

PET FORM
Planning and Evaluation Tracking
(2011-2012 Assessment Period)

Division of: VP of Business Affairs

Person Responsible for this Division: Terry Berg

Department of: Business Office

Person Responsible for this Form: Theresa Rider

Purpose Statement (With Last Updated Date): To provide efficient financial services and records for the college in accordance with the fiscal policies adopted by the Board of Regents and external regulatory agencies – Updated 9/19/11

Goal Statement #1:

Connect planning and budgeting (AC Strategic Plan through 2015: Strategy 4.1).

Outcome/Objective Statement #1

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

1.1. After redesigning and communicating new budget instructions, 80% of budget managers will submit budget requests that do not require Finance Office follow up as measured by the VP of Finance “Submission Log Summary” (AC Strategic Plan through 2015: Task 4.1.1).

• Results (Provide Numbers and Percentages for Quantitative Data)

- **2009-2010 Data:** Numbers = 127 out of 146 and Percentage = 87%
- **2010-2011 Data:** Numbers = 103 out of 144 and Percentage = 71%

• Analysis

- Provide Previous Data/Result Analysis
(Include if benchmark was met and how results relate to outcome statement):
Benchmark was not met in 2010-11

• Improvements

- List any Improvements Made in the **2010-2011** (Last Academic) Year Based on the **2009-2010** PET Results:
Budget instructions were redesigned and communicated to budget managers.
- Evaluate Why Improvements Were Successful/Were Not Successful:
Improved results from 2009-10 to 2010-11 did not happen. Salary issues made up 49% of the budgets that required additional data. More emphasis needs to be made in the instruction packet to assist budget officers in listing the correct salary amount on budget worksheets. Other Pool issues made up 27% of the budget with issues. Budgeting of consumable fees would a new imitative and 5% of the budgets had to be revised.
- Provide the Budget Information Needed to Make Past Improvements (Cost/Details):
There are not budget implications

• Recommendations/Actions for **2011-2012**

- Person Responsible (Who will complete the action?):
Jeanette Nelson
- Action Plan:
A new budget manager, Jeanette Nelson will be trained to take over the budget management process.

More emphasis will need to be made in the packet of instructions that are provided to the budget managers especially for the Appointed Salary and Other Pool accounts.

- Expected Time Frame Needed to Implement Action Plan (Please provide specific deadline date):
February-March 2012
- Budget Information Needed for Future Action (Cost/Details): There are no budget implications

Outcome/Objective Statement #2

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

1.2. After receiving directives from the President requiring that reduced budgets be submitted by the Budget Officer for FY12, Budget Officers will submit a reduced budget as measured by comparing the budget request submitted for FY12 to the prior year approved budget (AC Strategic Plan through 2015: Task 4.1.1).

- Results (Provide Numbers and Percentages for Quantitative Data)
 - **2010-2011 Data:** Numbers = 98 out of 144 and Percentage = 68%
 - Analysis
 - Provide Previous Data/Result Analysis
(Include if benchmark was met and how results relate to outcome statement):
This is a new outcome that was set during the 2011-12 budget process at the request of the President so that he could track the number of budget officers who submitted reduced budgets.
 - Improvements
 - List any Improvements Made in the **2010-2011** (Last Academic) Year Based on the **2009-2010** PET Results:
This was a new goal set in March of 2012 after the President instructed us to track budget officers who submitted a reduced budget. A new directive in the next budget cycle should be selected based on the President's directives.
 - Evaluate Why Improvements Were Successful/Were Not Successful:
Since this is new, we are not able to do a comparison to a prior year.
 - Provide the Budget Information Needed to Make Past Improvements (Cost/Details):
There are not budget implications.
 - Recommendations/Actions for 2011-2012
 - Person Responsible (Who will complete the action?):
Jeanette Nelson
 - Action Plan:
The President directives for the 2011-12 budget will be measured and compared to year-one results.
 - Expected Time Frame Needed to Implement Action Plan (Please provide specific deadline date):
one year
 - Budget Information Needed for Future Action (Cost/Details): none
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Goal Statement #2:

The income area will begin the process of Archiving AR Transactions (AC Strategic Plan through 2015: Strategy 4.6).

Outcome/Objective Statement

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

Overtime, the system can retain hundreds of thousands of accounts receivable transactions. Some of these records are no longer needed. Archiving records should allow the system to run reports in a shorter time frame. Objective is to reduce the length of time any report takes to run.

- Results (Provide Numbers and Percentages for Quantitative Data)

With a few transactions being archived, the system is running reports a little bit faster, but not enough transactions have been archived to really determine how much faster the reports run.

