Follow-up Response

Form for Response to External Review Committee

Non-Instructional

The ID number for this form is <u>44</u>. You will need this number to update or edit your submission in the future.

NOTE: ANY CHANGES MADE ON THIS PAGE WILL NOT BE SAVED.

Division	Finance and Administrative Services
Department	Business Office
Program	General Accounting & Budget
Review Year	2007-2008
Names of Division/Department/Program Staff or Faculty Completing Follow-Up Response	

Questions and answers from the program review appear in the gray boxes. The external review committee's questions, commendations, concerns, and/or recommendations appear in the dark blue and light blue boxes. Use this information to respond to any recommendations.

I. Office's/Department's Purpose

State the purpose of the office/department. How is this purpose within the mission of Amarillo College?

Responsible for financial records of the College in accordance with the fiscal policies adopted by the Board of Regents and external regulatory agencies.

The purpose of the Accounting Department falls within Amarillo College's mission statement because we provide the means to maintain efficiently the financial records for the College. Therefore the college is able to continue providing educational, cultural and community service for the community.

Does the answer include a purpose statement for the office/department? Does the answer indicate <u>how</u> this office/department is within the mission of Amarillo College?

Acceptable
Not Answered

Followup Response

When was the last time the office's/department's purpose statement was reviewed/revised by faculty/staff in the office/department?

This purpose statement has been the same since the program review in 2001-02. There has not been a need to change the

purpose since the current statement accurately reflects our departmental purpose.

Does the answer indicate the last time the office's/department's purpose statements was reviewed/revised by faculty and staff in the office/department?

Acceptable

Followup Response

Is this office/discipline required to receive approval from an external agency or organization in order to offer courses?

no

Identify any external approvers for the office/department.

Not Answered

IF the office/discipline is required to receive approval from an external agency or organization (other than the Texas Higher Education Coordinating Board),was (were) the external approver(s) for the office/department identified?

Acceptable
No Answer

Followup Response

What approval schedule is required by the external approver(s)?

Not Answered

Was the approval schedule required by the external approver(s) identified?

Not Applicable

Followup Response

When did the office/department last receive approval?

Not Answered

When did the office/department last receive approval?

Not Applicable
No Answer

II. Office's/Department's Improvements Based on Planning, Evaluation and Assessment

Identify at least one example of an improvement/revision which resulted from the past five-years annual PET forms.
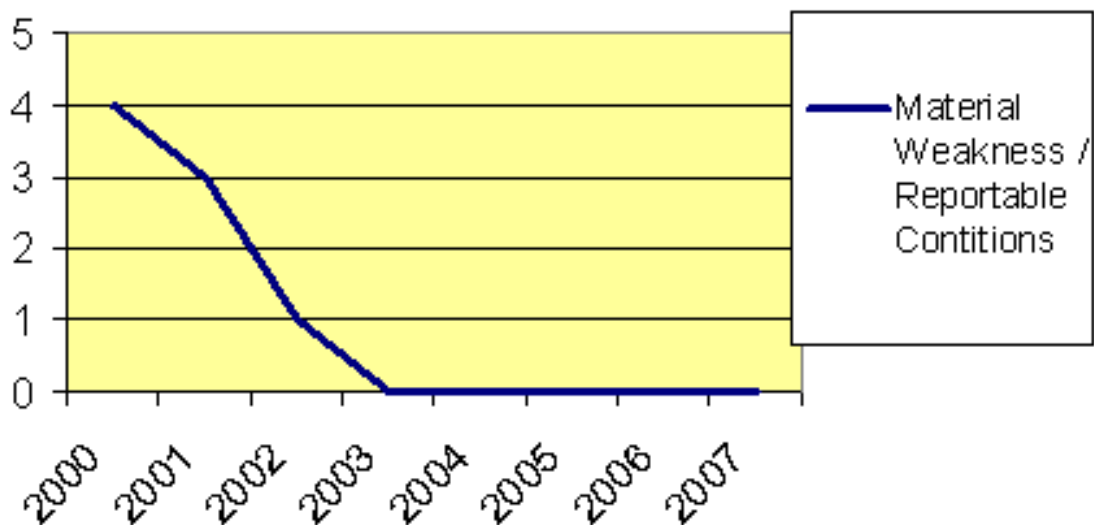
2007-08 Pet Form

