LOS ANGELES COMMUNITY COLLEGE DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2012

**Federal Awards**

(d) Internal control over major programs:

- Material weakness(es) identified: No.
- Significant deficiencies identified that are not considered to be material weaknesses: Yes. See Items F-12-01 and F12-02.

(e) The type of report issued on compliance for major programs:

  - Student Financial Assistance Cluster – Unqualified.
  - Higher Education Institutional Aid – Unqualified.
  - Career and Technical Education (CTE) Basic Grants to States (Perkins IV) – Unqualified.
  - TRIO Cluster – Unqualified.
  - Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (ARRA) – Unqualified.

(f) Any audit findings which are required to be reported under Section 0.510(a) of OMB Circular A-133: Yes.

(g) Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000.

(h) Major programs:

U.S. Department of Education

- Student Financial Assistance Cluster:
  - 84.007 Federal Supplementary Educational Opportunity Grants (FSEOG)
  - 84.033 Federal Work Study (FWS)
  - 84.038 Federal Perkins Loan (FPL)
  - 84.268 Federal Direct Student Loans (Direct Loan)
  - 84.063 Federal Pell Grant Program (PELL)
  - 84.375 Academic Competitiveness Grant (ACG)

- Higher Education Institutional Aid
  - 84.031 Higher Education Institutional Aid
  - 84.031 California Alliance for Long-term Strengthening of Transfer Engine
  - 84.031 Title IV Hispanic Serving Institution Cooperative

- CTE Basic Grants to States (Perkins IV) – CFDA 84.048
LOS ANGELES COMMUNITY COLLEGE DISTRICT
Schedule of Findings and Questioned Costs
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TRIO Cluster
84.042 Student Support Services
84.044 Talent Search
84.047 Upward Bound
84.066 Educational Opportunity Centers
84.047 USC TRIO Upward Bound Program

U.S. Department of Labor
Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (ARRA)
17.275 Recovery Act - Pathways Out of Poverty (ARRA)
17.275 State Energy Sector Partnership Program (ARRA)
17.275 Southern California Logistics Training Collaborative (ARRA)
17.275 Pathways Out of Poverty (ARRA)
17.275 Clean Energy Workforce Training (ARRA)
17.275 Coalition for Responsible Community Development

(i) Auditee qualified as a low-risk auditee under Section 0.530 of OMB Circular A-133: No.

Summary of Current Year Findings and Questioned Costs Relating to Federal Awards

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<tr>
<th>Finding Number</th>
<th>Finding Description</th>
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<td>F-12-01</td>
<td>Student Financial Assistance - Special Tests and Provisions - Verification</td>
</tr>
<tr>
<td>F-12-02</td>
<td>Recovery Act - Pathway Out of Poverty - Eligibility</td>
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</tbody>
</table>

Finding F-12-01 – Special Tests and Provisions – Verification

Federal Program Information
Federal Catalog Number: 84.063, 84.007, 84.268, 84.033

Federal Program Name: Federal Pell Grant, Federal Supplementary Educational Opportunity Grant (FSEOG), Federal Direct Student Loans, Federal Work Study

Federal Agency: U.S. Department of Education
Pass-Through Entity: N/A
LOS ANGELES COMMUNITY COLLEGE DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2012

Campus: Los Angeles Valley College

Federal Award Number and Award Year: OPE ID No. 00122800, July 1, 2011 to June 30, 2012, Federal Pell Grant ID: P063P11036

Criteria or Requirement
Title 34, Education, Chapter VI - Office of Postsecondary Education, Department of Education, Part 668-Student Assistance General Provisions - Subpart B - Standards for Participation in Title IV, HEA Programs, Section 668.54 (a)(2) states the following:

(i) An institution shall require each applicant whose application is selected for verification on the basis of edits specified by the Secretary, to verify all of the applicable items specified in Section 668.56, except that no institution is required to verify the applications of more than 30 percent of its total number of applicants for assistance under the Federal Pell Grant, Federal Direct Stafford/Ford Loan, campus-based, and Federal Stafford Loan programs in an award year.

(ii) An institution may only include those applicants selected for verification by the Secretary in its calculation of 30 percent of total applicants.

Identified Condition
During our testing, we sampled 20 student applicants from the list of applicants from Los Angeles Valley College (LAVC) that were selected for verification by the Department of Education (DOE) for further verification. We noted that 3 out of 20 students sampled were not verified by the (LAVC). Based on further inquiry, we found that the LAVC only verified 22% of the applicants selected by the DOE for verification which was below the 30% requirement imposed by the Guideline.

Questioned Costs
$1,843,417 (770 unverified students multiplied by the average grant received by those students selected for verification) Questioned amount are associated with the following grants and loans:

<table>
<thead>
<tr>
<th>Grant Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal PELL Grant</td>
<td>$1,702,965</td>
</tr>
<tr>
<td>Federal Direct Loans</td>
<td>112,584</td>
</tr>
<tr>
<td>Federal Work Study</td>
<td>19,381</td>
</tr>
<tr>
<td>Federal Perkins Loan</td>
<td>954</td>
</tr>
<tr>
<td>Federal Supplementary Educational Opportunity Grant (FSEOG)</td>
<td>7,533</td>
</tr>
</tbody>
</table>

$1,843,417

Possible Asserted Cause and Effect
Adequate procedures do not appear to be in place to ensure proper monitoring of applicant verifications to ensure compliance with federal guidelines.

Recommendation
We recommend that the District implement stricter controls to ensure that application verifications are conducted in accordance with federal guidelines.
Views of Responsible Officials and Planned Corrective Actions

Valley College’s Response

Per email received 11/11, Valley is withdrawing the response below and will provide a revised response by 11/16.

