financial Aid Director. A training document was created for reporting.	**Resolved/Completed** Completion date: March 31, 2021 The Colleges established procedures to ensure timely reporting to the DOE Eligibility and certification approval report (ECAR) [2.11] Responsible: Colleges will now be responsible to report [2.12].

Audit Finding	Cause	Corrective Action	Status
2020-005 Common Origination and Disbursement (COD) **Repeat 2019-007 & 2018-04** Reporting for Pell and Direct Loans Significant Deficiency	The DOE requires the Colleges to ensure that disbursement dates reported to the Common Origination and Disbursement (COD) system are within 15 days of disbursing Pell Grant (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student.	Change of authority and accountability from VC Academic Affairs to VC Finance & Administration. This change of authority delineates the function to the appropriate area with the subject matter experts on appropriate internal controls. The Colleges and the District are collaborating to implement recommendations from the *Cambridge West Data Integrity Project Final Report* [1.04].	<u>In Progress</u> EdgeRock consultants meet weekly with FA leaders [2.13] and daily with Finance leaders to address and test issues [2.14, 2.15, 2.16] with daily worklist corrections [2.17]. The system has many internal staffing vacancies that have disrupted progress but are being reorganized and are in the hiring process. The District and Colleges have evaluated their Pell and Direct Loan disbursements to DOE's Common Origination and Disbursement (COD) website and will have accurate and timely reporting by June 30, 2022. <u>Responsible:</u> Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District); Antione Mehouelley, Chief Technology Officer (District)
2020-006 Gramm-Leach Bliley Act Information sharing practices must be disclosed to protect data, particularly financial aid data. Significant Deficiency	Risk assessment is not performed to detect, prevent, and respond to attacks and safeguard documents.	PeopleSoft Infrastructure Security is shifted to Oracle's advanced cloud security.	**<u>Resolved/Completed</u>** *Administrative Procedure 5040 Student Records, Directory Information, and Privacy* was updated May 2021 [2.18]. PeopleSoft Upgrade resolved this issue on security and PeopleSoft Cloud Security will perform function [2.19]. To further improve the security the District is exploring a risk assessment tool to ensure safeguards for student financial aid information. <u>Responsible:</u> Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District) and Colleges

Audit Finding	Cause	Corrective Action	Status
2020-007 Return to Title 4 (R2T4) Repeat of previous 2018-3 for Merritt Significant Deficiency	No formal review process for R2T4 to ensure compliance with federal requirements.	Technical issues (scripts) have caused problems with internal controls. EdgeRock is working with Finance and Financial Aid in daily meetings and weekly updates to correct this. The goal is to develop a robust review process for R2T4 compliance. There has been significant progress in implementing the process and delineating responsibilities. Further detail on corrective actions is described in the Requirement 3 report.	In Progress *Administrative Procedure 5130 - Financial Aid* updated May 2021 [2.20] The Financial Aid Policy and Procedure Manual was updated and documents R2T4 processes [2.21, 2.22]. Documentation for R2T4 was created for training. DOE has been doing monthly monitoring. Both District and College Financial Aid leaders have participated in MSURDS training and DOE evaluation of procedures. EdgeRock is working on technical details. The Colleges and District are reinforcing their control structure through proper authority to ensure compliance with the Student Financial Assistance Cluster by June 30, 2022. Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District) and Colleges

Audit Finding	Cause	Corrective Action	Status
2020-008 Special Tests and Provisions: Enrollment Reporting Significant Deficiency	Changes in student enrollment status affect financial aid. Student enrollment status was not reported according to reporting requirements.	Oversight was shifted from VC Academic Affairs and Student Success to VC Finance and Business Administration. Colleges have had training to improve reporting and enhance the data integrity through better defined processes and delineated responsibilities. Colleges and the District are collaborating to implement recommendations from the *Cambridge West Data Integrity Project Final Report* [1.04].	**Resolved/Completed** *Administrative Procedure 5130 - Financial Aid* updated May 2021 Regular meetings held with campus FA leaders [reported in Requirement 3]. Meetings with EdgeRock continue to review and revise manual processes, document, and train for improved automated processes. Training has been done on student enrollment status reporting for faculty [this is discussed in Requirement 3]. The *Financial Aid Policies and Procedure Manual* was updated. The reporting procedures currently ensure that enrollment and program information is being accurately reported to the National Student Loan Data System (NSLDS). Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District)
2020-009 Outstanding Student Refund Checks $38,825 Significant Deficiency	Student refund checks must be returned within 45 days and reflected in documentation.	The District reviewed the policy for refunding checks within 30 days. Meetings between Financial Aid and Campus Business Officers produced outreach efforts to get funds to students prior to return via COD. An improved refund process was implemented that provides timely refunds.	**Resolved/Completed** Implemented at Colleges. Currently working to automate timely communication to increase speed and accuracy. The District corrected its procedures for student refund checks to ensure the funds are returned to DOE or disbursed to students within the required timelines. Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District)

Audit Finding	Cause	Corrective Action	Status
2020-010 Activities Allowed or Unallowed, Allowable Cost/Cost Principles and Period of Performance Allowable Cost Principles $808,943 Deficiency	Unclear whether certain contractor fees were correctly charged to COVID -19 Relief Block Grant (student bus passes were not allowable).	The District moved questionable amounts $378,498 and $430,445 (total $808,943) from CRF Block Grant back to General Fund and reclassified with allowable costs, correcting appropriate costs into the proper areas.	**Resolved/Completed** Accounts reconciled This was corrected in a one-time journal for a one-time expense correcting the unallowable expenditure and charging the allowable expenditures to the Coronavirus Relief Fund-COVID-19 Response Block Grant of $808K. Responsible: Dr. Marla Williams-Powell, the Interim Executive Fiscal Director (& Financial Aid) (District)

The District meets the Standard by having responded comprehensively to external audit findings in a timely manner and having communicated appropriately on the measures being taken to resolve the findings (III.D.7) [2.23].

However, while five audit findings are resolved, the resolution of five findings is in progress. The solution and check-list offered in the *Cambridge West Data Integrity Project Final Report* [1.04] combined with the Huron Consultants evaluation will better equip the District to resolve all audit issues by June 30, 2022.

Evidence for Requirement 2 and Fiscal Issue 6

[2.01 PCCD Audit FY2020_3_21](#)	CLAConnect *PCCD Financial Audit FY 2020*
[2.02 BOG FiscalCrises 2_18_21](#)	CCCCO Bog Agenda for Fiscal Health & Resiliency Monitoring 2/18/2021 & 3/22/2021
[2.03 Fiscal rpt BOG12_30_20](#)	Chancellor Walter report to the CCCCO BOG _12_2020
[2.04 District Audit Matrix _21](#)	Spreadsheet of Audit resolution actions
[2.05 DOE_TechtReport_Final](#)	Department of Education Technical visit on Financial Aid
[2.06 PCCDFinanceOrgChart5_21](#)	Updated Finance and Administrative Services Organizational Chart
[2.07 PeopleSoft Task Completion](#)	Record of PeopleSoft upgrade tasks completed
[2.08 EdgeRock SOW 5_21](#)	EdgeRock Consultants Statement of Work
[2.09 PeopleSoft PhaseII_Assets](#)	PeopleSoft upgrade Assets module
[2.10 Cap_ Vacation _managers](#)	Administrators vacation cap
[2.11 EAPP_FA reapprovDOE_7_21](#)	Doe confirms governance change Pres & FA Director
[2.12 FA Training_ GovernProcedure](#)	Training documents on governance change
[2.13 Dist_FA MeetingMay-Aug 2021](#)	Financial Aid meeting
[2.14 FA Process Meetings May 2021](#)	May - IT, Finance, and FA process meetings
[2.15 FA Process Meetings June 2021](#)	June - IT, Finance, and FA process meetings
[2.16 FA Process Meetings July 2021](#)	July - IT, Finance, and FA process meetings
[2.17 FA Process Meetings Aug_2021](#)	August - IT, Finance, and FA process meetings
[2.18 AP5040_StRecs&Privacy5_21](#)	AP 5040 Policy on Student Privacy updated May 2021
[2.19 PeopleSoftTask Comp_ Record](#)	Specific module task list completion
[2.20 AP-5130-Financial-Aid-3-2](#)	AP5130 on Financial Aid updating May 14, 2021
[2.21 PeopleSoftTraining_R2T4](#)	Training on R2T4 in PeopleSoft
[2.22 FA Policy&Proced Manual_ 6_20](#)	Financial Aid Policy and Procedure manual collaboratively update June 2020
[2.23 Audit Status Update_9_7_21](#)	Status of each FY 2021 Audit finding as of 9_7_2021

Requirement 3

In order to meet the Standard, the district must practice effective oversight of its financial aid programs. (III.D.10)

III.D. 10 The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.

The March 2021 *Peer Review Team Report* (page 48) identified issues in III.D.10 specifically found in the *FY 2020 Audit Findings* related to ineffective oversight in Financial Aid (FA). Financial Aid is representative of the changes and improvements occurring in the PCCD, but also emblematic of the sustained time and effort needed for rectifying challenges in oversight. The challenges in Financial Aid include technical problems, internal controls in a highly regulated area, staffing issues, and delineation of functions and responsibility. Refer to the historical analysis and reports about technical issues in Requirement 1 (CBT, FCMAT, ACCJC, and CW) that also relate to financial aid processes.

The Requirement 3 report addresses actions in response to FA audit findings related to oversight and details the concrete dedication of the FA and Finance areas to make progress on resolving the oversight issues identified.

1. **Reporting changes in new presidents and directors of financial aid to the US Department of Education within 10 business days**

    Audit Finding 2020-004 Special Tests and Provisions: Eligibility and Certification Approval Report

    This finding was the result of three of the four PCCD Colleges' failure to comply with federal regulation that requires reporting to the Department of Education (DOE) within ten days when key governance leadership changes occur. This was not a repeat finding.

    This issue has been corrected. All new presidents and FA directors have been reported to the DOE. The attached document [3.01] verifies DOE confirmation of the Laney College President, and the new Director of Financial Aid, on July 7, 2021. This issue has been corrected for the future, by assigning the responsibility of reporting changes in governance to the PCCD Colleges' Financial Aid Offices. A training document called *Financial Aid Reporting of Change of Governance Procedures* [3.02] was created to describe the process and clearly delineate responsibility. By March 21, 2021 all updates were reported, and the Colleges had established procedures to ensure timely reporting to the DOE Eligibility and certification approval report (ECAR).

2. **Failure to accurately report disbursement dates to the Common Origination and Disbursement (COD) system**

    Audit Findings 2020–005: Special Tests and Provisions: COD Reporting

    The DOE requires colleges to accurately report disbursement dates within 15 days for Pell Grants and Student Loans. Testing by auditors revealed that incorrect disbursement dates had been reported which can result in incorrect interest accrual. This was also a previous year finding (2019-007).

    A new process was implemented in 2020 to report the COD and drawdown on a weekly basis. Staff were

trained to execute reconciliation of COD on a weekly basis. The District has experienced continuous voids in critical staffing roles and has recently hired two Financial Aid Directors at two of the PCCD Colleges, but one Financial Aid Director position is still in the process of being filled. The District has been holding regular meetings with campus financial aid leaders, providing increased training opportunities, and addressing compliance, accuracy, and timeliness of reporting. The *PCCD Financial Aid Policies and Procedure Manual* [3.03] was updated as a district-= wide effort which helped align the Colleges' practices and the District. This collaborative effort between student-facing program personnel and those in IT and Finance has helped the District and Colleges identify problems and seek solutions, many of which were technical.

Technical issues associated with this finding are being analyzed by the EdgeRock consultants as described in the Statement of Work (SOW) [3.04]. The consultants attend the regular troubleshooting meetings (May [3.05], June [3.06], July [3.07], August [3.08]) which have been demandingly productive, resolving technical problems with tangible improvements. Examples of process testing with EdgeRock to close the loop on solutions for August 2021 are included as evidence [3.09]. Weekly meetings with campus Financial Aid leadership are held to evaluate and plan revamps of outdated and inefficient processes. Agenda samples are included for evidence [3.10]. Documentation and training for automated processes will be essential to sustain these improvements. The District and Colleges have evaluated their Pell Grant and Direct Loan disbursements to DOE's Common Origination and Disbursement (COD) website and will have accurate and timely reporting by June 30, 2022.

3. **Process for Return to Title IV (R2T4)**

Audit Finding 2020-007: Internal Controls Over Federal Awards

The DOE requires that colleges establish and maintain effective internal controls over federal awards to provide reasonable assurance that the College is managing awards in compliance with federal statutes. The audit found that there was no formal documented review process of R2T4 calculations and student award packaging. The audit noted a lack of documentation for those students selected for verification by the Department of Education at College of Alameda, Berkeley City College, and Merritt College. In addition, Direct Loan, Pell Grant, Federal Work Study, and Supplemental Education Opportunity Grant reconciliations were not reviewed by someone other than the preparer for Berkeley City College and Merritt College. This was not a repeat finding. This issue relates to delineation of responsibility and internal checks on work upon completion. Clarity on functional mapping and delineation of duties in Requirement 10 are already clarifying these issues.

PCCD has a documented review process for R2T4 [3.11] and the *PCCD Financial Aid Policies and Procedures Manual* clearly covers the process of R2T4 on pages 63-66 [3.03]. The Colleges and District are working to reinforce the control structure for federal awards through increased training opportunities and clear role and function descriptions. The District and Colleges continue to work with EdgeRock to create IT controls and better automated communication. Finance is working on business processes.

The District, Merritt College, and Laney College voluntarily engaged the Minority Serving Under-Resourced Schools Division (MSURSD) for FA training and evaluation through the Department of Education (DOE). Virtual visits occurred in September 2020 (Merritt) and November 2020 (Laney) [3.12, 3.13] that clarified the essential steps forward which are being implemented now. Summary reports from Merritt and Laney College by the VPSS and Dean [3.14] and a final assistance report from the DOE [3.15] provide direction for continued work to resolve issues. The DOE has continued monthly monitoring. Improvement is occurring within R2T4 processes, including important communication and interaction with students [3.16]. Reports to the Board have clarified FA issues [3.17] and that these reflect areas all colleges need to resolve and improve. The Colleges and District are

reinforcing their control structure for R2T4 through proper lines of authority and delineation of functions, to ensure compliance with the Student Financial Assistance Cluster by June 30, 2022.

4. **Correct Enrollment Reporting**

Audit Finding 2020 – 008: Special Tests and Provisions: Enrollment Reporting (not a repeat finding)

a. The DOE requires colleges to review, update, and verify student enrollment statuses, program information, and effective dates that appear on the "Enrollment Reporting Roster" file. During the audit testing there were issues identified in:

- late reporting of student status changes
- improper student status reporting at the campus-level and program-level records and
- instances where the effective date of a student status change was improperly reported at both the campus and program record level.

