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| **Subcommittee ID(e.g. StdIIIA)** | **Question or statement of information needed** | **Probable source** | **Comments(including portion of standard addressed, significance of information)** |
| Std III.D.1.  | **ACCJC Std III.D.1. evaluation criteria:** 1. The institution relies upon its mission and goals as the foundation for financial planning.  a. Financial planning is integrated with and supports all institutional planning. b. Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements. c. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations. d. The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets. |
| Std III.D.1.a.  | What were the results of actions taken to address the Timeline for Ongoing Improvement: Planning, Assessing, and Budgeting established in January 2006?  |  | **Demonstrates III.D.1.c.;** When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations. |
| Std III.D.1.a. | What evidence can be provided to show that budget allocations are contingent upon department and unit tactical plans being tied to the Strategic Plan?  | Milton | **Demonstrates III.D.1.a.;** Financial planning is integrated with and supports all institutional planning. |
| Std III.D.1.b. | What information can be provided on budgets for Academic Programs and Administrative and Educational Support Units presented to the PPAC? How much does this total?  | Milton  | **Demonstrates III.D.1.a.;** Financial planning is integrated with and supports all institutional planning. |
| Std III.D.1.b. | What evidence can be provided to demonstrate that program and unit funding allocations are based on previous year funding and a review of the current year's tactical plan?  | Milton | **Demonstrates III.D.1.a.;** Financial planning is integrated with and supports all institutional planning. |
| Std III.D.1.b. | How has the College responded to the Learning Resources Network (LERN) recommendations on how to improve the College Continuing Education and Training program?  | **?** | **2006 Accreditation Report states that the College needs to respond to the recommendations of the LERN report – provide an update on this.** **Demonstrates III.D.1.d.;** The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets. |
| Std III.D.1.b. | What are the current amounts/percentages of resident vs. non-resident tuition and fees?  | Milton | 2006 Accreditation Report cites a report from the Business Office dated June 7, 2006. An update is needed.  |
| Std III.D.1.b. | How has the College supplemented its revenue stream with College Advancement activities, including but not limited to programs to improve workforce development, enhance partnerships and community support, and other funding strategies?  | ? | **Demonstrates III.D.b.**; Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements. |
| Std III.D.1.c. | What evidence can be provided that the College Business Office "continuously tracks all expenditures and revenues," and that "[m]onthly reports are provided to deans who in consultation with other administrative staff decide if allocation adjustments to departments and units are needed?"  | Milton  | **Demonstrates III.D.b.**; Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements. |
| Std III.D.1.c. | Where is information on the College's most recent Biennium Budget requests available?  | ?  |  |
| Std III.D.2.  | **ACCJC STD III.D.2 evaluation criteria:** 2. To assure the financial integrity of the institution and responsible use of financial resources, the financial management system has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making.a. Financial documents, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support student learning programs and services. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.b. Appropriate financial information is provided throughout the institution.c. The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.d. The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.e. All financial resources, including those from auxiliary activities, fund-raising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.f. Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution.5  g. The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems. |
| Std III.D.  | What changes, if any, have been made to the FMIS at the system and college levels since 2006? | Carol Masutani | III.D.2.a. |
| Std III.D. | Who conducted our last external financial audit? May we have it? | Carol Masutani | III.D.2.a. To be included with our Standard III.D. references. |
| Std III.D. | Has there been an independent system-wide audit? May we have it? | Milton Higa | III.D.2.a. |
| Std III.D. | Is there a Budget Execution Task Force? Have they released any reports since 2006? May we have them? | Milton Higa | III.D.2.a.; III.D.2.b.; III.D.2.g. |
| Std III.D. | Has the college been using the formula-driven worksheet developed by the Budget Execution Task Force in its Phase Two Report? | Carol Masutani | III.D.2.a. |
| Std III.D. | Do department chairs have timely access to FMIS reports? Are monthly FMIS reports disseminated to deans and department chairs? | Carol Masutani | III.D.2.a.; III.D.2.b. |
| Std III.D. | Has access to FMIS data by department chairs been improved since 2006? Has access to FMIS been granted and training provided? | Milton Higa | III.D.2.a. |
| Std III.D. | Is an account dictionary still provided to department chairs? May we have a copy? | Milton Higa | III.D.2.a. |
| Std III.D. | Will we be conducting a 2012 Self Evaluation Survey of Department Chairs?  | Ibrahim Dik | III.D.2.a.; III.D.2.b. To be included with our Standard III.D. references. |
| Std III.D. | Have the Vice Chancellor for Academic Affairs and the Fiscal Officer responded to the recommendations of the Budget Execution Task Force Phase II Report? | Milton HigaCarol Masutani | III.D.2.b. (p. 383) |
| Std III.D. | How has KapCC responded to decreasing General Funds? How will performance-based budgeting impact our General Funds? | Leon Richards | III.D.2.c. |
| Std III.D. | How has OFIE responded to the Budget Execution Task Force Phase II Report and their recommendations for the former Grants Development Office? | Bob Franco | III.D.2.d. |
| Std III.D. | How are external funds raised and managed? | Bob Franco | III.D.2.e. |
| Std III.D. | How are contractual agreements with external entities managed? | Bob Franco | III.D.2.f. |
| Std III.D. | Has the Faculty Senate Budget Committee recently reviewed the college budget process? If so, may we see the review? | FS Budget Committee | III.D.2.g. |
| Std. III.D. | Are budget allocation and budget request decisions made in consultation with the PPAC? Do PPAC minutes reflect this? | Leon Richards | III.D.2.g. |
| **Std. III.D.3** | **ACCJC evaluation criteria:**3. The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement. |
| Std. III.D.3 | What is the process of budgeting and allocations that takes place on our campus – how are the departmental/program budgets determined? What are the various sources of funding? How does this process work w/ the Legislature | Milton | Tough to assess the effective use of financial resources without a foundational understanding of the process |
| Std. III.D.3 | In the 2006 document III. D. 3 talked mostly about program reviews or professional accreditation for departments – there is little or no discussion about a college process to assess the effective use of financial resources and to use the results of the evaluation as the basis for improvement: Question – what is the college-wide process to assess the effective use of financial resources? | Milton/Leon | We need a larger college perspective on how we collectively assess our financial resources |
| Std. III.D.3 | What is the connection with the creation of tactical plans with budgeting and allocations? | Bob F/Milton | As we create our tactical plans we are asked for the resource requirements. The tactical plans are then “approved” but it is not certain if the resources we have requested are then encumbered for that purpose |
| Std. III.D.3 | In addition to the creation of operating budgets, what is the process to develop capital budgets? How are projects/renovations requested - prioritized? | Milton | Need to understand both the operational as well as capital budgeting process |