- **2010-2011 Data:** Numbers of Archived Transactions =
 - AR Invoices- 210,722 out of 1,970,349 and Percentage = 10.69%
 - AR Payments- 156,434 out of 1,172,954 and Percentage = 13.34%
 - AR Accounts – 50,477 out of 210,348 and Percentage = 24%

- Analysis

- Provide Previous Data/Result Analysis
(Include if benchmark was met and how results relate to outcome statement):
Some strides have been taken to reduce the time needed to run the reports.

- Improvements

- List any Improvements Made in the **2010-2011** (Last Academic) Year Based on the **2009-2010** PET Results:
Archived multiple transactions (see results).
- Evaluate Why Improvements Were Successful/Were Not Successful:
Not enough time in the day to archive, but will continue the process with as much archiving as possible.
- Provide the Budget Information Needed to Make Past Improvements (Cost/Details):
No cost except time is required for this procedure.

- Recommendations/Actions for 2011-2012

- Person Responsible (Who will complete the action?):
Olga Bustos – Income supervisor will continue to archive records as time allows.
 - Action Plan:
Plan will be to archive as many if not more than what was previously archived.
 - Expected Time Frame Needed to Implement Action Plan (Please provide specific deadline date):
Same time next year – total of archived accounts should have at least doubled.
 - Budget Information Needed for Future Action (Cost/Details):
No cost expected for this procedure.
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Goal Statement #3:

The Colleague E-Check system process will be expanded to include additional employee reimbursements and student financial aid and refunds (AC Strategic Plan through 2015: Strategy 4.6).

Outcome/Objective Statement

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

Promotion of payments by Direct Deposit (E-Checks) will result in 10% or more of employee reimbursements and 50% or more of student financial aid and refunds made by direct deposit instead of issuing checks. Reports can be ran to determine how many payments are being made using each method (AC Strategic Plan through 2015: Strategy 4.6.1).

- Results (Provide Numbers and Percentages for Quantitative Data)

- Employee Numbers

- **2009-2010 Data:** 118 out of 1802 and Percentage =s 6.5 %
- **2010-2011 Data:** 234 out of 1387 and Percentage =s 16 %

- Student Numbers

- **2009-2010 Data:** 0 out of 0 and Percentage =s 0.0 %
- **2010-2011 Data:** 1921 out of 4822 and Percentage =s 39 %

- Analysis

- Provide Previous Data/Result Analysis

(Include if benchmark was met and how results relate to outcome statement):

Promotion of availability of the payment method by direct deposit was made to AC Students beginning March 2010 for the Summer 2010 FA payments. We had 27% of FA disbursements made by direct deposit for Summer 2010. Throughout the summer, students received more communication through emails, promotional items available at the assistance centers, and Financial Aid promoting. Fall 2010 had 1699 students and employees signed up in time for the Fall balance check runs. Of the 4495 payments made, 1629 were made by direct deposit and 2866 by paper checks. We continued to promote the direct deposit method, and Spring 2011 had 2491 employee and students signed up. The Spring 2011 payments for balance checks had 4435 payments made, with 1567 of those by direct deposit and the remaining 2868 by paper checks. Summer 2011 had increased percentage of usage. Finally, Fall 2011 had 3557 employees and students signed up for direct deposit made up of 234 employees and 3323 students. The Fall 2011 FA run had 1921 direct deposits and 2901 paper checks. Employee participation % has remained low as many employees indicate they do not get reimbursements enough to warrant signing up, but employees receiving multiple reimbursements are mostly participating. Switching to this method should result in fewer problems with lost/missing checks and speed up reimbursements made to AC employees and students.

- Improvements

- List any Improvements Made in the **2010-2011** (Last Academic) Year Based on the **2009-2010** PET Results: Usage of the direct deposit reimbursement method has continued to increase with the promotion of this payment method. Student reimbursement usage increased from 27% to 39% during this period.
- Evaluate Why Improvements Were Successful/Were Not Successful: Advertising increased usage of the direct deposit method for employees and students, but it appears many employees do not want to participate, as they only receive payments on a limited basis. Many students have indicated they do not have checking accounts to utilize for direct deposit.