Finding F-12-02 – Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors (ARRA) - Eligibility

Federal Program Information

Federal Catalog Number: 17.275

Federal Program Name: Recovery Act – Pathways Out of Poverty (ARRA)

Federal Agency: U.S. Department of Labor

Pass-Through Entity: N/A

Campus: District

Federal Award Number and Award Year: Grant Number: GJ-20026-10-60-A-6

Criteria or Requirement

The Recovery Act and the Green Jobs Act funds projects that provide education and training, job placement, and supportive services to individuals who are seeking pathways out of poverty and into employment in the industries. Accordingly, this program must serve only individuals: (i) who are at least 18 years of age; (ii) who are citizens and nationals for the US; (iii) under the selective service registration; and (iv) who fall into one or more of the following categories: unemployed individuals, high school dropouts, individuals with a criminal record and lives within selected areas of high poverty.

Identified Condition

During our testing to determine compliance with eligibility requirements of the grant, we noted that documentation supporting eligibility of 13 of 35 participants sampled cannot be located. According to the program personnel interviewed, the files might have been lost when they moved to their new office last year.

Questioned Costs

Not applicable.

Possible Asserted Cause and Effect

Adequate procedures do not appear to be in place to ensure that documentation supporting eligibility of the program participants is secured.
Recommendation

We recommend that the District implement stricter controls to ensure that documentation supporting eligibility of program participants are properly secured. The District should consider scanning the participant files as back-up in the event that the original files get lost.

Views of Responsible Officials and Planned Corrective Actions

Going forward on future grant programs, we will implement the process of scanning ALL participant files as a “back-up” in case files get lost or misplaced. This will provide us with a duplicate copy of required participant program documentation for audit and program-related research purposes.
SCHEDULE OF STATE FINDINGS AND RECOMMENDATIONS
(2) Summary of State Findings and Recommendations

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<tr>
<th>Finding</th>
<th>Section</th>
<th>Finding Number</th>
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<td>S-12-01</td>
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<td>2. State General Apportionment Funding - Course Outline of Record</td>
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<tr>
<td>3. Concurrent Enrollment of K-12 Students in Community College Credit Courses- Teacher Minimum Qualifications</td>
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<tr>
<td>4. To Be Arranged Hours - Attendance Documentation</td>
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<td>6. Disabled Student Programs and Services (DSPS) - Student Eligibility</td>
<td>475</td>
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<td>7. California Work Opportunity and Responsibility to Kids (CalWORKS) - Allowable Costs and Eligibility</td>
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<tr>
<td>8. Curriculum and Instruction - Board Approval and Course Outlines</td>
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<td>S-12-08</td>
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</table>

S-12-01 – State General Apportionment Funding (Section 424) – Census Reporting

State Criteria

Each district governing board is required to adopt procedures for course enrollment, attendance, and disenrollment documentation, including rules for retention of support documentation which would enable independent determination regarding accuracy of data submitted by the district as a basis for state support. Each district is required to adopt procedures for the clearing of inactive enrollment in census-based courses.

- CCR, Title 5, Section 58030 and 58004(c)

Attendance Accounting is the basis for state apportionment and is a legal procedure for which both the District and individual colleges are accountable and subject to audit. The District is required by both federal and state agencies to maintain accurate auditable records of student enrollment and attendance. At a minimum, a faculty must provide attendance records for the required period and must exclude non-participating students. Census attendance and mandatory exclusion rosters are due eight days after census.

- Los Angeles Community College District (the District) Administrative Regulation E-13, Attendance and Attendance Accounting

Identified Condition

During the test work performed to ensure the accuracy of the FTES generated by the student information system (SIS), we reviewed the census rosters, which are required by District policy, and mandatory exclusion rosters to ensure that the FTES per roster agreed to the SIS report. We noted that the FTES per the SIS report for 53 of 245 class sections sampled did not agree with the District supporting documentation. These differences consisted of the following:

- 53 class sections at West LA (19), Harbor (16), Mission (8), Valley (4) and City (6) colleges where the supporting census rosters either cannot be located (42 instances) or cannot be audited because the census rosters were not properly completed (11 instances). However, we were able to review the corresponding mandatory exclusion rosters.

- 2 class sections at Valley College where the exclusion rosters supporting the FTES per SIS report cannot be located.
We noted that the District monitoring controls over document retention at these campuses were not sufficient to ensure that the rosters required by Board adopted policy were retained to support apportionment claimed. As such, it appears that the District does not have support for all FTES on the SIS report.

Total reported FTES on the 320 report submitted to the State for the fiscal year ended June 30, 2012 amounted to 103,529.

*Full-Time Equivalent Students (FTES)*

0.7514 FTES of the 1,175.09 FTES sampled

*Questioned Costs*

$3,430.01 (0.7514 FTES exceptions x $4,564.83) which represents the FTES claimed on 2 of 245 class sections sampled that have missing exclusion rosters. No costs were questioned for class sections that have missing or incomplete census rosters because we were able to examine the corresponding exclusion rosters which identified active students on the census date.

*Recommendation for Corrective Action*

We recommend the District strengthen its control processes to help ensure that FTES per the SIS report are adequately supported, accurate, and complete in accordance with its Board-adopted policy. The District should strengthen controls to ensure that census rosters, mandatory exclusion rosters and other supporting documentation are properly retained.

*District Response*

**Harbor College**

The corrective action is to have the division chairs review the census rosters at the division offices, where the rosters will be collected and subsequently submitted to the Admissions Office and rechecked by the admissions and records personnel.

**Mission College**

The Fall 2012 Census Roster cover memo has already been revised to provide more detailed instructions for faculty. The Senior Supervisor of Admissions or designee will be on the agenda of the Council of Instruction every month to provide updates on missing Census and other Rosters. Updated Instructions, based on audit finding, will be distributed to chairs to forward to their department instructors. Incomplete or Missing Census Rosters will be reported via email in an Excel file to department chairs. If there is no response from the chairs, incomplete or missing rosters will be reported to the Academic Affairs administrator.

The Senior Supervisor of Admissions and Records will attend the monthly Council of Instruction meeting to provide Department Chairs with training and updates on roster maintenance. Effective immediately, Mission College will more carefully review for accuracy and completeness all Census Rosters when they are received at the counter. Department chairs will be informed when inaccurate or incomplete Census Rosters are received by Admissions.