2006-07 Pet Form

2005-06 Pet Form

External audit has had no material exceptions for the past five years. Prior to 2002 there were material exceptions in the previous three years.
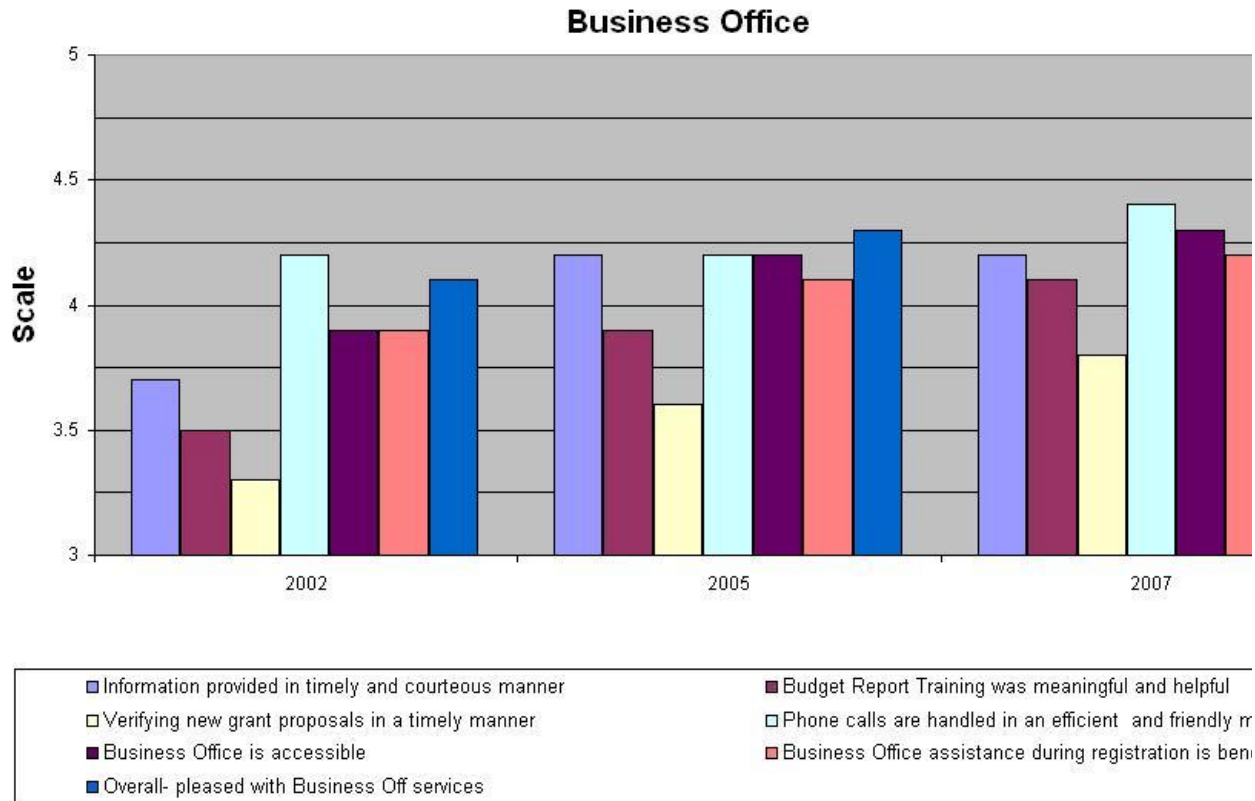

After reviewing the minimum of at least one example of an improvement/revision which resulted from the annual PET forms for the last five years, determine the extent that this department/office has used the PET forms to make improvements/revisions. Does this meet the minimum expectations for using PET forms to make improvements/revisions to the department/office?

Acceptable

Recommendation
CONTEXT ISSUE: The Audit Reports Findings by Year demonstrates a significant improvement over the past five years, but the answer should be linked to particular goals in specific PET Forms.

