ACCJC FOLLOW-UP REPORT

Submitted by:
[COLLEGE NAME]
[COLLEGE ADDRESS]

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, 2022

Certification Page for Follow-Up Report

<mark>(Each College needs to create and produce this signature page)</mark>
To:
Accrediting Commission for Community and Junior Colleges
Western Association of Schools and Colleges

From:
Presidents from each college

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:

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Report Preparation

Peralta Community College District (PCCD), the Peralta Community College Board of Trustees (Board), and the College have been actively addressing accreditation issues with the Accrediting Commission for Community and Junior Colleges (ACCJC) including specific fiscal concerns, since 2018. The 2021 Action Letter requirements [RP1each college] focused on areas of finance, financial aid, and Board concerns, primarily at the district level. The College submitted a Follow-Up Report October 1, 2021 [RP2for each college]. The 2022 commission action letter based upon the visiting team Peer Review Report from November 11, 2022 [RP3for each college] resulted in the ACCJC lifting PCCD and all four colleges from probation status to warning. The ACCJC Action Letter January 27, 2022 [RP4for each college] specified several requirements and fiscal issues that were cleared.

The Commission found that the College and District had addressed the following compliance requirements, corrected deficiencies, and met:

- Standard IV.C.3 (District Compliance Requirement 6)
- Standard IV.C.7 (District Compliance Requirement 8)
- Standard IV.C.12 (District Compliance Requirement 9) and
- Standard IV.D.2 (District Compliance Requirement 10).

Additionally, the Commission found that the College and District had appropriately resolved deficiencies identified through fiscal monitoring by:

- establishing FTES Targets and Enrollment Management Plans
- 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
- adopting a Board policy to adopt sustainable fund balances and reserves, establishing strategies to improve the management of the OPEB debt, and
- providing an executive-level staff turnover analysis and recommendations to train these staff at the district. [RP4for each college]

The remaining six requirements to be addressed in this 2022 Follow-Up Report for continued non-compliance include:

- Standards III.D.5, III.D.6, III.D.8 (District Compliance Requirement 1)
- Standard III.D.7 (District Compliance Requirement 2)
- Standard III.D.10 (District Compliance Requirement 3)
- Standard IV.C.1 (District Compliance Requirement 4)
- Standard IV.C.2 (District Compliance Requirement 5) and
- Standard IV.C.4 (District Compliance Requirement 7)

The Commission also required the College to meet the remaining three fiscal issues from a Special Site Visit Team Report in 2020 that included:

- Fiscal Issue 1 (F1) establishing guidelines to reduce operational overspending and eliminate the structural deficit
- Fiscal Issue 2 (F2) adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges and
- Fiscal Issue 3 (F3) addressing all audit findings [RP4for each college]

This Follow-Up Report focuses on evidence directed at meeting the above requirements and fiscal deficiencies. Resolving the issues identified in the District Requirements has required extensive changes in practices and software programming coupled with subsequent and ongoing training. Requirements addressing the Board 's responsibilities (IV.C.1) and functionality (IV.C.2, IV.C.4) have been the focus of Board retreats and training. Board assessments and activities over the last year, display significantly positive outcomes concerning these requirements.

This 2022 Follow-Up Report provides evidence of growing stability and financial controls over the last year, providing promise of full resolution in time, while honestly assessing the lengthy process required to completely clear and remediate the decades of deeply embedded fiscal difficulties. This report describes the status of solutions documented in the 2021 Follow-Up Report [RP2], and evaluation of those strategies and discussion of continuing improvement steps to sustain solutions. Stable administrative positions combined with systematic restructuring have provided constancy and methodical problem solving. Supportive and thoughtful Board participation indicates stability growth in the leadership oversight.

The College acknowledges the role of the District Chancellor's Office in preparing this 2022 Follow-Up Report. The narrative is the collaborative product of the Chancellor's Expanded Cabinet, with significant district input from the Interim Chancellor, the Interim Deputy Chancellor/Chief Operating Officer, Vice Chancellors, and other members of the team responsible for District responsibilities and oversight. The Expanded Chancellor's Cabinet (Table 1) has been working on these issues and constructed the report based on evidence over the last year of consistent building on the 2021 Follow-Up Report strategies. The 2022 Follow-Up Report was introduced to the district-wide community via a "virtual fireside chat" [RP 5 ppt] with XXX attendees on August XX, 2022, providing XX minutes for comments and questions and modified following input and updates. The draft report was sent to participatory governance groups for review and comment [RP6 Timeline]. Finally, the 2022 Follow-Up Report was reviewed by the PCCD Board of Trustees at the September 13, 2022 Board meeting [RP7 BOT agenda 9_26] and approved at the September 27, 2022 Board meeting [RP8 BOT_FURApprov_0_27_22].

Table 1 Chancellor's Expanded Cabinet

Chancellor's Expanded Cabinet 2022-2023	
NAME	TITLE
Jannett Jackson	Interim Chancellor
Rudy Besikof	President, Laney College
Angelica Garcia	President, Berkeley City College
David M. Johnson	President, Merritt College

Chancellor's Expanded Cabinet 2022-2023	
NAME	**TITLE**
Nathaniel Jones III	President, College of Alameda
VACANT	Vice Chancellor of Academic Affairs & Student Support
Adil Ahmed	Interim Vice Chancellor of Finance & Administrative Services
Ron McKinley	Acting 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	Chief of Staff
Antoine Mehouelley	Chief Technology & Information Systems Officer
Mark Johnson	Executive Director of Marketing, Public Relations & Communications
Sasha Amiri	Board Clerk/Assistant to the Chancellor
VACANT	Executive Assistant, Chancellor's Office
Rebecca Opsata	Vice President of Instruction / ALO, Laney College
Denise Richardson	Vice President of Instruction / ALO, , Merritt College
Kuni Hay	Vice President of Instruction / ALO, , Berkeley City College
Diana Bajrami	Acting Vice President of Instruction, College of Alameda
Dettie Del Rosario	Vice President of Administrative Services, Laney College
Sean Brooks	Vice President of Administrative Services, Berkeley City College
VACANT	Vice President of Student Services, Laney College
Stacey Shears	Vice President of Student Services, Berkeley City College
Lilia Chavez	Vice President of Student Services, Merritt College
Garth Kwiecien	Vice President of Administrative Services, Merritt College
Augustine Gil	Vice President of Administrative Services, College of Alameda
Tina Vasconcellos	Vice President of Student Services / ALO, College of Alameda
Joseph Bielanski	BCC Articulation Officer/ District Facilitator for BPs/APs
Marla Williams-Powell	Interim Executive Director of Fiscal Services
Albert Maniaol	District Director of Academic Affairs
Immaculate Adesida	Human Resources Director
Timothy Thomas	Director of Public Safety & Security
Stephanie Droker	Deputy Chancellor & Chief Operating Officer
Janet Fulks	Consultant

Table 2 Preparation Timeline

DATE	REPORT PREPARATION ACTIVITIES
APRIL	Interim DC, ALOs Planning Meeting
MAY	Review Requirements, Assign Responsible Parties Draft Outline of Responses Start Collecting Evidence
SUMMER	First Drafts Written
AUGUST	1. Chancellor's Expanded Cabinet Works on Draft Language 2. District-wide Fireside Meeting during District Flex Day 3. Drafts to Colleges for Review and Input (Governance)
SEPTEMBER	College Approval – Governance Drafts to BOT, Input Collected Reports Updated with Input, Marketing begins Formatting 13th – 1st Read, BOT 27th – 2nd Read, BOT
OCTOBER 1	Submission to ACCJC
OCTOBER 13 - 14	ACCJC Site Visit

Response to the Commission Action Letter

The ACCJC Action Letter of January 27, 2022 [RP4] directed the College to produce a Follow-Up Report on the remaining 6 Requirements and 3 fiscal issues. The table below represents the current status of each District Requirement (DR) and remaining fiscal issues (F). Evidence for DR1 significantly overlaps with Fiscal Issue 1 (F1) "establishing guidelines to reduce operational overspending and eliminate the structural deficit". Throughout the report the fiscal issue regarding "addressing all audit findings" (F2), is included with discussion relevant to District Requirement 2 (DR2).

Table 3: 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)	**Standard Met**
	Significant progress made incorporating continuous quality improvement practices
	
	June 2022 completion dates from 2021 Follow-Up Report met but implementation prompted additional follow-up improvements
	
	Responsible Party
		• Conducted District Finance Program Review
		• Ongoing business practices improvement
		  • Implemented PeopleSoft IT improvements
		  • New and continuing Data Integrity Project checklist items
		  • Ongoing Huron Evaluation
		  • Extended EdgeRock

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District Requirement	Current Status	Sustained Actions to Date
	VC Finance and Administrative Services	contract • Staff training developed and conducted • Improved Audit Reports • Consistent Board oversight • New hires for restructuring and vacant position

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)
 	
Fiscal Issue 3 "addressing all audit findings."
	Significant progress made incorporating continuous quality improvement practices
	
	2021 Unmodified audit
	
	All findings responded to in a timely manner and communicated properly
	
	June 2022 targets for this requirement in 2021 Follow-Up Report met with a few areas ongoing
	
	Responsible Party
	
	VC Finance and Administrative Services
		• Audit unmodified – highest level of assurance
		• PeopleSoft 2 modules and training deployed, improved coordination and processes
		• Data Integrity checklists
		• COD records improvement
		• Return to Title 4, financial aid resolutions with Huron
		• Reconciliations monthly
		• Phase 3 work with Oracle and Ongoing Huron Evaluations
		to address gaps – iterative process
		  • Working papers – scope of work, preparations are under way
		  • Aging Reports: Accounts Receivable, Accounts Payable, Student Billing

District Requirement 3: In order to meet the Standard, the district must practice effective oversight of its financial aid programs. (III.D.10)	**Standard Met** Significant progress made continuous quality improvement ongoing June 2022 items completed revealing additional issues Continued monitoring and help from DOE **Responsible Party(ies)** VC Finance and Administrative Services District Financial Aid	• New District Financial Aid Director hired • College Financial Aid Directors in place • Analyst recruitment • Regular Oversight through PCCD FA meetings (2 to 3 times a month), FA directors weekly meetings and daily FA processing meetings • Ongoing business practices improvement • Implemented PeopleSoft Phase 3 – student

District Requirement	Current Status	Sustained Actions to Date
		financial aid system (CS module) • Continuing Data Integrity Project • Ongoing Huron Evaluation • Extended EdgeRock contract • COD records improvement • RT4 improvements with Huron
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)	**Standard Met**	• Board Goals and self-assessment • Board Presentations – finance and enrollment • Financial stability • Ongoing training on Board responsibilities • Increased reporting on academic and financial issues Significant work on communication s during Board retreats using Self-evaluations
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	**Standard Met**	• BOT 21-22 voting records • Resolutions • Board Self Evaluation • Ongoing training on Board effectiveness • Productive collaboration and civil discourse
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)	**Standard Met**	• BOT 21-22 voting records • Board Self Evaluation • Sustained training • Sustained collaboration and civil discourse

District Requirement	Current Status	Sustained Actions to Date
Fiscal Issue 1 Establishing guidelines to reduce operational overspending and eliminate the structural deficit	**Fiscal issue resolved**	• Board Policy on reserves • CCCCO CCFS-311 trends • Unmodified Audit • Resource Allocation (RAM) • Tentative Budget • Budget Projections beyond hold-harmless
Fiscal Issue 2 Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges	**Fiscal issue resolved**	• District Functional Map • EMPs • District Realignment • New hires and recruitment

Compliance Requirements

District Requirement 1 (DR1)

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**)

Introduction

Prior to 2021, PCCD finance practices suffered from a variety of issues including personnel turnover, position vacancies, software irregularities due to customizations, business practices inconsistencies, outdated paper processes, insufficient personnel oversight, and lack of documented practices and user training. These issues resulted in the 2020 Special Visit Report that identified Fiscal Issues PCCD had to address [R1.1 for each college], a Financial Review and Fiscal Health Risk Analysis (FCMAT) evaluation by the California Community College Chancellor's Office (CCCCO) [R1.02] and the inability of the District and colleges to meet the ACCJC Accreditation Standards in 2021 placing them on Probation status. To resolve these issues, the College and District have been working on internal control mechanisms focusing on human resources, embedding technical controls with PeopleSoft updates and cyclical external review processes designed to continuously improve financial accuracy. Edgerock Technology have been hired to test and identify technical issues as they are implemented, and Huron Consulting proposes sustainable business processes and create documentation and training to ensure reporting credibility.

Adequate Staffing for Oversight and Accountability

External evaluations, including the FCMAT report, 2020 Special Site Visit report, and the ACCJC 2021Action Letter, identified the need to restructure the district in order to have oversight and accuracy in financial processes. The district-wide functional mapping [R1.03] initiated in 2021 helped identify gaps. Expert advice from FCMAT [R1.02], Cambridge West Partnership [R1.04], and the Data Integrity Project [R1.05] combined with an internal assessment, resulted in a District Restructuring plan designed to improve efficiencies and accountability at the District Office and the colleges. The District Restructuring Plan and Budget Impact Report was presented to the Board on June 27, 2022 [R1.06]. Goals of the restructuring plan include:

- filling critical vacancies
- hiring individuals with the requisite expertise
- creating appropriate oversight and accountability
- balancing resources more effectively and
- building a more stable workforce

The plan is being implemented in phases. Details of the restructuring will be covered in the discussion on Fiscal Issue 3 (F3). Some mission-critical PCCD positions were filled in early 2021[R1.07] including the College of Alameda (COA) College President, Vice Presidents of Administrative Services (VPA's) at three colleges, Financial Aid Directors at each college, Interim Executive Director of Fiscal Services, Interim Payroll Manager, Interim Budget Director and Chief Technology and Information Systems Officer (CTIO) at the District. Other positions were difficult to fill during the pandemic. The Board made a policy decision to extend the terms of key interim positions (including the Interim Chancellor) and stabilize the District (see Fiscal Issue 3) to provide time to recruit people with the appropriate skills. The longest serving VPA at Laney left in October 2021 and is currently filled with an acting VPA. Additional positions were phased in from August 2021 to July 2022 [R1.08a, R1.08b] including the District Director of Financial Aid, Interim Budget Director, Interim Deputy Chancellor and Chief Operating Officer. The Interim Budget Director contract has been extended and final recruitment should be completed by October 2022. The fiscal analyst positions first experienced a failed pool of applicants but is underway again. Additional recruiting is proceeding for the Payroll Director (vacating in August) and the Purchasing Director (retiring in September). These positions are vital to the ongoing positive changes occurring in the Finance and Administration Division regarding oversight and internal controls.