The initial corrective action for this audit finding was to shift District-level oversight from the VC Academic Affairs and Student Success to the VC Finance and Administration [3.18]. This addressed some of the finance issues in the infrastructure and business processes, but these issues encompassed college functions, as well. Correcting campus-level issues with timely, accurate data required training and improvements at the class section level by every faculty member. PCCD FA regular meetings with campus financial aid leaders resulted in increased training for faculty and staff to address compliance, accuracy, and timeliness of reporting [3.19]. The R2T4 web posting by Merritt College [3.20] is good evidence of best practices and improved processes to align messaging. These reporting procedures were necessary across all colleges in the District and currently ensure that enrollment and program information is being accurately reported to the National Student Loan Data System (NSLDS).

5. **2020–009: Outstanding Student Refund Checks (not a repeat finding)**

This finding is related to the R2T4 in audit finding 2020-007 and 2020-008. An institution must have a timely process to return Title IV funds. If the disbursed funds are not cashed, the funds must be returned no later than 240 days after the date it issued the check. If a check is returned, or an Electronic Fund Transfer (EFT) is rejected, the institution may make additional attempts to disburse the funds, no later than 45 days after the funds were returned or rejected.

At the time of the audit, the District was unable to provide documentation for timely student refunds of Title IV funds which amounted to $38,825 in the audit finding. Review of the entire R2T4 has improved and updated processes as well as automated timelines and checks to meet federal requirements have been implemented. The work continues as College FA departments and the District follow up to delineate timely messaging to students. The District is currently developing automated notices sent to students whose refunds are returned from the Bank Mobile service. A summary report presented in March 2020 to the Board included details on the FA audit findings and corrective actions [3.21]. The District reconciled the $38,825 and corrected its procedures for student refund checks to ensure the funds are returned to DOE or disbursed to students within the required timelines.

6. **Cash management issues identified by DOE connecting R2T4**

a. R2T4 is under the umbrella of cash management and reconciliation processes which continue to need improvement. It is important to define roles and responsibilities between the District and the Colleges to correct these cash management processes. Efforts to revise the District Functional Map for Requirement 10 will greatly benefit these issues. The FA leaders began early work on the functional mapping to clarify roles and responsibilities and improve business processes and procedures.

The DOE recommended that, as a district, PCCD needed to:

- Define roles and responsibilities in the administration of Title IV Cash Management
- Align fiscal management policies across all platforms
- Write the processes for documenting reconciliation and update the *PCCD Financial Aid Policy and Procedure Manual*

On April 14, 2021, FA leaders met to identify follow-up actions as suggested by DOE monitoring [3.22]. April 19, 2021, FA leadership created a workflow document detailing functions and responsibilities for cash management [3.23]. Additional meetings on April 26, May 3, and August 3 continued work on solutions [3.24].

7. Reorganization moves Financial Aid Directors to the Colleges

Several of the earlier studies by CBT, FCMAT and Cambridge West indicated a need for re-organization. This was particularly true at the District in FA. It was clear that FA Directors were needed on each college campus to create and maintain better services at the program level. Because of the special skillset needed to reorganize and train the FA unit on business processes, the Interim Executive Fiscal Director (& Financial Aid) (January 21,2021) who has been working with the Vice Chancellor of Finance & Administration (Interim) and Vice Chancellor of Academic Affairs and Student Success to better understand IT issues and business processes. The District has hired a dedicated IT employee and plans to hire a financial aid compliance officer or director following a clear analysis of the functions required at the District. The Interim Executive Fiscal Director (& Financial Aid) has a vision to build smart, with appropriate supervision, planning, and training and understands the importance of bridging the work and knowledge currently imparted by consultants to the new hires. Consequently, a lot of effort has been invested in documentation of meetings and policies, as well as developing tools to help review, analyze and report actions.

Administrative Procedure AP 5130 on Financial Aid was recently updated on May 14, 2021 [3.25] connecting policy and procedure as the fundamental basis of practice that provides controls and consistency. Resolution in FA and business practices are occurring, but the reorganization, technical problem-solving, focus on training and improved communication will take time.

Financial Aid is very motivated to quickly resolve these audit findings and processes that result in inefficient service to the students. While this requirement is not fully met, significant progress has occurred in updating policies and practices. With the specific analyses of the *Cambridge West Data Integrity Report*, the implementation of PeopleSoft 9.2, the technical expertise of EdgeRock consultants, and the overall evaluation by Huron Consultants, the PCCD is well on its way; these issues will be resolved by June 30, 2022.

Evidence for Requirement 3:

3.01 DOE_ FA_Approv7_22_2021	Doe confirms governance change Pres & FA Director
3.02 FA Training_Change_Govern	Training documents on governance change
3.03 FA Policy&Proc Manual_6_20	Financial Aid Policy and Procedure manual collaboratively update June 2020
3.04 EdgeRockSOW_ BOTAgend5_21	EdgeRock Consultant Statement of Work
3.05 FA Process Meetings May 2021	May - IT, Finance, and FA process meetings
3.06 FA Process Meetings June 2021	June - IT, Finance, and FA process meetings
3.07 FA Process Meetings July 2021	July - IT, Finance, and FA process meetings
3.08 FA Process Meetings Aug 2021	August - IT, Finance, and FA process meetings
3.09 EdgeRockWorklist_8_21	Detailed worklist of daily EdgeRock work
3.10 PCCD_FAAgendas_May-Aug21	PCCD FA meeting
3.11 PeopleSoft TrainDoc_R2T4	Training document for R2T4
3.12 Merritt_DOE_Site Visit_20	MSURDS Doe training in FA
3.13 MerrittDOE_ExitLetter_20	Summary of training
3.14 DOE FA_visit Report_9_20	DOE visit report for FA training
3.15 DOE_TechtReport_Final	DOE specific technical report to colleges
3.16 R2T4_ExitCounselLetter	Sample letter to alert students of R2T4
3.17 FA_ppt_ BOT 2_21_20	FA presentation at Board
3.18 PCCD_FinancOrgChart_2_21	Organizational chart with FA under finance
3.19 EW Training	Training for correctly reporting student status
3.20 R2T4 Merritt Web Post	Merritt web on reporting student status
3.21 FA ppt_to_BOT_3_21	FA follow-up report to the Board
3.22 DOE Followup_4_15_21	DOE training on Reconciliation & Cash Management Taskforce
3.23 Cash_mgt_flow_4_19_21	Flowchart mapping cash mgt in FA
3.24 Cash Management_8_21	Cash Management meetings
3.25 AP5130-FA	Updated Financial Aid Procedure May 14, 2021

Requirement 4

In order to meet the Standard, the team recommends that the Board of Trustees assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (IV.C.1)

IV.C.1. The institution has a governing board that has authority over and responsibility for policies to assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (ER 7)

There are six Requirements (4, 5, 6, 7, 8, and 9) in the *Peer Review Team Report* (March 2021) directly related to the PCCD Board of Trustees (Board) responsibilities. Much of the evidence for all Board-related requirements intersects with this overarching requirement. Requirement 4 speaks to restoring functional Board governance to assure academic quality, effective programs and services, and fiscal stability. Evidence for progress in this requirement is found in the Board policy, which is being reviewed and updated, Board training, Board evaluations, Board goals addressing responsibility, and to some extent, in the external accountability from the public as evidenced by the Grand Jury of Alameda County. Firstly, it is important to note that the current Board is a different Board: two new Trustees along with two Student Trustees were sworn in on June 22, 2021. New Board officers were sworn in during the December 2020 organizational meeting and the new Board President has experience with Accreditation Standards serving as an ACCJC Commissioner. The Board has received extensive training through the Collaborative Brain Trust (CBT) and their actions and progress towards Board goals provide evidence of improved Board governance and focus on academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (IV.C.1)

1. **Board Policy BP 2200 guiding the Board responsibilities**

BP 2200 Board Duties and Responsibilities [4.01] clearly represents ACCJC Standards (IV.C.1) and Eligibility Requirements (ER7):

> *The Board of Trustees governs on behalf of the citizens of the Peralta Community College District in accordance with the authority granted and duties defined in Education Code Section 70902. The Board is committed to fulfilling its responsibilities to:*
>
> - *Represent the public interest*
>
> - *Establish policies that define the institutional mission and set prudent, ethical, and legal standards for college operations*
>
> - *Assure fiscal health and stability*
>
> - *Monitor institutional performance and educational quality*
>
> - *Advocate and protect the district*
>
> - *Delegate power and authority to the Chancellor to effectively lead the district*
>
> - *Hire the Chancellor, and evaluate the Chancellor at least annually*
>
> - *Respect the authority of the Chancellor by providing policy, direction, and guidance only to the*

Chancellor who is responsible for the management of the district and its employees

- *Delegate the authority to the Chancellor to issue regulations, and directives to the employees of the district*

BP 2200 has not been reviewed or updated since 2011, which is significant because policy reviews and updates support accountability and in the case of BP 2200, orient new members of the Board. BP 2200 has been prioritized for early review on the new BP/AP Review Matrix discussed in Requirement 8. Meanwhile, shifting culture and behavior is a larger task than revising a policy. Cultural change is occurring through extensive Board training, through commitment to resolutions and just doing the work of the Board as outline in BP2200. Guiding this cultural shift is the focus on responsibilities in the 2020-21 and 2021-22 Board Goals were derived from the Board's commitments outlined in BP 2200.

2. **Board Training**

    a.

Dr. Helen Benjamin, a CBT consultant, has been working with the PCCD Board facilitating evaluations, training, and goal setting [4.02, 4.03, 4.04], focusing on the ACCJC Standards, Board policy, best practices, and attention to ensuring academic quality and fiscal stability. With regard to integrity, the Board has affirmed an ethics statement [4.05] and a cooperation statement [4.06] is read before every meeting and posted on the front page of the PCCD BoardDocs Website. As required by ACCJC Standards (IV.C.10), the Board must have full participation in board training. From November 2018 through July 2020 there were no Board Retreats. This is not the same Board: facilitated by Dr. Benjamin, Board Retreats and Study Sessions occurred July 21, 2020, August 3, 2020, December 15, December 16, 2020, and July 20, 2021. During the retreats, the Board developed a vision statement, evaluated Board effectiveness, discussed ground rules for communication and building trust clarifying Board and CEO responsibilities, and adhering to accreditation standards. The Board Retreat Outcomes from December 15, 2020 [4.03] provide a good example of the thorough training and frank discussions the Board Members participate in:

1. *Board vision statement and a commitment from each Board member on exhibiting behaviors for achievement of the vision. Actions for consideration during the discussion include the following:*

   a. *agreement on norms of civility at the Board level, including how to deal with incivility and veering from the topic at hand into diatribes and unrelated rambling;*

   b. *a clear commitment and understanding of professional decorum and civility in public and private, particularly in public session;*

   c. *ability to hear viewpoints, disagree with/on positions rather than attack individuals; and*

   d. *reviewing and agreeing to use applicable Board and Administrative policy and procedures to resolve differences.*

2. *Agreement on next steps a broad path to navigate the District's key challenges to include the following:*

   a. *financial instability (ongoing OPEB liability; structural deficits; enrollment decline; weaknesses in our finance office and procedures);*

   b. *accreditation (broadly);*

   c. *instability in leadership functions and gaps in inclusive, competent, and stable decision-making at all levels; and*

       d.   *poor morale, distrust, and conflict throughout the institution(s).*

3.   *Resolving issues/processes on which the Board does not agree*

4.   *Charting a path for understanding and eliminating the various ways that racism impacts Peralta—across multiple ethnic/racial groups.*

At the July 20, 2021 Board Retreat, Interim Chancellor Jackson reviewed the ACCJC accreditation requirements and the status for Standard IV with the Board. The agendas and documents are publicly posted on PCCD BoardDocs and on the PCCD Board website [4.07]. The Board Retreats have been effective in educating the Board about their responsibilities associated with academic quality, student learning and financial stability as evidenced by Board actions in response to the Board Goals and discussed below. The tenor of the Board meetings has improved, and the work of the Board is focused on academic quality and financial stability.

3.   **Board Self-Evaluations Addressing Accreditation**

The Board has been working to repair the environment that has put the District at risk. ACCJC Standard (IV.C.10) require the Board to regularly evaluate its practices and performance and use the results to improve board performance, academic quality, and institutional effectiveness. *BP 2745 Board Self-Evaluation* [4.08], requires the Board to conduct a formal self-evaluation during June or July annually and make the results public. Significantly, there was no record of Board evaluations being completed from 2016 through June 2020. This has been corrected with two self-evaluations: one in July 2020 and the other in July 2021. Both self-evaluation results were comprehensively discussed during the Board Retreats.

Comparison of the July 2020 and July 2021 self-evaluations suggest progress towards meeting Standard IV.C.1. In June 2020, two self-evaluations, one associated with Board effectiveness [4.09] and one associated with accreditation standards [4.10] were completed. The Board reviewed the results in a July 2020 study session and goals were set; these goals are discussed in the next section of this report. In July 2021, the Board (with some new members) retook the same self-evaluation [4.11]. Comparison of the two self-evaluations [4.12] displays a shift towards "meeting the Standards." Evaluation questions related to Standard IV.C.1 are highlighted in the comparison document. Specific responses to all the questions need to improve, but there is a shift occurring, as evidenced in the selected responses below.

Table 8: Excerpt from the Comparison Report of Peralta Board of Trustees Self-Evaluation Based on Accreditation Standards - August 5, 2021

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6
Question 1 The institution has a governing board that has authority over and responsibility for policies to assure the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution. (ER 7)	The Board fully meets the standard	20%	66.7%
	The Board partially meets the standard	80%	16.7%
	The Board does not meet the standard	0%	16.7%

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6
Question 11 The evaluation assesses the board's effectiveness in promoting and sustaining academic quality and institutional effectiveness.	The Board fully meets the standard	20%	66.7%
	The Board partially meets the standard	40%	16.7%
	The Board does not meet the standard	40%	16.7%

4. **Board Goals Addressing Standard IV.C.1**

An important outcome of the Board training and self-evaluations has been the clear focus on Board Goals. These Board goals are representative of progress to meet Standard IV.C.1. Goals were initially set at the July 2020 Board Retreat [4.13]. Board Goal 1 is *Educational Quality and Student Success*, addressing academic quality. A sample of the key actions the Board elected to do in response to this goal include receiving disaggregated reports on student progress at the program level and regularly engaging in meaningful discussions about students and their success. Board Goal 3 addresses the Board's responsibility with regard to accreditation and adhering to the accreditation standards. Board Goal 4 concentrates on the Board's role in fiscal affairs. This goal states "that It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability." Actions related to Board Goal 4 include direction for budget policy that result in clean audits, monitoring plans and strategies related to enrollment management, overseeing bonds and OPEB obligations, as well as working with the District Chancellor to implement fiscal reforms. These Board goals resulted in actions to meet Standard III.D.10 including effective oversight of financial aid programs, as well as resources to produce clean audits (III.D.7) and to create policies ensuring internal controls (III.D.5) fiscal stability (IV.C.1). Board Goal 6 focuses on Board effectiveness, verifying the serious work and need for improvement to achieve Board and District goals. In Goal 6 the Board commits itself to taking bold actions to transform itself. This goal resulted in the Board taking many actions to meet specific ACCJC Standards, such as evaluating the Chancellor (IV.C3), establishing a formal process to regularly assess policies (IV.C.7), and delegating authority to the Chancellor (IV.C.12).