- Provide the Budget Information Needed to Make Past Improvements (Cost/Details): No budget changes were requested.
 - Recommendations/Actions for 2011-2012
 - Person Responsible (Who will complete the action?): Michael Sugden, Disbursements Supervisor.
 - Action Plan: We will continue to advertise availability of direct deposit to both employees and students. Employee participation has leveled off at 16% and without making it mandatory, employee usage likely will not be increased significantly. Student participation has reached almost 40% and should increase slightly moving forward, but a large number of students do not seem organized enough to maintain a checking or savings account.
 - Expected Time Frame Needed to Implement Action Plan (Please provide specific deadline date): This goal has been successfully completed with partial goals being met.
 - Budget Information Needed for Future Action (Cost/Details): Complete, not budget changes requested.
 - We are satisfied with results and will no longer measure this outcome.
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Goal Statement #4:

Commit the College to technology which attracts and retains students and enables effective and efficient college operations by utilizing student assigned email addresses as a vehicle to communicate payment deadlines (AC Strategic Plan through 2015: Strategy 4.6).

Outcome/Objective Statement

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

The delivery of payment deadline messages to student assigned email addresses via a modified deregulated communication plan will result in a 2% reduction in the number of students who are dropped for non-payment in August 2012 as compared to the number of students who were dropped for non-payment in August of 2011 (AC Strategic Plan through 2015: Task 4.6.1).

- Results (Provide Numbers and Percentages for Quantitative Data)
 - New Goal
- Analysis
 - Provide Previous Data/Result Analysis
N/A - New Goal
- Improvements
 - N/A - New Goal
 - List any Improvements Made in the **2010-2011** (Last Academic) Year Based on the **2009-2010** PET Results:
 - Evaluate Why Improvements Were Successful/Were Not Successful:
 - Provide the Budget Information Needed to Make Past Improvements (Cost/Details):
- Recommendations/Actions for 2011-2012
 - Person Responsible (Who will complete the action?):
Olga Bustos – Income Supervisor
 - Action Plan: Plan is currently being developed
 - Expected Time Frame Needed to Implement Action Plan (Please provide specific deadline date):

- Budget Information Needed for Future Action (Cost/Details):
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Goal Statement #5:

To receive and provide accurate and timely information.

Outcome/Objective Statement #1

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

5.1. After communicating accounting department timelines for submission of internal & external reports, the Institutional Research Department employees will complete information requested and return the data to the Accounting Dept. by the established timeline 75% of the time as documented in Accounting Department log maintained during the fiscal year.

Results:

2009-2010 – 0% - 0 of 3 requests

2010-2011 – 0 of 3 requests for information received on time. Other three requests were received 1 to 3 days late, but MUCH better than previous years.

Use of Results (including improvements and revisions):

Analysis: 2009-2010 Analysis: This is a 33% decrease over last year. The statistics files were a day late and counted as received on time. The communication between the Accounting Dept. and IR seems to have broken down completely. Reminders of deadlines and requests were ignored or discounted. After repeated efforts for information, it was received almost 1 month late.

Plan of Action: 2010-2011 – Continue to monitor and keep tracking information to see if there is any improvement to reach the 75% goal.

Recommendation: Include Danita in initial planning and continue to send status emails weekly of approaching deadlines. Table 7b was 1 week late, Initial Report was 1 day late and final report was also 1 day late.

Outcome/Objective Statement #2

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

5.2. After training and/or reading procedures, AC employees will follow directions and complete forms (student referrals and/or fixed asset disposal or transfer forms) accurately and completely 95% of the time as shown by log maintained by Accounting Dept. staff during the fiscal year.

Results:

2009-2010 – 96.9% N= 418 of 431

2010-2011: Fixed Assets forms:

Computer Forms: N=78 of 80 or 97% correct

Disposal Forms: N= 99 of 101 or 98% correct

Transfer Forms: N=165 of 169 or 97% correct

Student Referrals: N=250 of 266 or 93 % were correct. Many other issues were not documented because if something was missing, I would usually pick up the phone and call rather than send the form back.

Use of Results (including improvements and revisions):

Analysis: 2009-2010: 96.9% of all student referrals received were complete and accurate. However, of those that were incomplete or inaccurate, after communication with originating department, issues were resolved.

Analysis: 2010-2011: Fixed Asset Issues were resolved to our satisfaction

Plan of Action: 2010-2011 – Continue to track for one more year to make sure everything is consistent.

2011-2012: Goal complete.

Goal Statement #6:

The Mailroom will track returns on first class and bulk mailings.

Outcome/Objective Statement

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

Relocating the SmartMailer program to the mailroom will result in a 10% return rate on bulk mailings as measured by the log which will track outgoing mailings as well as returns maintained by the Mailroom Supervisor.