**West LA College**

In all future scheduling, Academic Affairs will consult the course outline of record to ensure that there is no material difference between the class hours indicated in the course outline and the total hours indicated in the class schedule.

However, Census rosters are not required for accounting method 1 or A (independent study). With advice from the district accounting and legal departments, the district admissions and records committee is considering the elimination of census rosters where possible. Until the point when census rosters may be eliminated, admissions and records will continue to issue multiple reminders in multiple formats to faculty. In addition, warnings about late or missing rosters will now be issued at the Vice-President or Dean level,
rather than by admissions and records staff. Where necessary, information about missing rosters will be escalated to the level of the college President.

Admissions and records do not have the authority or any mechanism with which to truly “enforce” the collection of rosters of any kind, as the recommendation suggests. However, both admissions and records and the LACCD will continue their practice of sharing late roster information with Academic Affairs. Academic Affairs has only one clear mechanism with which to truly enforce roster collection: faculty evaluations. Academic Affairs intends to use faculty performance evaluations as a method of enforcement in roster collection where necessary.

Management within admissions and records has instructed staff to return improperly marked census rosters, coupled with instructions for proper submission. Admissions and records will continue its practice of submitting instructions for proper roster use, on multiple occasions and in multiple formats where necessary.

City College

The master list of census rosters now available from the district office will be used to follow up with instructors with the help of the Office of Academic Affairs. Progressive communications will be used for those instructors who have turned in census rosters on time. In addition, Census Rosters will be reviewed by the office before they are scanned for completeness and accuracy. At the annual Fall Flex Day and New Faculty Workshops, the Admissions Office will review audit comments with faculty.

Valley College

Since Spring 2012, the Los Angeles Valley College Office of Admissions and Records has made key changes in:
- The communication process for deadlines, roster collection and notification of outstanding rosters
- The tracking of roster collection
- Partnering with Academic Affairs to collect delinquent rosters

Admissions and Records was asked, specifically, to report on changes to the collection methodology for Mandatory Exclusion and Census Rosters.

**S-12-02 – State General Apportionment Funding (Section 424) – Course Outline of Record**

*State Criteria*

Scheduling of courses must be consistent with the total number of class hours indicated in the approved course outline of record. Reasonable variances are permitted if due to legitimate scheduling considerations caused by course compression, computational exigencies, or exceptions provided for in CCR, Title 5.

*Identified Condition*
During the test work performed to ensure the consistency of class hours per class schedules against the course outline of record, we noted that 2 of 245 courses sampled showed class hours in the schedule of classes that are significantly different from the course outline of record.

- 2 class sections at West and Harbor colleges where the class hours indicated in the course outline were significantly different from the class hours in the class schedule. Further review and inquiry revealed that the information printed in the schedule of classes sampled was incorrect.

We noted that the District monitoring controls over the printing of schedule of classes at these campuses were not sufficient to ensure that the total number of class hours in the printed schedule matches the course outline of record.

Total reported FTES on the 320 report submitted to the State for the fiscal year ended June 30, 2012 amounted to 103,529.

**Full-Time Equivalent Students (FTES)**

Understatement in FTES claimed by 3.22. A total of 1,175.09 FTES was sampled.

**Questioned Costs**

No questioned costs because the FTES claimed was understated.

**Recommendation for Corrective Action**

We recommend the District strengthen its control processes to help ensure that the total number of class hours in the class schedules is consistent with the course outline of record.

**District Response**

**Harbor College**

The action plan to prevent scheduled hour mismatches is to assign more people to check for discrepancies, namely the division chairs and their support staff. The information to achieve this goal is available from the District database.

**West LA College**

In all future scheduling, Academic Affairs will consult the course outline of record to ensure that there is no material difference between the class hours indicated in the course outline and the total hours indicated in the class schedule.

**S-12-03 – Concurrent Enrollment of K-12 Students in Community College Credit Courses (Section 427) – Teacher Minimum Qualifications**

**State Criteria or Requirement**

Employees of the District who teach credit courses must meet the minimum qualifications for community college instructors. In most cases, the minimum qualification is the possession of a master’s degree in the discipline of the instructor’s assignment, or the equivalent.

- CCR, Title 5, Section 53430

**Identified Condition**

During testwork performed to ensure that instructors met minimum qualification requirements to teach class sections with concurrently enrolled K-12 students, we noted the documentation supporting minimum qualifications cannot be located for the 3 instructors from City (1), Valley (1) and Southwest (1) colleges of the 45 total instructors sampled. According to the District HR Personnel, the files might have been misplaced during the office renovation.
There appeared to be a lack of controls in place to ensure that documentation supporting minimum qualifications of instructors was properly retained and secured at all times.

*Full-Time Equivalent Students (FTES) Impact*

12.58 FTES of the 371.58 FTES sampled.

*Questioned Costs*

$57,425.56 (12.58 FTES exceptions x $4,564.83)

*Recommendation for Corrective Action*

We recommend the District strengthen the controls to ensure that documentation supporting instructor qualifications is complete and properly retained in the personnel files and is secured at all times.

*District Response*

Below you will find the Corrective Action Plan to the 2012 State Compliance findings of Instructor Minimum Qualifications.

1. Provide Colleges with the following reports on a scheduled basis:
   - Employees Disqualified - not meeting MQ’s; Colleges to be instructed to not assign course work in discipline listed on this report for employee. 
     *Covarrubias January 2013*
   - Mismatch of employee class schedule (Protocol OR Oracle-PeopleSoft) and SAP Academic Qualifications screen, IT9022. This will inform the Colleges that employees on this report have not been cleared in the Discipline they are scheduled to teach and must submit proof of meeting MQ’s.
     *Covarrubias July 2013*
   - Provide a list of current adjuncts who are assigned a low FTE value and may be able to take additional courses. Colleges will be encouraged to use this list for last minute hiring, since these adjuncts have been cleared to teach in the disciplines listed on the report.
     *Covarrubias January 2013*

2. Provide Colleges with an FAQ; highlight the consequences for not submitting transcripts and having no proof of minimum qualifications. To be distributed to Deans and Department Chairs. Provide an example of “fine” or District liability.
   *Dellahoussaye & CIO’s to form sub-committee Due January 2013*

