

OPERATIONS AND ADMINISTRATION PROGRAM REVIEW

Self-Assessment Template for 2014/2015

Department/Program Name: Business Services Division
Submitted by: Business Services Division Staff
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Date Submitted: February 17, 2015

Background: Sierra College asks all departments to complete a triennial program review to establish the relative health of all of its programs and services. The program review assesses the Relevancy, Effectiveness, Currency and the Resources of a department. The program review is then evaluated by the Operations and Administration Program Review Committee, which makes an evaluation of the programs' strengths and/or opportunities and provides those evaluations to Sierra College shared governance groups, including PARAC and Strategic Council. The reviews are used, in part, to assess need and determine allocation of additional resources, when available.

General Instructions: The purpose of this program review is to assess how well the department or program has performed since your last program review. Performance is evaluated using three criteria: Relevancy, Effectiveness, and Currency. This review will be relevant to decisions regarding the allocation of resources. The Overview and Resources sections are not scored, but the information provided in these sections may be used by the Review Committee to help assess department/program relevancy, effectiveness, and currency.

I. Overview:

Briefly describe or list the basic functions and services of department or program.

1. Finance/Budget
2. Accounting
3. Payroll
4. Accounts Payable
5. Bursar's (Cashiers)
6. Purchasing
7. Mail Services/Courier
8. Print Shop
9. Warehouse

II. Relevancy:

Explain how your department mission is relevant to or supportive of the District mission, goals and strategies and address any changes needed for better alignment. If applicable, refer to “Goals-To-Resources Project: Staff Percentages by Goal” and “District Goals and Strategies” documents.

The mission of the Business Services Division is to support the District in maintaining a strong and stable financial foundation, comply with and enforce government and legal codes and regulations, and adhere to Board Policies and Administrative Procedures.

The Business Services Division supports the Sierra College mission and strategic goals by providing services to the faculty, staff and students in order to promote an environment conducive to student learning and success. The Business Services Division provides operational support, which in turn allows faculty and staff to focus on the needs of the students. In addition, the Business Services Division is key to the process of allocation and prudent distribution of resources, in order to meet the college’s mission and goals in an rapidly changing fiscal environment.

The Business Services Division supports the following District Goals

- Goal 1 Educational Effectiveness: 20%
- Goal 2 Organizational Effectiveness : 70%
- Goal 3 Resource Development: 10%
- Goal 4 Focused Access: 0%

Please describe how your program impacts, supports, or influences student learning. Please provide examples or evidence to support your claim.

The Business Services Division supports student learning by providing a sound business and operational foundation allowing faculty and staff to focus on the needs of students. Examples of how the Business Services Division aligns with District Goals and accreditation standard IIID in support of student learning are provided below.

1. Finance/Budget
 - a. CCFS-311 Financial Reports to Chancellor’s Office
 - b. IPEDS Report – Finance Section
 - c. Maintain positive cash balances in each fund held at the Placer County Treasury
 - d. Maintain favorable credit ratings
 - e. Delivery of Tentative, Adopted and Final Budgets by statutory due dates
 - f. Analysis and Reporting to Omniparty in support of negotiations
 - g. The Business Services Division is an integral participant in the ongoing maximization of functionality of the Banner ERP. The staff strives to continually improve processes and work with faculty and staff to meet their needs for information and useful reports.
2. Accounting
 - a. Federal, State and local agency reporting and regulatory reports filed timely and accurately
 - b. Grant application analysis for executive review
 - c. Financial reporting for the Residence Halls, ASSC and Student Center funds