Setting goals and describing actions are a good start, but do not guarantee the outcomes defined by Standard IV.C.1 are actually met. The best evidence of the Board's focus on "assuring the academic quality, integrity, and effectiveness of the student learning programs and services and the financial stability of the institution" (IV.C.1) lies in the actions taken in response to the Board Goals and the outcomes of those actions. A record describing Board actions are in the Board Goals Progress Update from September 2021. [4.14] This update (posted on the PCCD Board website) shows an active and engaged Board, navigating the requirements set by many external bodies (FCMAT, CCCCO, DOE, ACCJC) and improving their understanding and engagement with Board responsibilities. This is important work and must be sustained to shift the previous culture and correct some of the past governance dysfunction in the District. The first draft of the 2021-2022 Board Goals displays thoughtful evaluation and setting of goals to sustain the work they have begun. [4.15]

5. **External Accountability for Board Governance Standards - The Alameda County Grand Jury Recommendations**

In June 2021, the Alameda County Grand Jury completed an investigation into the PCCD Board because of CCCCO state intervention in fiscal issues, ACCJC probation status, and official complaints filed about the Board. The *2020-2021 Alameda County Grand Jury Final Report* [4.16] indicated that Board governance is broken. The Grand Jury described poor communication, lack of unified goals, and divisive individual behavior inhibiting the Board's ability to accomplish responsibilities. The Grand Jury suggested specific actions that could restore confidence in the Board's ability to represent the public and accomplish its purpose. Table 9 below provides an update on Board actions from the past year that were already responsive to the Grand Jury recommendations and have been restoring effective governance practices.

Table 9: Board Actions Responsive to Grand Jury Recommendations

Grand Jury Recommendation	Action
Recommendation 21-1: The Peralta Board of Trustees must participate in an annual training that examines the relationship between the board and chancellor and governance best practices.	Dr. Helen Benjamin has facilitated bi-annual training, evaluation, and discussions on best governance practices. Ongoing from 2020 until present – July 2020, August 2020, December 2020, July 2021.
Recommendation 21-2: The Peralta Board of Trustees must amend the portion of Board Policy 7110, which gives the board of trustees the power to approve appointment of management employees to ensure it does not conflict with Board Policy 2430, Delegation of Authority of Chancellor, and the portion of Board Policy 7110 that delegates the authority for human resources to the chancellor.	BP 7110 is on the BP/AP matrix for review and update in the 2020-2021 academic year. The policy was compared to the CCLC template for this policy and compared with other California Community Colleges and Districts. This BP will be on the Board agenda for September 2021. The inconsistency with ACCJC Accreditations Standards has been pointed out and the conflict will be corrected.
Recommendation 21-3: The Peralta Board of Trustees must adopt a staff and executive staff hiring policy consistent with ACCJC best practices and recommendations.	Adoption of a revised BP 7110 (above) at the September Board meeting will satisfy this recommendation. The Chancellor presented a staffing plan that was adopted unanimously by the Board on May 25, 2021.
Recommendation 21-4: Peralta board leadership must commit to intervene, consistent with board policy, in situations where trustees or public speakers are verbally attacking staff or other trustees.	The Board has committed to a cooperation resolution that is posted on their introductory website and read at every meeting. The Board has created an official policy for communicating with groups and has signed an affirmation agreement. Current zoom recordings evidence better meeting decorum. The Board meetings can be viewed live on Peralta College's YouTube account: https://www.youtube.com/channel/UCTEVyZCQ1p_yqMRafmQFUww Board meetings are recorded for maximum public transparency; see July 27, 2021 sample recording: https://www.youtube.com/watch?v=qPTO9XIakeU

[DRAFT]

Grand Jury Recommendation	Action
Recommendation 21-5: The Peralta Board of Trustees must participate in training combatting racial insensitivity and implicit bias (Diversity, Equity, Inclusion and Belonging/DEIB).	The Board reviewed BP 2715 Code of Ethics and Standards of Practice (July 21, 2020) [4.17] and updated BP 3410 Nondiscrimination (5/14/2021) [4.18] and AP 3420 Equal Employment Opportunity [4.19]. In addition, Resolution 20/21-29 Diversity, Equity, and Inclusion [4.20] was unanimously passed on May 25, 2021. Per Board Goal 2 on diversity, equity, inclusion and social justice, the Board is aware of the importance of a safe and welcoming teaching, learning, and working environment for students and employees and will promote equal access to educational achievement through collaborations that value diversity, equity, and inclusion.
Recommendation 21-6: The Peralta Board of Trustees and Peralta Academic Senate must participate in additional training regarding the Brown Act, illegal meetings, and closed session ethics	In the July 21, 2020 Board Retreat minutes, the Board reviewed Board Policy *2715 Code of Ethics and Standards of Practice* [4.17]. Flex Day August 20, 2021 covered two sessions on the Brown Act [4.21].
Recommendation 21-7: The Peralta Board of Trustees must post proof or acknowledgement of all completed board training on the board web page.	Board Retreats and Study Sessions occurred July 21, 2020, Dec. 16, 2020, and July 20,2021; the agendas and documents are posted on Board Docs and the PCCD Board Website.
Recommendation 21-8: Individual members of the Peralta Board of Trustees must participate in an annual 360 evaluation, including a behavioral component. This evaluation must include staff input and the results must be discussed during a public meeting.	This recommendation is under consideration.
Recommendation 21-9: The Peralta Board of Trustees must discuss the findings and recommendations of this report during a public meeting.	In August 2021, the PCCD sent a report to the Alameda County Grand Jury in response to the *2020-2021 Alameda County Grand Jury Final Report*. The Grand Jury report will be discussed in an open Board session in September 2021.

The Board has shown significant progress in meeting Standard IV.C.1. Meaningful efforts to create and fulfill goals, to receive needed training, and to correct deficiencies have been accomplished. Fully meeting this Standard will require time. Meeting the Standards associated with the first three ACCJC requirements on fiscal issues, audit findings and financial aid by June 30, 2022 will serve as solid evidence the Board is assuring the academic quality, integrity, and effectiveness of the student learning programs and services, and the financial stability of the institution.

Evidence for Requirement 4

4.01 BP2200_BOTResp&Duties	Board Policy 2200 on Board responsibilities
4.02 PCCD Board Goals	November 10, 2020 Board Goals
4.03 BOTRetreat Agenda_12_20	December 2020 Board retreat detail agenda
4.04 BOTRetreat Agenda_7_21	July 2021 Board retreat detail agenda
4.05 BOTRetreat Ethics	Board discussion on ethics
4.06 BOT Coop_Statement	Board Cooperation statement
4.07 Board Website	Board Website with Goals, Meeting Minutes, and Retreat information
4.08 BP2745_BOT-Self-Eval	Board policy 2745 on annual self-evaluation
4.09 BOT_Effect_Eval_20	2020 Board Self-evaluation on effectiveness
4.10 BOT Self-Eval ACCJC_ 20	2020 Board self-evaluation on ACCJC Standards
4.11 BOT Self-Eval ACCJC – 21	2021 Board self-evaluation on ACCJC Standards
4.12 BOT SelfEval_Comp20&21	Comparison of 2020&2021 Board self-evaluation on ACCJC Standards
4.13 BOT Goals 2020_21	Draft Board Goals Timeline and frequency
4.14 BOT_Goals Update9_21	2020-21 Board Goals Progress_9_21
4.15 BOT_DraftGoals 2021-2022	2021-22 Draft Board Goals
4.16 Grand Jury Rpt 2020-21	Alameda Grand Jury Report on PCCD
4.17 BP2715 Code of Ethics&stds	Board Policy 2715 on Code of Ethics and Standards of Practice
4.18 AP-3410-Nondiscrimination	Administrative Procedure 3410 on Nondiscrimination
4.19 AP3420-Equal_Emp_Opp	Administrative Procedure on Equal Opportunity Employment
4.20 DivEquity & Incl_Resol	Board Resolution on Diversity, Equity, and Inclusion
4.21 PCCD Flex_8_19_21	PCCD Fall 2021 Flex Day

Requirement 5

In order to meet the Standard, the team recommends that once the Board of Trustees reaches a decision, all board members act in support of board decisions. (IV.C.2)

IV.C.2. The governing board acts as a collective entity. Once the board reaches a decision, all board members act in support of the decision.

Evidence of Unity

As noted in the 2021 *Peer Review Team Report*, and in the previous section on Requirement 4, Board collaboration has improved, which has created more unified Board decisions and actions. The *PCCD Board Statement of Cooperation* mentioned in the previous section is read at the opening of every meeting [5.01]. The Board has participated in Board Retreats focused on best practices in board governance on July 21, 2020 [5.02], August 3, 2020 [5.03], December 15, 2020[5.04], December 16, 2020 [5.05], and July 20, 2021 [5.06].

During the December 15, 2020 Board Retreat [5.04], as part of Agenda Item 1.8 - Activity 2 (on reaching agreements), the Trustees brainstormed issues and policies on which they (1) agreed and (2) disagreed. This activity stemmed from a key action under Board Goal VI.G to, "Identify and reach a common understanding on Board policies on which the Board members have conflicting interpretations." As reported in the *Peer Review Team Report* "The Retreat also resulted in the development of Board Protocols of Communication that informs the processes Board members are to use when communicating with each other, CEO/Staff Members, the public and how to address complaints from the public" [5.07]. These communication norms and meaningful discussion have improved Board decision-making.

2020-2021 Board Goal VI: Board Effectiveness

Realizing the serious work facing the District and the need for the Board to improve its culture to achieve District and Board goals, the Board has committed to taking bold actions to transform itself into a high functioning unit. The Board Goals Progress Update September 2021 [5.08] highlights key goals related to complete Board support of Board decisions. The Board discussed collaborative goals with the Chancellor and established these goals in May 2021. The Board has not only established goals and followed through with planned actions, but it has continued iterative development over the last year and has currently updated a draft of goals for 2021-2022 [5.09]. The Board has followed through delegating responsibilities to the Chancellor as will be discussed more fully under Requirement 9 ahead (IV.C.12).

Increased regular review and update of Board Policy is another indicator of effectiveness, greater value on policy and procedures, and unity of decisions. As will be discussed under Requirement 8, the Board has created a BP/AP Taskforce and a regular review of policies. By August 2021, within only the first eight months of the year, the Board and Chancellor had reviewed and updated 33 BP/APs [5.10]. This represents more reviews and updates than any previous year from 2015 through 2020.

Increased Unity in Hiring Resulting in Staffing Stabilization

The *2020-2021 Alameda County Grand Jury Final Report* [5.11] included a statement that "Ultimately, trustee interference in fair hiring contributed to a glut of unfilled administrative positions over the years, jeopardizing services to students and overall operations of the district" (page 25). The inability to act as a unified whole due to outside influences exerting one interest group over the interests of the whole district has hurt the functioning

of the District and Colleges. However, the attached spreadsheet details recent hires from January 2021 through September 2021 [5.12], indicating a lack of interference and important unification to fill much-needed staffing positions. On May 25, 2021, Interim Chancellor Jackson presented a detailed hiring plan to the Board [5.13] and it was unanimously approved by the Board [5.14].

Board Self-Evaluation

The Board self-evaluation on Accreditation Standards shows improvement from July 2020 results to responses in July 2021 [5.15]. An excerpt from two relevant questions comparing 2020 and 2021 Board Self Evaluations specific to trustees reaching decisions (IV.C.2) indicates movement towards better meeting the Standard. Clearly, more work must be done on independent policy-making and decision-making.

Table 10: Excerpt from the Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standard (IV.C.2) – August 5, 2021

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6
Question 2 The governing board acts as a collective entity. Once the board reaches a decision, all board members act in support of the decision.	The Board fully meets the standard	20%	60%
	The Board partially meets the standard	40%	20%
	The Board does not meet the standard	40%	20%
Question 7 The governing board is an independent, policy-making body that reflects the public interest in the institution's educational quality. It advocates for and defends the institution and protects it from undue influence or political pressure. (ER 7)	The Board fully meets the standard	0%	33.3%
	The Board partially meets the standard	80%	50%
	The Board does not meet the standard	20%	16.7%

More Unified Decision-Making Evidencing Improved Governance Function

During COVID-19, many important and time-sensitive decisions required unified support to immediately resolve situations. The effort to reopen the PCCD Colleges following COVID-19 campus closures demonstrated unity among the Board Members and effective collaboration with the Chancellor [5.16]. There were numerous technical, contractual, and public health issues that needed consideration and planning. These complex issues with political implications were not easy, as suggested in the media reports identifying PCCD as one of a few community colleges requiring vaccination [5.17]. Perhaps most impressive is the discussion and voting in the July 27, 2021 Board meeting. A scroll through the agenda and voting reveals important issues and reports, with unified responses [5.18].

There is evidence that the Board is progressing towards the Standard requiring that the governing board acts as a collective entity acting in unity upon reaching decisions (IV.C.2). While it will take additional time to sustain improvements, the changes in the Board composition and officers, Board Goals, and Board Actions, are very positive improvements that strengthen the foundations needed to more fully meet the Standard.

Evidence for Requirement 5

5.01 BOT_Coop_Statement	Cooperation statement read every meeting
5.02 BOT_Retreat July 2020	BOT July 2020 retreat detailed agenda
5.03 BOT Retreat_8_3_20	BOT August 3, 2020 retreat detailed agenda
5.04 BOT_Retreat 12_15_20	BOT December 15, 2020 retreat detailed agenda
5.05 BOT_Retreat 12_16_20	BOT December 16, 2020 retreat detailed agenda
5.06 BOT_Retreat July 2021	BOT July, 2021 retreat detailed agenda
5.07 BOT_Communication	BOT communication protocols
5.08 BOT_Goals Update_9_21	Board update with progress on 2020-21 goals
5.09 Draft 2021-22 BOT goals	Draft 2021-22 Goals
5.10 BP_AP Revi_thru 8.19.2021	BP/AP Taskforce review of policies and procedures
5.11 Grand Jury Rpt 2020-21	Alameda Grand Jury report on PCCD
5.12 Recruit Update_8_2021	Recruitment update January through August 2021
5.13 BOT_hiring rpt_5-25-21	Chancellors hiring report to the BOT
5.14 BOT_AgendalHiring_5_25_21	Hiring report unanimously adopted
5.15 BOT_Comp_Self-Eval	Comparison of BOT 2020 accreditation self-evaluation to 2021 accreditation self-evaluation
5.16 Return_to_ Campus	Return to campus information following COVID campus closure
5.17 Media Report PCCD	Media report about PCCD vaccination requirement for employees
5.18 BOT_Agenda_july27	Detailed Agenda/minutes July 27, 2021 showing exemplary voting to hire administration and to approve PCCD business

Requirement 6

In order to meet the Standard, the team recommends the Board adhere to their clearly defined policy for evaluating the CEO of the district. (IV.C.3)

(IV.C.3) The governing board adheres to a clearly defined policy for selecting and evaluating the CEO of the college and/or the district/system.