The position of Interim Executive Fiscal Director (& Financial Aid) was realigned to become the Interim Executive Director of Fiscal Services and the District Financial Aid Director was hired to better meet the accountability and reporting needs in the District. More information about this and other financial aid positions are discussed in DR 3. These new hires and position alignments have contributed to a more effective implementation of the Data Integrity Project [R1.05], designed to improve data collection and reporting, and the PeopleSoft Updates, designed to improve internal controls and business processes.

From August 2021 through Spring 2022 PCCD Finance and Administration conducted a Program

Review, led by the Vice Chancellor of Business at the Chabot Las Positas Community College District, to improve the efficiency and effectiveness of the financial operations. The purpose of the program review was to provide meaningful feedback and viable recommendations to address multiple recurring audit findings, internal control issues, and FCMAT concerns [R1.9]. Numerous documents, organizational charts, collective bargaining agreements, Board Policies and Administrative Procedures were reviewed in addition to interviews. The Program Review identified reorganization as an important strategy stating:

> "In interviews with staff, it is believed the current organizational structure has contributed to these audit issues along with an inability to retain an effective workforce." [R1.9 p.2].

Six recommendations were made to help rectify the historical issues in PCCD Finance beginning with reorganizing reporting relationships within the District Office finance division. Additional recommendations suggested strategies to improve operational effectiveness including assessing financial aid functions and needs, as well as examining cash management processes. PCCD Finance and Administration is working hand-in-hand with Cambridge West Partnership (CWP), Huron, and Edgerock experts to continue to test and improve financial aid and cash management processes. To guarantee sustained alignment with the data integrity project, PCCD extended the contract with CWP [R1.10] at the May 10, 2022 Board meeting.

Technical Software Updates and Embedded Controls

The September 2021 Data Integrity Project [R1.05, R1.12] by CWP "was designed to assist PCCD with examining the integrity of the data currently collected for reporting and reviewing the related processes used to optimize student success and the alignment of the MIS reporting with the Student-Centered Funding Formula (SCFF). The focus was to work directly with the District and college staff to evaluate the current MIS workflow process, review current policies and procedures and to develop Data Map/Element Dictionary documents" p 3.

The Data Integrity Project produced an important analysis of the districtwide data dependability, revealing essential gaps and processes detrimental to the financial integrity of the District and colleges. Recommendations in the Data Integrity report include revising and developing processes in Admissions and Records (A&R), Financial Aid, Categorical programs, and other areas. This project is deemed a high priority project due to its potential impact on future funding, necessity for financial stability and design to create integrity in financial processes. New processes have occasionally introduced unexpected issues that required further testing and continuous improvement, particularly in financial aid. The Board has specified additional contracts with CWP with detailed statements of work (SOW) as needed [R1.10, R1.12]. The Board receives regular reports and updates on the progress [R1.05, R1.11, R1.13. R1.14].
To date, the following has occurred in the Data Integrity Project:

- Review of the recommendations to prioritize projects
- Priority implementation of Financial Aid recommendations
- Organization of the recommendations and assignment of responsibilities
- Establishment of an implementation timeline

- Establishment of a permanent district-wide Data Integrity Committee
- Finalized contract with Cambridge West for FY 2022 to assist in implementation planning and training of staff [R1.10]

Next Steps
- Data Collection Process Re-Engineering & Training [R1.10]
- Review of findings and recommendations from Data Integrity Project with appropriate staff
- Revise process and data maps as warranted based on re-engineering outcomes
- Develop training materials/presentations for a training session for each area including training on the use of the documents, data input requirements, and impact/outcomes of the processes
- Conduct 4-hour training sessions (face-to-face or online) for each of the areas

Internal controls embedded in the PeopleSoft updates have improved data processing at PCCD. The latest PeopleSoft Update implemented numerous modules to replace paper processes with eforms and put into service electronic approvals that streamlined managers' work and enhanced oversight and checked for accuracy. The update was produced through collaboration and numerous work sessions among multiple departments (HR, Payroll, Finance, Purchasing, Campus Users and IT) to ensure the accuracy of the business processes. These grass root implementation activities are representative of the sustained and significant changes the District and the College have designed. The Asset Management, Supplier Contract and Expense Management Modules directly addressed audit findings that had plagued PCCD. The PeopleSoft Manager Self Service module converted timesheets and personnel forms to a self-service format streamlining managers work and speeding up processing while integrating approval cues that provide internal controls and eliminate paper processes that were rife with issues. Once designed and implemented, testing and training were essential for the upgrade to function appropriately. Huron [R1.15] helps with these processes and additional improvements continue to be implemented consistent with continuous quality improvement.

Analysis and External Review

The District hired Huron Consulting Group [R1.15, R1.16, R1.17] to assess and improve the implementation of PeopleSoft Phase II, optimize efforts, and determine next steps. Huron's work encapsulated a health-check assessment that identified gaps, documented issues, and created a roadmap to improve business processes. The PeopleSoft *Assessment, Training, Optimization* presentation to the Board provided specific analytics with improvement plans and described the training and "go-live" implementation processes [R1.18].

The interface between the software processes and human implementation rely on thorough training. PCCD and Huron teams developed instructor led training classes, quick reference videos, and job-aids. Huron's report detailed the District's IT and business office teams' hard work and confirmed the success of the Phase II functionality in reducing paper and streamlining business processes while eliminating customizations.

The PeopleSoft Update has been phasing in over the last 2 years and progress is regularly apprised and amended, according to needs. Updated PeopleSoft Phases were reviewed and approved by the Board [R1.19a, R1.19b, R1.20, R1.21]. Training opportunities were created using PCCD email and website announcements [R1.22a, 1.22b]. Implementation relies on accessible training which has been facilitated through live training and online modules. Training for the Finance modules can be found at https://www.peralta.edu/it/peoplesoft-upgrade [R1.22c] and the attendance records, documenting over 675 unique viewers over 9 sessions, are found on the linked excel sheet [R1.22d – please see all 9 tabs]. Training is revised regularly as PeopleSoft updates are enabled. The Asset Management, Expense Management and Supplier Contract training occurred April 25, 2022 through May 5, 2022. Online modules were enabled May 6, 2022. Additional training modules for a wide range of employees (student employees, part-time faculty, full-time faculty, classified employees, and managers) are available on the Canvas platform at https://peralta.instructure.com/courses/56014 [R1.22e]. The Board updated the PeopleSoft Phase II contract February 8 and June 25, 2022 [R1.23, R1.24] to sustain this high priority work.

Districtwide module training implementations were continuously evaluated and improved. Issues identified by PCCD and Huron included low training participation initially [R1.18– slide 4]. To rectify this the Chancellor clarified that training was mandatory and paper process and forms were eliminated [R1.22b]. Following further assessment, the Finance Division realized that training resulted in difficulty for the employees, due to the daily workload which was particularly heavy due to vacant positions. To improve these results Phase II training spaced the module implementation over longer time periods, reducing the burden on end users who were already fully occupied with daily work. These changes produced increased training participants and influenced the Phase III implementation plan for training. This high priority work is on a schedule. Huron will continue to address gaps in Phase III through using an iterative process refining and optimizing implementation.

In addition to Huron and Oracle PeopleSoft, implementation has been facilitated by EdgeRock. EdgeRock has backfilled key areas in Business and Finance, particularly related to Financial Aid, due to vacant positions. EdgeRock assists the District with the establishing quality control systems for the financial aid year, including but not limited to working with the Information Technology Department (IT) to develop implementation checklists, aligning administrative online functions, establishing test modules for migration to production, assessing and implementing test controls that define and ensure data accuracy, as well as creation and consolidation of data collection queries and reports. EdgeRock will aid in troubleshooting ongoing issues with Common Origination and Disbursement (COD). EdgeRock had their contract extended at the June 28, 2022 Board meeting [R1.25]. The plans are to transition EdgeRock work to a full time PCCD employee, but to this point the hiring pool has not included people with the specific skills and knowledge required. Recruitment is ongoing.

The extensions of Huron [R1.17], PeopleSoft [R1.24], and EdgeRock [R1.25] contracts provide evidence of sustained effort to meet these Standards (III.D.5, III.D.6, III.D.8) and to exceed them through continuous evaluation and improvement. Additional specifics regarding internal controls and financial accuracy are discussed in the subsequent sections on the District Requirement 2 (DR2) concerning the audit and DR3 related to Financial Aid.

Oversight and Outcomes

The PCCD Board has been very consistent in their goal of financial stability to improve operations at PCCD and to meet ACCJC standards. The Board receives regular reporting on key financial documents and decisions in order to create accountability [R1.26]. Financial accountability and stability have been an integral part of the 2021-22 Board Goals.[R1.27] The Board mid-year self-evaluation, conducted at the Board Retreat [R1.28] provides evidence of progress towards each key action related to Goal IV: Fiscal Concerns. The Board voted on whether progress was made on each key action and whether that key action should be retained for the following year. An excerpt of the 2021-22 mid-year self-evaluation is in Table 4.

Table 4   2021-22 Board Goal IV: Fiscal Affairs

Board Goal IV: Fiscal Affairs
It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability.
Related District Goal(s)
- **Strengthen Accountability, Innovation and Collaboration**
- **Develop and Manage Resources to Advance Our Mission**

Key Actions			
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.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
100% Yes	66.7%/33.3%		
Audit extended until February due to COVID			
B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
100% Yes	66.7%/33.3%		
EMP submitted to colleges			
C. Oversee the facilities bond program to ensure that it complies with stated goals by receiving detailed updates.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
100% Yes	100%		
Regular reports received on activities			
D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
100% Yes	100%		
E. Work with the chancellor to ensure Implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor's Office to develop and maintain fiscal stability for the District.			
Progress Yes/No	Retain	Move to 2022-23	Eliminate
100% Yes	100%		

The Board voted to retain Goal IV: Fiscal Affairs for 2022-2023 [R1.29] with the addition of verbiage about alignment to the SCFF at the June 27, 2022 Board Retreat [R1.30]. Table 5 Shows the updated language.

Table 5 2022-23 Board Goal IV: Fiscal Affairs

Board Goal III: Fiscal Affairs
It is imperative that the District has a secure and sustainable economic future; therefore, the Board will ensure financial accountability, responsibility, and stability that aligns with the Student-Centered Funding Formula (SCFF).
Related District Goal(s) • **Strengthen Accountability, Innovation and Collaboration** • **Develop and Manage Resources to Advance Our Mission**
Key Actions
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.
B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.
C. Oversee the facilities bond and parcel tax programs to ensure compliance with stated goals by receiving detailed updates on construction projects, technology, and related items contained in the bond/parcel tax language.
D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.
E. Work with the chancellor to ensure implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor's Office to develop and maintain fiscal stability for the District.

Additional external monitoring has continued at PCCD with regularly reporting to the CCCCO in response to FCMAT requirements for external monitoring [R1.31]. This report indicates evidence of regular and progressively improving resolution to the identified FCMAT issues [R1.32]. In addition, the U.S. Department of Education (DOE) is continuously monitoring financial aid issues through the Minority Serving Under-Resourced Schools Division (MSURSD). Details on DOE monitoring will be discussed in DR2.

PCCD has sustained efforts to improve the IT infrastructure, restructure district operations, hire and train adequate personnel, shift financial practices, improve internal controls, and institute regular evaluation and improvement. While there are still issues and gaps being addressed at PCCD, there is substantial evidence these standards (Standards III.D.5, III.D.6, III.D.8) are met and the additional issues are part of ongoing evaluation and continuous quality improvement to create credible and accurate financial documents (III.D5, III.D.8). Two of the documents providing evidence of accurate financial statements are the CCCCO 5-year Fiscal Trend report [R1.33] and the 2021 Audit on financial statements [R1.34]. The certified MIS data downloaded from the CCCCO-MIS [R1.33] shows 5 years of increasing fund balance and accurate financial reporting. The table below is extracted from the CCCCO report for PCCD.

Table 6 CCCCO 5Year Report on Peralta Fund Balance

Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Qtrly. Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract					
	2021-22	2020-21	2019-20	2018-19	2017-18
Fund Balance % [905/501]	17.5%	17.4%	16.8%	13.7%	9.2%
Required Fund Balance to meet 5% threshold	7,481,935	7,463,175	7,428,370	7,287,088	7,915,253
Over/(Under) 5%threshold	18,633,974	18,484,110	17,480,592	12,611,472	6,626,663

The 2021 PCCD Audit [R1.34] was a clean, unmodified report which is the highest level of material accuracy regarding a financial statement. The audit presentation [R1.35, R1.36] to the Board provides evidence of the current financial status of PCCD and additional comments in the videotaped presentation [R1.37] include further explanations https://youtu.be/eaFIWIKyb7I?t=7705. Some notable auditor's comments included that the total assets increased, while total liability decreased, during a challenging year with Covid, which translates into a good financial position. Specific details concerning Audit Findings will be discussed in the following section on District Requirement 2 (DR2) and Fiscal Issue 3 (F3).

Future Planning and Analysis to Maintain a Strong Financial Outlook

The Budget Allocation Model (BAM) Task Force[R1.38] is a sub-committee of the Planning and Budgeting Council (PBC). The PCCD budget philosophy creates a spending plan that provides funding for educational programs to support student success using fiscally responsible and sound practices. The overall goal is to develop a budget plan that best aligns resources with student achievement goals. The plan is designed to address all facets of the student experience that will lead to student success. Budget planning reflects strategies that are adopted and implemented following the goals as outlined in the California Community Colleges Chancellors Office Vision for Success to reduce achievement gaps by supporting diversity, equity, access, and inclusion in all our programs. The budget philosophy reflects the prioritization and allocation of expenditures that align with each college's goals. The plan encompasses a complete cycle for integrated long-term planning and budgeting. Throughout this cycle, the college's planning and institutional goals serve as the overarching guide for decision-making and resource allocation to be supported by the Board. Last year PCCD continued work on a new Budget Allocation Model (BAM) but realized that the model needed to allocate all resources and additional factors from the SCFF. This spring with assistance from Cambridge West Partners (CWP) the BAM process morphed into the Resource Allocation Model (RAM) [R1.39,]. CWP deliverables include [R1.40] :

1. Evaluation of the current district's Budget Allocation Model (BAM)

2. Evaluation of individual college data using SCFF metrics

3. Review available SCFF metrics to establish trends for each metric

4. Develop a draft multi-college internal allocation model based on current data and district-wide priorities

5. Review 2020-2021 SCFF funding and its impact on the existing model

6. Conduct draft 2021-2022 SCFF allocation modeling and compare them side by side after P1 is certified.

7. Assist in preparing Resource Allocation Model (RAM) under SCFF for 2022-23 fiscal year.

The process will include working with the BAM committee to:

1. Improve awareness and understanding of the SCFF elements

2. Discuss the data integrity, outcome strategies, and audit requirements

3. Participate in reviewing, modifying, and proposing a draft revenue allocation model using college specific SCFF data elements

4. Review and discuss the outcomes comparisons data and identify SCFF topics to discuss at the colleges.

5. Work with district BAM Task Force, PBC, and PGC committees from time to time to prepare the Resource Allocation Model under SCFF.

