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for COMMUNITY and  
JUNIOR COLLEGES**

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**October 6, 2011**

**Memo to:** ACCJC Member Institutions  
ACCJC External Review Team Members

**From:** Barbara A. Beno, President *Barbara A. Beno*

**Subject:** Institutional Fiscal Data and Updated Requirements for  
Evidentiary Documents

In 2007, the ACCJC convened a Fiscal Review Task Force comprised of auditors, chief financial officers and chief executive officers to identify the fiscal data and documents that should be used to address Standard III.D, Financial Resources, during comprehensive external evaluations. The Commission then published the three documents listed below to assist institutions and evaluation teams in examining institutional compliance with Standard III.D.

In 2011, the ACCJC convened a second task force, named the *Ad Hoc* Financial Review Task Force, to review and update the ACCJC's evaluation practices. The result has been updates to the "Required Evidentiary Documents for Financial Review. The Task Force's work also resulted in some minor changes to the *Guide to Evaluating Institutions*, Standard III.D.

These three documents can be used together by institutions engaging in self evaluation and by teams evaluating institutions.

- The "Required Evidentiary Documents for Financial Review" (2011) form lists the minimum evidentiary documents that an institution should provide the visiting team before or during the team visit. The form has been customized to the Commission's institutional membership and the institutional fiscal documents available. There are distinct forms for California public institutions, Hawai'i and Pacific public institutions, and private institutions.
- The "Explanatory Matrix of Auditor's Opinions" is provided to insure that team members can interpret fully the annual external audits that are required of each institution accredited by the ACCJC.
- The "Sample Schedule of Financial Trends and Analysis" form is used as an example of how an institution might present the required three-year fiscal trends analysis to the team.

BAB/ws  
Attachments