Pet forms are not available for 2000, 2001 & 2002 which are the years with audit findings. There were 4 in 2000, 3 in 2001 and 1 in 2002. Years 2003-2004-2005-2006 & 2007 all had no material weakness in the Accounting area.

Final audits for these years are available upon request.

Identify at least one example of improvements/revisions which resulted from the last Program Review.

Lack of concise understanding on GASB 34/35 financial reporting requirements was listed as a weakness on the prior program review. Accountants have attended Texas Association of Community College Business Office conferences to obtain the required knowledge. Spreadsheets have been developed that conform to the GASB requirement. These spreadsheets are used in the development of information for the annual audit.

Another concern was the learning curve for new positions. This issue has been addressed by requiring each position to prepare and maintain procedure manuals so that as we have employee turnover, new employees will have current manuals to aid them in their job training. Cross-training is currently being done within the Accounting Department.

After reviewing the minimum of one example of improvements/revisions/which resulted from the last Program Review, determine the extent to which this program/department <u>values</u> the Program Review process to make improvements/revisions.

Acceptable
Recommendation

STYLE ISSUE: Clarify what GASB means - Government Accounting Standards Board. In addition, correct the writing style to remove "we".

Future Program Reviews will not use the word "we"

Identify at least one example of an improvement/revision that is a response to accomplish a strategy or tactical objective within the Strategic Plan through 2010.

6.2.1 of the Strategic Plan states that the College will maintain a tuition/fee structure at the average of other public Texas Community colleges. Annually prior to the setting of the tuition and fee rate for the next year the Texas Association of Community College Tuition & Fee Survey Results for the 50 community colleges is reviewed and analyzed.

According to the 2005-06 survey Amarillo College's in-district tuition was the 9th lowest in the state. 29 community colleges fell below the state average.

According to the 2006-07 survey Amarillo College's in-district tuition was the 19th lowest in the state. 25 community colleges fell below the state average.

According to the 2007-08 survey Amarillo College's in-district tuition was the 22nd lowest in the state. 29 community colleges fell below the state average.

6.2.3 Of the Strategic Plan states that AC will build and maintain local support of taxpayers to assure that physical facilities meet community needs. The total tax rate for Amarillo College has remained constant at $0 .16043/$100 for the past 4 years. The Amarillo College taxpayers recently approved a 68 million dollar bond for construction projects. The passage of this bond election shows that we have the support of the community.

After reviewing a minimum of one example of an improvement/revision that is a response to accomplish a strategy or tactical objective within the *Strategic Plan through 2010*, determine the extent to which this office/department has contributed to the implementation success of the Strategic Plan. Does this office/department lack an understanding of how it relates to the institution's future based on the Strategic Plan?

Acceptable

Recommendation
STYLE ISSUE: Correct the writing style to remove "we".

Followup Response

Future Program Reviews will not use the word "we"

Does this committee have recommendations as to how this office/department may contribute to the implementation of the Strategic Plan?

Not Applicable
Not Answered

Followup Response

Provide names and titles of those who determined the process used to assess the outcomes of the office/department.

Theresa Rider-General Accounting & Budget Manager

Tania Howard-Senior Accountant

Carol Bevel-Accountant

Cynthia Urbina-Accounting and Information Support Specialist

Tom Sanders-Fixed Assets Control Specialist

Has the office/department had a broad base of involvement from a majority of the staff within the office/department regarding implementation of student/client service or learning outcomes of the office(s) or department(s)? What recommendations does the Committee have for increasing involvement?

Acceptable
Not Answered

Followup Response

For client/student outcome assessments, review the five-year graph(s) *quantitative* results or provide a brief narrative summary of *qualitative* results.

The Business Office solicits a customer satisfaction survey every 2-3 years. Below are the results of the Business Office Survey. The Accounting Department has shown continued improvement from 2002 to 2007. In 2002 the overall satisfaction rating for the Accounting Department was 3.43. This rating increased to 4.12 in 2005 and 4.16 in 2007. We attribute this improvement to several factors, the primary one being that in 2002 the Colleague system was new. Everyone was learning how to prepare and read reports. Since 2002 extensive time has been spent in training AC employees in how to prepare reports and how to read the reports. A trained staff member of AC is now able to run their own reports. Our department remains available to assist with this process and to train new employees.