- d. Federal and State Categorical and Local Grant analysis and reporting
 - e. Tax returns – IRS Form 990 for ASSC and Sierra College Foundation, Sales & Use Tax, Fuel Tax Returns, Timber Tax Return
3. Payroll
 - a. CalPERS, CalSTRS, Federal & State Payroll Taxes, Garnishments, Deferred Compensation
 - b. Processing payroll for faculty, staff and students in compliance with Ed Code
 - c. W-2's reporting to employees and IRS
 4. Accounts Payable
 - a. Timely processing of invoices for payment
 - b. Resolution of payment inquiries
 - c. Posting CalCard entries
 - d. 1099-MISC reporting to vendors and IRS
 5. Bursar's (Cashiers)
 - a. Collection of student fees
 - b. Processing student financial aid refunds
 - c. 1098-T Tuition Statement reporting to students and IRS
 - d. Compliance with Federal Department of Education Student Financial Aid Regulations and Guidelines
 - e. Coordination of tuition assistance programs
 6. Purchasing
 - a. Maintains professional relationships with vendors
 - b. Timely issuance of purchase orders to vendors
 7. Mail Services/Courier
 - a. Maintain currency with postal regulations
 - b. Timely processing and delivery of mail
 8. Print Shop
 - a. Timely processing of print jobs for all faculty and staff
 9. Warehouse
 - a. Timely processing and delivery of packages and equipment
 - b. Surplus pick-up and processing

III. Effectiveness:

A. How well does your department/program perform its assigned duties? Provide three to five effectiveness performance metrics or qualitative evidence data points for your department/program functions, benchmarks for those metrics/evidence, and describe how your department/program performs on those metrics/date points. If applicable, choose metrics that similar department/programs at Sierra, other educational institutions, or industry use to measure effectiveness.

1. **Metric/Evidence:** Independent Financial Statement Audit Opinion

Benchmark: Unqualified/Unmodified presents fairly the financial position of the business-type activities using Generally Accepted Accounting Principles in the USA. The highest report of independent auditors is an Unqualified or Unmodified opinion.

FY 2012-14 Performance (Please provide data to support your evidence):

Evidence: Fiscal Year	Benchmark: Qualified/Unqualified	Performance: Findings
2011-12	Unqualified	Community Ed – need support for fee calc’s
2012-13	Unmodified (Unqualified)	High number of Cal Cards Issued to staff
2013-14	Unmodified (Unqualified)	None

2. **Metric/Evidence:** Standard & Poor’s and Moody’s Credit Ratings

Benchmark: Credit Rating high enough to borrow funds and at the lowest possible interest rate. Used for Bond Financing, Annual Tax Revenue Anticipation Note, private placement financing and Certificates of Participation.

FY 2012-14 Performance (Please provide data to support your evidence):

Fiscal Year	Agency	Rating
2011-12	Standard & Poor’s	AA-
2012-13	Standard & Poor’s	AA-
2013-14	Standard & Poor’s	AA-
2011-12	Moody’s	Aa2
2012-13	Moody’s	Aa2
2013-14	Moody’s	Aa2

3. **Metric/Evidence:** Annual Compliance Reporting to IRS

Benchmark: Number of Exceptions and correcting statements filed – goal is zero exceptions
1098T Processing was brought in house for calendar year 2014

Calendar Year 2012-14 Performance (Please provide data to support your evidence):

Fiscal Year	Report	# Processed	# Exceptions
2012	W-2	1,876	1
2013	W-2	1,921	8
2014	W-2	2,016	0
2012	1098-T Tuition Statement	17,320 by outside vendor	0
2013	1098-T Tuition Statement	18,129 by outside vendor	0
2014	1098-T Tuition Statement	17,535 in house by staff	0

4. **Metric/Evidence:** Print Shop Effectiveness

Benchmark: Transition to online print job submission to facilitate timely delivery of student course packs and other student materials

FY 2012-14 Performance (Please provide data to support your evidence):

Fiscal Year	# Jobs Web Submitted	#Jobs Hard Copy	Total # Copies
2011-12	19,440	6,970	8,628,503
2012-13	19,596	3,057	8,868,842
2013-14	21,384	2,732	8,974,839

B. If applicable, please attach customer survey results provided by the Planning, Research and Resource Development Office or others and summarize results below. Explain significant variances or differences from last survey.