Timeline:

Phase I – Resources – October 2020 to December 2021 (Draft Completed)

Phase II – Expenditures – April 2022 to December 2022

Ready for Budget Development of 2023-24 fiscal year

To support the RAM process, an Enrollment Academy was held at a special Board Meeting on April 21, 2022 [R1.41, R1.42] with district participants to help educate everyone concerning technicalities of the SCFF, determining FTES and aligning with key student outcomes [R1.43]. The RAM is currently being vetted through governance processes to gain support of the Board, Chancellor, College Presidents, and key stakeholders, such as the Planning and Budget Committee (PBC) [R1.44] and the District Academic Senate (DAS) [R1.45]. The principles underlying this new model were created to ensure financial stability and are slated to be ready for Budget Development in the 2023-2024 fiscal year.

The PCCD tentative budget for 2022-2023 is based upon the May Revise and provides a picture of stability extending beyond the SCFF "hold-harmless period of funding" into the future [R1.46, R1.47]. (note* "Hold-Harmless" means that the College continues to receive state funds based on 2017-2018 funding plus the annual cost of living adjustments (COLAs) when the new SCFF apportionment calculated a lower allocation compared to FY 2017-2018. Table 7 provides an analysis of the projection.

Table 7 PCCD Tentative Budget and Projections Beyond Hold-Harmless

Tentative Budget 2023 (Per May Revise) Unrestricted General Fund 5 Year Projection						
	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/222	Projections F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
Revenues:	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
Federal Revenue	-	-	-	-	-	-
State Revenue[1]	76,530,675	76,530,675	87,852,700	92,065,492	96,404,466	100,874,018
Local Revenue[2]	72,205,810	70,205,810	73,270,862	73,764,727	74,283,286	74,827,772
Total Revenues:	148,736,485	146,736,485	161,123,562	165,830,219	170,687,752	175,701,790
Expenditures:						
Full Time Academic[3]	25,740,117	22,024,997	28,734,064	30,106,330	31,310,583	32,563,006
Academic Administration	6,167,997	5,761,962	6,731,034	7,052,491	7,334,590	7,627,974
Other Faculty	6,949,694	5,934,350	7,543,343	7,903,594	8,219,738	8,548,527
Part Time Academic	5,261,820	13,591,506	5,693,429	5,965,332	6,203,946	6,452,103
Classified Salary	33,107,442	29,111,494	36,004,508	37,444,688	38,942,476	40,500,175
Fringe Benefits	43,267,476	40,819,579	45,534,506	44,671,886	45,118,604	45,569,791
Bad Debts	850,000	850,000	1,000,000	1,000,000	1,000,000	1,000,000
Books Supplies, SVcs	22,304,944	22,299,944	22,745,943	23,200,862	22,723,005	23,177,465
Equipment Outlay	268,751	268,751	287,624	287,624	287,624	287,624
Debt Services-Bonds[4]	2,334,000	2,334,000	3,500,000	4,500,000	5,500,000	6,500,000
Other Outgo (General Fund Contribution)[5]	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Contengency Reserve[6]	406,950	2,715	500,000	500,000	500,000	500,000
Total Expenses:	148,509,191	144,849,299	160,124,452	164,482,806	168,990,566	174,576,665
Beginning Fund Balance:[7]	23,666,687	23,666,687	25,553,873	26,552,983	27,900,396	29,597,582
Net Increase (Decrease)	227,294	1,887,186	999,110	1,347,412	1,697,186	1,125,125
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	23,893,980	25,553,873	26,552,983	27,900,396	29,597,582	30,722,707
Fund Balance %	16.09%	17.64%	16.58%	16.96%	17.51%	17.60%

In addition to strong current financial statements the Expanded Chancellor's Cabinet has researched necessary actions to provide future security and stability through modeling trends and scenarios for future funding through 2030 [R1.48]. Dr. Jones, President of College of Alameda, has created a draft tool that the presidents will use to examine potential strategies for future budgeting actions to ensure financial stability as seen in the table below [R1.49].

In the 2021 Follow-Up Report, PCCD described the plan of continuous evaluation and improvement using the visual, Cycle to Sustain Fiscal Integrity, and details in Table 8 below, which are updated to describe last year actions and the new actions for next year's cycle.

Figure 1 Cycle to Sustain Fiscal Integrity
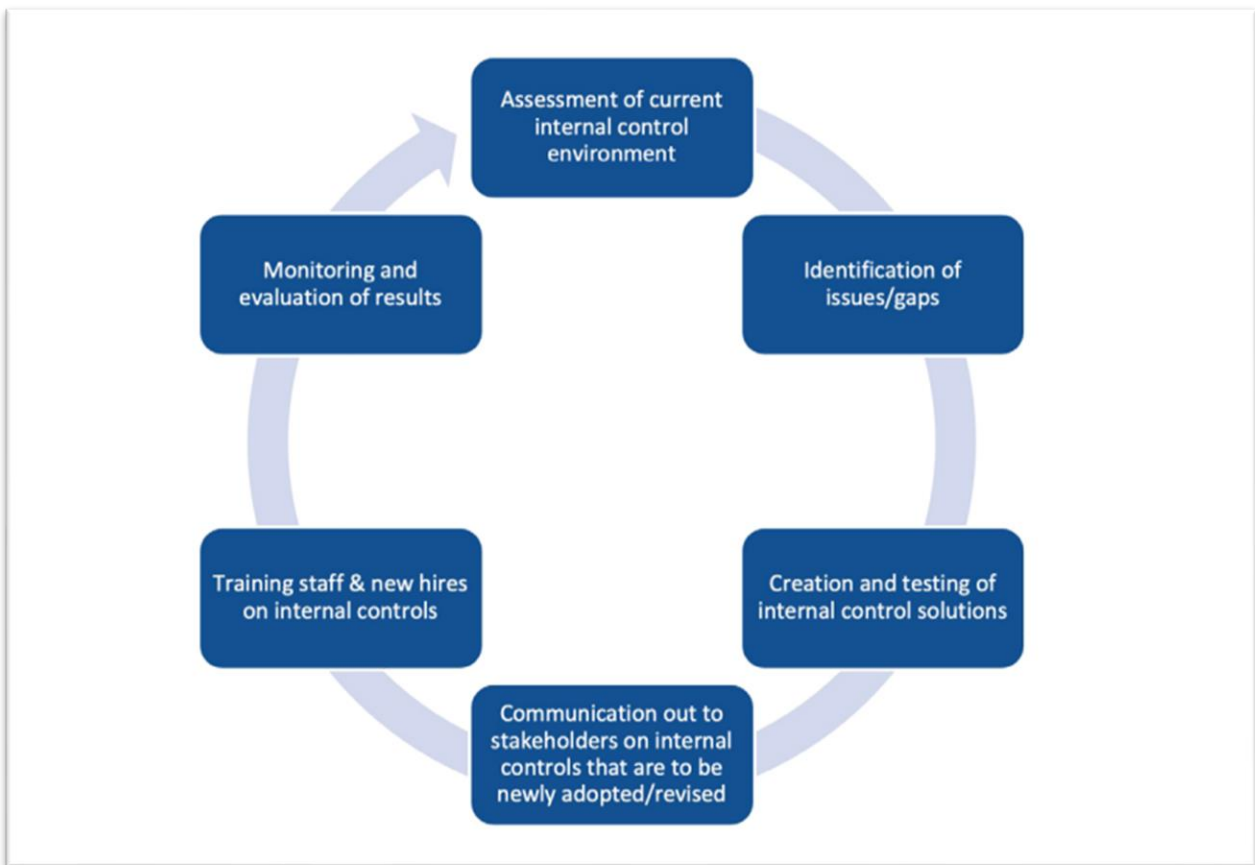
Table 8 Timelines for 2021-22 and 2022-23 for Cycle to Sustain Fiscal Integrity

PCCD Internal Control Assessment Cycle Steps	Responsibility	Timeline Cycle 1 2021-2022	Timeline Cycle 2 2022-2023
Step 1: Assessment of current internal control environment	Huron, PCCD & Colleges, ACCJC	Completed – May 2020	Reassessed Spring 2022 additional control measures determined and implemented
Step 2: Identification of issues/gaps, checklists	CBT, DOE, CWP Data Integrity, ACCJC	Completed – April 2021 using Task lists	Additional task lists generated in response to gaps & issues May 2021-June 2022
Step 3: Testing internal control solutions	EdgeRock, PeopleSoft	In process Fall 2021	New rounds of testing Spring 2022
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	Website information and Online training developed Spring 2022, continuing with each phase

PCCD Internal Control Assessment Cycle Steps	Responsibility	Timeline Cycle 1 2021-2022	Timeline Cycle 2 2022-2023
Step 5: Training staff & new hires on internal controls	Huron Consultants, Canvas online training	Scheduled October 2021 through July 2022	Training in-progress extended through Fall 2022 and available online in Canvas
Step 6: Monitoring and evaluation of results	Internal – Internal Auditor & VC Finance/Program Review External- Huron, CB, CCCCO, DOE, FCMAT, ACCJC	November 2021 – July 2022 Ongoing Cycle will be repeated at the end of each Fiscal year or with auditors report	Continued testing with Huron and EdgeRock following audit and implementation, Training and identified gaps being addressed.

Conclusion

PCCD has overhauled financial and business processes in order to implement internal controls. Districtwide realignment and functional mapping delineates responsibility and accountability contributing to oversight and accuracy. Hiring key personnel has guaranteed work can get done and checked appropriately. Software updates are redesigning business processes and eliminating error-prone paper processes. Training is ongoing and improving with each new phase. As expected, each phase generates more need for testing and opportunities for cyclical improvement. In total, these efforts have provided concrete advancements as evidenced in the financial documents. PCCD has met this requirement.

District Requirement 2 (DR2)

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

Introduction

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

The District and the colleges have been addressing the findings from the 2021 Audit [R2.01].Some are repeat findings from the 2020 Audit [R2.02]. Several of these findings have been resolved through the solutions provided by Huron and EdgeRock as discussed in DR1. Change to improve structures and address recurring audit findings recommended by the Finance and Administration Division Program Review [R2.03] are being implemented. Review and elimination of paper processes in financial aid, as advised by the Department of Education (DOE)

are being implemented. These details will be discussed in District Requirement 3 (DR3).

Continued Improvements on Internal Controls to Address Audit Findings

The FY2021 Audit findings overlap with issues and solutions discussed in District Requirement 1 (DR1) and fall into the same categories of financial process gaps, outdated paper processes, lack of oversight, and issues with internal controls. As stated in DR1, checklists generated by the Data Integrity Project and solutions from Huron and EdgeRock are resolving these issues which will correct many of the origins for the audit findings.

The findings in the most recent audit [R2.04, R2.05] are a retrospective review of the FY2021 year. For context, the FY2021 federal audit compliance testing took place in January and February 2021 prior to completion of corrective actions in June 2022, as reported to resolve the FY2020 Audit findings. This resulted in some repeat findings in the FY2021 Audit. Every finding has been assigned to responsible parties and is being addressed on a timeline, as described in the Audit Corrective Actions and Summary [R2.06]. Some audit findings have been completely resolved, but other solutions are requiring more time to implement, test and resolve. The thorough actions taken by PCCD include carrying through with personnel training on the improved practices and then retesting the implementation status with Huron [R2.07, R2.08].

The Board recognizes the importance of addressing and clearing all audit findings. Board Goal III Key Action A charges the Board to "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 [R2.09]. The PeopleSoft Updates for three Finance Modules were implemented, including expense, asset, and contract management, and have generated tangible audit resolutions [R2.10]. The update effort is ongoing and will continue through multiple phases that will result in additional finance enhancements.

Reorganization and Alignment Solutions Phasing In

Realignment and reorganization of the Finance and Administration division and the Financial Aid departments throughout the PCCD is actively underway. The PCCD Financial and Administration Program Review (April 7, 2022) [R2.03] identified reorganization as an essential component in correcting repetitive audit problems and fixing internal control issues. In the Finance and Administration Division, hiring is ongoing as described in DR1 [R2.11, R2.12, R2:12A]. The hires and reorganization in Financial Aid are designed to create necessary oversight. Reorganization resulted in recruiting a financial aid expert at the District Office as Financial Aid Director and financial aid directors on each college. [R2.11, R2.12, R2.13, R2.14]. Additional information about financial aid resolution of audit findings will be discussed in District Requirement 3 (DR3).

The 2021 Audit is Unmodified with Less Severe Findings

The FY2021 Audit was an unmodified audit, compared with the modified 2020 Audit of the previous year and certifies the accuracy of the financial statements at the highest level [R2.01, p.5, R2.04]. Although there were 10 findings in the FY 2021 Audit Report, the nature of these

findings have significantly shifted from the most serious, **Material Weakness** where non-compliance cannot be prevented to less severe deficiencies that require attention to prevent non-compliance. This provides evidence of the positive effects of actions taken to resolve 2020 Audit findings.