Business Office

Scale (y-axis): 3 to 5

X-axis years: 2002, 2005, 2007

Legend:
- ☐ Information provided in timely and courteous manner
- ■ Budget Report Training was meaningful and helpful
- ☐ Verifying new grant proposals in a timely manner
- ☐ Phone calls are handled in an efficient and friendly m
- ■ Business Office is accessible
- ■ Business Office assistance during registration is ben
- ■ Overall- pleased with Business Off services

Scale
5 - Strongly Agree   4 - Agree   3 - Uncertain   2 - Disagree   1 - Strongly Disagree

What changes have been made in the services of the office/department because of the analysis of these results?

We have established a training program for new employees. We are willing and have offered one-on-one training to new employees who are hired at times when a regular training session is not scheduled.

We have completed an extensive manual with numerous screen shots for the employee to refer to. We are always open for questions and willing to talk staff through the various screens so they will become familiar with how the system works.

The budget process has remained relatively constant in the past years. Even though we only go through the process once a year, most budget officers and their staff have been trained in how to run and prepare information. We are finding that the budget process is being completed more timely and accurately each year.

For client/student service or learning outcomes, review the five-year graph(s) quantitative assessment results or provide a brief narrative summary of *qualitative* assessment results.

Have any changes been made in the services of the office/department because of the analysis of these results?

Acceptable
Recommendation

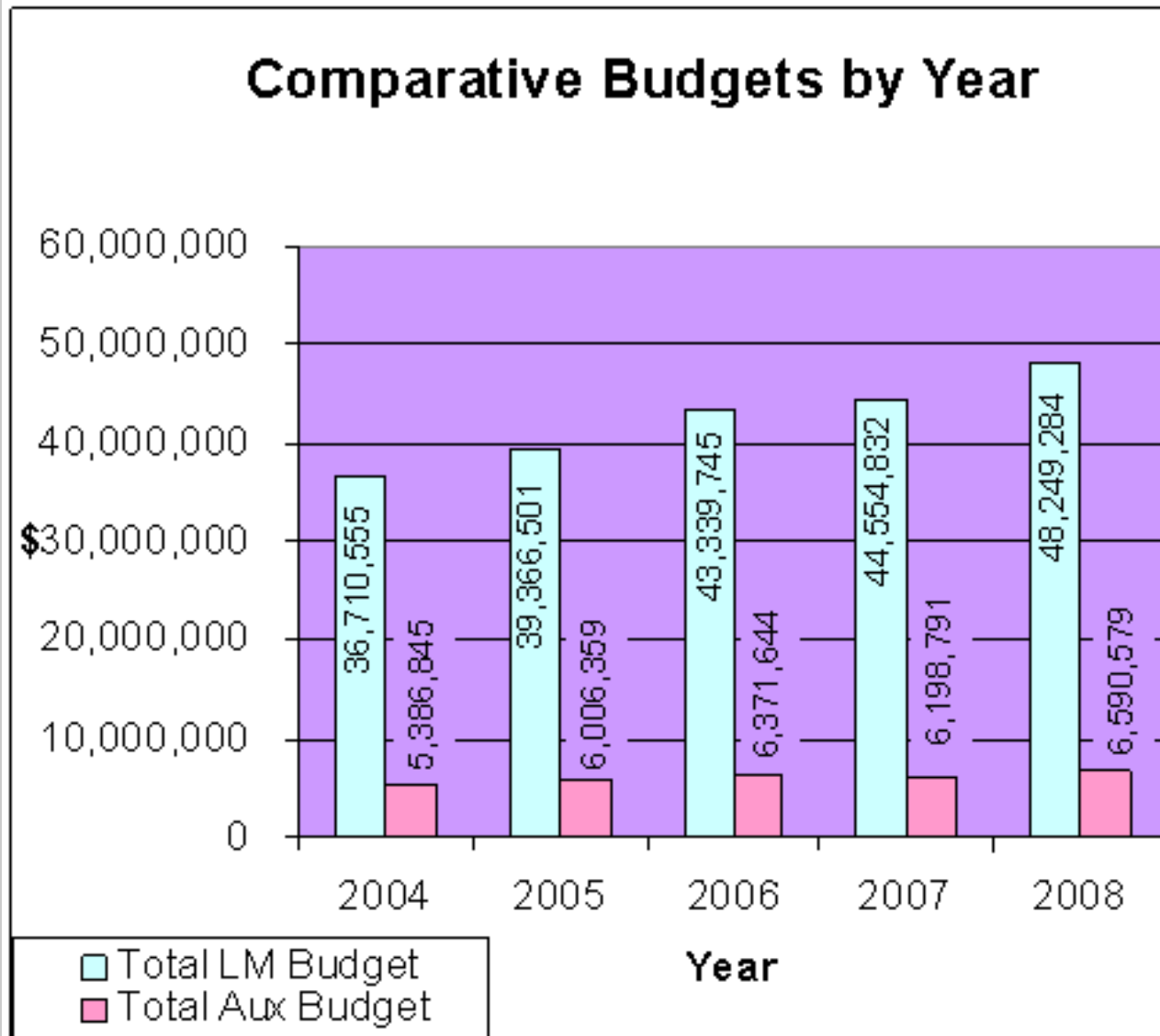STYLE ISSUE: Correct the writing style to remove "we".