Board Policy indicates that the Chancellor is evaluated annually. However, the tenures of the two previous Chancellors were each less than one year, ending in resignations and no evaluations in both cases. The current Interim Chancellor was hired April 15, 2021. Shortly after her April 27, 2021 start date, BP 2435 Evaluation of the Chancellor was reviewed and adopted by the Board [6.01]. The Chancellor evaluation process was initiated by developing mutual goals and expectations immediately following at the May 11, 2021 Board meeting and July 2021 Board Retreats.

Board and Chancellor Development of the Chief Instruction Officer (CEO) Evaluation Tool

Action A under Board Goal VI: Board Effectiveness focuses on establishing clear goals and expectations for the Chancellor. Foundational to the evaluation process, the Board and Interim Chancellor Jackson partnered to establish clear goals on May 11, 2021 [6.02].

Action B under Board Goal VI directs the Board towards cultivating a strong, positive CEO-Board relationship that promotes the success of students, the PCCD Colleges, and the District as a whole. Mutual goals were reviewed and established collaboratively on May 11, 2021. In the 2020-2021 *Peralta Board Goals Progress Report* (September 2021), the Board notes the progress that had been made with current Interim Chancellor Jackson on key actions associated with Goal VI on Board Effectiveness [6.02]. They noted the following evidence of interaction that strengthens the effectiveness of their work:

- Communication/transparency throughout that is vertical and horizontal
- Explanations and detailed analyses that are data driven
- Chancellor listens to all parties, and finds something helpful in each trustee's response
- Board developed Statement of Cooperation by which they are abiding.
- Demeanor is collegial and respectful on all fronts
- Follow-through on questions, issues, concerns
- She is thoughtful, intentional, and attentive to detail, and she is experienced and that shows in her breadth and depth of knowledge

Completion of the Chancellor's Evaluation

BP2435 *Evaluation of the Chancellor*, indicates that the Chancellor will be evaluated at least once every year. The evaluation process timeline and tool were mutually developed by the Board and Interim Chancellor Jackson, and incorporate the District's goals, objectives, and expectations. The criteria for the evaluation are also based upon the Chancellor's job description (also recently revised in August 2019) [6.03]. The CEO job description includes implementation of Board Policy, and performance in attaining goals, objectives, and expectations developed in accordance with BP 2430 [6.04].

Interim Chancellor Jackson completed a self-evaluation with the Board on June 7, 2021 [6.05] and followed with updates to the Board in July [6.06]. Consistent with the Board Policy, the Chancellor will be evaluated again prior to July 15, 2022.

The District meets the Standard (IV.C.3).

Evidence for Requirement 6

6.01 BP2435 Chanc Eval — BP2435 Policy on Chancellor Evaluation

6.02 BOT Goals Update 9_21 — BOT 2020-21 Goals update with progress on each goal

6.03 Chanc Job Desc — Newly updated CEO job description

6.04 BP2430_Delegation — Board Policy 2430 on Delegation of Authority

6.05 Chanc Self-Eval 6.7.21 — Chancellor's Self- evaluation

6.06 ChancellorEval_7_25_21 — Chancellor Evaluation Follow-up Item 1.5 July 25, 2021

Requirement 7

In order to meet the Standard, the team recommends the governing board is an independent, policy-making body that reflects the public interest in the institution's educational quality. (IV.C.4)

IV.C.4. The governing board is an independent, policy-making body that reflects the public interest in the institution's educational quality. It advocates for and defends the institution and protects it from undue influence or political pressure (ER 7).

The 2021 *Peer Review Team Report* (page 56) indicated that evidence reflected in interviews and in the high turnover of administration, are illustrative of Board members advancing the interest of certain groups over the interests of the entire District. The District has had five Chancellors in the last two and a half years, six Chief Financial Officers in the past four and half years, as well as high turnover of College Presidents and Vice Presidents. The high administrative turnover made it very difficult to maintain progress in areas of improvement identified by FCMAT, ACCJC, CBT and CW studies, and to stabilize the District's fiscal issues. However, over the past six months, key administrator and management personnel have been hired and retained [7.01].

External Accountability - The Alameda County Grand Jury Recommendations

Peer Review Team interviews and observations concerning Board members acting on mixed allegiances were confirmed in the *2020-2021 Alameda County Grand Jury Final Report* per Findings 21-1, 21-2, 21-3, 21-4, 21-5, 21-7,21-8, 21-9 [7.02]. Pages 35 and 36 of the report indicate Brown Act violations, closed session discussions, and recordings of Board meetings displaying disruptive behavior. The Grand Jury Report drew attention to members of the Board not operating independently in the interest of the public and the institution's educational quality. Evidence that improvement on these matters is occurring can be tracked through Board actions that have already addressed the Grand Jury Recommendations [7.03] and are discussed under Requirement 4 of this report.

Board Goals, Resolutions, and Formal Statements Exemplify Unity

The Board signed an Affirmation Statement of Cooperation [7.04] which is read at every meeting and is posted on the BOT webpage [7.05]. The Statement reminds the Board members that they underwent "a process of reflection" and "conducted a critical review" of their work over the last several years with a goal to improve the Board's effectiveness. The Governing Board has also developed Communication Protocols [7.06] to provide guidelines for independent Board responsibility in decision-making and communicating those decisions in accordance with policy. The Board Goals Update September 2021 [7.07] provides evidence of good work in meeting goals relevant to the public's interest in institutional quality.

Peralta Board of Trustees Self Evaluation

The Board Self-Evaluation specifically addresses components of Standard (IV.C.4). A comparison of results between July 2020 and July 2021 [7.08] provides evidence of a shift in the Board's self-perception regarding meeting the ACCJC Standards. The Board still evidences conflict in Question 4 (see Table 11 below), with only a minority of members feeling the Board meets the Standard on being an independent, policy-making body. However, this is an improvement from the Board Self-Evaluation in July 2020. Significantly, other questions related to factors that are foundational to independent policy-making, exhibit much more improvement (see Questions 14, 15, and 19).

Table 11: Excerpt from the Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standard (IV.C.4)

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6
Question 4 The governing board is an independent, policy-making body that reflects the public interest in the institution's educational quality. It advocates for and defends the institution and protects it from undue influence or political pressure. (ER 7)	The Board fully meets the standard	0%	33.3%
	The Board partially meets the standard	80%	50%
	The Board does not meet the standard	20%	16.7%
Question 14 The governing board upholds a code of ethics and conflict of interest policy, and individual board members adhere to the code.	The Board fully meets the standard	20%	83.3%
	The Board partially meets the standard	60%	0%
	The Board does not meet the standard	20%	16.7%
Question 15 The board has a clearly defined policy for dealing with behavior that violates its code and implements it when necessary	The Board fully meets the standard	20%	66.7%
	The Board partially meets the standard	40%	16.7%
	The Board does not meet the standard	40%	16.7%
Question 19 The governing board is informed about the Eligibility Requirements, the Accreditation Standards, Commission policies, accreditation processes, and the college's accredited status, and supports through policy the college's efforts to improve and excel. The board participates in evaluation of governing board roles and functions in the accreditation process.	The Board fully meets the standard	20%	83.3%
	The Board partially meets the standard	80%	0%
	The Board does not meet the standard	0%	16.7%

Progress towards addressing Requirement 7 has been observed and includes solid documentation of shifts in perception and behavior in the Board's renewed emphasis on upholding the principles needed to be an independent, policy-making body that reflects the public interest in the institution's educational quality (IV.C.4). While moving towards meeting the Standard, the Board Self-Assessment indicates promising progress and room for growth in understanding and practice.

Evidence for Requirement 7

7.01 Recruit Update_8_2021	Record of hires from January 2021 to August 2021
7.02 GrandJuryRpt_2021	Alameda County Grand Jury Report on PCCD
7.03 GJ Recs_compltd 9_5_21	PCCD actions fulfilling Grand Jury recommendations
7.04 BOT_Affirmation_stmt	Board affirmation statement
7.05 BOT Webpage_affirmation	Board Webpage posting affirmation statement
7.06 BOT_Comm_Protocol	Board communication protocols among the Board and external groups
7.07 Board GoalsUpdate 9_21	Board progress update on 2020-2021 Board Goals
7.08 ACCJC_Self-eval_comp_2021	Board Accreditation Self-evaluation results comparison 2020 to 2021

Requirement 8

In order to meet the Standard, the team recommends that the Board establish a formal process for regularly assessing its policies for effectiveness in fulfilling the district's mission and revise them as necessary. (IV.C.7)

(IV.C.7) The governing board acts in a manner consistent with its policies and bylaws. The board regularly assesses its policies and bylaws for their effectiveness in fulfilling the college/district/system mission and revises them as necessary.

Policy and Procedure Requiring Updates (BP/AP 2410)

BP 2410 *Board Policy and Administrative Procedure* [8.01] and AP 2410 *Administrative Procedure Policy Development Process* [8.02] identify the District's processes for the development and review of Board policies and procedures. However, neither BP 2410 nor AP 2410 had been reviewed or updated since 2015. AP 2410 did not represent the current policy development process used in the District. A detailed evaluation of all PCCD BPs and APs revealed that unless issues arose generating the need for revisions, there was not a regular review cycle for assessing and revising policies and procedures other than through external prompting, e.g. by California Community College League (CCLC) updates. To appropriately address Requirement 8, the Chancellor established a BP/AP Taskforce in August 2021 [8.03], which included the Chancellor, a Board of Trustee member, the Board Clerk, and the Chancellor Designee for Board policy - a faculty facilitator.[1] The Task Force's charge was as follows:

- Review existing BP/AP status of review
- Review BP 2410 and AP 2410 and draft a revision if necessary
- Create a regular cycle of review proposal based upon priorities identified by the Chancellor

Board Goals Supporting Implementation of Policy Review Cycle

Action D under Board Goal VI specifically states that the Board will "Ensure development and implementation of a cycle for regular review and revision of all Board policies so that each policy is reviewed a minimum of once every five years, except when required by rules or regulations" [8.04]. Although the Board Goals included a five-year timeline, the BP/AP Task Force suggested a seven-year cycle to accommodate high priority reviews that need to take place immediately in addition to managing the regular biannual update from CCLC. This proposal is on the agenda for Board approval September 14, 2021 [8.05].

Sustaining Regular Updates through the California Community College League (CCLC) Subscription Service

The District relies on CCLC's Board Policy and Administrative Procedure Template Subscription Service[2] to ensure compliance with legally-mandated policy changes through bi-annual updates. The CCLC updates are sent to the Chancellor's Designee (the faculty facilitator), every fall and spring, at which point the suggested BP/AP templates enter the process for review, participatory governance input and final adoption by the Chancellor and Board. The current CCLC update (Update #38) going to the Board includes 12 BPs and 14 APs, some of which are included in the BP/AP Task Force priority updates [8.06].

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1 Dr. Joseph Bielanski has been the Chancellor appointed faculty facilitator for many years. He is familiar with the process, served as an ACCJC commissioner and Statewide Academic Senate member which adds value, longevity, and institutional history to the process.
2 CCLC **Board Policy and Administrative Procedure Templates:** https://ccleague.org/district-services/policy-procedure-services

In addition to CCLC updates, AP 2410 indicated that, "New or revised draft Policies can be submitted to the Chancellor from any recognized PCCD group or individuals with area expertise." As a result of updates and those submitted to address key issues, forty-five BP/APs were updated in 2020 and 2021, such as AP 4100 Graduation Requirements for Degrees and Certificates, AP 4235 Credit for Prior Learning, AP 4260 Prerequisites, Co-requisites, and Advisories, AP 5130 Financial Aid, BP 6330 Purchasing. This process has worked for many years but did not guarantee a complete review cycle of all BPs and APs revealing a gap. The BP/AP Taskforce proposed and initiated a regular review cycle to meet the Standard (IV.C.7).

Comprehensive Review of PCCD BPs and APs

In August 2021, the BP/AP Taskforce completed a thorough evaluation of PCCD BPs and APs, comparing existing District BP/APs to all the CCLC templates, as well as examples from other colleges. This analysis revealed issues with policies that were legally required but missing, some policies that needed renumbering for consistency, and some BP/APs that were advisable or represented good practice, that needed to be considered for inclusion [8.07]. In addition, many of the BP/APs that had not been reviewed for a long time did not accurately represent current practices. Several of the unreviewed BP/APs represented institutional work in which accountability and process were key and were specifically mentioned in the 2021 Peer Review Team Report (2021). Many of the BPs and APs relevant to the fiscal concerns, and cited in the 2021 Peer Review Team Report, were already in the process of being updated to address gaps, correct policy and procedure relevant to the ACCJC Standards, and meet requirements from other external sources, such as FCMAT.

The BP/AP analysis recorded the last date of review for each BP and AP. The analysis labeled legally required/advised BPs and APs and indicated relevance to ACCJC Standards for each. Historically, only four to ten percent of the BP/APs were reviewed annually, leaving 166 (51.5%) BP/APs that had not been reviewed for more than seven years. These data were shared with the expanded Chancellor's Cabinet [8.08]. The BP/AP Task Force also created a flowchart and the BP/AP tracking matrix, and updated AP 2410 [8.09]. The revised AP 2410 Administrative Procedure [8.10] Policy Development Process:

- included a review of priority policies/procedures

- initiated a 7-year cycle of reviews by chapter

- continued CCLC biannual updates

- retained locally submitted BP/AP review requests from any recognized PCCD group or individuals with area expertise

This new policy review process was reviewed by Chancellor's Cabinet, codified in AP 2410, approved, and updated. A flow chart visualizing the process clarifies the workflow [8.11].