Results:

2011-2012 Data: Numbers = N/A- New Goal

- Analysis N/A- New Goal
 - Improvements
The SmartMailer program was relocated with the intent to reduce bulk mailing return rates.
 - Recommendations/Actions for 2011-2012
 - Person Responsible : Mailroom Supervisor
 - Action Plan: To track the returned mail for usage of SmartMailer program and USPS rules
 - Expected Time Frame Needed to Implement Action Plan: Track at the beginning of each semester for a period of 2 months.
 - Budget Information Needed for Future Action (Cost/Details):
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Goal Statement #7: Continuously improve business processes in the Grants Accounting Office.

Outcome/Objective Statement #1

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

7.1. Securing the help of the Grants Compliance Officer, coordinate all grant proposals to where all budgets are run through the Grant accounting Office before proposals are submitted to the granting agency.

- Results (Provide Numbers and Percentages for Quantitative Data)
 - **2009-2010 Data:** Numbers = 0 out of 16 and Percentage = 0%
 - **2010-2011 Data:** Numbers = 0 out of 15 and Percentage = 0%
- Analysis

- We continue to have issues in this area. In some ways the issue is worse as the Grants Compliance Officer is not getting all the proposals either. This issue has been discussed with Terry Berg. Additionally The Grants Compliance Officer is to discuss with her Cabinet Member to try to resolve the issue.
- Improvements
 - Terry Berg has been contacted regarding the issue, but problems persist.
 - Currently there are several new upper level Administrators who do not realize that all grant proposals should go through the office of Assessment and Development. It needs to be stressed from the cabinet level on down that all grant proposals should go through the Office of Assessment and Development and Grant accounting before the proposals are submitted.
 - No budget impact.
- Recommendations/Actions for 2011-2012
 - Terry Berg/Danita McAnally – Britt Sosebee/Jennifer Ashcraft
 - Continue to keep Terry and Danita informed as to number of grants received without prior knowledge or approval.
 - Immediate.
 - No Budget impact from Grant Accounting.
 - Discontinue Objective - Though not satisfied with the outcomes of this goal, it will no longer be tracked as the issue is out of Grant Accounting authority to change.

Outcome/Objective Statement #2

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

7.2. After following the THECB AFR requirements, all accountants will prepare AFR schedules correctly and accurately 100% of the time and obtain an external audit with no material exceptions.

- Results (Provide Numbers and Percentages for Quantitative Data)
 - There were no material exceptions from the Grant Accounting Office in the 2009-2010 Audit.
 - To be determined. Currently there are no material exceptions from Grant Accounting; however, single audit (audit of the grants) is not complete for 2010-2011.
- Analysis
 - Continue to refine processes and procedures to ensure that there are no findings attributed to the Grant Accounting Office.
- Improvements
 - Quicker, more efficient ways of running reports has enabled us to pull more precise data.
 - This has enabled us to be more accurate in our reporting and provide more accurate information to grant Project Directors.
 - The budget impact comes in not having to refund funds back to the granting agency for material exceptions and in the benefit from the grant funds received.
- Recommendations/Actions for 2011-2012
 - Terry Berg/Britt Sosebee
 - Continue to refine processes where by reports and records can be processed more efficiently and more quickly.
 - Immediate - continuing
 - No new budget funds are needed.
 - Discontinue Objective - We are satisfied with these results and will no longer measure this outcome.

Outcome/Objective Statement #3

(Be sure to include audience, behavior, conditions, degree/benchmark, and evaluation method):

7.3 Decrease the number of letters with questions/discrepancies from Grantor Agencies concerning the Audit. Reduce the number of letters from Granting Agencies to one or two a year.

- Results (Provide Numbers and Percentages for Quantitative Data)
 - In the 2009-2010 year there were six letters received from Granting Agencies covering the 2008-2009 year that was audited.
 - In the 2010-2011 year there were two letters received from Granting Agencies covering the 2009-2010 year that was audited.
 - Analysis
 - Continue to refine processes and procedures to ensure that there are no findings attributed to the Grant Accounting Office.
 - Improvements
 - Quicker, more efficient ways of running reports has enabled us to pull more precise data.
 - This has enabled us to be more accurate in our reporting and provide more accurate information to grant Project Directors.
 - The budget impact comes in not having to refund funds back to the granting agency for material exceptions and in the benefit from the grant funds received.
 - Recommendations/Actions for 2011-2012
 - Terry Berg/Britt Sosebee
 - Continue to refine processes where by reports and records can be processed more efficiently and more quickly.
 - Immediate - continuing
 - No new budget funds are needed
 - After evaluating and modifying grant accounting procedures from the Grantor Agencies concerning the audit, letters with questions/discrepancies from Grantor Agencies will be limited to no more than two per year, as measured by the Grant Accounting Office log of letters received.
-