3. Encourage Colleges to create a pool perspective Adjuncts in Spring for Fall. To be done by Department Chairs and Deans. Consult with CIO’s Council.
   *Dellahoussaye & CIO’s June 30, 2013*

4. Use of the State Registry to advertise Adjunct vacancies.
   *Dellahoussaye & CIO January 2013*

5. Develop a Faculty Hiring Handbook for Colleges, include checklist that makes transcripts a mandatory document for all new hires and site examples of problem areas and how to resolve. Include access and authorizations to Academic Qualifications screen IT 9022 to show Colleges how to view approved or denied qualifications for a particular employee. Attend College Department Chair meetings for presenting new process and gather more feedback.
   *Faculty MQ workgroup June 2013*
6. Have adjuncts self screen themselves on District or College websites by answering questions about Minimum Qualifications (self assessment).
   Dellahoussaye & Covarrubias  
   June 2013

7. Set up an email address for Colleges to ask questions regarding candidate qualifications. District Academic Senate will respond to online inquiries.
   Dellahoussaye & Covarrubias  
   June 2013

S-12-04 – To Be Arranged Hours (Section 479) – Attendance Documentation

State Criteria or Requirement

TBA Definition: Some courses with regularly scheduled hours of instruction have “hours to be arranged” (TBA) as part of the total contact hours for the course. The TBA portion of the course uses an alternate method for regularly scheduling a credit course for purposes of applying either the Weekly or Daily Census Attendance Accounting Procedures pursuant to CCR, title 5, sections 58003.1 (b) and (c), respectively.

Districts need to track TBA hours per participating student carefully to ensure that apportionment is not claimed for TBA hours of students who have documented zero course hours as of census point.

- To Be Arranged (TBA) Hours Compliance Advice (Legal Advisory 08-02), October 1, 2008
- Second TBA Hours Follow-up Memorandum, June 10, 2009
- TBA Hours Follow-up Memorandum, January 26, 2009
- Education Code sections 84040 and 88240

Identified Condition

During the test work performed to ensure that apportionment claimed for TBA courses is adequately supported, we noted that 17 TBA courses (12 from City College and 5 from West LA College) of 73 TBA courses sampled did not have census rosters or similar attendance forms.

There appeared to be a lack of procedures to ensure that attendance rosters for TBA courses at these campuses are distributed to the instructors at the beginning of the class and are returned to Admissions and Records when completed.

Full-Time Equivalent Students (FTES) Impact

68.2851 FTES exceptions of the 345.55 FTES sampled.

Questioned Costs

$311,710.07 (68.2851 FTES exceptions x $4,564.83)

Recommendation for Corrective Action

We recommend that the District strengthen controls to ensure that attendance documentation supporting apportionment is distributed and collected for all TBA courses in accordance with the State requirements.

District Response:

West LA College

Over the past several semesters, Academic Affairs has drastically reduced the percentage and number of courses identified as “TBA”. Academic Affairs plans to continue this trend until “TBA” scheduling is eliminated whenever possible.
Admissions and records will continue its practice of issuing multiple roster reminders in multiple formats to faculty. In addition, Admissions and records will continue its practice of sharing information about missing rosters with Academic Affairs. Academic Affairs plans to enforce the collection of rosters through faculty performance reviews.

Finally, Admissions and Records will inspect and return incomplete census rosters to faculty and will reiterate its written instructions for how to properly submit a census roster. Where necessary, admissions staff may verbally instruct faculty in how to properly submit census rosters.

City College

The master list of TBA rosters now available from the District office will be used to follow up with the instructors together with the help of the Office of the Academic Affairs. Many of the academic departments keep their own records so the master TBA list from the district office will help the Admissions Office check the accuracy of the records being kept by the departments.

S-12-05 – To Be Arranged Hours (Section 479) – Advertisement and Course Outline of Record

State Criteria or Requirement

Some courses with regularly scheduled hours of instruction have “hours to be arranged” (TBA) as part of the total contact hours for the course. A clear description of the course, including the number of TBA hours required, must be published in the official general catalog or addenda thereto AND in the official schedule of classes or addenda thereto.

Specific instructional activities, including those conducted during TBA hours, expected of all students enrolled in the course are included in the official course outline. All enrolled students are informed of these instructional activities and expectations for completion. Failure of the District to comply with the course approval requirements, including having a course outline of record, could result in termination of course approval.

- To Be Arranged (TBA) Hours Compliance Advice (Legal Advisory 08-02), October 1, 2008
- Education Code sections 84040 and 88240
- CCR, Title 5, Section 58102, 58104 and 55100

Identified Condition

During the test work performed to ensure that the TBA courses are included in the course outlines and are announced in accordance with the State regulations, we noted deficiencies in the course announcement of 32 of 73 TBA courses sampled. These deficiencies consisted of the following:

Course Announcement: 32 of 73 TBA courses sampled were not announced in accordance with the requirements for TBA courses.

- 28 TBA courses at Mission (13), Harbor (11) and West LA (4) colleges were published in the general catalog without the information as to the TBA-hour requirement.
- 1 TBA course examined at Mission College was published in the class schedule without the information as to the TBA-hour requirement.
- 3 TBA courses at Harbor College were published in the class schedule without the section number information or an instruction on where to obtain the section number information to enroll in the class.

There appeared to be a lack of procedures in these campuses to ensure that TBA courses are properly advertised in the general catalog and schedule of classes in conformance with the State requirements.
Course Outline: We noted that the instructional activities for the TBA portion of 2 of 73 TBA courses sampled were not presented in the official course outline.

- Course outlines reviewed for 2 TBA courses at Mission College did not indicate specific instructional activities for the TBA portion of the course.

There appeared to be a lack of procedures in Mission College to ensure that the course outlines include instructional activities pertaining to the TBA portion of the courses offered in its campus.

Full-Time Equivalent Students (FTES) Impact

Improperly Announced TBA Courses - 168.4067 FTES exceptions of the 345.55 FTES sampled.