Figure 2 Visual of Audit Findings and Definition of Categories
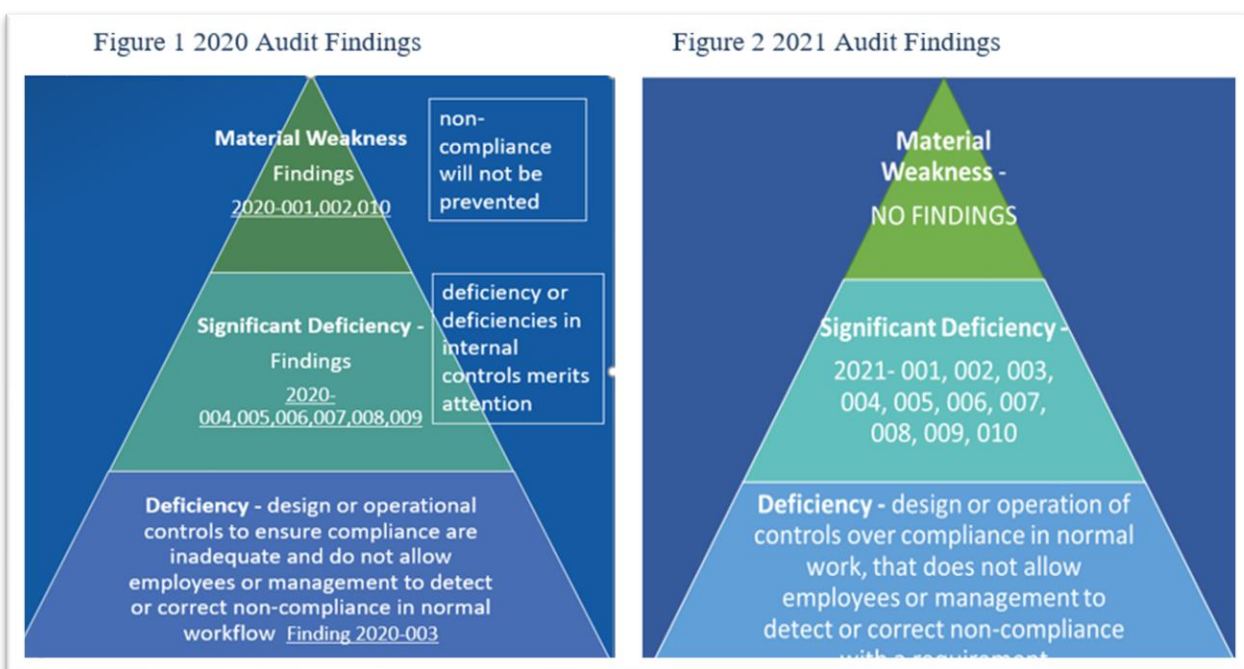
Clifton, Larson, Allen, LLP (CLA), the external auditors, gave a presentation to the Board in March 2021 describing the current financial status of PCCD https://youtu.be/eaFIWIKyb7I?t=7705 [R2.04 and R2.15]. The external auditor described the robust audit and comprehensive testing conducted on the financial statements resulting in an "unmodified opinion which is the **highest level of assurance** a CPA firm can provide for a financial statement audit" [R2.04 slide 4] PCCD's total net position was increased by $58.3 million (M). Total assets increased by $27.3M and liabilities decreased by $22M. Revenues netted a $28.2M gain compared to a $5.2M loss the previous year as a result of operating revenues increasing and operating expenses decreasing.

CLA shared some context related to the findings. The six PCCD financial aid findings are among the top ten most common findings listed on the federal government Department of Education (DOE) website and the most common findings CLA identify in educational institutions [R2.16]. In recognition of the difficult regulations, the DOE created a Taskforce to reduce the burden of Federal Regulations on Higher Education. In the DOE report, *Recalibrating Regulation of Colleges and Universitie*s (2015) the Taskforce stated,

> "Every year, the Department identifies the most frequent problems encountered by institutions of higher education in complying with student financial aid regulations. These

findings have been consistent for several years. Between 2010 and 2013, the top problems included the return of Title IV funds when a student withdraws ("R2T4"); verification of information provided by students and families on the Free Application for Federal Student Aid (FAFSA) form; Pell Grant over- or underpayment; failure to resolve issues with student credit balances; and errors associated with student loan exit counseling. These same errors occur on a regular basis, year after year, even after frequent training and guidance from the Department. The consistency in the list over time strongly suggests that these regulations are overly complex and present difficult compliance challenges." [R2.17 p.12] https://www.acenet.edu/Documents/Higher-Education-Regulations-Task-Force-Report.pdf

After continued investigation the DOE Regulation Taskforce Report January 31, 2019 (https://www2.ed.gov/policy/gen/reg/retrospective-analysis/progress-report.pdf) followed up stating,

"the Department recognizes that the current Return to Title IV (R2T4) regulations are difficult to apply, especially when students stop attending classes but do not notify the institution or when students stop attending some, but not all, classes. Given that R2T4 errors are among the top findings during Federal Student Aid (FSA) program reviews, it is time to rethink how title IV funds are delivered and how they must be returned when a student stops attending." [R2.18 p.1]

While this does not excuse the PCCD audit findings, it provides context, as the auditors explained. The complexity of applying these regulations particularly during a pandemic when students stopped attending classes for a variety of reasons, are profound. Combine this with software updates, business process revisions and staffing shortages and the hurdles, including timelines, in clearing audit findings becomes clearer. Nevertheless, PCCD shows sustained progress in correcting the issues. Because the DOE understands the complexity of the regulations, they provided monitoring and training for PCCD colleges with repeat findings [R2.28]. The DOE through the Minority Serving Under-Resourced Schools Division (MSURDS), continues to provide external oversight and training [R2.19, R2.20]. This will be described in more detail in DR3. CLA also reported that the dollar amounts identified with these findings were low in comparison to other institutions. Never-the-less, it is the goal of PCCD to create processes, checks and balances that will eliminate any financial aid findings in the future.

Resolving 2020/2021 Audit Findings

Several audit findings were resolved/corrected [R2.06]:
- 2020-002 Capital Assets - resolved through PeopleSoft Update Asset Management
- 2020-003 Vacation Accrual –Board Policy changes and contractual negotiations [R2.21, R2.21a, R2.21b, R2.21c, R2.22]
- 2020-004 Special Tests and Provisions: Eligibility and Certification – resolved through notifications of college presidential changes through new policy and training
- 2020-008 Activities Allowed or Unallowed and Allowable Cost/Cost Principles – Corrected
- 2021- 009 Higher Education Emergency Relief Fund (HEERF) Reporting – Corrected

through reporting
- 2021-010 : Suspension and Debarment -Condition – Corrected through documentation

Six repeat student financial aid audit findings, while noted as repeat findings, were actually improved, evidenced by reduced questioned costs and overall total dollar amounts. Below is a Table of Audit Trends provided by the auditor during the Board Presentation [R2.04] The video clip of the audit presentation provides the best evidence of continuing resolution of audit findings [R2.15] https://youtu.be/eaFIWIKyb7I?t=7705 .

Table 9 Audit Trends

Audit Findings - Trend

Type	2018	2019	2020 (CLA)	2021 (CLA)
Financial Statements –				
Material Weakness	1	3	2	
Significant Deficiency	1	1	1	1
Federal Compliance –				
Student Financial Aid	2	3	6	6
Other			1	3
State Compliance	1	3		
Total	5	10	10	10

The Audit Corrective Actions Plan

The remaining findings can be grouped into three main areas, all currently in the process of resolution but requiring more time to complete through PeopleSoft implementation, testing by Huron and hiring of sufficient staffing per the reorganization and realignment plan. None of these findings are contested by the district and each is considered high priority. For a complete discussion of details please see the Audit Corrective Actions [R2.06] Plan, but in summary those remaining audit areas include:

- Closing Processes (2021-001) – The first cycle was completed June 2022, revealing additional issues to correct. Additional PeopleSoft modules will help address this issue. Huron has deployed several projects to correct and improve these processes.
- COD reporting (2021-002) - The district has made significant progress with Common Origination and Disbursement (COD) reporting within the past few months. Huron analyzed processes and highlighted the need for campuses to monitor errors.

Additional potential solutions are being explored to reduces errors that need to be resolved manually. Please see additional detailed discussion and evidence in DR3

- • Financial Aid Areas (Student Information Security 2021-003, Internal Financial Aid Controls 2021-004, 2021-005 NSLDS Enrollment Reporting [R.2.24], 2021-006 Outstanding Student Refund Checks, 2021-007 Return to Title IV Funds. PCCD has made significant improvement with guidance from DOE, support from consultants and staff engagement. Clean up from 2015 to recent years is nearly complete. The District is engaging Huron to systematically resolve these errors, rather than manual student-by-student account "untangling".

The employment of the District Financial Aid Director [R2.13, R2.14, R2.24, R2.25, R2.26] has resulted in an important level of expertise contributing to PCCD proficiency in addressing financial aid audit findings. The District, in partnership with Huron and the college financial aid directors, have rolled out training to colleges. This new phase of financial aid training promises a strong implementation for college financial aid employees [R2.27, R2.28]. The Board has approved continued support from EdgeRock to backfill key vacant positions in implementing financial aid updates [R2.29. R2.30].

Beyond hiring the necessary staff and rolling out training, districtwide communication of financial aid issues and solutions have been shared with key governance groups. The Interim Executive Director of Fiscal Services and Interim Vice Chancellor of Finance & Administrative Services have communicated the audit status and the corrective action planning with the Chancellor's Cabinet [R2.31] and relevant governance committees [R2.32].

Internal and External Auditing Work Continue

The FCMAT report suggested filling the Internal Auditor position, which is responsible for 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 to improve accountability. The Internal Auditor (hired April 2020) has continued regular ongoing review of all documents and manuals [R2.33] As part of the PCCD Board process and commitment to review independent contractor contracts, the Board evaluated the current contract with CLA, the external auditors [R2.34]. CLA has limited experience with California Community Colleges and has required extensive education regarding state and federal regulations specific to Community Colleges, that differ from their other educational clients. The CLA contract was initiated by the Board in 2020 with audit services ending June 2020 and an option to renew the contract, not to exceed two years [R2.35, R2.36]. Upon evaluation, the Board elected to change the external auditor for FY2022 and take advantage of a firm with extensive educational auditing experience that specialize in Community College Districts. The upcoming audit will be completed by CWDL, a company that understands "the unique fiscal challenges faced by community college districts with insights from industry experts" [R2.37, R2.38]. CWDL currently contracts with 30% of the California Community Colleges and has already begun work helping the district to resolve remaining audit findings.

Conclusion

The CLA audit presentation to the BOT [R2.04] includes a summary slide that provides a picture of the improved standing of PCCD in figure 6 below.

Figure 3 Audit Report Summary of Financial Highlights
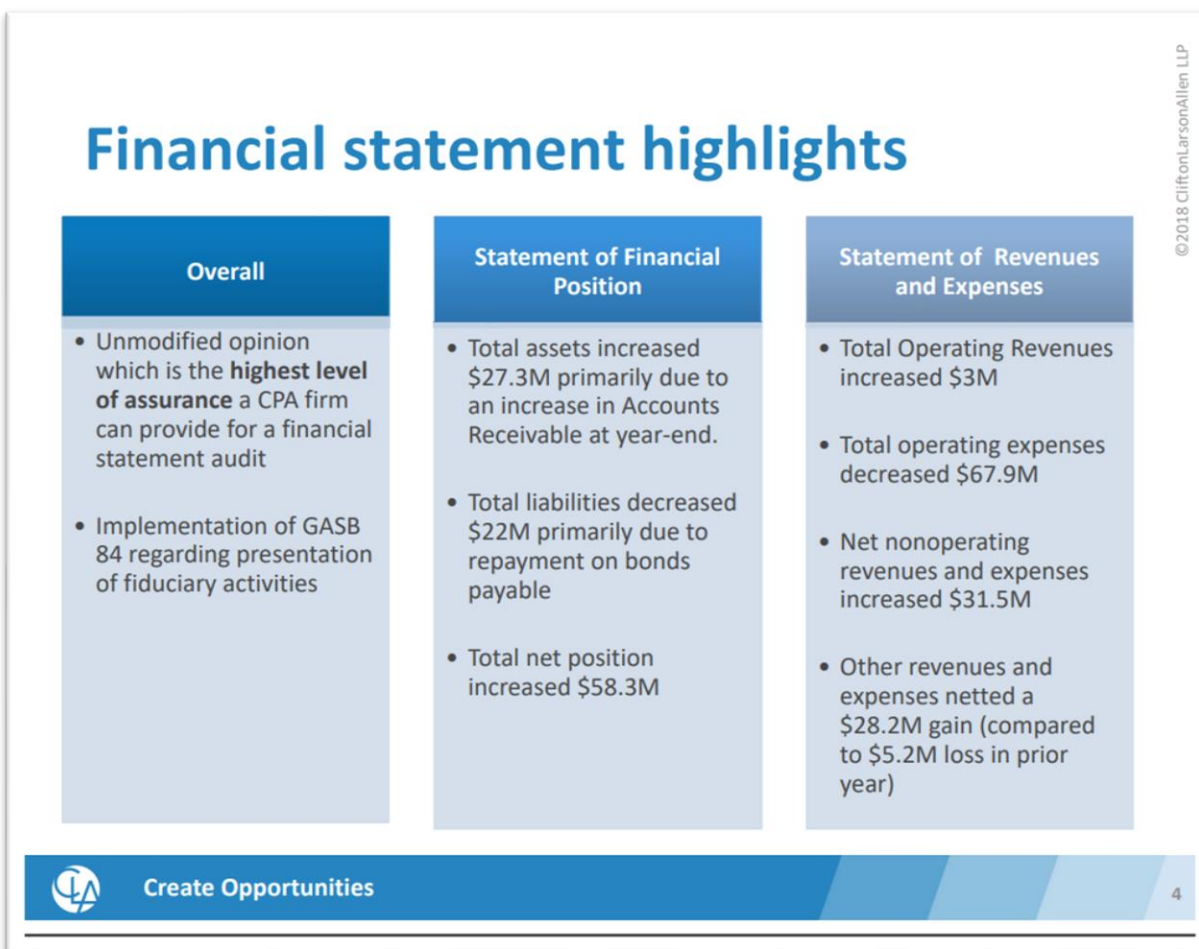
The 2021 Audit [R2.1] provides evidence of positive changes, even in repeated findings, because of the reduced severity of the findings. The majority of the audit findings will be resolved upon completion of the PeopleSoft Updates and implementation from the district to the college end users. PCCD's implementation process has been careful, tested and retested in cyclical by external groups with a high level of expertise. Each phase of the implementation has had issues, but these have translated into opportunities to improve the next phase of implementation making each phase more effective. While the district has not cleared all the findings, it has thoroughly responded to all external audit findings in a comprehensive and timely means as required by Standard III.D.7. The District and Colleges have met the requirement.

District Requirement 3 (DR3)

Introduction

The district has been addressing the financial requirements by hiring specialists at the college and district, engaging external expertise, and implementing improved PCCD business practices through PeopleSoft financial controls to ensure oversight. Both DR1 and DR2 overlap with significant evidence relevant in this requirement which is specific to financial aid. To streamline the response to DR3, overarching areas discussed above are only bullet pointed and additional details specific to financial aid are covered in the narrative.