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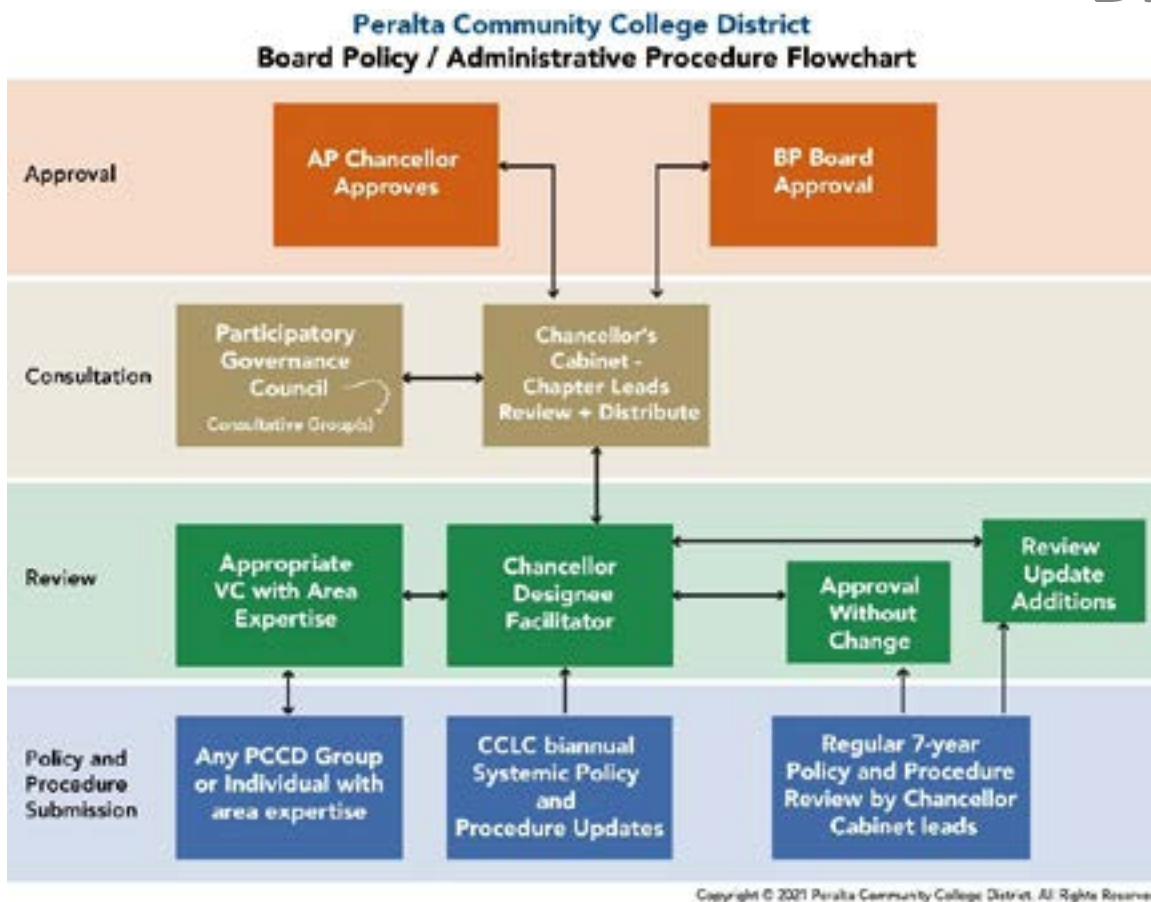
Figure 5: Peralta Community College District – Board Policy/Administrative Procedure Flowchart

The BP/AP spreadsheet analysis was used to prioritize reviews based upon addressing 1) those required by legislation and/or law, then 2) considering those "most" in need of review based on external reviews, followed by 3) those most needing change or just needing reviewed, and finally 4) those that are most out-of-date. The spreadsheet was used to create a schedule and calendar for AP/BP review. The BP/AP spreadsheet also describes the responsible parties which are Chapter Leads from Chancellor's Cabinet assigned to appropriate BPs and APs based upon subject matter expertise [8.12] The spreadsheet, which is posted on the Board & Administration Policies webpage for public access [8.13], will be updated by the Board Clerk. The Chancellor

Designee (faculty facilitator) will continue to guide the BP/APs through the appropriate process. Priority 1 and 2 reviews should be completed by January 2022.

Requirement 8 has been fully addressed and the College and District has met the Standard (IV.C.7).

Evidence for Requirement 8:

8.01 B2410_BOTPolicy&AdmProc	Board Policy on developing policy and procedure
8.02 AP 2410 (2015)	Administrative procedure on developing policy and procedure
8.03 EstabBP_AP taskforce	Letter to BOT (redacted for confidential info) establishing BP/AP Taskforce
8.04 BOT Goals Update _9_2_21	2020-2021 Board Goals with updated progress
8.05 BOT Agenda Sept 14	Board agenda for for BP/AP Taskforce recommendations
8.06 CCLC_BP_AP_Update38_8_21	Latest CCLC Template Update #38
8.07 BP_AP Analysis 8_2021	Taskforce analysis of all BO/AP statuses
8.08 Exp ChancCab_min_all	Chancellor expanded Cabinet minutes on BP/AP Taskforce recommendations and work August 9, 2021
8.09 BP_AP_Tskforce8_11_21	BP/AP Taskforce minutes August 11, 2021
8.10 Updated AP 2410	Updated wording for AP2410
8.11 AP2410 Workflow_8_20_21	Visual of workflow for policies and procedures
8.12 P&PMatrix_8.20.21	Policy and Procedure spreadsheet analysis (BP/AP Matrix)
8.13 P&P Matrix on web	BP/AP Matrix posted to web for accessibility

Requirement 9

In order to meet the Standard, the team recommends the Board delegate full responsibility and authority to the Chancellor to implement and administer board policies without Board interference. (IV.C.12)

IV.C.12. The governing board delegates full responsibility and authority to the CEO to implement and administer board policies without board interference and holds the CEO accountable for the operation of the district/system or college, respectively.

The *2021 Peer Review Team Report* indicated that although BP 2430 [9.01] delegates authority to the Chancellor, BP 7110 [9.02] conflicts with BP 2430 because it states, "The Board of Trustees will approve the appointment of management employees. The Board will approve the appointment of non-academic temporary substitute and short-term employees who are paid for less than 75 percent of the fiscal year (except for professional experts, apprentices, and student workers)." The *2021 Peer Review Team Report* goes on to state, "Although these policies exist, the interpretation on what they mean differs among board members and they should be discussed, reviewed and revised as appropriate." As indicated in in this report under Requirement 4, the Board has made use of Board Retreats to develop a vision statement, evaluate Board effectiveness, discuss ground rules for communication and building trust. clarify Board and CEO responsibilities and adhere to accreditation standards. The Board also specifically discussed those policies they agreed and disagreed on. A full discussion on this topic occurred at the July 15-16 2021 Retreat. The BP/AP Taskforce recommended an updated version of BP 7110, based upon the CCLC template and similar to several multi-college district policies reviewed by the Task Force [9.03]. This update will rectify the conflict between BP 2430 and BP 7110. These updates go to the Board meeting in September 2021 for approval [9.04].

Policy Update Validated by Alameda County Grand Jury Findings

The Grand Jury also indicated that the conflict between BP 2430 and BP 7110 was an issue, particularly in hiring. The Grand Jury Report reported [9.05] on page 20 in a "May 2020 email from the state chancellor to Peralta trustees, the state chancellor cited individual board members' efforts to control the chancellor's executive hiring decisions as the primary example of inappropriate interference in the Peralta chancellor's authority." This contributed to heavy staff turnover, damaged morale, and vacancies.

On May 25, 2021, the Chancellor submitted a hiring plan that was unanimously supported by the Board [9.06]. PCCD HR hiring records from January 2021 through September 2021 [9.07] and a Board Agenda item showing unanimous management hires in July 2021, indicate a shift in the Board's delegation of responsibility for hiring [9.08].

The Board Understands and Supports the Delegation of Responsibility in Self-Evaluation and Board Goal-Setting

A comparison of the BOT self-evaluation [9.09] from July 2020 and July 2021 indicates improvement in the BOT's understanding of Standard IV.C.12.

Table 12: Excerpt from the Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standard (IV.C.12)

Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6
Question 18. The governing board delegates full responsibility and authority to the CEO to implement and administer board policies without board interference and holds the CEO accountable for the operation of the district/ system or college, respectively	The Board fully meets the standard	20%	66.7%
	The Board partially meets the standard	60%	16.7%
	The Board does not meet the standard	20%	16.7%

Action C under Board Goal VI on Board effectiveness states, "In accordance with BP2430: Delegation of Authority to the Chancellor, respect the authority that has been delegated to the Chancellor and hold the Chancellor accountable for execution of job duties as stated in the policy." This goal was discussed in the context of goal-setting and in the Chancellor's evaluation which resulted in a collaborative understanding of what that delegation means [9.10]. The Board actions have contributed towards meeting Standard IV.C.12.

Further evidence lies in the Interim Chancellor's demonstrated ability to implement "Return to Campus" where full authority to implement and administer policy, in a very difficult and complex circumstance, has been delegated to the Interim Chancellor and her team [9.11]. The PCCD Colleges have successfully opened and resolved issues that arose, with the full power of CEO delegation.

BP 2430 and BP 7110 were last reviewed and updated in 2011 and 2012, respectively. The BP/AP Task Force has placed them as a high priority on the BP/AP tracking matrix for early review and updating. Furthermore, the Board has already begun reviewing these policies. A packet with the CCLC template language and examples from several other schools and colleges were submitted with the requested change. The Board agenda for September 14, 2021 includes these proposed changes [9.04].

Requirement 9 is resolved; following Board approved update of BP 7110, ACCJC Standard IV.C.12 will be met.

Evidence for Requirement 9

9.01 BP2430_DelegatAuthority	Board Policy 2430 Delegating authority
9.02 BP7110DelegaAuthority_HR	Board Policy 7110 Human Resource delegation
9.03 BP 7110 Update Research	Research from CCLC and other colleges on BP7110
9.04 BOT Agenda Sept 14_21	Board Agenda for September 14, 2021
9.05 GrandJury_Hiring_Prob	Excerpt from Alameda Grand Jury report on PCCD
9.06 Chanc_hiringPPT_5_25_21	Chancellor presentation to Board on hiring
9.07 RecruitUpdate_Jan-Aug21	Recruitment update January 2021 through August 2021
9.08 Unan BOT mgt hiring7_21	July 2021 Board minutes showing unanimous approval of CEO hiring suggestions
9.09 BOTSelf Eval_2020vs2021	Board Accreditation Self-evaluation results comparison 2020 to 2021
9.10 BOT Goals Update _9_2_21	2020-2021 Board Goals with updated progress
9.11 CampusStatusUpdate8_5_21	COVID reopening describing details

Requirement 10

In order to meet the standard, the team recommends the District clearly delineate, document, and communicate the operational responsibilities and functions of the District from those of the Colleges and consistently adhere to this delineation in practice. (IV.D.2)

IV.D.2. The district/system CEO clearly delineates, documents, and communicates the operational responsibilities and functions of the district/system from those of the colleges and consistently adheres to this delineation in practice. The district/system CEO ensures that the colleges receive effective and adequate district/system provided services to support the colleges in achieving their missions. Where a district/system has responsibility for resources, allocation of resources, and planning, it is evaluated against the Standards, and its performance is reflected in the accredited status of the institution.

Correction of College Functional Maps in ISERs

The *2021 Peer Review Team Report* described that "Functional maps provided as evidence in Institutional Self Evaluation Reports (ISERs) were different between three colleges and one college. (IV.D.2)." Following an evaluation of all four college maps [10.01], it was found that the College of Alameda (COA) functional map linked to the wrong file, an outdated one from the previous Standards. This has been corrected and the correct Accreditation Functional Map is now posted on the College website [10.02]. There were also small differences in the original functional maps based on distinctions among job positions at the four college positions (e.g. the existence vs. absence of a Vice President of Administrative Services), which affected delineation of duties or responsibilities in some cases.

Making the Functional Maps Truly Functional

The current, updated PCCD functional map now aligns with all four college functional maps, however upon discussion with ALOs and in Chancellor's Cabinet meetings, a consensus was reached that the current maps do not adequately identify operational functions. The *2021 Peer Review Team Report* suggested that, "Once the District establishes a clear and consistent delineation of functions in Standard IV.D.2, the team suggests that the participatory governance process, workflow and communication be documented to better support integrated planning and evaluation (IV.D.5)."

Currently the functional maps are based upon accreditation standards, however this lacks the specificity needed regarding functional tasks and responsibilities. The District and Colleges have determined that the lack of functional delineation has potentially been at the core of many problems and in response to the Team Reports and decided that it was vital to collaboratively develop new functional maps. The ALOs reviewed several functional mapping models and determined that categories should be delineated more clearly. Sample functional maps from West Hills Community College District, Rancho Santiago Community College District and Riverside Community College District were selected from a broader review to serve as appropriate models. Based on these examples, the ALOs presented updated drafts of the PCCD Functional Map to the expanded Chancellor's Cabinet at the August 13, 2021 meeting [10.03].

Using Microsoft Teams, the Chancellor's Expanded Cabinet worked on a draft to distribute to the District Participatory Governance Council (PGC) and relevant College groups [10.04]. Financial Aid leaders had already identified this important process solution because the FA reorganization left many tasks and functions unclear as to whether the District or the Colleges were responsible. Some of these unclear FA responsibilities resulted

in audit findings. The goal of this new PCCD model is to clearly and realistically delineate operational functions based upon the newly updated organizational charts and necessities of the District and Colleges. Under Standard IV.D.2, the *2021 Peer Review Team Report* for Merritt College, College of Alameda and Berkeley City College stated that, "The District needs to establish a clear delineation of functions and responsibilities that are consistently applied across all colleges. The District and colleges can then work together to document the workflow and communication processes that ensure the district, and the colleges adhere to the delineation in practice." This good advice was validated across the Chancellor's Expanded Cabinet and within various meetings with functional map working groups, such as Institutional Research (IR), Information Technology (IT), Finance and financial Aid. The draft is being actively and collaboratively built and currently represents a "brain-dump" of all responsibilities and potential gaps [10.05]. A schedule [10.06] for the 2021 PCCD Functional Map update project has been constructed and is depicted in Figure 6, with a December 2021 completion date.
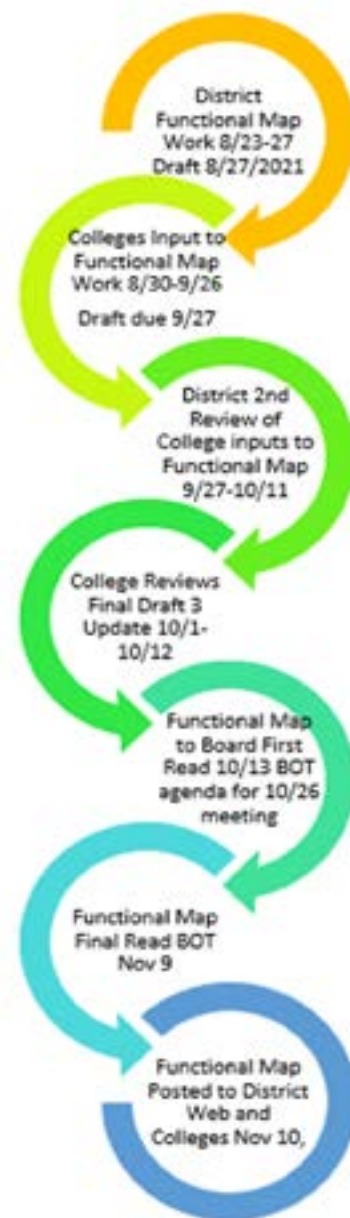
Throughout the process, the District and the Colleges have had rich discussions and have set the completion timeline based on a desire to use the process to validate assumptions and clearly communicate functions and responsibilities. This is an important process considering the recent staffing and reorganization in the District.

