



Allan Hancock College  
Administrative Program Review  
FY2023-2024 Annual Update

Program / Department:	Auxiliary Accounting Services
Date submitted:	11/13/2023
Submitted by:	Keli Seyfert, Director, Auxiliary Accounting

Outcomes Assessment Report

Revised Plan of Action

## I. Program Purpose

### Auxiliary Accounting Services:

The Auxiliary Accounting Services department's purpose is to provide the full charge bookkeeping and accounting services for the following four separate entities:

1. Allan Hancock Joint Community College District's select trust and agency funds (i.e. Student Representation Fee fund, District Trust funds, and Student Club funds)
2. Associated Student Trust fund that is part of the Auxiliary Programs Corporation and encompasses ASB and Athletic funds
3. AHC Foundation
4. AHC Viticulture & Enology Foundation

Services provided by Auxiliary Accounting Services:

- Accounts payable
- Accounts receivable
- Audit support
- Budgeting
- Cash management
- Cash receipting
- Endowment management and accounting
- Event resource management
- Financial reporting and analysis
- Financial statement preparation
- Fund management
- Grant management
- Inventory management and accounting
- Investment reconciliation and accounting
- Payroll
- Per Diem funds management
- Purchasing
- Reconciliation of bank accounts
- Reporting to regulatory agencies



### Cashier Services:

The Cashier Services department is responsible for the collection and receipting of payments for registration related fees and charges and various department deposits as well as the subsequent daily reconciliation of those collections. Department staffs' purpose is to assist students with payment plans, contracts, vouchers, and answer questions related to their student accounts and BankMobile refund selection preferences and disbursements. Department staff also provide services and assistance with staff parking permits, campus deposits, and payments related to retiree, part-time faculty, and board of trustee insurance premiums.

Services provided by Cashier Services:

- 1098-T Tuition Statement processing and reporting
- Bank deposit preparation
- Cash handling and receipting
- Cash management and reconciliation
- Childcare payment plans
- Communication to internal and external customers regarding Cashier Services schedules, activities, and policies
- Concurrent Enrollment voucher processing
- Credit card transaction reconciliation
- Delinquent debt payment plans
- Disbursement of payroll checks, student aid and emergency funds
- Fee collection
- Financial Aid repayment plan set up
- Fraudulent account activity detection and prevention
- Informational resource to students and staff related to student accounts
- Insurance premium payment plan management and collections
- Management of student holds and releases
- Multiple software systems activities and management
- Preparation and management of non-resident tuition payment plans
- Process BankMobile disbursements
- Process BankMobile and Business Services check reversals in student account database
- Process manual refunds for Business Services refund checks
- Provision of staff and student parking permits
- Receipt pass-through scholarships
- Student accounts receivable
- Third-party contract management, invoicing and receipting



## II. Progress on Comprehensive Program Review Final Plan of Action

### Auxiliary Accounting Services:

**SAO 1: Auxiliary Accounting Services (AAS) stakeholders will report satisfaction with accounting services provided by AAS staff.**

SAO 1 was developed with a Spring 2025 timeline, but Auxiliary staff are actively taking action that supports progress towards achieving this outcome.

#### **Activity:**

Keep fund stakeholders informed and directed so they are making effective decisions.

#### **Progress:**

The Director identified several inactive trust funds with available balances. Department administrators with authority over those funds were contacted to make them aware of the balances and inform them of the purpose of the funds and allowable uses. The funds were able to be utilized to support their program needs in the areas of Auto Body Technology, Fire Technology, Art, EMS, and Athletics.

**SAO 3: AAS staff will be in compliance with regulations and adhere to proper internal controls of governing bodies and regulatory agencies to maintain continued operations and avoid corrective actions.**

SAO 3 was developed with no timeline, meaning it is applicable to the department each year.

#### **Activity:**

Submission of timely returns; ensure effective internal controls are followed.

#### **Progress:**

Both actions referenced below support stronger internal control over cash and lessen the college's risk for loss.

- Reduction to change fund

The Associated Student Body (ASB) change fund of \$3,000 was reduced to \$1,000 due to a decrease in cash related transactions. The Athletic Director implemented cashless ticket sales and is using HomeTown Ticketing software for athletic events. More and more club events are utilizing the Square App to process transactions using credit cards, thus eliminating the need for a cash change fund. The cash sales that do occur require minimal amounts for change funds. These changes in cash related transactions resulted in less cash on hand required for the change fund. After evaluating cash needs, the Auxiliary Accounting Director determined that only \$1,000 was necessary for a change fund and the \$2,000 was deposited back into the ASB fund. This reduction in the change fund amount allows for better cash handling control and reduces the risk of loss, thereby improving internal controls.

- Implementation of prepaid card process for athletic travel



The Athletic department per diem allowance for away games was set at \$20/day for travel to locations outside the local area and \$10/day for local areas (e.g. Santa Barbara and San Luis Obispo). The Associate Dean/Athletic Director stated that these per diem rates did not adequately cover the costs to feed student athletes based on inflation and travel time. A request for an augmentation and an increase to the set per diem allowance was proposed to the AHC Budget Council and approved by President's Cabinet to set per diem at a rate based on GSA guidelines, not to exceed \$50 a day per traveler.

The proposed increase to the per diem rate would result in the need for much larger cash amounts to be disbursed to travelers. For a team of 40 travelers, the daily per diem needed would be \$2,000. Current procedure was to cut a check to the team coach, which was then cashed and disbursed to each traveler on game day. Having large amounts of cash on hand became an internal control and cash handling concern.