TBA Courses with no Course Outlines - 5.8143 FTES exceptions of the 345.55 FTES sampled.

Questioned Costs

No questioned costs because FTES claimed for the TBA class sections sampled represent active students as of census date. TBA class sections sampled that were not supported by census rosters were questioned as part of Finding no. 12-04.

Recommendation for Corrective Action

We recommend that the District strengthen controls to ensure TBA courses are announced in the general catalog and schedule of classes with the TBA-hour requirement and the section information or information on how to obtain the section information so students can enroll in the course.

For those TBA courses with no course outlines, we recommend that the District strengthen controls to ensure that a clear and complete description of instructional activity is included in the course outlines of those courses with TBA components.

District Response:

Harbor College

The corrective action is to include the TBA language in the catalog, as required. The language in the catalog will be consistent with the language in the schedule of classes.

Mission College

The LAMC Curriculum Committee will develop a TBA addendums to ECD (Course Outline of Record) as appropriate. Also, approved ECD with TBA will be posted online. The Academic Scheduler will ensure that TBA courses in the Schedule of Classes will be clearly marked with section number or contact information for the instructor of record as applicable.

As regards the missing course outlines, the LAMC Curriculum Committee will develop a TBA addendums to ECD (Course Outline of Record) as appropriate. Also, approved ECD with TBA will be posted online.

West LA College

Over the past several semesters, Academic Affairs has drastically reduced the percentage and number of courses identified as “TBA”. Academic Affairs plans to continue this trend until “TBA” scheduling is eliminated whenever possible. Nevertheless, catalogs published in the future will contain a clear description of any TBA courses along with the number of TBA hours required for the course. If errors are discovered in the published paper-based catalog, corrections can be issued in electronic versions of the catalog, in future paper editions of the catalog and in the class schedule.
S-12-06 – Disabled Student Programs and Services (DSP&S) (475) – Student Eligibility

State Criteria or Requirement

A student with disability or a disabled student is a person enrolled at a community college who has a verified impairment which limits one or more major life activities as defined in 28 CFR 35.104, and which imposes an educational limitation as defined in Section 56004. For purposes of reporting to the Chancellor under Section 56030, students with disabilities shall be reported in the categories described in Sections 56032-44.

Documentation that students meet these criteria should be available in their files. These files should include but are not limited to the following: (i) a signed application for services and verification of enrollment at the community college; (ii) verification of disability and identification of educational limitation(s) due to disability; (iii) a Student Educational Contract; and (iv) documentation of services provided.

A Student Educational Contract (SEC) is a plan to address specific needs of the student. A SEC must be established upon initiation of DSP&S services and shall be reviewed and updated annually for every student with disability participating in DSP&S. The SEC specifies those regular and/or special classes and support services identified and agreed upon by both the student and DSP&S professional staff as necessary to meet the student's specific educational needs. The SEC shall be reviewed annually by a DSP&S professional staff person to determine whether the student has made progress towards his/her stated goals. Whenever possible the SEC shall serve as the educational plan and shall meet the requirements set forth in Section 55525 of this division.

The Student Educational Contract (SEC) is designed to serve as an educational contract between the DSP&S program and the student. It should contain the following information:

1) An outline of the specific instructional and educational goal(s) of the student with a description of the objectives and activities needed to achieve these goal(s);

2) A measurement of the student’s progress in completing the objectives and activities leading to their goal(s); and

3) A list of the services to be provided to the students to accommodate their disability-related educational limitations.

- Education Code Section 67310-12, 70901 and 84850
- Title 5 Disabled Student Programs and Services (DSP&S) Implementing Guidelines

Identified Condition

During our testing of 85 DSP&S student files to determine compliance with eligibility requirements, we noted the following exceptions:

- Verification of Disability: For 6 of 85 student files sampled, there was no verification of disability in the student files.
  - 6 of 20 student files sampled at West LA College
  - The remaining 65 student files sampled at Harbor (20 samples), Mission College (20 samples), City College (13 samples) and Trade Technology College (12 samples) contained verifications of disability.
• **Educational Limitation Assessment:** 26 of 85 student files sampled did not have educational limitation assessment on file.
  - 6 of 20 student files sampled at Mission College
  - 20 of 20 student files sampled at West LA College
  - The remaining 45 student files sampled at Harbor (20 samples), City College (13 samples) and Trade Technology College (12 samples) contained educational limitation assessments.

• **Student Educational Contract:** 4 of 12 student files sampled at Trade Technology College did not have an updated SEC covering the program year FY 2011-2012. The SECs on file either pertain to the prior fiscal year (2010-2011) or the current fiscal year (2012-2013). There were no exceptions noted on 73 student files sampled from Harbor, Mission, West and City Colleges.

• **Documentation of Services Provided:** 13 of 85 student files sampled did not contain any documentation of services provided.
  - 7 of 20 student files sampled at Mission College
  - 6 of 20 student files sampled at West LA College
  - The remaining 45 student files sampled at Harbor (20 samples), City College (13 samples) and Trade Technology (12 samples) contain documentation of services provided.

**Questioned Costs**

Not applicable

**Recommendation for Corrective Action**

We recommend that the District strengthen controls at these campuses to ensure that the colleges maintain adequate documentation to support compliance with the eligibility requirements of Contracted District Audit Manual (CDAM) and the Title 5 DSP&S Implementing guidelines.

**District Response**

**West LA College**

DSP&S Office will integrate the SEC in all new and current student counseling appointments. As quality control, the DSP&S department will systematically audit folders during the winter and summer breaks. The overarching goal is to bring the department in full compliance.

**Los Angeles Mission College**

Los Angeles Mission College is continuing to strengthen its process to ensure compliance as described in the District’s response to Finding 2012. DSP&S Office will create an internal policy check list to review each files of DSP&S student attending each semester. A classified staff will review the check list and sign to ensure that an accurate DSP&S form has been completed by the student and DSP&S Counselors. As a second review, a DSP&S Coordinator/Administrator will review and sign the policy check list when reviewing the files to confirm its accuracy. Once it is confirmed the MIS will be processed. An estimated of completion will be done mid-January.
Trade Technology College

The new coordinator of DSP&S will ensure the proper documentation in our students’ files. Many things have changed in the DSP&S Unit to correct the prior audit findings and these are:

- New Administrator was appointed
- Hiring of 2 counselors
- Hiring of 1 office assistant
- Completing of educational plans online
- A check list is now place in each student file: Verification of Disability, Educational Plan and Student Educational Contract.