Followup Response

Future Program Reviews will not use the word "we"

Provide the five-year graph(s) indicating the demand for the office's/department's services.

Assess the need for the office/department.

Budgeting is one of the main activities of the Accounting Department. Below is a graph showing how the total budget for Amarillo College has increased over the past years. The following graph shows that the total local maintenance and auxiliary budget for Amarillo College has increased by $12,742,463 in the past five years.

Comparative Budgets by Year

Year	Total LM Budget	Total Aux Budget
2004	36,710,555	5,386,845
2005	39,366,501	6,006,359
2006	43,339,745	6,371,644
2007	44,554,832	6,198,791
2008	48,249,284	6,590,579

The Accounting Department enters all budget amendments that are prepared by Amarillo College employees. Budget amendments are reviewed for proper signatures and availability of funds. Prior to 2006 budget amendments were entered once a week. In 2006 the procedures were changed and budget amendments are entered daily. The budget entered each day may contain more than one individual budget amendment because we wait until the end of the day and enter all budget amendments received that day as one budget amendment. In 2004 there were 156 entries, in 2005 there were 160 entries, in 2006 there were 252 entries and in 2007 there were 265 entries.

Journal entries are also entered by the Accounting Department. Journal entries are also entered by other staff in the business office. The number of journal entries also continues to grow. There were 1,964 in 2004, 2038 in 2005, 2,206 in 2006 and 2,129 in 2007.

The Accounting Department also prepares monthly financial statements for the Board of Regents, produces documents for the

annual fiscal year audit, prepares an annual internal cost study, and provides inventories for fixed assets. The Accounting Department also prepares and submits reports to the state. Report of Fundable Operating Expenses, Indirect Cost Rate Proposal, parts of the IPEDS(Integrated Postsecondary Education Data System), EZ Audit, Legislative Appropriations Request, Local Revenue Survey, Administrative Salary Survey, Performance Measures Report, CARAT (Community College Annual Reporting & Analysis Tool), and Benefits Proportional by Fund Report are some of the additional reports prepared by the Accounting Department.

Does the review of the five-year graph(s) of the office's/department's services demonstrate that an analysis has been used to make action plans for the future?

Will the program's/department's plan of action for improving any identified problem or results directly improve demand for the office's/department's services?

Acceptable
Recommendation

STYLE ISSUE: Correct the writing style to remove "we".

Followup Response

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III. Resources

Library

Which of the following library collections/resources/services have been used by the staff and/or students within the past five years? (Select all that apply.)