As described in DR 1 and DR2 strengthening effective oversight strategies in Financial Aid, since the 2021 Follow-Up Report include:
- Implementation and continued monitoring of the Data Integrity Project [R3.01, R3.02]
- Program review in the Finance and Administration Division at the District [R3.03]
- Significant reorganization and realignment of the District personnel and responsibilities particularly the Finance and Administration Division and directly related to Financial Aid [R3.04, 3.05]
- Increased oversight and hiring in Financial Aid at the District and the colleges – providing oversight on the ground and organization among the colleges [R3.06, R3.07, R3.08, R3.09]
- Action planning for audit findings with significant progress [R3.10]
- PeopleSoft updates with continuous testing and implementation improvements using Huron and EdgeRock expertise [R3.11,R3.12, R3.14, R3.15, R3.16, R3.17, R3.18, R3.19]
- Board Goals guarantee oversight for financial stability and integrity are high priorities and have been readopted for the upcoming years [R3.20, R3.21]
- PeopleSoft training for business process changes [R3.22, R3.23, R3.24a. R3.24b, R3.24c]

Restructuring, Realignment and Hiring Financial Aid Positions

During the Covid pandemic, hiring adequate personnel with the expertise and skill sets needed was a challenge. After several failed searches, PCCD was able to hire several key positions in Financial Aid. The hiring of the District Financial Aid Director in March 2022 [R3.25, R3.26, R3.27] provided the important experience and expertise necessary in a multi-college district. This District Financial Aid Director brings experience from many California Community Colleges including two multi-college districts as well as training and education in leadership, management and business administration [R3.26]. Specific experience the director brings to PCCD relevant to this requirement:

- Collaboration with financial aid supervisors and staff at three colleges on district-wide technology, research, fiscal, enrollment and related initiatives, including implementing Global CORE, ASR financial aid dashboard and efforts to increase student enrollment and retention.

- Assessment, development, and collaboration with colleges to update financial aid policies and procedures and programs and to ensure improved service to students, program efficacy and compliance with federal and state agencies. This included provided oversight on internal audits.
- Development and monitoring district-wide financial aid technology budget and contracts associated with funding to ensure allocations were appropriately expended.
- Providing district-wide leadership on Financial Aid Steering and Professional Expert committees on policy and procedure development, and support for other committees including Admissions and Records directors and Fiscal Services leadership.

These hires represent a significant increase in financial aid personnel compared to the lack of college directors and absence of a specific Financial Aid Director at the District with knowledge and skills [R3.09]. Additionally, PCCD is in the process of hiring financial aid analysts which will further improve financial effectiveness [R3.07].

Adequate Oversight through Regular Meetings and Communication

The bimonthly PCCD Districtwide Financial Aid meetings include the District Financial Aid Director, College Financial Aid Directors, college financial aid workers and others as needed, such as finance representatives, admissions and records, or IT. These meetings are used to raise real-time issues, get status updates and collaborate. The meeting agendas were submitted as evidence and compiled into two easily accessible files for 2021 meetings [R3.28] and 2022 meetings [R3.29], however, each meeting has a separate file and recording of the meeting in PCCD Teams that can be provided if requested. The goals of these meetings are:

- Collaborate about process
- Discuss policies and procedures
- Ensure we are following all federal/state compliance requirements
- Identify areas of improvement
- Share ideas for enhancing the financial aid process

Issues from the Districtwide Financial Aid meetings are then coordinated and categorized into systemic, process or IT issues at the weekly District Financial Aid Leaders meetings. In preparation for this ACCJC report the District and College Financial Aid leaders used the first hour of the July 28 meeting [R3.30] to provide an update on the status of the Financial Aid issues and accreditation requirements. The College Financial Aid Directors each shared how significant the hiring has been. There was confidence in the new leadership particularly with the addition of direct District communication via the District Financial Aid Director. The College Financial Aid Directors emphasized the value of conversations during regular meetings and subsequent action involving expertise in resolving problems and then configuring sustainable business processes as deliverables. The financial aid leaders stressed the importance of continuing to fill vacant positions, particularly the analyst positions, which is ongoing. A compilation of their meetings from May 2021 to July 2022 documents the improved communication [R3.31]. With leadership at

the District Office to interface directly with IT and the Finance and Administrative Division the hiring of college financial aid directors at all four colleges now provides a strong oversight structure closer to the students on the college campuses.

The issues from the District and Financial Aid Directors meetings get cycled into the daily Financial Aid Processing meetings which involve the District Financial Aid Director, a representative college Financial Aid director, representatives from finance and IT, Interim Executive Director of Fiscal Services, Huron and EdgeRock consultants, and the internal auditor, when appropriate. These very technical meetings identify the problems, propose testing and solutions for the technical issues in financial aid. Samples of these meetings have been compiled and highlighted for a quick scan to see the daily detailed oversight [R3.32].

Figure 4 Financial Aid Continuous Quality Improvement
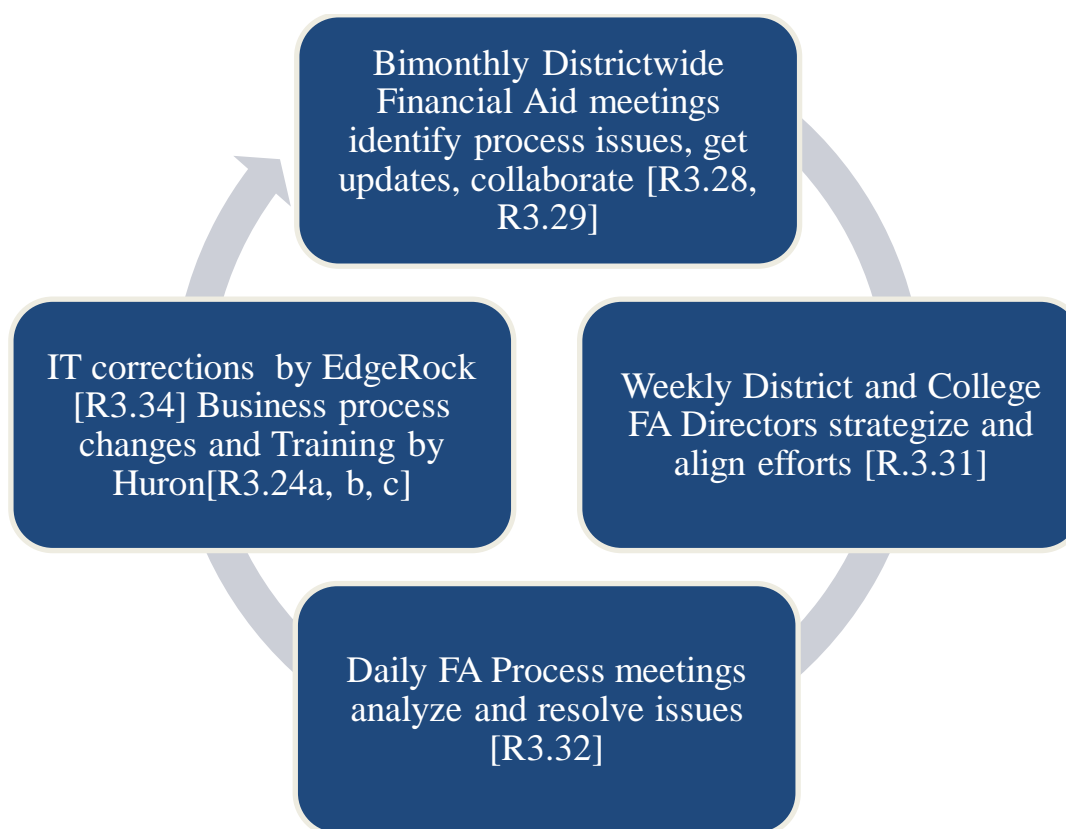
To underscore the work to resolve the audit findings, a sample solution table was mapped out covering 2020-005 COD reporting and 2021-002 COD Reporting. Both audit findings concern the U.S. Department of Education's Common Origination and Disbursement System (COD) but have different root causes. This piece of evidence serves as an example of the intense oversight and coordination undertaken as the four colleges work with the district in the midst of an IT update [R3.33]. After extensive problem-solving, Huron prepared training program materials [R3.24a, R3.24b, R3.24c] and the technical analysts prepared software solutions. The processing notes are reported to the supervisor and explained to appropriate financial aid personnel [R3.34]. Below is a figure representing the effective oversight in Financial Aid.

PeopleSoft Upgrades, Collaboration, and Huron Training Resolve Issues

The PeopleSoft Updates, while solving many existing problems, also resulted in financial aid issues that were identified by the college FA directors. Identification and resolution of these issues were dependent on collaborative work among the FA Directors, IT specialists and targeted training. PCCD has hired Huron to help resolve audit findings in Financial Aid and to optimizing business processes [R3.19, R3.12, R3.14]. Huron will provide up to 200 hours of advisory support to help with the following areas:

- Student Billing
- Financial-Aid Compliance and Efficiency
- Pell and Student Loan Reconciliation
- General Ledger Monthly Process Reconciliation
- Aging Reports: Accounts Receivable, Accounts Payable

An example of the extensive training efforts and collaboration to implement financial aid corrections is the support provided by Huron to Laney College [R3.24]. Laney College's new Financial Aid Director, hired July 2021, immediately responded to the unreconciled DOE Pell grant awards and COD transmission errors caused by the February 2021 PeopleSoft Financial Aid Module upgrade and lack of systems configurations associated with the upgrade. The Director researched a solution after several districtwide meetings and filed an Oracle ticket correcting some of the system issues and reducing a portion of the shortfall.

After engaging the Oracle ticket, PeopleSoft still had not transmitted 1,200 Pell awards for 2021-2022; and $2.2 million dollars was not transmitted for the 2022-2023 academic year. Laney resolved these ongoing issues by securing the contract with Huron in Spring 2022 addressing the PeopleSoft Financial Aid Module associated with Pell reconciliation barriers, COD transmission errors, troubleshooting queries and providing a business process guide for training.

Laney - Huron Contract Deliverables
1) Laney College completed 2020-2021 Pell Reconciliation/Year-end Close out by June 30, 2022 DOE deadline.
    a) Successfully reported 110 student Pell Grant disbursement records to Department of Education via COD.
    b) The district recouped approximately $112,000.
2) 2021-2022 Pell Reconciliation
    a) As of May 2, 2022, the college reported 1402 Pell Grant disbursement records to DOE via PeopleSoft system, resulting in the district recouping $2.2 million of Pell Grant funds. Note: Related to the Pell outbound process that did not get scheduled for Laney.
    b) As of June 3, 2022, the college reported an additional 193 Pell Grant disbursement records to DOE via PeopleSoft system, resulting in the district recouping an additional $700,000. Note: Related to CIP code errors that were fixed.
    c) As of June 28, 2022, the college has 246 Pell disbursement records remaining to report to COD via PS, which equates to $186,715.44 unreconciled funds that can be recouped by the district.

3) Provided presentation of delivered R2T4 functionality and configuration/setup parameters [R3.24a].
4) R2T4 Business Process [R3.24b] and Configuration Guide and Communication templates
5) Proposed Business Process Guide to automate Pell recalculations/processing for late start classes [R3.2c].

Huron worked with Laney College May and June 2022 and then Merritt in July 2022. It is important to note that all four colleges benefited from the Laney-Huron contract improvements to the district PS Financial Aid module.

Continued Monitoring and Improvement with Department of Education

The DOE met with a large contingency of administrators, Financial Aid personnel and the EdgeRock consultant on Monday October 25, 2021 [R3.35]. The DOE recognized the difficulty with manual operations contributing to errors and clarified timelines and readiness planning as well as providing specific directions to streamline key financial aid functions and responsibilities. PCCD was required to send a report that included:
1. A financial aid organizational chart for each college including roles and responsibilities.
2. A record of identified manual processes that apply to Title IV administration, describing why the process is manual
3. Names of two professionals to work with Dr. Boyd's workgroup from the financial aid office for each college, district finance and IT.

Suggestions from the DOE concerns and suggestions aligned with the accreditation requirements [R3.35]. It also affirmed the work PCCD has been doing to reorganize, evaluate and update business processed. The response from PCCD to the DOE was extensive [R3.36]. (*Please note, because this was sent November 2021, many of the positions on this piece of evidence, marked vacant, have since been filled.) In response to the meeting, PCCD identified all of the manual processes and the reason they are still used which was very helpful in finding potential resolutions. PCCD is currently concentrating on four main areas where the DOE is providing advice and support: Cash Management, Reconciliation, Fraudulent students, and System configuration for annual award years. Identifying these issues combined with guidance from DOE's expansive expertise provide reasonable goals for clearing audit findings, meeting financial aid oversight objectives, and implementing effective practices .

Conclusion

As stated in the DR2 section above, federal financial aid requirements are complicated and the issues PCCD is trying to correct are among the most common issues cited nation-wide. However, PCCD's historical issues with paper processes and inadequate staffing only magnified these problems. These findings were significant, requiring a large overhaul necessary for PCCD to correctly serve students and guarantee financial integrity. Addressing the requirement has essentially reconstructed PCCD financial aid in a very positive manner increasing staffing, providing superior technical processes and necessitating active communication and collaboration among the colleges and District. Standard III.D.10 requires the colleges and District to practice effective oversight of its financial aid systems. PCCD has developed sustainable practices that

guarantee the issues will not be repeated. The oversight through extensive regular meetings, strategic use of external experts, internal technical controls and Board oversight meets this requirement.

District Requirement 4 (DR4)

Introduction

The Board has developed and sustained several strategies to meet and exceed Standard IV.C.1. Annual goals and key activities directed at meeting the standards and the needs of the district are reviewed and evaluated and updated. Board annual self-evaluations provide guidance and confirmation of meeting Board Goals. Regular reporting to the Board as well as the use of subcommittees for better communication, result in informed Board Oversight to assure academic integrity and effectiveness of student learning programs and services.

Board Goals Drive Key Actions to Meet and Exceed Standards

The PCCD Board has continued to strengthen policy to assure academic quality, integrity, effectiveness in student learning programs, and financial stability through their newly adopted Board Goals. Board goals have fostered improved oversight in the areas listed in this standard through regular reporting scheduled throughout the year and activities that engage and inform the Board. The process for developing Board goals for 2022-23 began at the Board's annual retreat held on June 27, 2022, in which all trustees participated. The 2021-22 goals were evaluated regarding progress and readoption for the coming year [R4.1, R4.2]. An ad hoc committee was appointed to work with the retreat facilitator and the interim chancellor to synthesize the input of the Board's discussion. The Board fulfilled key actions and displayed consistent progress for each goal over the last year. The Board reviewed and approved the final 2022-23 goals on Jul 13, 2022 [R4.3, R4.4] with significant goals and actions set to address DR4 (Standard IV.C.1).

2022-23 Board Goal I: Educational Quality and Student Success states that "The Board is committed to fulfilling the mission of the District and will ensure that students have a quality learning experience that maximizes their opportunities for success**.** The key actions to implement this goal are listed below:

A. In fall and spring, receive disaggregated reports (retention, completion, graduation data, etc.) on student progress, including how students are supported, and regularly engage in meaningful discussions about students and their success.

B. Review targets for increasing student performance (retention, completion, graduation data, etc.) over time.

C. Ensure that data from 2021-22 climate survey is used to inform program planning and District strategic planning development in 2022-23 and beyond.