S-12-07 – California Work Opportunity and Responsibility to Kids (CalWORKS) (433) – Allowable Costs and Eligibility

State Criteria

In planning CalWORKs program expenses, program directors/ coordinators must ensure that the costs are reasonable and not excessive, and that program expenses support the educational goals and welfare-to-work plans of the CalWORKs student.

Eligibility for services must be coordinated through the local county welfare department. Once the initial eligibility determination is made by the county welfare department and documented in the student’s case file, on-going communication with the county is essential to ensure that a student remains in good standing with the county. It is acceptable for colleges to dedicate staff time to meeting with potential students to gather information prior to eligibility determination; however, student eligibility must be determined and documented each academic term before CalWORKs or TANF funds may be spent on the student for direct services such as child care, work study, transportation, or books and supplies.

- CalWORKS Program Handbook, November 2010

Condition

Allowable Costs: During our testwork of payroll expenditures charged to the CalWORKS Program, we noted that 2 of 19 payroll charges sampled at West LA College were overstated. We found that the labor hours charged to the Program in those 2 instances were larger than the corresponding timesheets by a total of 12 hours. Based on further inquiries, it appears that these discrepancies were caused by encoding errors in the payroll system at the campus.

There was no exception noted in our testing of payroll expenditures at Harbor College and Mission College.

Eligibility: During our testwork to determine compliance with eligibility requirements, we noted that 4 of 20 student files sampled at West LA College did not have a current verification of eligibility on file for the academic term sampled. The campus was able to subsequently provide an after-the-fact confirmation from DPSS that those 4 students were eligible for benefits for the academic term in question.

There was no exception noted in our testing of eligibility at Harbor College and Mission College.

Questioned Costs

$272.10 in over-payment of salaries

No costs are questioned regarding the eligibility finding because the students were subsequently found to be eligible.

Recommendation for Corrective Action

We recommend that the District strengthen controls at West LA College to ensure that payroll is processed accurately and charged to the program based on submitted timesheets.

We also recommend that the District strengthen controls at West LA College to ensure that eligibility is verified with the County welfare department for each student in every academic term before providing any CalWORKS services.
District Response – West LA College Response

Over-payment of salaries

CalWORKs will work closely with campus Payroll Office to strengthen the review of timesheets and “time worked” entry into the payroll system. A program policy will be put into place to check the Salary Distribution Detail sheets that are processed at the end of each month for all employees to verify that all entries are done correctly and that any errors are identified and corrected. Corrected items will be documented as part of the procedure.

Eligibility Finding

Effective immediately, our office will verify and document student eligibility for CalWORKs/GAIN services each academic term. Copies of all required documentation will be maintained in the participant’s case file.

S-12-08 – Curriculum and Instruction (Section 476) – Board Approval and Course Outlines

State Criteria or Requirement

The governing board of each community college district shall establish policies for, and may approve individual degree-applicable credit courses which are offered as part of an educational program approved by the Chancellor pursuant to section 55130. Such courses need not be separately approved by the Chancellor. Effective for courses to be offered beginning in Fall 2007, a community college district may, until December 31, 2012, approve and offer nondegree-applicable credit courses and degree-applicable credit courses which are not part of an approved educational program without separate approval by the Chancellor, provided that the district continuously complies with the requirement that the college curriculum committee and district governing board approve each such course pursuant to section 55002, among other requirements.

All noncredit courses shall be approved by the Chancellor in accordance with this article on forms provided by the Chancellor. Failure to comply with the provisions of this article may result in termination of approval. Course outlines of record for all noncredit courses prepared in accordance with subdivision (c) of section 55002 shall be on file in the community college offering the course.

- CCR, Title 5, Sections 55100 and 55150

Identified Condition

During the test work performed to ensure compliance with the course approvals and course outline requirements, we noted the following:

- 37 of 60 noncredit courses (6 from Harbor, 13 from Mission and 18 from West) sampled have missing course outlines. These courses were verified to be in the State Chancellor’s Curriculum Inventory and have received the course approval codes from the Chancellor’s office to be eligible for State apportionment. However, we were unable to verify the existence of course outlines for these courses in the District’s files.

- Approval by the Board of 171 of 182 credit courses sampled has not been verified by listing in the Board agenda. We were informed that these courses were approved by the Board prior to 2000. We determined that all courses sampled were verified in the State Chancellor’s Curriculum Inventory and have received the course approval code from the Chancellor’s office to be eligible for State Apportionment. The District appears to have all the copies of the Board Agendas; however, course approval dates provided by the District did not match the Board agenda of the corresponding date. Therefore, we were unable to identify the appropriate agendas supporting the courses we sampled.

Full-Time Equivalent Students (FTES) Impact
Missing course outlines: 248.78 FTES exceptions of the 326.82 FTES sampled.

Credit Courses with Unverified Board Agenda: 790.647 FTES exceptions of the 843.287 FTES sampled.

**Questioned Costs**

Not applicable

**Recommendation for Corrective Action**

We recommend the District review the course approval dates and affect the necessary corrections so that the District can have an accurate and readily verifiable support for its credit course approvals. For the non-credit courses with missing course outlines, we recommend that the District exert efforts in obtaining copies of the missing course outlines, including requesting a copy of the course outlines submitted to the State. Moving forward, we recommend that the District strengthen its controls to ensure that copies of the course outlines and records of Board agenda course approvals are properly maintained.

**District Response:**

**On Missing Course Outlines**

Individual colleges will be made aware of the findings, and the requirement to keep course outlines on file will be reinforced. This will be communicated via written direction to the Chief Instructional Officers (Vice Presidents of Academic Affairs), as well as each campus’ Curriculum Dean and Curriculum Chair. Colleges will be requested to perform an internal review on a yearly basis, and to amend any gaps by securing a current course outline of record (COR).