Circulating collection Interlibrary loan Meeting services Personalized instruction Reference collection Reserve collection Video conferencing Other

Does it appear that the library collections/resources/services used by the staff and/or students within the past five years is <u>accurate and thorough</u>?

Acceptable
Not Answered

Followup Response

Which 2 or 3 collections/resources/services should be improved to support Amarillo College's mission regarding teaching and service?

None identified

Has the office/department identified why 2 or 3 collections/resources/services should be improved to support Amarillo College's mission regarding teaching and service?

Acceptable

NotAnswered

Followup Response

Does your office/department have an external approver (other than the Texas Higher Education Coordinating Board)?

no

How has the library participated in the approver's evaluation?

Not Answered

If the office/department has an external approver (other than the Texas Higher Education Coordinating Board), has the library participated in completing the approver's evaluation?

Acceptable
Not Answered

What approval schedule is required by the external approver?

Not Answered

Did the office/department identify the approval schedule that is required by the external approver?

Not Applicable
Not Answered

When did the office/department last receive approval?

Not Answered

Did the office/department indicate when the last approval was received?

Not Applicable
Not Answered

Technology and Security/Privacy

After assessing the strengths and weaknesses of the office's/department's access to technology, what improvements would ensure that the students have access and training in the use of technology?

None identified

Does the office's/department's assessment of strengths and weaknesses of students' access to technology and training use of technology include ways to improve both?

Not Answered
Not Answered

What improvements would ensure that students use technology?

None identified

Does the office's/department's answer include the improvements that would ensure students use technology? Are the recommendations of this office/department feasible?

Acceptable
Not Answered

Review office/department operations. Does any operation present the possibility for violations of security, confidentiality, or integrity of student records?

no

After a review of this office's/department's operations based on this Self-Study and any other information available to this Committee, does any operation present the possibility for violations of security, confidentiality, or integrity of student records? If so, describe those operations and identify the violation possibility in detail.

Acceptable
Not Answered

What changes need to be made to prevent violations of this nature?

Not Answered

What changes need to be made to prevent violations of this nature?

Not Applicable
Not Answered

Which support services need to be strengthened to better serve the students in or served by this office/department? Explain what aspects of the services need to be strengthened.

None Identified

Do the Self-Study recommendations of this office/department for support services which need to be strengthened to better serve the students appear to have merit?

Acceptable
Not Answered

Describe any indicators or problems that prevent a healthy, safe and secure environment for staff and students of this office/department.

Excessive amount of glass in all stairways for the Student Services building was identified as a safety concern in a recent safety meeting for the business office. As a result, these areas can not be used as Tornadoe Shelters.

Are recommendations to assure a healthy, safe and secure environment for staff and students of this office/department valid? Are any of these recommendations more significant and/or urgent?

Acceptable
Not Answered

Describe any indicators or problems that hamper adequate physical facilities, both on and off campus, to meet the needs of the office/department

Not applicable

Do any of the problems or concerns regarding adequate physical facilities, both on and off campus, to meet the needs of the office/department appear to be significant and/or urgent? Are there any other needs of this nature which this Self-Study didn't cite but which this Committee feel are critical based on other information? Which of these does this Committee deem most significant and/or urgent?

Not Applicable
Not Answered

IV. Budget

Which office/department outcomes have resulted in budget requests to date?

The comments returned with the Business Office Customer Satisfaction Survey indicated there was a concern with the fixed asset system. The fixed asset staff prepared a recommendation that a bar code system be purchased with 2007-08 budget funds. Over 160 areas of the college are inventoried on a rotating basis. This system was approved and has been purchased and is currently being implemented.

Have any of this office's/department's outcomes resulted in budget requests to date? In not, why? Was the explanation valid or reasonable?

Acceptable
Not Answered

Followup Response

Project the office's/department's strategic initiatives for the next five years based on the office's/department's outcomes.

Implementation of the fixed asset system is the primary new initiative.

Continuing the cross-training within the department is another initiative.

Developing a new disposal policy is also an initiative we are addressing.

Developing query building skills for all of the accounting staff is also a priority.

Work with the Records Management area in records retention and develop and follow records retention schedule for paper records as well as electronic records.