D. Receive and review results of marketing strategies employed by the District.

E. Participate in a study session, "Enrollment Academy", in spring to receive longitudinal reports comparing fall to fall in various forms and modalities, including online vs. on-campus and

disaggregated data by TOPs code, race/ethnicity, gender identity, economic status, and sexual orientation.

2022-23 Board Goal III: Fiscal Affairs 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 that aligns with the Student-Centered Funding Formula (SCFF)." This was Board Goal IV in 2021-2022 and 100% of the Board rated each activity as making progress. The key actions adopted for 2022-23 are listed below:

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.

B. Monitor plans, strategies, and/or progress on the enrollment management plan to ensure goals are realistic and realized.

C. Oversee the facilities bond and parcel tax programs to ensure compliance with stated goals by receiving detailed updates on construction projects, technology, and related items contained in the bond/parcel tax language.

D. Monitor the District budget to ensure spending is within budget and meets the needs of the District.

E. Work with the chancellor to ensure implementation of fiscal reforms as recommended by the accrediting commission and State Chancellor's Office to develop and maintain fiscal stability for the District.

Board Self-Evaluations Assess Key Actions and Help Update Subsequent Goals and Actions

The Board has been committed to regular self-evaluations and in 2020 hired a facilitator from California Brain Trust (CBT) to strengthen the process and provide consistency with ACCJC Standards, Board Goals and Self-Evaluation tools. The facilitator has deployed an ACCJC Standards self-evaluation tool each year on the subject of accreditation standards. [R4.05, R4.06, R4.07]. A second self-evaluation tool is used to assess Board Effectiveness [R4.08, R4.09, R4.10]. Over the last three years, evaluation results have shifted toward agreement amongst the Board on nearly every topic. Consideration of plans to move this process from the facilitator and contractor's role to the PCCD Research Department are underway, verifying local ownership over this important tool and the desire to embrace regular evaluation and improvement. During the Board retreat June 27, 2022 the Board reviewed the 2022 ACCJC Self-evaluation [R4.07] and 100% responded that the Board fully meets the standard 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)." The Board reports that they have met this standard, the evidence below shows actions to validate that opinion.

Regular Reporting and Board Subcommittees Inform the Board for Policy Oversight

The Board of Trustees receive regular college reports about academic integrity and effectiveness at every board meeting, by the Presidents, as part of the Chancellor's report [R4.11]

https://www.youtube.com/playlist?list=PLBJy03_IbzP-EQoinrNvjxKMCb6Kz6fFb]. Trustees are also informed about academic quality on the Academic Excellence Youtube channel [R4.12] https://www.youtube.com/playlist?list=PL84A13FE70C8A75DF]

During the last year, the Board participated in reports and training specific to this requirement including:
- Enrollment Reports [R4.13, R4.14]
- Training: Enrollment Academy [R4.15]
- District Office Realignment Report– [R4.16]
- Student Access and Success [R4.17]
- Educational Master Planning [R4.18, R4.19]
- Resource Allocation Model [R4.20, R4.21]

Board committees were reconstituted to facilitate better understanding and reporting in the key areas of oversight required by this standard. Communication within the committee facilitates a more comprehensive communication within the full Board.
- Board Finance and Budget Committee [R4.22, R4.23]
- Board Student Success and Accreditation Committee [R4.24]

Conclusion

A newly instituted practice is that key presentations are scheduled in advance [R4.25] providing a record of accountability and oversight related to this Standard. The Board regularly reviews and annually updates goals. Self-evaluation tools provide opportunities to align responsibilities with best practices for meeting Standard IV.C.1. As discussed above in DR1 and 2, the outcomes of this oversight are evident in the strong financial stability [R4.26,], correction of the Structural Deficit [R4.27, R4.28], and sustained progress towards financial infrastructure and audit resolutions. PCCD's governing board has exhibited authority and responsibility for policies that assure the academic quality, integrity, and effectiveness of the student learning programs and services. Standard IV.C.1 has been met.

District Requirement 5 (DR5)

Introduction

The Board has implemented and sustained several strategies to meet Standard IV.C.2. The Board Statement of Cooperation is reiterated at Board meetings and retreats. The Board Goals provide direction allowing unanimity of action. These updated goals unify the Board at each Board Retreat. When the Board makes decisions not related to Board Policy, a Board Resolution is voted upon. PCCD's policy of recording Board meetings and placing them on Youtube, provide documentation of the differences of opinion Board members may have, yet the unified outcomes.

Board of Trustees Statement of Cooperation

The PCCD Board has evolved into a governing board that acts collectively, even when there are differing opinions. *The Statement of Cooperation*, was adopted January 5, 2021 [R5.01], and continues to be read at the beginning of every meeting [R5.02] as a reminder of the commitments made. Trust and respectful communication have been sustained throughout the year and is very evident by watching any of the many Board meetings recorded on the Youtube channel https://www.youtube.com/channel/UCTEVyZCQ1p_yqMRafmQFUww [R5.03].

In the 2022 Board ACCJC Self-evaluation [R5.04], 75% of the Board respondents thought the Board met Standard 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). While the response was not 100% agreement, the Board had a meaningful discussion about this Standard and their interpretations related to the responses during a recent Board Retreat [R5.05]. The Board president explained that self-evaluations and discussions of the results are useful in educating Board members about the meaning of the Standards and determining strategies the Board will use, moving forward, to continually improve. The Board President also indicated that these situations allow the Board to improve and do their job better [R5.06].

Board Goals Drive Key Actions to Meet and Exceed Standards

The Board has invested time and energy in updating Board Policy and following those policies by incorporating them into key Board Goal actions [R5.07, R5.08] . Regular Board Effectiveness Self-Assessments [R5.09] deployed over the last 3 years shows increasing agreement among Board members. Board Retreats are scheduled so that members can discuss and evaluate results of self-assessments and Board Goals as the basis for annual goal updates. Agreement on the Board goals and sustained efforts to meet these goals are strong evidence of a functional board. 2022-23 Board Goal IV: Board Effectiveness [R5.08] states the important priority related to this Standard (IV.C.2) "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 will continue to take bold actions to transform itself into a high functioning unit."

Key actions the Board has committed to in order to ensure Board Effectiveness

- Establish clear goals and expectations for the chancellor and create a relationship for achievement of same.

- In accordance with BP2430 [R5.10]: 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.

- 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.

- Adhere to BP2745 [R5.11]: Board Self-Evaluation following a regular cycle for Board self-evaluation and development of annual Board goals and developing a common understanding on Board policies on which the Board members have conflicting

interpretations.

- Conduct a mid-year progress update of Board goals.

- Cultivate a strong, positive CEO/Board relationship that promotes the success of students, the colleges, and the District.

- Strengthen program for formal onboarding of new trustees.

- Maintain Board meeting efficiencies achieved in 2021-22 with emphasis on time utilization.

2022-23 Board Goal V: Organizational Effectiveness which supports planning, organization, operations, and decision-making contributes to the Board making collective decisions. Key action for this goal include:

- Contribute Board perspective in development of PCCD Strategic Master Plan (SMP) for 2022-2025 .
- Continue to reinforce the district's commitment to the goals in the *Statement of Cooperation* to include adhering to the same with members of district constituency groups and the public in accordance with BP/AP 2345 [R5.12, R5.13]
- Ensure that all aspects of instructional and administrative technology are maintained, supported, and benefit students and employees.

Board Resolutions Represent Important Unanimous Statements by the Board of Trustees

While Board Policies are statements or guidelines adopted by the Board to administer and implement operations, the PCCD Board has also used resolutions to express agreement on board support for particular topics. Topics range from financial areas, to contracts, to support for various ideologies. All were unanimously supported except one dissenter on the change in teleconferencing for Board meetings. Examples of this unified voice over just the last year include the resolutions below:

Resolutions Approved FY21/22

- 21/22-32 Eliminate Classified Positions at Laney Due to Lack of Funds [R5.14]
- 21/22-47 Resolution Regarding Bank Signers [R5.15]
- 21/22-41 City of Berkeley - 2118 Milvia St. Expansion [R5.16]
- 21/22-51 AB361 Teleconference Meetings [R5.17]
- 21/22-53 Futility of Soliciting Additional Deep Cleaning Bids [R5.18]
- 21/22-55 Resolution re AP7213 to suspend interim term limits [R5.19]
- 21/22-59 Nonresident Tuition Fees [R5.20]
- 21/22-60 Nonresident Capital Outlay Fees [R5.21]
- 21/22-62 Resolution Authorizing Purchasing of Ocelot Chabot Services [R5.22]
- 21/22-63 Resolution Regarding the People of Ukraine [R5.23]
- 21/22 Specification of Election Order [R5.24]

- 21/22-69 Tie Break in Run-off Election [R5.25]
- 21_22-70 Resolution of the Statement of Qualifications [R5.26]
- 21/22-71 Tax Rate for PCCD Bonds [R5.27]
- 21/22-73 Education Protection Account [R5.28]

Recorded Public Meetings Provide Evidence of Meeting the Standards

Board Meetings and Retreats are recorded and posted on the PCCD Board Webpage (https://www.peralta.edu/boardoftrustees) [R5.29] and broadcast Live on KGPC, 96.9FM, and Peralta TV on Cable Channel 27 in Alameda and Berkeley, Cable Channel 28 – Oakland, Emeryville, and Piedmont; and Channel 99 on AT&T U-Verse. Live stream video of the meetings, agendas, minutes, and all open session reports and meeting materials are available on BoardDocs: https://www.boarddocs.com/ca/peralta/Board.nsf and can be viewed live on Peralta College's YouTube link: https://www.youtube.com/channel/UCTEVyZCQ1p_yqMRafmQFUww Reviewing any of these Youtube historical documents reveal that although sometimes challenged by public speakers or labor reporting that is heated and/or emotional, the Board remains civil, engaged, and respectful to speakers and to one another.

The recordings can be long, but quickly scanning a few videos will provide evidence of a habit of collaboration. The Board members represent a variety of viewpoints but act as a collective entity. Evidence links have been provided below with a brief summary and specific sections identified by the timeline with minutes on the video to provide quick review. The entire segment can be viewed to verify that the evidence is not cherry-picked:
Sample Board meeting videos:
- PCCD Retreat June 27, 2022 – Discussion involving strategic planning timeline 46:50 to 54:28 and Board policy implementation, audit results and overall stability 1:13:46 to 1:21:44
  https://www.youtube.com/watch?v=LAyzA3bwvG4&list=PLBJy03_IbzP8JIUxHWTmqTkLEhf3-blQC&index=4
- PCCD Board Meeting April 26, 2022 – Discussion concerning bonds, budgeting and HERRF with expertise and engaged questions 2:34:09 to 2:41:03
  https://www.youtube.com/watch?v=CbyD_eVvyGs
- PCCD Board meetings in Summer 2022 were especially civil, brief and efficiently run

Conclusion

Robust debate and discussion exist, as they should in a representative governing board, but the strong leadership on the Board, stable District administrative leadership, and the facilitated training and board retreats have been key to meeting this standard. The Board has diligently taken corrective action and now meets Standard IV.C.2.

District Requirement 7

Introduction

DR4 and DR5 provide overlapping evidence for this standard regarding policy-making. The evidence cited above provides a picture of an active Board reflecting public interests. The Board Goals and Key Activities provide evidence of intent to meet this standard and annual Board Self-Evaluations and discussions created opportunities for honest appraisal of their progress.

PCCD Board Goals and Key Activities Provide a Strong Foundation to Meet Standard IV.C.4

2021-22 Board Goal VI on Board Effectiveness commits the Board to meeting and exceeding this standard. "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 will take bold actions to transform itself into a high functioning unit." This goal requires the Board to work appropriately with the CEO, to establish a regular review and revision of all Board policies, and to follow a regular cycle of self-evaluation and Board development. The mid-year self-evaluation on this goal [R7.01] resulted in the majority of trustees responding that progress had been made on each component of the goal and each component should be retained. The mid-year progress report indicated that more work needed to be done on the Board self-evaluation and development of Board goals. This work was tackled at the Board retreats Jan 11 [R7.02] and June 27, 2022 [R7.03]. On July 13, 2022 the Board unanimously adopted Board Goals I, IV and V and key actions addressing Standard IV.C.4 with the objective of meeting and exceeding this Standard [R7.04].

Figure 5 2022-23 Board Goal I and Key Activities

Board Goal I: Educational Quality and Student Success
The Board is committed to fulfilling the mission of the District and will ensure that students have a quality learning experience that maximizes their opportunities for success.
Related District Goal(s)
- **Advance Student Access, Equity, and Success**
- **Build Programs of Distinction**
- **Engage and Leverage Partners**

Key Actions

A. In fall and spring, receive disaggregated reports (retention, completion, graduation data, etc.) on student progress, including how students are supported, and regularly engage in meaningful discussions about students and their success.

B. Review targets for increasing student performance (retention, completion, graduation data, etc.) over time.

C. Ensure that data from 2021-22 climate survey is used to inform program planning and District strategic planning development in 2022-23 and beyond.

D. Receive and review results of marketing strategies employed by the District.

E. Participate in a study session, "Enrollment Academy", in spring to receive longitudinal reports comparing fall to fall in various forms and modalities, including online vs. on-campus and disaggregated data by TOPs code, race/ethnicity, gender identity, economic status, and sexual orientation.

F. Monitor development of report to be submitted to ACCJC in November 2022.

G. Monitor District compliance with city, county, state, and federal coronavirus regulations.

Figure 6 2022-23 Board Goal IV and Key Activities

Board Goal IV: 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 will continue to take bold actions to transform itself into a high functioning unit.
Related District Goal(s)
- **Strengthen Accountability, Innovation and Collaboration**
- **Develop and Manage Resources to Advance Our Mission**

Key Actions
A. Establish clear goals and expectations for the chancellor and create a relationship for achievement of same.
B. 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.
C. 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.
D. Adhere to BP2745: Board Self-Evaluation by following a regular cycle for Board self-evaluation and development of annual Board goals and developing a common understanding on Board policies on which the Board members have conflicting interpretations.
E. Conduct a mid-year progress update of Board goals.
F. Cultivate a strong, positive CEO/Board relationship that promotes the success of students, the colleges, and the District.
G. Strengthen program for formal onboarding of new trustees.
H. Maintain Board meeting efficiencies achieved in 2021-22 with emphasis on time utilization.

Figure 7 2022-23 Board Goal V and Key Activities

Board Goal V: Organizational Effectiveness
Support the Chancellor's leadership in improving the effectiveness of college and Districtwide planning, organization, operations, and decision-making.

A. Contribute Board perspective in development of PCCD Strategic Master Plan (SMP) for 2022-2025.
B. Continue to reinforce the district's commitment to the goals in the Statement of Cooperation to include adhering to the same with members of district constituency groups and the public in accordance with BP/AP 2345 & BP2350.
C. Ensure that all aspects of instructional and administrative technology are maintained, supported, and benefit students and employees.