**On Incorrect Board Agenda Dates**

Board approval dates have been contained in the Protocol system since its inception in 2005. Prior to that, they were held in the DEC system (legacy SIS system), which had been in use since 1990. Course data went through several iterations during system conversion. The District will work with the colleges to secure exact Board approval dates and ensure that they are entered appropriately into the current Protocol system.
SCHEDULE OF PRIOR YEAR FEDERAL AND STATE FINDINGS
Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year’s schedule of audit findings and questioned costs and of any other as yet unresolved audit finding from previous years:

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<tr>
<th>Finding reference</th>
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<th>Recommendation</th>
<th>Current status</th>
<th>Explanation if not fully implemented</th>
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<tbody>
<tr>
<td>F-11-01</td>
<td>Student Financial Aid Cluster: Federal Pell Grant Program – Special Tests and Provisions – Return to Title IV- Late Payment of Post-withdrawal Disbursements</td>
<td>We recommend the District implement stricter controls to ensure that post-withdrawal disbursements are made on a timely basis</td>
<td>Implemented</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>F-11-02</td>
<td>Student Financial Aid Cluster: Federal Pell Grant – Special Tests and Provisions – Return to Title IV – Incorrect Calculation of Return of Title IV Funds</td>
<td>We recommend the District implement stricter controls to ensure that the data used in the calculation of Return of Title IV funds is correct and accurate</td>
<td>Implemented</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>F-11-03</td>
<td>Student Financial Aid Cluster: Federal Pell Grant – Special Test and Provisions – Reporting – Late Reporting of Overpayment to National Student Loan Database</td>
<td>We recommend that the District implement stricter controls to ensure that overpayments are reported to NSLDS on a timely basis.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<td>F-11-04</td>
<td>TRIO Cluster: Upward Bound – Eligibility of Student Participants</td>
<td>We recommend that the District implement stricter controls to ensure that student participants meet the citizenship eligibility requirements and adequate supporting documentation is maintained in the participant files.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<tr>
<td>F-11-05</td>
<td>TRIO Cluster: Upward Bound – Procurement – Procurement Records</td>
<td>We recommend that the District enhance current policies, procedures, forms, and monitoring controls to ensure that campuses are in compliance with the cost and price analysis requirements.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<td>F-11-06</td>
<td>CTE – Basic Grants to States – Equipment Management – Policies and Procedures</td>
<td>We recommend that the District strengthen policies and procedures to ensure that federal equipment management regulations are followed. These policies should include appropriate identification and tracking and physical inventories and reconciliations to promote accurate reporting and reduce the risk of misappropriation of program assets. In addition, a certification should be added to the current equipment listing to indicate that the equipment was physically inspected on the date indicated and the information in the equipment listing is accurate.</td>
<td>Implemented.</td>
<td>Not applicable.</td>
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<tr>
<td>F-11-07</td>
<td>Student Financial Aid Cluster: Higher Education Institutional Aid – Equipment Management – Policies and Procedures</td>
<td>We recommend that the District strengthen policies and procedures to ensure that federal equipment management regulations are followed. These policies should include appropriate identification and tracking and physical inventories and reconciliations to promote accurate reporting and reduce the risk of misappropriation of program assets. In addition, a certification should be added to the current equipment listing to indicate that the equipment was physically inspected on the date indicated and the information in the equipment listing is accurate.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<tr>
<td>S-11-01</td>
<td>State General Apportionment Funding (Section 424) – Census Reporting</td>
<td>We recommend the District strengthen its control processes to help ensure that the reporting of Full-Time Equivalent Students (FTES) per the Student Information System (SIS) report is supported, accurate and complete. The District should strengthen controls to ensure that add slips and other supporting documents are properly retained.</td>
<td>Partially implemented</td>
<td>The corrective action plans for the Colleges that were audited in 2010-11 were fully implemented. The District’s Internal Audit Department and Accounting Department conducted training to ensure compliance with State Census reporting Criteria. Los Angeles City College’s Admission Office plans to include in the daily work of admissions officer the receipt and check of received census rosters. With this, they would be able to track the census rosters as submitted to them and review the rosters accordingly. They plan to do regular spot checks of the census rosters received and review if the rosters were correctly completed by the Faculty.</td>
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See Finding S-12-01 |
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<td>S-11-01 (continued)</td>
<td>The college is committed to continuously improving the accuracy of their record-keeping.</td>
<td>Los Angeles City College, currently scans received add cards. However, to further strengthen control, they plan to index by batch the scanning of the add cards. Also, proper record-keeping by student ID numbers will be done for easier location of scanned documents.</td>
<td>At Trade Tech, Admissions and Records Office distributes class rosters to all instructors at the beginning of each academic term with instructions to complete and return them after census to report actual attendance. Staff is available to assist instructors with this task and to follow-up with Department Chairs and Deans of Academic Affairs for those that do not return in a timely manner.</td>
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<td>S-11-01 (continued)</td>
<td>manner. In addition to retaining rosters in traditional filing systems for later use, the Admissions and Records Office has begun scanning these documents into an electronic imaging system that is proving to be a more reliable and efficient source for retrieving and reviewing these and other office documents</td>
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At Mission College the Admissions & Records plan of action is to provide both administrators and department chairs with a list of any missing census rosters starting fall 2011 semester. The cover memo for census rosters will be revised to explain in more detail the requirements of faculty. The importance of rosters will be emphasized in specific discussions during faculty meetings such as Faculty Academy, Flex Day and at the start
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<td>S-11-01 (continued)</td>
<td>of every semester. The Admissions &amp; Records Department is committed to improve compliance with state audit requirements and is reviewing staff to accommodate our compliance needs. The college scans the add cards received into the current practice of scanning rosters. Also, we plan to perform a more accurate review of documents received by our office.</td>
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At Valley College Admissions & Records Office is coordinating with Academic Affairs, AFT Faculty Guild and the Academic Senate to communicate these changes and to facilitate training to ensure faculty is comfortable using the system. We are at the end our first semester using the paperless process. I am working with the Office of Research and Planning to survey