Updated Organizational Maps Across the District

Concurrently, the District and Colleges updated all their organizational maps. Staffing turnover, combined with newly re-organized positions, mandated that the first step to reviewing functions and delineating responsibilities be an updating of all organizational charts. Organizational charts for all district offices and the four colleges are posted and available on the District website. [10.07]

Requirement 10 has been resolved and the new and improved operational function mapping will also be useful in addressing many other Standards raised under Requirements 1, 2, and 3 (III.D.5, III.D.6, III.D.8, III.D.7, III.D.10). The District and College have been very active and realistic in discussions and approaches to map creations. Standard (IV.D.2) will be met by December 2021 with the newly created mapping being guided by the Interim Chancellor and the Chancellor's Expanded Cabinet.

Figure 6: 2021 PCCD Functional Map – Iterative Development and Timelines

District Functional Map Work 8/23-27 Draft 8/27/2021

Colleges input to Functional Map Work 8/30-9/26 Draft due 9/27

District 2nd Review of College inputs to Functional Map 9/27-10/11

College Reviews Final Draft 3 Update 10/1-10/12

Functional Map to Board First Read 10/13 BOT agenda for 10/26 meeting

Functional Map Final Read BOT Nov 9

Functional Map Posted to District Web and Colleges Nov 10,

Evidence for Requirement 10

[10.01 Func_map _Comp_8_9_21](#)	Analysis of functional map differences
[10.02 COA Func Map 2020](#)	Updated College of Alameda map
[10.03 ExpandedCab_min 8_13_21](#)	Chancellor's expanded cabinet minutes working on functional maps 8_13_2021
[10.04 ExpandedCab_min 8_16_21](#)	Chancellor's expanded cabinet minutes working on functional maps 8_16_2021 as a sample, many meetings addressed this
[10.05 FunctMap v7_9_9_21](#)	Latest Functional Map draft 9_9_21
[10.06_Func_Map Schedule](#)	Schedule for Functional Mapping
[10.07_PCCD_Link_Org_Charts](#)	Posted, Updated organizational maps

The ACCJC Action Letter (2021) required the Peralta Community College District (PCCD) and Berkeley City College (BCC) to report on the deficiencies identified in the ACCJC Action Letter dated January 27, 2020. Although the College made progress on addressing the identified deficiencies through fiscal monitoring, the Commission determined that these deficiencies were not fully resolved.

The Commission required the College to address the following deficiencies in the Follow-Up Report:

- Fiscal Issue 1 (FI_1): Establishing FTES Targets and Enrollment Management Plans

- Fiscal Issue 2 (FI_2): Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula (SCFF) as announced by the California Community College Chancellor's Office (CCCCO)

- Fiscal Issue 3 (FI_3): Establishing guidelines to reduce operational overspending and eliminate the structural deficit

- Fiscal Issue 4 (FI_4): Adopting a Board policy to adopt sustainable fund balances and reserves

- Fiscal Issue 5 (FI_5): Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges

- Fiscal Issue 6 (FI_6): Addressing all audit findings – (Response included under Requirement 2 of the 2021 Follow-up Report to ACCJC)

- Fiscal Issue 7 (FI_7): Establishing strategies to improve the management of the OPEB debt

- Fiscal Issue 8 (FI_8): Providing an executive-level staff turnover analysis and recommendations to retain these staff at the district

FI_1: Establishing FTES Targets and Enrollment Management Plans

On Fiscal Issue 1, the *Special Site Visit Team Report (2020)* stated that, "The College has addressed this concern and is seeing results from their implementation of their enrollment strategies as noted specifically above. The Peralta Community College District (District) is addressing this concern through engaging deep foundational work with Cambridge West Ltd. that will also benefit all the colleges" (page 3). Below is an update on the College and District work implementing the FTES Targets and Enrollment Management Plans.

Despite declining enrollments and the COVID-19 pandemic impact in spring 2020, the College provides a highly efficient schedule of courses for students. In spring 2021, Berkeley City College reached 87 percent of the College's FTES goal with 4.03 FTE dedicated for pathway-making Dual Enrollment courses, marking the highest percentage of resident FTES target within the District. The preliminary fall 2021 enrollment data (based on the third day of instruction), showed that 78 percent of the College's FTES goal has been reached and is still increasing. To expand pathways to postsecondary success through dual enrollment, Berkeley City College has continued to strengthen its partnership with local high schools and increased dual enrollment course offerings by 63 percent in one term from 4.03 FTEF to 6.39 FTEF.

In both the 2020-2021 academic year and the current academic year thus far, Berkely City College has remained within the allocated FTEF, ensuring that fiscal responsibility is met while offering the courses and programs that students most need.

Berkeley City College's enrollment management strategies are aligned with the integrated strategic enrollment planning that the District has in place. The Berkeley City College Integrated Strategic Enrollment Management Plan (ISEMP) [FI_1.01] aligns with the PCCD Strategic Enrollment Management Plan [FI_1.02]. The College and the District are monitoring targets and adjusting actuals, as needed. The District evidence [FI_1.03] shows five years of enrollment targets and enrollment actuals, from 2015-16 to 2020-21, exhibiting how this monitoring has improved planning for targets and productivity since 2018-19. The Data Integrity Project with CW was also significant in improving projections and targets by identifying the correct data and managing the data appropriately [FI_1.04]. The BOT Berkeley City College has provided updates on enrollment management [FI_1.05] to the Board and through the regular President's reports.

Going forward, the Board unanimously approved a contract with SEMWORKS (Strategic Enrollment Management) on March 23, 2021, to evaluate the current status of district wide enrollment management strategies [FI_1.06]. The June 2021 SEMWORKS findings provided an in-depth report on community perspectives and the effectiveness of enrollment strategies [FI_1.07]. The online survey for this project was developed to assess and gain insight into enrolled PCCD and non-enrolled respondent top school choices and the factors that influence these choices. Enrollment strategies were detailed and will provide guidance for future enrollment plans.

The Board Goals Update [FI_1.08] describes important Board goals and actions to monitor FTES and enrollments. As an example of real-time monitoring, the Board had a study session on February 23, 2021 on the impact of Covid-19 on enrollment and success, which included an analysis of enrollment trends in terms of FTES, major special programs enrollment shifts by top code, as well demographic disproportionate impact analysis [FI_1.09]. The presentation culminated in preliminary recommendations to inform how the District continues to navigate enrollment management decision-making in the pandemic environment.

Ongoing reports, such as SEMWORKS June 2021 report, regular reporting and live dashboards provide continuous data to sustain enrollment management best practices [FI_1.10]. This Fiscal Issue has been addressed through the Integrated Financial Plan and District and College Enrollment management plans and the work is being sustained.

FI_2: Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula (SCFF) as announced by the California Community College Chancellor's Office (CCCCO)

As required by the ACCJC, the District and College have complied by creating a Student Success Infrastructure Plan based upon the SCFF called the 2019 Five Year Integrated Financial Plan [FI_2.01]. The *Special Site Visit Team Report (2020)* concluded good progress on the infrastructure plan aligning PCCD budgeting to the SCFF, with positive trends including increases in the following areas: English and math course success; financial aid outreach; award completions; and dual enrollment.

The Student Success Infrastructure is an integrated component of Board responsibilities and is part of the Board Goals. The Board held a study session on the SCFF on January 19, 2021 [FI_2.02] and on March 23, 2021, the District presented a SCFF calculation update to the Board [FI_2.03]. The District Tentative Budget [FI_2.04] clearly incorporates elements of the SCFF in budgeting and planning as described in the BOT presentation on June 22, 2021 [FI_2.05].

Berkeley City College's Student Success Infrastructure Plan entails the continued implementation of the College's ISEMP [FI_1.01], which is student-centered, grounded in equity, and committed to student success and completion. The ISEMP clearly outlines the components of enrollment management focused on growth, as well as the College's actions which align with the SCFF, including a) financial aid improvements, b) transfer and

certificate completion, and c) AB 705 implementation. Berkeley City College continues to utilize the ISEMP as a roadmap and regularly reviews, analyzes, and makes continuous improvements as reflected across notable positive outcomes: statewide recognition for successful implementation of AB 705 and student success; significant increases in dual enrollment offerings with an increase by 63 percent in one term; effective strategic express registration; and increased communication with students through social media and the College's website. A revision of the ISEMP is on course to occur in the 2021-2022 academic year, beginning with the Berkeley City College Participatory Governance Retreat in June and the College's Cabinet Retreat.

The College and District enrollment plans, and integrated budgeting process have established a Student Success Infrastructure Plan that complies with the Student-Centered Funding Formula [FI_2.06].

FI_3: Establishing guidelines to reduce operational overspending and eliminate the structural deficit.

Guidelines to reduce overspending and eliminate debt have been established district wide through BP 6250 [FI_3.01] updated in 2019 and AP6250 [FI_3.02]. In addition, Board Goal IV: Fiscal Affairs, Action D calls for the Board to "Monitor the District budget to ensure spending is within budget and meets the needs of the District." The Board has been closely monitoring overspending as described in the Board Goals Update [FI_3.03]. The Board feels it is imperative that the District has a secure and sustainable economic future and has created Goal IV to ensure financial accountability,responsibility, and stability.

PCCD has aligned budgeting and planning with the 5-Year integrated Financial Plan [FI_3.04] which has guided the District's Tentative Budget [FI_2.04]. A comparison of the last five years of CCCCO MIS reporting [FI_3.05] provides evidence that fiscal stability through sustainable fund balances and reserves have been implemented. The Board has reinstituted regular Board Finance and Budget Committee meetings [FI_3.06, FI_3.07]. The Board receives regular finance updates as reported in Requirement 1. The PCCD Colleges have been working to align program review and annual updates with allocations. The College has continued to analyze processes to find cost savings as reported in the *Special Site Visit Team Report (2020)*.

A structural deficit exists when spending continuously exceeds revenue even in strong budget years. The District and College have established guidelines and corrected data and assumptions to reduce operational overspending and have eliminated the structural deficit.

FI_4: Adopting a Board policy to adopt sustainable fund balances and reserves

The *Special Site Visit Team Report (2020)* reported Board adoption of BP6250 [FI_3.01, FI_4.01] which requires a 10 percent reserve exceeding the typical 5 percent reserve in other multi-college districts. As reported above, the CCCCO MIS reporting shows sustained fund balances and reserves [FI_3.05]. The Board receives regular finance updates (as reported in the Requirement 1 section above) and continues to monitor fund balances and reserves through regular Board Finance and Budget Committee meetings [FI_3.06, FI_3.07]. This fiscal issue has been addressed and the District has sustained the correction.

FI_5: Adopting a restructuring plan to improve efficiencies and accountability at the District office and the Colleges

The District engaged many consultants to help identify issues. The California Brain Trust (CBT) [FI_5.01] report

suggested specific recommendations to restructure and improve efficiencies and accountability through reorganization.

> *Consider reorganizing the District office, streamlining the vice chancellor structure, and analyzing all positions as first tier (core-critical), second tier, or third tier; use analyses to ensure positions that are mission-critical and/or support core administrative functions are a priority; adhere to fiscal and legal staffing requirements; ensure internal controls are intact; avoid reliance solely on vacancies for personnel budget savings.*

While the District followed through on some of these recommendations, the COVID-19 pandemic made hiring and restructuring very difficult. As noted in ACCJC's *Special Site Visit Report 2020*, the District has stabilized its leadership through several key hirings. The Chancellor presented a hiring plan [FI_5.02] which was unanimously adopted by the Board. The District has hired numerous positions and is experiencing stability over the last six months. Recruitment and hiring records through August 2021 are included as evidence [FI_5.03]. These mission-critical hires have been key in improving organizational efficiencies.

Other District and College actions have contributed to the goals of restructuring. Upgrades and restructuring in IT to the new PeopleSoft 9.2 platform has, and continues to, improve efficiencies and accountability through technology, impacting restructuring plans. The Vice Chancellor of Finance and Administration and the Interim Executive Director of Fiscal Services and Financial Aid have evaluated and improved business practices through detailed technical analysis and correction. In addition, some staffing positions were not filled during the COVID-19 campus closures for cost savings, which will provide opportunities for forward-looking restructuring that better account for evolving models of course offerings and student service deliveries. Meanwhile, other mission-critical staffing positions were filled, such as the Interim Executive Director of Fiscal Services, Director of Academic Affairs at the District Office, Presidents at two sister colleges, and the Vice President of Administrative Services at Berkeley City College, as well as Directors of Financial Aid at three colleges.

The College and District had begun an overall restructuring plan under Chancellor Walter, but that momentum was lost in the District Chancellor's position turnover and broad challenges brought on by the COVID-19 pandemic and prioritizing emergency operations to maintain institutional continuity. The current Chancellor is actively working to ensure key executive staff are hired. The District is undergoing an important evaluation in response to Requirement 10 related to clearly delineating District and College functions. For this requirement, functions shared by the District and the PCCD Colleges are being clearly delineated and cross-checked with job descriptions and Board policy and procedure. A draft of the mapping and completion calendar are included as evidence that this process is well underway [FI_5.04, FI_5.05]. This work is slated to be completed in December 2021 as described under Requirement 10. Following clear delineations of functions, restructuring will occur based upon systematic planning and the assigned functions.

FI_6: Addressing all audit findings

Please refer to response to this issue in Requirement 2 above.

FI_7: Establishing strategies to improve the management of the OPEB debt

The *Special Site Visit Team Report (2020)* concluded that the District provided a financial plan for the OPEB Bond Program in the Adopted Final Budget. These strategies have continued in the 2021-2022 Tentative Budget and the outcomes have been beneficial.