These Board goals and actions provide evidence of sustained intent and actions to address educational quality.

The Board has collectively engaged in constructive self-reflection. The strong effective leadership of the Board President has also significantly impacted the improvements on the Board. The results include increased professionalism and a greater degree of credibility.

100% of the Board members responding to the PCCD 2022 Board Self Evaluation reported that the Board met this standard in 2022 [R7.05]. Even though some Trustees were missing from the survey, the results to this question was discussed fully at the Board Retreat July 27, 2022 and the video of the June 27, 2022 Board Retreat discussion of the self-evaluation from timeline 1:24.32 to 1:30.08 provide evidence of the discussion confirming this self-evaluation and the Board's agreement on this question[R7.06]. This represents a significant shift in Board opinion as shown in the table below.

Table 9 Board ACCJC Self-Evaluation Comparison 2020, 2021, 2022 Questions 4, 5, 6 and 7

Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standards Spring 2020, 2021, 2022 (excerpts Requirement 7)				
Question	**Response options**	**Spring 2020 Responses N=5**	**Spring 2021 Responses N=6**	**Spring 2022 Responses N=4**
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%	100%
	The Board partially meets the standard	80%	50%	
	The Board does not meet the standard	20%	16.7%	
Question 5. he governing board establishes policies consistent with the college/district/ system mission to ensure the quality, integrity, and improvement of student learning programs and	The Board fully meets the standard	0%	66.7%	100%
	The Board partially meets the standard	80%	16.7%	
	The Board does not meet the standard	20%	16.7%	

Comparison Report Peralta Board of Trustees Self-Evaluation Based on Accreditation Standards Spring 2020, 2021, 2022 (excerpts Requirement 7)					
Question	Response options	Spring 2020 Responses N=5	Spring 2021 Responses N=6	Spring 2022 Responses N=4	
services and the resources necessary to support them. The governing board has ultimate responsibility for educational quality, legal matters, and financial integrity and stability.					
Question 6. The institution or the governing board publishes the board bylaws and policies specifying the board's size, duties, responsibilities, structure, and operating procedures.	The Board fully meets the standard	100%	100%	100%	
	The Board partially meets the standard	0%	0%		
	The Board does not meet the standard	0%	0%		
Question 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.	The Board fully meets the standard	40%	50%	100%	
	The Board partially meets the standard	40%	33.3%		
	The Board does not meet the standard	20%	16.7%		
	The Board does not meet the standard	20%	16.7%		

Board Evidence of an Independent, Policy-making Body Reflecting the Public Interest

The evidence for Requirement 4 and 5 display tangible outcomes of the Board governing as an independent policy-making body through resolutions, Board Policy updates and addressing financial issues. A review of the public comments section of Youtube Board meetings reveals robust and broad community input. Clearly there are differences of opinion and disagreements, but the Board behaves in a respectful and considerate manner, listening to various perspectives

and then guiding policy for the public interest. One specific example is the April 27 Board meeting, following the Enrollment Academy special Board meeting on April 21. The video provides evidence of 51 minutes of student, community and faculty input during difficult pandemic times (https://www.youtube.com/watch?v=CbyD_eVvyGs from 31.35 to 1:21.17. The Board accepted the passionate information provided and demonstrated respect for the speakers. This information was considered in the new Educational Master Planning and in the RAM budgeting discussions and planning. Enrollment represents a key factor in determining financial stability, meeting the SCFF and carrying out PCCD's mission.

Further validating the Board's commitment to educational quality is the California Association of Black School Educators (CABSE) Award. CABSE presented the Peralta Community College District with their Black EdCellence Award for community colleges during their 2nd Annual CABSE Institute in Napa, held July 10-13, 2022. The Black EdCellence Award recognized the Peralta Colleges for "groundbreaking leadership in advancing education equity for Black Students."[R7.07] Peralta Receives California Association of Black School Educators Black EdCellence Award, (https://gems.peralta.edu/peralta-receives-california-association-of-black-school-educators-black-edcellence-award?hsLang=en)

Conclusion

The PCCD Board represents a diverse group of trustees that have worked hard to represent their diverse communities and pursue educational quality. The Board has worked on policies to ensure academic quality and have committed speaking in a unified voice once a decision is made. The Board is committed to continuing this work through the Board Goals and key activities. This requirement has been met.

Fiscal Issues (FI)

F_1 Establishing guidelines to reduce operational overspending and eliminate the structural deficit

The District has established guidelines to reduce operational spending with AP 6250 [F1.01] and BP 6250 [F1.02] updated in 2019, requiring a 10% reserve. The District's 5-Year Integrated Financial Plan [F1.03] has been followed for the past 3 years and serves as a basis for the current tentative budget [F1.04, F1.05]. The Board established goals and key activities related to fiscal stability have been followed and continue as priorities for 2022-23 [F1.06, F1.07, F1.08].

The 5-Year Integrated Financial Plan is a living document responsive to the needs of PCCD. Regular evaluation of current issues enables the District and colleges to maintain fiscal stability. Examples of sustained efforts to understand current budgeting dynamics include the Enrollment Academy [F1.09, F1.10] and the development of a new Resource Allocation Module (RAM) [F1.11, F1.12]. The Cambridge West Data Integrity project was designed to align budgeting with the SCFF and to solve data integrity issues [F1.13]. The 2022-23 Tentative Budget [F1.04, F1.05] analyzed the budget based upon SCFF funding, as well as loss of the "hold-harmless" provision in

the future. Even after hold-harmless is removed, the district has projected a stable fiscal status with healthy reserves.

The FY 2022 audit was unmodified [F1.14, F1.15] which is "the **highest level of assurance** a CPA firm can provide for a financial statement audit" [F1.16 slide 4]. PCCD's total net position was increased by $58.3 million (M). Total assets increased by $27.3M and liabilities decreased by $22M. Revenues netted a $28.2M gain compared to a $5.2M loss the previous year as a result of operating revenues increasing and operating expenses decreasing. Decreasing personnel costs across all funds accounted for 60 percent of operating expenses in fiscal year 2021, compared to 67 percent in 2020, and compared to 68 percent in 2019. This represents a significant move to structurally stabilize the budget.

The certified MIS data downloaded extracted from the CCCCO-MIS certified report provides evidence of sustained financial health [F1.17].

Table 6 CCCCO 5 Year Report on Peralta Fund Balance (from DR1)

Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Qtrly. Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract									
	2021-22		2020-21		2019-20		2018-19		2017-18
Fund Balance % [905/501]	17.5%		17.4%		16.8%		13.7%		9.2%
Required Fund Balance to meet 5% threshhold	7,481,935		7,463,175		7,428,370		7,287,088		7,915,253
Over/(Under) 5%threshold	18,633,974		18,484,110		17,480,592		12,611,472		6,626,663

Conclusion

A structural budget deficit results from a fundamental imbalance in income and expenditures, even when the economy is good. It is different from a deficit as a result of a poor economy, unexpected cost issue or short-term factors. PCCD does not have a structural deficit. PCCD has corrected previous budget issues and has posted strong reserves for the last 4 years. The District has a plan which is continuously assessed and improved and is moving forward with sustained fiscal stability. This fiscal issue has been resolved through District and college restructuring, financial planning, updated finance processes and increased oversight.

F_2 Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges

Restructuring Challenges due to Turnover are Overcome
Although PCCD recognized the importance of a comprehensive restructuring plan, administrative and staffing turnover created gaps in implementation. Former Interim Chancellor White initiated a

reorganization plan in 2019 [F2.01] and Former Interim Chancellor Walter continued the effort in 2020 [F2.02]. Despite leadership turnover, PCCD has been purposefully working on restructuring based upon external expert advice. Over the last two years significant implementation steps have been realized based upon detailed recommendations to improve efficiencies and accountability from FCMAT [F2.03], CWP Data Integrity Project [F2.04], and the California Brain Trust (CBT) [F2.05]. With the employment of Interim Chancellor Jackson [F2.06] and mission-critical staffing positions, as described in DR 1 and DR 2 [F2.07] the District and colleges became adequately stabilized to phase in restructuring plans.

On May 25, 2021, the Interim Chancellor presented a hiring plan for 2021-22 [F2.08]. Although numerous positions were hired some positions (particularly business and financial aid positions) were difficult to fill [F2.09]. An internal administrative turnover analysis was conducted in August 2021 [F2.10] with specific recommendations to create stability in the district and facilitate the restructuring.
This study and key analysis by the BOT resulted in Resolution 21_22-55 [F2.11] to extend interim contracts. The unanimously adopted resolution describes the Board's strategic decision to keep interims and postpone permanent position postings to reduce administrative turnover and stabilize the District. The final portion of the resolution verifies this important Board strategy:

> WHEREAS, the District has continued to conduct recruitments with mixed success including conducting a nationwide search for a permanent Chancellor, which has not resulted in a successful candidate. Accordingly the Governing Board and Chancellor seek to take all available, lawful steps to ensure the Interim appointments serve or continue to serve the District and provide for continuity of administrative and management services throughout the District. NOW THEREFORE, the Governing Board of the Peralta Community College District hereby: 1. Suspends the prohibition in District Administrative Procedure 7213 against interim appointments that exceed two years, consistent with State Chancellor Executive Order 2020-04. Administrative Procedure 7213 related to the term of interim appointments shall be reinstated following the sunset of the State Chancellor's Executive Order 2020-04. (Peralta Community College District Board of Trustees Resolution For Suspending Administrative Procedure 7213 Per California Community Colleges Chancellor's Office Executive Order 2020-04 Resolution No. 21/22-55)

At the October 26, 2021 Board meeting, the Board voted unanimously to extend Interim Chancellor Jackson's term of employment (originally scheduled to end June 30, 2022) until December 31, 2023 with an option to extend by mutual agreement until the Board has selected the next permanent Chancellor. [F2.12]. The Board also strategically extended other interim positions for stability as the reorganization process rolled out [F2.13]. Additional recruitments have continued [F2.14] as restructuring is phased in, particularly College Financial Aid Directors and a District Financial Aid director, Interim Deputy Chancellor and Chief Operating Officer, Director of Public Safety, IT and Finance positions.

Organizational Charts Provide a Current Map

The 2019 Five-Year Integrated Financial Plan [F2.15 p.69] recognized that the delineation of functions served as the basis of considerations for restructuring. The PCCD/College Function Map was developed to illustrate how the four colleges and the District Office manage the distribution of responsibility by function. Related to the reorganization was a major undertaking

to update all organizational charts which are found at the PCCD webpage [F2.16] https://www.peralta.edu/hr/pccdorganizationalcharts and in the evidence files for each District Administrative Center and the four Colleges [F2.18, F2.19, F2.20, F2.21, F2.22, F2.23, F2.24, F2.25, F2.26, F2.27, F2.28].

Districtwide Functional Mapping Provides Basis for Restructuring

In 2021 the construction of a new operational functional map to clarify delineation of functions and responsibilities began with as a broad districtwide participation and departmental interviews. The project is ongoing as PeopleSoft updates, new hires and external advice contribute to its functionality. The goal of this mapping is that:
- Functions and responsibilities are consistently applied across all colleges
- Workflow and communication processes are documented to ensure the district, and the colleges adhere to the delineation in practice.

This new functional map is a living document that was adopted in November 2021 [F2.29] but has already gone through some updates based upon gaps or needs as the district moves forward. Below is an examples of gap analysis specific to one reorganized area, CTE/SWP/Grants, that was part of the presentation to the Board.

Functional Map – CTE/SWP/GRANTS pg.6-8

GAP: A gap in grants management coordination between the district and colleges
Recommendation: Identify a strong leader at the District level who can communicate and partnership with BACCC, state and other high-level partners.

GAP: Lack of qualified personnel in the Fiscal Services who can facilitate the grant fiscal management with confidence and competence to work with the colleges including navigation of NOVA.
GAP: Lack of leadership at the District level to be the liaison with regional partners including BACCC. Lack communication back to colleges.
Recommendation: Identify qualified personnel at the Fiscal Services level to ensure that the disseminated funds from the funding source entities are a) received correctly mat the district fiscal b) disseminate to the colleges correctly, and accurately with proper communication as to how much and where they are parked.

GAP: Disconnect between State and Federal original funds dissemination to the District (SWP funds and Perkins) do not match the amount distributed to the colleges
Recommendation: Identify qualified personnel at the Fiscal Services level to ensure that the disseminated funds from the funding source entities are a) received correctly mat the district fiscal b) disseminate to the colleges correctly, and accurately with proper communication as to how much and where they are parked. (currently there is a gap)
Recommendation: Have a clearly identified Grant-related shared timeline for the district annually which includes report, fiscal check, and other key activities.

Robust hiring for vacant positions has continued [F2.14], particularly benefitting the financial aid

and administrative realignments. As mentioned in DR 2, the audit indicated that personnel costs are decreasing as a percentage of the budget stating on page VIII, "Personnel costs across all funds account for 60% of operating expenses in 2021 compared to 67% in 2020." [F2.30].

The Chancellor presented an updated District Realignment and Functional Mapping at the Board Retreat on June 27, 2022 Board meeting [F2.31] and is currently being implemented. The functional areas in this phase included the Chancellor's Office, HR, Finance, DGS, Safety, and IT. The presentation:

- Reviewed the FCMAT recommendation with 75 areas of concern including:
  o In-house Legal Counsel
  o Fill Critical Vacancies
  o Balance Resources more effectively with our needs
  o Retain our Employee
- Described how realignment features were integrated with the Resource Allocation Model Plan that addressed alignment with SCFF by CWP [F2.32]
- Illustrated how the Functional Map [F2.29] informed the realignment
- Presented both restructuring details and the associated fiscal impacts

Conclusion

Realignment and Reorganization are occurring as prescribed by this Fiscal Issue and the external analyses. As the restructuring proceeds, revisions to the Functional Mapping continues . Accountability at the District Office and colleges has improved and is ongoing. This issue has been resolved.