Previous surveys had a very low response rate, because of this, did not yield useful data.

C. Please insert and explain your department/program ePAR goals, and assess progress towards each goal.

Department/Program Goal 1:

Department/Program ePAR Goal	Institutional Goal/Strategy	Status
Acquire technology, equipment and vehicles for better efficiency in Business Services operations and support sustainability	Goal 1 Educational Effectiveness Goal 2 Organizational Effectiveness	In Progress
<p>Assess progress toward each goal: Analyze and research debit/credit card processing technologies to increase transaction security</p> <ul style="list-style-type: none"> debit/credit card machine identified, quote obtained, waiting for IIT implementation assessment, ePAR request submitted <p>Analyze and research sustainability options for district delivery vehicles</p> <ul style="list-style-type: none"> Discussed options with Transportation department, ePAR request submitted for eco-friendly delivery vehicle <p>Analyze and research improvements and/or upgrades of office equipment & facilities for better staff & processing efficiency</p> <ul style="list-style-type: none"> ePAR request for imaging scanner submitted Ergonomic chairs being identified, ePAR request submitted Print shop equipment being identified, EPAR request submitted U Building exit door need proposed, discussions to begin soon, ePAR request submitted 		

Department/Program Goal 2:

Department/Program ePAR Goal	Institutional Goal/Strategy	Status
Establish an organizational structure with enough depth and breadth to meet the financial needs of the District in a timely and effective manner.	Goal 2 Organizational Effectiveness	In Progress
<p>Assess progress toward each goal:</p> <ul style="list-style-type: none"> • Staff have cross training on critical functions such as Financial Aid process, nightly job monitoring and Chancellor’s Office reporting • ePAR request for 1 FTE Accountant, Grants submitted • ePAR request for 1 FTE Accountant, Local Bond Measure (if needed) submitted 		

Department/Program Goal 3:

Department/Program ePAR Goal	Institutional Goal/Strategy	Status
Maintain current, new releases and patches of Ellucian Banner ERP Software for the General, Finance, Payroll/HR and Student Accounts Receivable modules.	Goal 2 Organizational Effectiveness	In Progress
<p>Assess progress toward each goal:</p> <ul style="list-style-type: none"> • Attend conferences and webinars when offered to stay apprised of the latest information and to plan for product roadmaps. • Daily monitoring of Ellucian eCommunities for module specific updates, patches and new release information. Network with other institutions using Banner to explore additional functionality and reporting options. • Work with IIT, other modules and department users to coordinate optimal timeframes for upgrades and update user manuals as necessary. Develop testing plans for all General, Finance, Payroll/HR and Student Accounts Receivable releases, reporting issues to Ellucian as necessary. • Train District to operate Banner Finance, Human Resources/Payroll and Student Accounts Receivable modules. 		

V. Currency:

A. Describe how the department/program maintains currency (e.g. staff development, program processes, technology).

Staff attends conferences, webinars and trainings including but not limited to:

- Staff training on Banner releases focusing on new features
- Ellucian LIVE/CISOA (Banner)
- WAVE (Veterans Tuition Assistance)
- ACBO (Association of Chief Business Officials)
- Budget Workshop (Chancellor's Office)
- Banner webinars and user group meetings
- Ellucian Commons
- Excel skill improvement
- Federal Grant Webinars
- CalSTRS and CalPERS webinars and circulars
- Regulatory updates from external auditors to address new or changing reporting and audit requirements
- Postal Customer Council
- Health and Safety Training
- Incident Command Training
- Board of Equalization Webinar
- IRS Workshop for Governmental Agencies
- ASCIP CCD Consortium, School Services Updates
- Foundation for California Community Colleges – Purchasing Consortium
- SC4