The OPEB Bond Payment Plan has used the following two sources of funds to pay for the OPEB Bond Program:

1. District's General Fund

    ▪ General Fund "OPEB Charge" or "Dedicated OPEB Appropriation"

    ▪ Unrestricted General Fund or "Supplemental Appropriation"

    ▪ OPEB Special Reserve Fund/Fund 69

2. Trust I/Fund 94

Table 13 Annual OPEB Bond Obligation

Annual OPEB Bond Obligation

FYE	Dedicated & Supplemental Appropriation	Special Reserve Fund Draw	Trust I Draw	Total
2016	$8,182,483	$0	$0	$8,182,483
2017	5,852,760	0	6,875,000	12,727,760
2018	6,402,959	7,325,000	0	13,727,959
2019	6,171,012	0	8,125,000	14,296,012
2020	6,107,987	0	8,750,000	14,857,987
2021E	8,600,000	2,800,000	5,300,000	16,700,000
2022E	8,600,000	0	6,900,000	15,500,000

Source: District. In FY2017 and FY2018, the District deposited $3.25 million from the general fund annually to Trust I. FY2021 numbers are from Final Adopted Budget, FY2022 numbers estimated.

The Board of Trustees unanimously approved a process to appropriate and establish procedures for determining whether Trust 1 has a surplus for making disbursements from Trust 1 for the purpose of making OPEB Bond payments in accordance with the Indenture, and for providing notice of such disbursements to the Retirement Board. The Board codified this process in Resolution 19-20/44 on April 7, 2020 [FI_7.01].

A recent update indicates the District is adhering to the Board's OPEB Bond Payment Plan [FI_7.02] and indicates that the OPEB Plan is performing well [FI 7.03]. The latest OPEB update report to the Board is included as evidence of close monitoring [FI_7.04]. The strategies implemented and oversight by the Board have significantly improved the OPEB management.

FI_8: Providing an executive-level staff turnover analysis and recommendations to retain these staff at the district

The *Special Site Visit Report (2020)* observed the District has stabilized its leadership through several key hirings, and that, as noted on page seven of the Report: "Overall BCC and District have stabilized executive leadership. BCC hired a permanent president on May 7, 2020, and each college has a permanent president as of November 10, 2020. The executive leadership at the District and colleges are demonstrating their commitment to understanding the turnover issues better and implementing strategies for retaining employees. Berkeley City College has grounded their efforts in diversity, equity, and inclusive practices."

While many positions have been hired, some district positions are currently still *interim.* The District and PCCD Colleges are demonstrating their commitment to understanding the turnover issues better and implementing strategies for retaining employees. Some turnover issues identified were attributed to health considerations, retirement, and managerial styles. The Grand Jury attributed staffing turnover to Board dysfunction [FI_8.01], stating on page 20 of the 2020-2021 Alameda County Grand Jury Final Report that: "Peralta has suffered from a revolving door of leadership in key administrative positions for years and its reliance on temporary/interim appointments only helped fuel district-wide instability." Board training, self-evaluation and Board goals have improved this situation as evidenced by stability in the turnover this last 9 months.

The Acting Vice Chancellor of Human Resources & Employee Relations conducted a turnover analysis [FI_8.02] comparing turnover rates district wide with national averages and CEO turnover rates in California Community Colleges; see the following excerpted text from the analysis conducted:

Analysis:

Although overall turnover at PCCD is well within national and regional norms, the key area of concern regarding administrative turnover is related to the rapid turnover of the chancellor position. PCCD has had five (5) chancellors in the last five (5) years. The average tenure at the chancellor position for the most recent five (5) chancellors is 1.8 years, which includes the four (4) years served by one of the most recent five (5) chancellors. The average tenure for California Community College CEOs is 3.5 years, which is itself a concern for the state. This means that over the past five (5) years PCCD chancellors have served for only 51.1 percent of the time as the average California Community College CEO.

RECOMMENDATIONS:

1. All future permanent chancellors be given initial 4-year contracts with standard 4-year contract renewals for those chancellors performing to the satisfaction of the Board of Trustees. 2. All current acting and interim administrator positions be filled with permanent personnel by beginning of FY 22 – 23.

3. All permanent administrators be given initial 3-year employment contracts to help stabilize administrator staffing.

4. All satisfactorily performing administrators be given 4-year renewal contracts to maintain staffing stability.

5. All new interim administrator contracts be for 1 year with an automatic 1-year renewal provision to foster staffing stability.

The current Chancellor, who has made team-building a key strategy to address turnover, holds weekly Chancellor's Cabinet meetings which have been beneficial to District morale and collective problem-solving [FI_8.03]. The College and District are making efforts to address turnover by focusing on staff development on

diversity, equity, and inclusion. The Chancellor and the Board President attended DEI (Diversity, Equity, and Inclusion) training through the CCCCO and have plans to incorporate DEI training district wide. As the College and District work toward a more positive and accountable organizational culture, they hope to attract and effectively retain leadership to reflect the excellence of the students and local communities that the District serves.

The current team has worked well together navigating complex issues surrounding return-to-campus planning and have met every evening during the first week of school at 5 p.m. to discuss three good issues and three difficult issues [FI_8.04]. The renewed emphasize on team-building has helped create a positive environment and sense of mutual support during difficult and uncertain times, which supports increased leadership retention and success.

Table 14 Summary Status on Fiscal Issues

a. Fiscal Issues	a. Status	a. Sustained Action
Fiscal Issue 1 Establishing FTES Targets and Enrollment Management Plans	Completed	• Integrated Financial Plan and District and College Enrollment management plans
Fiscal Issue 2 Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula (SCFF) as announced by the California Community College Chancellor's Office (CCCCO)	Completed	• SCFF embedded in budgeting process and enrollment management planning
Fiscal Issue 3 Establishing guidelines to reduce operational overspending and eliminate the structural deficit	Completed	• Structural deficit no longer exists
Fiscal Issue 4 Adopting a Board policy to adopt sustainable fund balances and reserves	Completed	• Board Policy 6250 and ending balance and reserves strong for last 2 years and in adopted budget
Fiscal Issue Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges	In process	• Restructuring is occurring, planning through Cambridge West CW) and Collaborative Brain Trust (CBT)
Fiscal Issue 6 Addressing all audit findings – (Response included under Requirement 2 of the 2021 Follow-up Report to ACCJC)	In Process	• Audit findings will be resolved by June 30, 2022
Fiscal Issue 7 Establishing strategies to improve the management of the OPEB debt	Completed	• OPEB planning and budgeting stable
Fiscal Issue 8 Providing an executive-level staff turnover analysis and recommendations to retain these staff at the district	Completed, needs implementation	• CW and CBT studies provided analysis, local HR study provided recommendations, District and Colleges implemented DEI and staff development strategy

Appendix A – Evidence Files

Evidence for Report Preparation (RP)

RP1__BCC_Action Letter_6_21   RP1 – June 2021 ACCJC Action Letter

RP2 BCCSpecRpActLet_1_20   RP2 January 2021 Special Team Action Letter

RP3_Requirement_FI Matrix   ACCJC Requirements and Fiscal Issues aligning, Peer Review Team Report, Special Reports, and Relevant ACCJC Standards

RP4_PCCDCalendarRep 9_21   PCCD Follow-Up Report Submission Calendar

RP5 Follow-up RepCalendar   PCCD Record of meetings of participants & topics through 9_17_2021

RP6_RP6 ChancellorExp_Cab   Chancellor's Expanded Cabinet with ALOs

RP7 PCCDwide Rpt_8_30_21   Districtwide Fireside Chat (ppt) on the Follow-Up Report 8_3_21

Evidence for Requirement 1:

1.01 CBT_Fiscal_Plan Phase2   CBT Collaborative Brain Trust Fiscal Improvement Plan Services – Phase II June 27, 2019

1.02 PCCD_FCMAT_final_rpt   Financial Review and Fiscal Health Risk Analysis – June 28. 2019

1.03 5yr_Integ_Plan12_2_19   Peralta Community Colleges Integrated Financial Plan 2019-2024 - A Living Document - December 2, 2019 Update: Special Report

1.04 Data Integ final 4_21   DATA INTEGRITY PROJECT FINAL REPORT Presented by: Cambridge West Partnership, 4_21

1.05 People_Soft_Upgrade   PeopleSoft Upgrade Overview and Status https ://web.peralta.edu/it/peoplesoft-upgrade/

1.06 EdgeRock_BOT 5_2021   EdgeRock Technology Board Agenda 5_11_21

1.07 EdgeRock_SOW   EdgeRock Technology Statement of Work

1.08 EdgeRockWorklist 8_21   Sample Worklists by EdgeRock Analysts

1.09 CambWestSOW_10_6_20   Cambridge West Statement of Work

1.10 BOT SCFF_Rpt_1_19_21   Presentation to Board on integrating SCFF into Budget process and attendance reporting corrections_ 1_19_21

1.11 Data IntegBOT_4_21   CW - Data Integrity report to the Board 4_21_21

1.12 DataIntegFinal_8_21   CW final report with mapping of data flow and areas to fix including checklist

1.13 HuronSOW_8_21   Huron Consulting Services LLC Statement of Work August 2021

1.14 BOT Goals Update_ 9_21   Updated report on progress with 2020-21 Board Goals

1.15 PBC Minutes   Planning and Budgeting Council (PBC) records of minutes online

1.16 BAM Minutes   Budget Allocation Model (BAM) Minutes

1.17 BAM TaskForce 5.21   BAM Taskforce Goals

1.18 Finan&Budget 06.22.21   Board Finance and Budget Committee work session on BAM, HEERF funding, EdgeRock work etc._6_22_21

1.19 InternAuditor Job Des   Internal Auditor job description

1.20 AuditFY21_CLA_BOT 4.21   Pre-audit presentation to the Board 4_21 for FY 2021

1.21 ChancellorRpt BOG12.20   Chancellor Walter report to the CCCCO BOG _12_2020

1.22 Audit update 5.31.21	Spreadsheet monitoring Audit resolution_5_31_21
1.23 BOG FiscalCrises2.18.21	CCCCO Bog Agenda for Fiscal Health & Resiliency Monitoring 2/18/2021 & 3/22/2021
1.24 DistAdminProgRev 1.7.21	Draft District Administrative Program Review
1.25 CCCCO MIS reporting	311 reports from CCCCO MIS 2016-17, 17-18, 18-19, 19-20, 20-21 showing end balance in unrestricted funds
1.26 PCCD TentBudget 21-22	PCCD Tentative Budget with memo and explanation
1.27 AdoptBudget 2021-22	Draft Adopted Budget 2021-2022
1.28 Tasklists for Progress	Appendix D – Data Integrity Project Summary of Tasks Provides a table of all recommendations to use for tracking progress

Evidence for Requirement 2 and Fiscal Issue 6

2.01 PCCD Audit FY2020_3_21	CLAConnect *PCCD Financial Audit FY 2020*
2.02 BOG FiscalCrises 2_18_21	CCCCO Bog Agenda for Fiscal Health & Resiliency Monitoring 2/18/2021 & 3/22/2021
2.03 Fiscal rpt BOG12_30_20	Chancellor Walter report to the CCCCO BOG _12_2020
2.04 District Audit Matrix _21	Spreadsheet of Audit resolution actions
2.05 DOE_TechtReport_Final	Department of Education Technical visit on Financial Aid
2.06 PCCDFinanceOrgChart5_21	Updated Finance and Administrative Services Organizational Chart
2.07 PeopleSoft Task Completion	Record of PeopleSoft upgrade tasks completed
2.08 EdgeRock SOW 5_21	EdgeRock Consultants Statement of Work
2.09 PeopleSoft PhaseII_Assets	PeopleSoft upgrade Assets module
2.10 Cap_ Vacation _managers	Administrators vacation cap
2.11 EAPP_FA reapprovDOE_7_21	Doe confirms governance change Pres & FA Director
2.12 FA Training_ GovernProcedure	Training documents on governance change
2.13 Dist_FA MeetingMay-Aug 2021	Financial Aid meeting
2.14 FA Process Meetings May 2021	May - IT, Finance, and FA process meetings
2.15 FA Process Meetings June 2021	June - IT, Finance, and FA process meetings
2.16 FA Process Meetings July 2021	July - IT, Finance, and FA process meetings
2.17 FA Process Meetings Aug_2021	August - IT, Finance, and FA process meetings
2.18 AP5040_StRecs&Privacy5_21	AP 5040 Policy on Student Privacy updated May 2021
2.19 PeopleSoftTask Comp_ Record	Specific module task list completion
2.20 AP-5130-Financial-Aid-3-2	AP5130 on Financial Aid updating May 14, 2021
2.21 PeopleSoftTraining_R2T4	Training on R2T4 in PeopleSoft
2.22 FA Policy&Proced Manual_ 6_20	Financial Aid Policy and Procedure manual collaboratively update June 2020

2.23 Audit Status Update_9_7_21   Status of each FY 2021 Audit finding as of 9_7_2021

Evidence for Requirement 3:

3.01 DOE__FA_Approv7_22_2021   Doe confirms governance change Pres & FA Director

3.02 FA Training_Change_Govern   Training documents on governance change

3.03 FA Policy&Proc Manual_6_20   Financial Aid Policy and Procedure manual collaboratively update June 2020

3.04 EdgeRockSOW_ BOTAgend5_21   EdgeRock Consultant Statement of Work

3.05 FA Process Meetings May 2021   May - IT, Finance, and FA process meetings

3.06 FA Process Meetings June 2021   June - IT, Finance, and FA process meetings

3.07 FA Process Meetings July 2021   July - IT, Finance, and FA process meetings

3.08 FA Process Meetings Aug 2021   August - IT, Finance, and FA process meetings

3.09 EdgeRockWorklist_8_21   Detailed worklist of daily EdgeRock work

3.10 PCCD_FAAgendas_May-Aug21   PCCD FA meeting

3.11 PeopleSoft TrainDoc_R2T4   Training document for R2T4

3.12 Merritt_DOE_Site Visit_20   MSURDS Doe training in FA

3.13 MerrittDOE_ExitLetter_20   Summary of training

3.14 DOE FA_visit Report_9_20   DOE visit report for FA training

3.15 DOE_TechtReport_Final   DOE specific technical report to colleges

3.16 R2T4_ExitCounselLetter   Sample letter to alert students of R2T4

3.17 FA_ppt_ BOT 2_21_20   FA presentation at Board

3.18 PCCD_FinancOrgChart_2_21   Organizational chart with FA under finance

3.19 EW Training   Training for correctly reporting student status

3.20 R2T4 Merritt Web Post   Merritt web on reporting student status

3.21 FA ppt_to_BOT_3_21   FA follow-up report to the Board

3.22 DOE Followup_4_15_21   DOE training on Reconciliation & Cash Management Taskforce

3.23 Cash_mgt_flow_4_19_21   Flowchart mapping cash mgt in FA

3.24 Cash Management_8_21   Cash Management meetings

3.25 AP5130-FA   Updated Financial Aid Procedure May 14, 2021

Evidence for Requirement 4

4.01 BP2200_BOTResp&Duties   Board Policy 2200 on Board responsibilities

4.02 PCCD Board Goals   November 10, 2020 Board Goals

4.03 BOTRetreat Agenda_12_20   December 2020 Board retreat detail agenda

4.04 BOTRetreat Agenda_7_21   July 2021 Board retreat detail agenda

4.05 BOTRetreat Ethics   Board discussion on ethics

4.06 BOT Coop_Statement   Board Cooperation statement

4.07 Board Website   Board Website with Goals, Meeting Minutes, and Retreat information

4.08 BP2745_BOT-Self-Eval   Board policy 2745 on annual self-evaluation

4.09 BOT_Effect_Eval_20   2020 Board Self-evaluation on effectiveness

4.10 BOT Self-Eval ACCJC_ 20   2020 Board self-evaluation on ACCJC Standards

4.11 BOT Self-Eval ACCJC – 21   2021 Board self-evaluation on ACCJC Standards

4.12 BOT SelfEval_Comp20&21   Comparison of 2020&2021 Board self-evaluation on ACCJC Standards

4.13 BOT Goals 2020_21   Draft Board Goals Timeline and frequency

4.14 BOT_Goals Update9_21   2020-21 Board Goals Progress_9_21

4.15 BOT_DraftGoals 2021-2022   2021-22 Draft Board Goals

4.16 Grand Jury Rpt 2020-21   Alameda Grand Jury Report on PCCD

4.17 BP2715 Code of Ethics&stds   Board Policy 2715 on Code of Ethics and Standards of Practice

4.18 AP-3410-Nondiscrimination   Administrative Procedure 3410 on Nondiscrimination

4.19 AP3420-Equal_Emp_Opp   Administrative Procedure on Equal Opportunity Employment

4.20 DivEquity & Incl_Resol   Board Resolution on Diversity, Equity, and Inclusion

4.21 PCCD Flex_8_19_21   PCCD Fall 2021 Flex Day

Evidence for Requirement 5

5.01 BOT_Coop_Statement   Cooperation statement read every meeting

5.02 BOT_Retreat July 2020   BOT July 2020 retreat detailed agenda

5.03 BOT Retreat_8_3_20   BOT August 3, 2020 retreat detailed agenda

5.04 BOT_Retreat 12_15_20   BOT December 15, 2020 retreat detailed agenda

5.05 BOT_Retreat 12_16_20   BOT December 16, 2020 retreat detailed agenda

5.06 BOT_Retreat July 2021   BOT July, 2021 retreat detailed agenda

5.07 BOT_Communication   BOT communication protocols

5.08 BOT_Goals Update_9_21   Board update with progress on 2020-21 goals

5.09 Draft 2021-22 BOT goals   Draft 2021-22 Goals

5.10 BP_AP Revi_thru 8.19.2021   BP/AP Taskforce review of policies and procedures

5.11 Grand Jury Rpt 2020-21   Alameda Grand Jury report on PCCD

5.12 Recruit Update_8_2021   Recruitment update January through August 2021

5.13 BOT_hiring rpt_5-25-21   Chancellors hiring report to the BOT

5.14 BOT_AgendalHiring_5_25_21   Hiring report unanimously adopted

5.15 BOT_Comp_Self-Eval   Comparison of BOT 2020 accreditation self-evaluation to 2021 accreditation self-evaluation

5.16 Return_to_ Campus   Return to campus information following COVID campus closure

5.17 Media Report PCCD   Media report about PCCD vaccination requirement for employees

5.18 BOT_Agenda_july27   Detailed Agenda/minutes July 27, 2021 showing exemplary voting to hire administration and to approve PCCD business

Evidence for Requirement 6

6.01 BP2435 Chanc Eval	BP2435 Policy on Chancellor Evaluation
6.02 BOT Goals Update 9_21	BOT 2020-21 Goals update with progress on each goal
6.03 Chanc Job Desc	Newly updated CEO job description
6.04 BP2430_Delegation	Board Policy 2430 on Delegation of Authority
6.05 Chanc Self-Eval 6.7.21	Chancellor's Self- evaluation
6.06 ChancellorEval_7_25_21	Chancellor Evaluation Follow-up Item 1.5 July 25, 2021

Evidence for Requirement 7

7.01 Recruit Update_8_2021	Record of hires from January 2021 to August 2021
7.02 GrandJuryRpt_2021	Alameda County Grand Jury Report on PCCD
7.03 GJ Recs_compltd 9_5_21	PCCD actions fulfilling Grand Jury recommendations
7.04 BOT_Affirmation_stmt	Board affirmation statement
7.05 BOT Webpage_affirmation	Board Webpage posting affirmation statement
7.06 BOT_Comm_Protocol	Board communication protocols among the Board and external groups
7.07 Board GoalsUpdate 9_21	Board progress update on 2020-2021 Board Goals
7.08 ACCJC_Self-eval_comp_2021	Board Accreditation Self-evaluation results comparison 2020 to 2021

Evidence for Requirement 8:

8.01 B2410_BOTPolicy&AdmProc	Board Policy on developing policy and procedure
8.02 AP 2410 (2015)	Administrative procedure on developing policy and procedure
8.03 EstabBP_AP taskforce	Letter to BOT (redacted for confidential info) establishing BP/AP Taskforce
8.04 BOT Goals Update _9_2_21	2020-2021 Board Goals with updated progress
8.05 BOT Agenda Sept 14	Board agenda for for BP/AP Taskforce recommendations
8.06 CCLC_BP_AP_Update38_8_21	Latest CCLC Template Update #38
8.07 BP_AP Analysis 8_2021	Taskforce analysis of all BO/AP statuses
8.08 Exp ChancCab_min_all	Chancellor expanded Cabinet minutes on BP/AP Taskforce recommendations and work August 9, 2021
8.09 BP_AP_Tskforce8_11_21	BP/AP Taskforce minutes August 11, 2021
8.10 Updated AP 2410	Updated wording for AP2410
8.11 AP2410 Workflow_8_20_21	Visual of workflow for policies and procedures
8.12 P&PMatrix_8.20.21	Policy and Procedure spreadsheet analysis (BP/AP Matrix)
8.13 P&P Matrix on web	BP/AP Matrix posted to web for accessibility

Evidence for Requirement 9

9.01 BP2430_DelegatAuthority	Board Policy 2430 Delegating authority
9.02 BP7110DelegaAuthority_HR	Board Policy 7110 Human Resource delegation
9.03 BP 7110 Update Research	Research from CCLC and other colleges on BP7110

9.04 BOT Agenda Sept 14_21   Board Agenda for September 14, 2021

9.05 GrandJury_Hiring_Prob   Excerpt from Alameda Grand Jury report on PCCD

9.06 Chanc_hiringPPT_5_25_21   Chancellor presentation to Board on hiring

9.07 RecruitUpdate_Jan-Aug21   Recruitment update January 2021 through August 2021

9.08 Unan BOT mgt hiring7_21   July 2021 Board minutes showing unanimous approval of CEO hiring suggestions

9.09 BOTSelf Eval_2020vs2021   Board Accreditation Self-evaluation results comparison 2020 to 2021

9.10 BOT Goals Update _9_2_21   2020-2021 Board Goals with updated progress

9.11 CampusStatusUpdate8_5_21   COVID reopening describing details

Evidence for Requirement 10

10.01 Func_map_Comp_8_9_21   Analysis of functional map differences

10.02 COA Func Map 2020   Updated College of Alameda map

10.03 ExpandedCab_min 8_13_21   Chancellor's expanded cabinet minutes working on functional maps 8_13_2021

10.04 ExpandedCab_min 8_16_21   Chancellor's expanded cabinet minutes working on functional maps 8_16_2021 as a sample, many meetings addressed this

10.05 FunctMap v7_9_9_21   Latest Functional Map draft 9_9_21

10.06_Func_Map Schedule   Schedule for Functional Mapping

10.07_PCCD_ Link_ Org_Charts   Posted, Updated organizational maps

Evidence for Fiscal Issue 1

FI_1.01 BCC_ISEMP_EnMgt   Berkeley City College Enrollment Management Plan

FI_1.02 PCCD-SEM-Plan   PCCD Integrated Enrollment Management Plan

FI_1.03 Enrol_ TargVSActual   PCCD Enrollment Data reviewing actuals and Projected for 5 years

FI_1.04 DataIntegrity Report_4_21   Cambridge West Data Integrity Final Report April 2021

FI_1.05 PCCDEnrollmgt_BOT   Board Presentation on Enrollment Management

FI_1.06 SEMWORKS__rev   SEMWORKS Statement of Work

FI_1.07 SEMWORKS_Rep_6_21   SEMWORKS Enrollment Management report

FI_1.08 BOT Goals Update _9_2_21   2020-21 Board Goals Updated Progress

FI_1.09 COVID_BOT_2_21   COVID Enrollment report

FI_1.10 Demo_Success_Dashboards   Enrollment and Success Dashboards

Evidence for Fiscal Issue 2

FI_2.01_5yr_Integ_Finan_Plan   PCCD Five-year Integrated Financial Plan
FI_2.02 SCFFStudyBOT 1_21   BOT presentation about SCFF by CW
FI_2.03 SCFFupdate3_23_21   Updated SCFF Data reported to Board
FI_2.04Tent_Budget_6_16_21   Tentative Budget 2021-22
FI_2.05TentBudgetBOT 6_   Tentative Budget Presentation to BOT
FI_2.06 Adopted Budget   Draft Adopted Budget

Evidence for Fiscal Issue 3

FI_3.01 BP6250_BudgetMgmt   Board Policy 6250 on Budget Management
FI_3.02 AP6250_BudgetMgmt   Administrative Procedure 6250 on Budget Management
FI_3.03 BOTGoalsUpdate_9_21   2020-21 Board Goals Update Progress
FI_3.04_5yr_Integ_Finan_Plan   PCCD Five-year Integrated Financial Plan
FI_3.05 CCCCO Fiscal Reports   CFSS 311 reports from 2017-18 through 2019-20
FI_3.06 BOT Budget cmte   Board Budget Committee meeting minutes
FI_3.07 BOT Budget_agenda   Board Budget Committee meeting minutes

Evidence for Fiscal Issue 4

FI_4.01 BP6250 Budget Mgt   Board Policy 6250 on Budget Management

Evidence for Fiscal Issue 5

FI_5.01 CBT Phase 1   Collaborative Brain Trust plan with Restructuring
FI_5.02 Chanc_hiringPPT_5_25_21   Chancellor presentation to BOT on hiring
FI_5.03 Recruit_Update   Recruitment Update January to August 2021
FI_5.04 FunctMap v7_9_9_21   Draft Functional Map September 9, 2021
FI_5.05_Func_Map Calendar   Calendar for functional mapping work

Fiscal Issue 6 Evidence in Requirement 2

Evidence for Fiscal Issue 7

FI_7.01 BOT OPEB resol_4_20   Board resolution on OPEB
FI_7.02 OPEB Update 4.13.21   OPEB update to Board 4_13_2021
FI 7.03 OPEB rptBOT 6.8.21   OPEB update to Board 6_8_2021
FI_7.04 BOT_ OPEB ppt6_8_21   OPEB presentation to Board 6_8_2021

Evidence for Fiscal Issue 8

FI_8.01 GrandJuryRpt_2021   Alameda Grand Jury Report
FI_8.02 TrnoverAnalysis_8_21   PCCD HR Turnover analysis and recommendations
FI_8.03 MemoChancCab   Memo to Chancellor's Cabinet
FI_8.04 Ret2Campus   Return to Campus details

Appendix B List of Acronyms

Abbreviation	Full Name
ACCJC	Accrediting Commission for Community and Junior Colleges
ADT	Associated Degree for Transfer
ALO	Accreditation Liaison Officer
AP	Administrative Procedure
APU	Annual Program Update
AS	Academic Senate
AVC	Associate Vice Chancellor
BAM	Budget Allocation Model
BCC	Berkeley City College
Board	PCCD Board of Trustees
BOT	Board of Trustees
BP	Board Policy
BP/AP Taskforce	Board Policy/Administrative Taskforce
CBOC	Citizen's Bond Oversight Committee
CBT	Collaborative Brain Trust
CCCCO	California Community Colleges Chancellor's Office
CCCCO BOG	California Community Colleges Chancellor's Office Board of Governors
CCCCO MIS	California Community Colleges Chancellor's Office Management Information Systems
CCLC	Community College League of California
CCPG	California College Promise Grant
CDCP	Career Development and College Preparation
CE	Career Education
CEO	Chief Instruction Officer
CFO	Chief Financial Officer
COA	College of Alameda
COD	Common Origination and Disbursement website for the DOE
CPR	Comprehensive Program Review
CTE	Career Technical Education
CW	Cambridge West
DAS	District Academic Senate
DE	Distance Education
DFC	District Facilities Committee
DGS	Department of General Services
DO	District Office
DOE	Department of Education
DSPS	Disabled Students Programs and Services
ECAR	Eligibility and certification approval report for the DOE
EFT	Electronic Fund Transfer
EMC	Enrollment Management Committee
EMP	Education Master Plan
EOPS	Extended Opportunity Program and Services

FA	Financial Aid
FCMAT	Financial Review and Fiscal Health Risk Analysis
FMP	Facilities Master Plan
FON	Faculty Obligation Number
FTEF	Full-Time Equivalent Faculty
FTES	Full-Time Equivalent Students
FY	Fiscal Year
GP	Guided Pathways
GJ	Grand Jury of Alameda County
HIPAA	Health Insurance Portability and Accountability Act
HSI	Hispanic Serving Institution
IGETC	Intersegmental General Education Transfer Curriculum
ILOs	Institution Learning Outcomes
IPAR	Integrated Planning for Allocation of Resources Committee
IPC	Integrated Planning Committee
IR	Institutional Research
ISEMP	Integrated Strategic Enrollment Management Plan
ISER	Institutional Self Evaluation Report
IT	Information Technology
MVV	Mission, Vision, and Values
MSURSD	Minority Serving Under-Resourced Schools Division
NSLDS	National Student Loan Data System
OEI	Open Education Initiative
OPEB	Other Post-Employment Benefits
PBC	District's Planning and Budget Committee
PBIM	Planning and Budgeting Integration Model
PCCD	Peralta Community College District
PD	Professional Development
PFT	Peralta Federation of Teachers
PGC	District's Planning and Governance Council
PLOs	Program Learning Outcomes
PR	Program Review
SCFF	Student-Centered Funding Formula
SEIU	The Service Employees International Union
SLOs	Student Learning Outcomes
SOPs	Standard Operating Procedures
SS	Student Services
U.S. GAAP	U.S. Generally Accepted Accounting Principles
VC	Vice Chancellor
VP	Vice President
VPA	Vice President of Administrative Services
VPI	Vice President of Instruction
VPSS	Vice President of Student Services