Appendix 1 Evidence Files

Report Preparation

RP1. ACCJC Action Letters 6_2021
       RP1.BCC_ ACCJC Let 6_21
       RP1.COA_ ACCJC Let 6_21
       RP1.Lan_ ACCJC Let 6_21
       RP1.Mer_ ACCJC Let 6_21

RP2. College Follow Up Reports
       RP2.BCC_FUR_10_21
       RP2.COA_ FUR_10_21
       RP2.Lan_ FUR_10_21
       RP2.Mer_ FUR_10_21

RP3. Peer Review Reports 11_21
       RP3.BCC_ PeerRevRep11_21
       RP3.COA_ PeerRevRep11_21
       RP3.Lan_ PeerRevRep11_21
       RP3.Mer_ PeerRevRep11_21

RP4. ACCJC Action Letters 1_27_2022
       RP4.BCC_ ACCJC Let 1_27_22
       RP4.COA_ ACCJC Let 1_27_22
       RP4.Lan_ ACCJC Let 1_27_22
       RP4.Merr_ ACCJC Let 1_27_22
RP5 PCCD 2022 FUR rev
RP6.BOT Agenda 9_17_22
RP7.BOT_FUR_Approv_9_27_222

Compliance Requirements

District Requirement 1 (DR1)
R1.01 December Special Report
       R1.01 BCC_SpecialRep12_20
       R1.01 COA_SpecialRep12_20
       R1.01 Lan_SpecialRep12_20
       R1.01 Mer_SpecialRep12_20

R1.02 PCCD_FCMAT
R1.03 PCCD FunctMap11_9_21
R1.04 CBT Phase1
R1.05 Data Integrity_ 9_21
R1.06 PCCD_realign6_27_22
R1.07 Recruit_UpdateJan_Aug2021
R1.08a Recruitment_8_21-7_22
R1.08b Positions hired_3_8_22

R1.09 PCCD Fin&Admin_Prog_ Rev
R1.10 CWP ICC update_5_10_22
R1.11 BOT DataInteg_4_13_21
R1.12 CWP ICC_Data Integ9_24_21
R1.13 BOTDataInteg 9_28_21
R1.14 DataIntegrityCmte
R1.15a Huron MARC_2_22
R1.15b Huron ICC_3_18_22
R1.16 HuronSOW _4_22
R1.17 Huron ICC_4_ 26_22
R1.18 PS_HuronEval_3_8_22
R1.19a PS PhaseII Assmt_9_29_21
R1.19b PS PhaseII BOT_11_09_21
R1.20 PS PhaseII_BOT 2_8_22
R1.21 PS Phase II BOT 3_8_22
R1.22a PS Training CEO email_5_2_22
R1.22b PS Training_no Paper _6_30_22
R1.22c PS Training Schedule_Links
R1.22d PS Train Attendees
R1.22e PS Upgrade Training Canvas
R1.23 PS Upgrade Training Canvas
R1.24 PS Contract app_6_26_22
R1.25 Edgerock ICC_BOT 6_28_22
R1.26 2022 BOT Meeting Schedule
R1.27 BOT Goals 21- 22 progress
R1.28 BOT mid-year Goal eval
R1.29 BOT 2022-23 Goals
R1.30 BOT 22-23 Goals adopt_6_27_22
R1.31 FCMAT_CCC BOG 12_22_21
R1.32 PCCD FCMAT composite update
R1.33 CCCCO 5YrRpt_PCCD
R1.34 PCCD Audit 2021
R1.35 2021 Audit Presentation_CLA
R1.36 CLA Audit rpt to BOT_3_22_22
R1.37 BOT Audit Video_3_22_22
R1.38 BAM Taskforce
R1.39 BOT RAM Presentation _4_12_22
R1.40 BOT RAM agenda_4_12_22
R1.41 BOT EnrollmentAcad_4_21_22
R1.42 BOT Enrollacad_agenda_4_21_22
R1.43 BOT Enrollrpt_2_22_22
R1.44 PBC-Min_4_22_22
R1.45 DAS minutes 5_16_22
R1.46 2023TentBudget_7_14_22
R1.47 TentBudget_22-23
R1.48 SCFF Changes Fiscal Model 2.0

R1.49 FiscalAlignStrategiesTool

District Requirement 2 (DR2)
R2.01 PCCD Audit 2021
R2.02 PCCD 2020 Audit
R2.03 PCCD Fin&Admin_Prog_ Rev
R2.04 2021 Audit Presentation_CLA
R2.05 CLA Audit rpt to BOT_3_22_22
R2.06 Audit Corrective Actions
R2.07 PS Training Schedule_Links
R2.08 PS Upgrade Training Canvas
R2.09 BOT 2022-23 Goals
R2.10 PS Upgrade
R2.11 Recruit_UpdateJan_Aug2021
R2.12 Recruitment_8_21-7_22
R2.12A BOT Hiring_3_8_22
R2.13 Job Desc_District FA Director
R2.14 Financial Aid Directors and staff
R2.15 BOT Audit Video_3_22_22
R2.16 Compliance HE Top Ten Audit Findings
R2.17 DOE_Recalib_Regulations
R2.18 Taskforce Report_1_31_19
R2.19 NotesDOE_PCCD 10_25_21&12_6_21
R2.20 Response to DOE 10_29
R2.21 Neg_Leaveshighlighted 5_10_22
R2.21a PCCD Local 39 Sunshine_3_22
R2.21b PCCD_SEIU Sunshine_3_22
R2.21c PFT Proposal_5_1-_22
R2.22 BOT Sunshine_5_10_22
R2.23 2021-007 PCCD R2T4 DOE Audit Resp
R2.24 District FA Director Hire
R2.25 BOT Approv_DistrictFA Director_3_22_22
R2.26 FA Director JobDescription
R2.27 PCCD FA_Data_Training
R2.28 FA Training 9.2 Laney_Pell _4_22
R2.29 BOT App_EdgeRock_6_28
R2.30 BOT Addenda EdgeRock
R2.31 Chancellor's Cabinet AuditUpdate - 5-2-22
R2.32 PGC Minutes_4_22_22
R2.33 Internal Auditor Work
R2.34 Auditing Eval Criteria _2_20_20
R2.35 CLA Audit Board Agenda 5_20
R2.36 PCCD -CLA- Proposal_3_20
R2.37 CWDL Audit Services info
R2.38 CWDL Board Appr 6_14_22

District Requirement 3
R3.01 BOT Data Integrity Project_4_21
R3.02 Data Integrity Project_4_21
R3.03 Fin&Admin_programRev_4_22
R3.04 PCCD DIstrict FunctMap
R3.05 District Realig_Bot_6_27_22
R3.06 Recruit_UpdateJan_Aug2021
R3.07 BOT Hiring_3_8_22
R3.08 Recruitment_8_21-7_22
R3.09 Financial Aid Directors and staff
R3.10 Audit Corrective Actions
R3.11 Huron MARC_2_22
R3.12 Huron ICC_3_18_22
R3.13 HuronSOW _4_22
R3.14 Huron ICC_4_ 26_22
R3.15 PS_HuronEval_3_8_22
R3.16 PS PhaseII Assmt_9_29_21
R3.17 PS PhaseII BOT_11_09_21
R3.18 PS PhaseII_BOT 2_8_22
R3.19 PS PhaseII_BOT 3_8_22
R3.20 BOT 2022-23 Goals
R3.21 BOT 22-23 Goals adopt_6_27_22
R3.22 PS Training Schedule_Links.pdf
R3.23 PS Upgrade Training Canvas
R3.24 FA Training 9.2 Laney_Pell _4_22
R3.25 Job Desc_District FA Director
R3.26 District FA Director Hire
R3.27 BOT Approv_DistrictFA Director_3_22_22
R3.28 FA Meeting Agendas 2021
R3.29 FA Meeting Agendas 2022
R3.30 FA Dir Agenda 7-28-22
R3.31 FA Directors Meetings
R3.32 FA Processing MeetingsAug21_May22
R3.33 Sample table with reconciliation actions COD
R3.34 FA Processing details
R3.35 DOE_PCCD 10_25_21&12_6_21
R3.36 Response to DOE 10_29

District Requirement 4 (DR4)
R4.01 BOT Goals 21- 22 progress
R4.02 BOT mid-year Goal eval
R4.03 BOT 2022-23 Goals
R4.04 BOT 22-23 Goals adopt_6_27_22
R4.05 BOT Self Eval ACCJC stds_2020
R4.06 BOT Self Eval ACCJC stds_2021
R4.07 BOT Self Eval ACCJC stds_2022

R4.08 Compare Board Self Eval_2020v21
R4.09 Board Effectiveness eval_2021
R4.10 Board Effectiveness eval_2022
R4.11 Youtube playlist_Chancellor Reports
R4.12 Academic Excellence Youtube
R4.13 Enrollment Report 11.09.21
R4.14 PCCD Enrollment Rate 2_22 2022
R4.15 BOT EnrollmentAcad_4_21_22
R4.16 District realig&funcMap_6_27_22
R4.17 Student Access & Success BOT_4_21_22
R4.18 Ed Master Planning 1_11_22
R4.19 Ed Master Plan BOT 6_27_22
R4.20 BOT RAM agenda _4_12_22
R4.21 BOT RAM Presentation _4_12_22
R4.22 BFBC Cmte Minutes_5_25_21
R4.23 BFBC cmte_6_22_21
R4.24 Stud Success & Accredi cmte 11_7_22
R4.25 BOT Meeting Schedule_2022
R4.26 CCCCO 5YrRpt_PCCD
R4.27 Tentative Budget_6_14_22
R4.28 Tentative Budget 22-23

District Requirement 5
R5.01 PCCD Cooperation Statement Adopted
R5.02 PCCD Cooperation Statement
R5.03 Sample Trustee collab&respect
R5.04 Board Self Eval ACCJC 2022
R5.05 Board Retreat Self-Eval
R5.06 BOT Retreat Eval DIsc_6_27_22
R5.07 BOT 22-23 Goals adopt_6_27_22
R5.08 BOT 2022-23 Goals
R5.09 Board Effec Self Eval_2022
R5.10 BP2430-Delegation-of-Authority
R5.11 BP 2745 Board Evaluation
R5.12 BP-2345_BOT_Public_Participation
R5.13 AP 2345 BOT Public_Part
R5.14 Res_Eliminate Classified Positions
R5.15 Res_re Bank Signers
R5.16 Res_City of Berkeley Expansion
R5.17 Resolution re AB 361
R5.18 Res_ Futility Deep Cleaning
R5.19 Res AP7213 Interim Term susp
R5.20 Nonresident Tuition Fees 22_23
R5.21 Nonresident Capital Outlay Fees
R5.22 Res Authorizing_ Ocelot_Chatbot
R5.23 Res of Support Ukraine

R5.24 Res_ Election Order
R5.25 Res_ TieBreaker
R5.26 Res_Candidate Qualifications
R5.27 Res_Bond_Tax_Rate
R5.28 Educ Protection Acct
R5.29 BOT Webpage

District Requirement 7
R7.01 BOT GOALS 21-22 progress
R7.02 Board Goals BOT Agenda_1_11_22
R7.03 22-23 Board Goals BOT agenda
R7.04 Board Goals 22_23
R7.05 Board Self Eval ACCJC 2022
R7.06BOT Retreat Eval DIsc_6_27_22
R7.07 PCCD CABSE Award

Fiscal Issue 1
F1.01 AP6250_BudgetMgmt
F1.02_BP6250_Budget_Mgmt
F1.03_IntegFinanPlan
F1.04 Tentative Budget BOY_7_14_22
F1.05 Tentative Budget 2022-23
F1.06 BOT Retreat Goals Mid-year Progress
F1.07 BOT GOALS 22-23 progress
F1.08 BOT Goals 22_23 agenda
F1.09 Enroll Academy BOT agenda
F1.10 BOT Enrollment Academy
F1.11 BOT RAM agenda _4_12_22
F1.12 BOT RAM Presentation _4_12_22
F1.13 BOT Data Integrity Project_4_21
F1.14 PCCD Audit 2021
F1.15 Audit FY 2021 BOT video
F1.16 2021 Audit Presentation_CLA
F1.17 CCCCO 5YrRpt_PCCD

Fiscal Issue 2
F2.01 Reorg plan 2019
F2.02 Reorganization Plan 2020
F2.03 PCCD_FCMAT_final_rpt
F2.04 Data Integrity 9_27_21
F2.05 CBT Phase 1
F2.06 CEO hiring 4_13_21
F2.07 Recruit_Update 8_21
F2.08 Chanc_hiringPPT_5_25_21
F2.09 Suspend Interim terms
F2.10 TrnoverAnalysis_8_21

F2.11 ResAP 7213 interim term
F2.12 Interim Chanc Extended
F2.13 Interims Extended BOT
F2.14 Positions Filled Aug21toJuly22
F2.15 Five_yr_Int_Finan_Plan
F2.16 Webpage PCCD Org Charts
F2.17 PCCD-BOT-Org_Chart_22
F2.18 Executive Leadership Chart
F2.19 AcademicAff_Student Serv
F2.20 Org Chart HR 11-16-21
F2.21 IT Org Chart July 2021
F2.22 IR Org Chart 2021
F2.23 Finance Org_5_1_22
F2.24 Org-chart-MCPR-May-2021
F2.25 BCC Org Chart _2021
F2.26 COA-Org-Charg-FY21_22
F2.27 LANEY -ORG-CHART_8.8.22
F2.28 Merritt-Org-Chart-FY21_22
F2.29 PCCD 2021 Funct Map_11_5_21
F2.30 Audit FY2021
F2.31 PCCD Realig&Funct Map 6_27_22
F2.32 CWP RAM to BOT_4_12_22

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
A&R	Admissions and Records
BCC	Berkeley City College
BMOC	Bond Measure Oversight Committee
Board	PCCD Board of Trustees
BOG	California Community Colleges Board of Governors
BP	Board Policy
BP/AP Taskforce	Board Policy/Administrative Taskforce
CARES Act	Coronavirus Aid Relief and Economic Security Act
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
CCFS-311	California Community College Financial Status Report
COA	College of Alameda
COD	Common Origination and Disbursement website for the DOE
CPR	Comprehensive Program Review
CTE	Career Technical Education
CWP	Cambridge West Partnership
DAS	District Academic Senate
DE	Distance Education
DFC	District Facilities Committee
DGS	Department of General Services
DO	District Office
DOE	Department of Education
DR	District Requirement
DSPS	Disabled Students Programs and Services
ECAR	Eligibility and certification approval report for the DOE

Appendix B – List of Acronyms	
Abbreviation	**Full Name**
EFT	Electronic Fund Transfer
EMC	Enrollment Management Committee
EMP	Education Master Plan
EOPS	Extended Opportunity Program and Services
FA	Financial Aid
FI	Fiscal Issue
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
HERRF	Covid 19 Higher Education Emergency Relief Funds
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
M	million
MIS	Management Information Systems
MSURSD	Minority Serving Under-Resourced Schools Division
MVV	Mission, Vision, and Values
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

Appendix B – List of Acronyms

Abbreviation	Full Name
PGC	District's Planning and Governance Council
PLOs	Program Learning Outcomes
PR	Program Review
PS	PeopleSoft
RAM	Resource Allocation Model
SCFF	Student-Centered Funding Formula
SEIU	The Service Employees International Union
SLOs	Student Learning Outcomes
SOPs	Standard Operating Procedures
SOW	Statement of Work
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