Has this office/department been able to project strategic initiatives for the next five years based on the office's/department's outcomes? If not, what appears to be blocking this office/department from accomplishing this?

Acceptable
Recommendation

STYLE ISSUE: Correct the writing style to remove "we."

CONTEXT ISSUE: Explain what the 'disposal policy' is.

Followup Response
Future Program Reviews will not use the word "we"

V. Publications

If the office/department publishes any advertising or recruitment documents (electronic or paper), do the documents accurately represent Amarillo College and the program/department?

yes

IF the office/department has published any advertising or recruitment documents (electronic or paper), check at least one copy of

each document and determine whether it accurately represents Amarillo College and the office/department.

Unacceptable
Concern

CONCERN: Please provide a link to the documents for verification.

If no, explain what is inaccurate.

Not Answered

IF anything appears to be inaccurate, identify the apparent violation.

Not Applicable
Not Answered

Does the office/department publish any documents (electronic or paper) with references to SACS accreditation?

no

Are the references in compliance with SACS approved statement?

Not Answered

IF the office/department has published any document(s) with a reference to SACS accreditation, are all references consistent with the approved statement? (Approved reference: Amarillo College is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate degrees. Contact the Commission on Colleges at 1866 Southern Lane Decatur, Georgia 30033-4097 or call 404-679-4500 for questions about the accreditation of Amarillo College.).

Acceptable
Not Answered

Which reference is not in compliance? Describe how you will assure compliance for all references in the future.

Not Answered

IF any references are inconsistent, identify all documents with the inconsistent reference(s).

Not Applicable
Not Answered

IF the Self-Study did identify inconsistencies, does the plan for assuring future compliance appear to correct the problem?

Not Applicable
Not Answered

IF the Self-Study did NOT identify all inconsistencies, what plan does this Committee recommend?

NotAnswered

VI. Other

State any additional comments/concerns which may impact this office/department during the next five years.

Retirement - Within the next 3-5 years all of the Administrative staff as well as some of the support staff will be eligible for retirement. Cross-training should be considered between some of the divisions in the business office especially the areas where there are only two people in the area. The procedure manuals being kept are a big help in this area but this is secondary to actually having someone do a particular task.

6.4.1 of the Strategic plan states that we lack accounting principles intended to identify cost center outcomes. The Accounting Department along with the assistance of the Institutional Research Department prepares an annual internal cost study at the close of each fiscal year. The Institutional Research Department analyses the tuition and fees and the state allocation and pro-rates it to each department. All other income and expenses are pulled from the general ledger. The Accounting Department takes the information and sorts it by department and cabinet level and presents this information to the Cabinet. Thus, accounting principles are in place to identify cost center outcomes.

Query building instruction has been lacking in the Accounting area. Several people have taken query building instruction but it was geared toward the student side of the system. Accounting staff must request ITS help in preparing the queries. When a query is not working they also have to get ITS help to fix it. Since the staff has become proficient in running the canned reports, we would like to also become proficient in preparing queries that we need for day to day operations.

The ITS department has developed a Safari Cube which supplies several years worth of comparative data at the object code level. This product is used by the Accounting Department. The Workforce Development area has also embraced using the Safari Cube. Some of the faculty and budget officers have not been convinced that this is a valuable tool. We need to continue to offer classes and show how this can be a valuable resource, especially during budgeting.

IF additional comments/concerns were included in the Self-Study regarding items which may impact this office/department during the next five years, does this Committee feel that recommendations and/or concerns have merit? IF NO such items were included in the Self-Study but this Committee feels such comments or concerns are valid, cite them and include any relevant recommendations.

STYLE ISSUE: Correct the writing style to remove "we" & "they".

COMMENTS: The External Review Committee agrees with the following:

1. Retirement of staff over the next five years is an issue that needs to be addressed.

2. It would be helpful to General Accounting & Budget if its staff could be trained to build queries.

3. The Safari Cube needs to be promoted throughout the college because it is a successful tool as demonstrated by Workforce Development Division.

Followup Response

Name:

Comments :

[Send To Administrator] [Cancel]