B. Please identify any improvements that have resulted from these efforts.

- Ability to gain efficiencies by rolling out new Banner features functionality to users.
- Enhanced Excel skills reduced the amount of rekeying required to complete analysis.
- Understand Federal Grant reporting changes.
- Became an independent reporter for CalPERS and the first independent CalSTRS reporter in CA.
- Planning for new reporting requirements and record keeping for new GASB pronouncements and other compliance reporting requirements.
- Postal Customer Council training for the Mailroom Technician earning a USPS Certified Mail-piece Design Professional Designation. Knowledge to help staff use postal formats in an efficient and cost effective method.
- Courier deliveries to departments now using walk behind push cart (instead of large van) to reduce carbon footprint, increase safety for pedestrians and reduce driving and sitting time for Courier.
- CCD Consortium provides a venue to network with other CCD Finance and Risk Management and attend hot topic presentations on new legislation.
- Employees trained in the interest based, collaborative process.

VI. Resources:

Describe the adequacy of current department/program resources in each of the following 3 areas and justify resources required to achieve planning goals. (Note: include as much as possible from the department/program ePAR).

A. Equipment and Technology

- a. Chip and pin credit card swipe machines – Justification: To become compliant with higher security standards for credit card transactions
- b. Scanners for document imaging – Justification: Part of implementation of District wide document imaging project to reduce paper files and provide easier document retrieval and greater document security
- c. Eco-Friendly Vehicle for District deliveries and servicing of parking dispensers – Justification: Use of a smaller more fuel efficient vehicle with better driver visibility, lessens the carbon footprint and creates a safer mix of campus pedestrians and vehicle traffic
- d. Ergonomically correct seating for printshop staff – Justification: Proper seating to support working at printshop equipment at various heights replaces worn, non-ergonomic seating
- e. Digital color multi-media press – Justification: Allow quick setup of complex multi-media print jobs that can be efficiently produced in house instead of sending to outside vendor .

B. Staffing

- a. 1 FTE Accountant Position, Grants – Justification: District has been awarded numerous additional grants in recent years and the complexity of the reporting has grown. Staffing level has not changed in over ten years to keep up with workload. Reporting for most grants all occurs in a very short timeframe and current staff have no capacity to properly support additional grants.
- b. 1 FTE Accountant Position, Local Bond Measure (if passed) – Justification: If a local bond measure is passed and additional full time Accountant will be needed to exclusively account for the bond funds. Current staffing does not have capacity to absorb this work.

C. Facilities

- a. Emergency Exit Door for U Building – Justification: Three exit doors for the Business Office are all located on one end of the building. Staff in back of office have no emergency exit door. Exit to outside through HR Office is locked and not accessible to Business Office staff as a secondary exit path.

Provide input on how the views and perspectives of department/program staff were incorporated in the writing/preparation of this report.

Name	Input Provided	Date Input Provided
Carolyn Schwenk	First draft writing team and edits to Currency and Relevancy section	1/27-2/9/14
Kourtney Crandell	First draft writing team and edits to Currency, E-Par Goals and Improvements	1/27-2/17/14
Dennese Phleger	Confirmed document captured interests	2/9/14
Spencer Davis	Equipment – Researched Vehicle & quote	1/27/15
Cathy Blurton	I agree with the 14/15 Administration Operations Program Review Draft	2/9/15
Dianne Dakis	Reviewed Payroll tasks in Relevancy section and agreed with draft	2/9/15
Anna Mostafavi	I agree with this Program Review Report	2/9/15
Beverly Yoha	First draft writing team and edits to Currency, Relevancy, E-Par Goals and Improvements	1/27-2/9/14
Mark Wagner	Equipment – Print shop seating and production statistics	2/3/15
Scott Pisk	Equipment – Discussion of Vehicle use and features	2/3/15
Sharon Lucas	Reviewed Payroll tasks in Relevancy section and agreed with draft	2/12/15
Kate Martinsen	Reviewed Payroll tasks in Relevancy section and agreed with draft	2/12/15