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<td>S-11-01 (continued)</td>
<td>faculty on their experience with this new process. This should give the college the information necessary to make changes where necessary. The college is committed to continuous quality improvement and accuracy in record keeping.</td>
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<td>S-11-02</td>
<td>Concurrent Enrollment of K-12 Students in Community College Credit Courses (Section 427) – Teacher Minimum Qualifications</td>
<td>We recommend that the District strengthen the controls to ensure that documentation supporting instructor qualifications is complete and properly retained in the personnel files.</td>
<td>Partially implemented</td>
<td>The corrective action plans for the Colleges that were audited in 2010-11 were fully implemented. The District’s Internal Audit Department and Accounting Department conducted training to ensure compliance with State Criteria or Requirement. At Trade Tech they now require chairs or any hiring initiator complete the Name of Form prior to assigning any course as of 7/1/2011. Chairs need to submit proof of minimum qualifications along to the Dean prior to assignment approval on PCR. The District has strengthened controls to ensure that documentation supporting instructor qualifications are complete and properly retained in the personnel files.</td>
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<td>S-11-03</td>
<td>Concurrent Enrollment of K-12 Students in Community College Credit Courses (Section 427) – Approval of Students to Attend Courses</td>
<td>We recommend the District strengthen controls to ensure that policy-12 supplemental application forms are completely filled out and those forms are retained by each campus in accordance with District policy.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<td>S-11-04</td>
<td>To Be Arranged Hours (Section 479)</td>
<td>We recommend that the District strengthen controls to ensure that attendance documentation supporting apportionment for TBA courses is maintained.</td>
<td>Partially implemented</td>
<td>The Los Angeles City College’s admissions and records office plans to monitor the receipt of the TBA Rosters going forward. Additional efforts to ensure that TBA Rosters are submitted on time, just like census rosters and exclusion rosters, will be made to maintain proper record-keeping. Los Angeles Mission College has put in place strategies to ensure that TBA roster distribution occurs routinely at the beginning of every term for TBA sections. An Admissions &amp; Records staff member has been given the responsibility to distribute the rosters in a timely manner. Department chairs and faculty teaching TBA classes will be informed about the requirement to complete and return TBA rosters according to procedures outlined by Admissions &amp; Records.</td>
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<td>S-11-05</td>
<td>Cooperative Agencies Resources for Education (CARE) Section 477 – Student Eligibility</td>
<td>We recommend that the District strengthen controls to ensure that campus maintains the required documentation in accordance with the CDAM and Implementing guidelines.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<tr>
<td>S-11-06</td>
<td>Extended Opportunity Programs and Services (EOPS) (Section 474) – Counseling and Advisement</td>
<td>We recommend that the District strengthen controls to ensure that the campus maintains adequate evidence of compliance with student progress monitoring in accordance with the CDAM and Title V Implementing Guidelines.</td>
<td>Implemented</td>
<td>Not applicable.</td>
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<td>S-11-07</td>
<td>Disabled Student Programs and Services (DSP&amp;S) (Section 475) – Student Educational Contract (SEC)</td>
<td>We recommend that the District strengthen controls to ensure that Student Educational Contracts are completed for each eligible DSP&amp;S student and specific instructional and educational goals are established for each disabled student.</td>
<td>Partially implemented</td>
<td>At <strong>Trade Tech</strong>, we did neglect to indicate the short/long term SECs on the inside cover pink page of the DSP&amp;S student files. We noted the student’s progress on the comments page at the back of each student’s file. Going forward, we will now be sure that the SECs are completed for each student.</td>
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<td>At <strong>Mission College</strong> during our past semesters our DSP&amp;S Office have been having DSP&amp;S staff meetings and informing DSP&amp;S counselors the important of doing a Student Education Contract. DSP&amp;S Office will diligently monitor during in-process files before converting them into permanently (confidential) files.</td>
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<td>At <strong>City College</strong>, Student Education Plans are actually kept on a server with software Action Plan It. We have new counselors and in the</td>
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<td>past, counselors maintained their own student folders, hard copy SEPs. The new SEC will be placed in the student's folder at the end of each semester and will either reference the SEP or be included with the SEC.</td>
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<tr>
<td>S-11-08</td>
<td>Disabled Student Programs and Services (DSP&amp;S) Section 475) – Student Eligibility</td>
<td>We recommend that the District strengthen controls to ensure that the colleges maintain adequate documentation to support compliance with the eligibility requirements of CDAM and the Title V Implementing guidelines.</td>
<td>Partially implemented</td>
<td>At City College the SEC was initiated during fall 2011 semester and fully integrated into the DSP&amp;S student folders during spring 2012 semester. It has a specific page noting student’s educational limitations. We have already revised the check in procedures at the front desk (intake services) to ensure that all service contacts are recorded (whether the student stays enrolled or not) and all returning student files will be checked for verification documentation or verified again if needed.</td>
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At Trade Tech, we did have two students in question were missing the completed eligibility forms. These two students dropped their classes before bringing back the verification of disability. Our plan going forward is during the DSP&S Orientations; we will inform students...
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<td>S-11-08</td>
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<td>(both verbally and in writing) that they will not be eligible to receive any DSP&amp;S services without the verification of disability and identification of educational limitation(s). In other words, we will not consider a student a member of DSP&amp;S until we have a completed file on each of them.</td>
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<td>S-11-09</td>
<td>Preference for Veterans and Qualified Spouses for Federally Funded Qualified Training Program (Section 478) – Policies and Procedures</td>
<td>We recommend that the District revise its existing policies and procedure to mandate priority service to veterans and eligible spouses on DOL-funded training programs. In addition, we recommend that the program materials such as flyers, application forms and catalogs be revised to convey the entitlement granted to eligible applicants and participants regarding preference over nonveterans and access to programs, services, and providers.</td>
<td>Implemented</td>
<td>Not applicable.</td>
</tr>
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</table>