An alternative method of per diem disbursement was researched and implemented. The college contracted with Dash Solutions, a company that provides prepaid debit cards to travelers and is managed by the Auxiliary Accounting Services department. The need for handling cash related to athletic per diems has been completely removed, which remedies the internal control concerns and greatly reduces risk.

**Cashier Services:**

**SAO 1: Students will be empowered with the knowledge of their refund process to have better control over their funds.**

Service Area Outcome 1 was developed for Cashier Services during comprehensive program review with a current, Fall 2023, timeline for progress measurement:

**Activity:**

Ensure students are aware of BankMobile refund process; encourage students to select a refund preference; ensure students understand how to access their BankMobile account.

**Progress:**

The BankMobile refund preference information for students is now being provided in Spanish. The Spanish language BankMobile information cards are available at all cashiering windows and were also sent to the Basic Needs office for distribution. This helps students who are more comfortable receiving information in their native language to better understand the refund process and to make an informed decision on their disbursement. This also helps to ensure students are selecting a refund preference, which improves accessibility to funds.

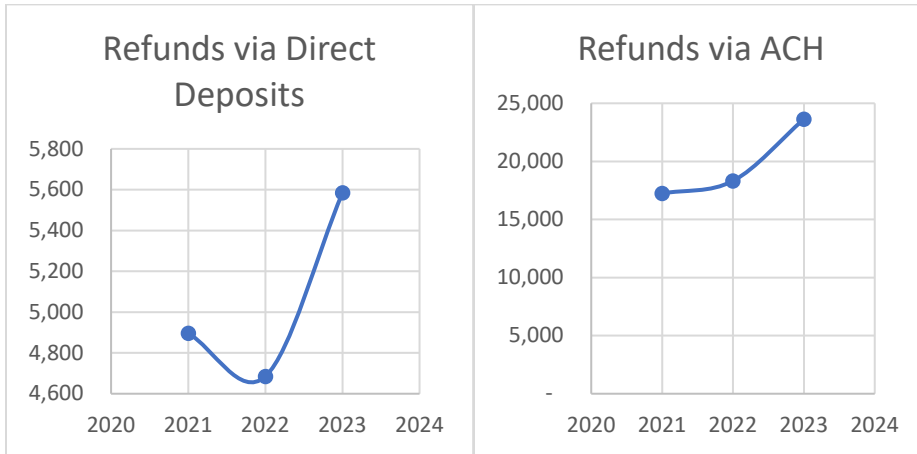
Based on the disbursement data from BankMobile we see that we are successfully educating students on how to set up their refund preference, effectively getting funds in the possession of students quicker than before.



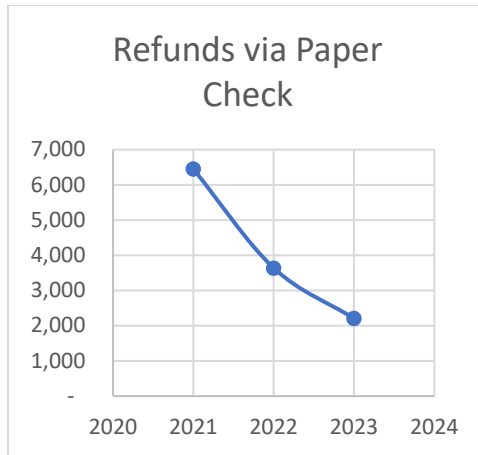
**BankMobile Disbursement Analysis**

Fiscal Year	2021		2022		2023	
Total Refund Disbursements	28,589		26,642		31,425	
Refunds via Direct Deposits	4,896	17%	4,685	18%	5,584	18%
Refunds via Paper Check	6,450	23%	3,639	14%	2,207	7%
Refunds via ACH	17,243	60%	18,318	69%	23,634	75%

To provide a visual, a scatter chart for each type of refund over the past three fiscal years is provided to show the trends we desire to see are actually occurring.



Direct Deposit and ACH refunds, which are the quickest way to get money in the hands of students, are increasing.



Paper Check refunds, which take the longest time to reach the student, are decreasing.



III. Program Assessment:

<b>Cashier Services</b>			
<b>SAO 1: Students will be empowered with the knowledge of their refund process to have better control over their funds.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Ensure students are aware of BankMobile refund process; encourage students to select a refund preference; ensure students understand how to access their BankMobile account	Ongoing	Number of students who have not selected a refund preference (This number should be declining.) Review annually.	<u>Goal SLS2</u> : To support student access, achievement, and success (ensuring their financial aid funds are quickly and easily accessible to support their needs).
<b>SAO 2: Students will be confident and satisfied with the effective and timely delivery of their disbursements.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Remove BankMobile check option; advise students to update address with BankMobile	Check Option removed FY22; Address updates - Ongoing	Number of returned or stale-dated checks (This number should be declining.) Review annually. To include SAO in Spring 2025 survey.	<u>Goal SLS2</u> : To support student access, achievement, and success (ensuring their financial aid funds are quickly and easily accessible to support their needs).
<b>SAO 3: Staff and students will be satisfied with the services provided by Cashier Services.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Sharpen customer service skillsets; increase knowledge of campus services	Ongoing	Survey Spring 2025	<u>Goal IR1</u> : To recruit and retain quality employees; <u>Goal SLS2</u> : To support student access, achievement, and success.



<b>Auxiliary Accounting Services</b>			
<b>SAO 1: Auxiliary Accounting Services (AAS) stakeholders will report satisfaction with accounting services provided by AAS staff.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Keep fund stakeholders informed and directed so they are making effective decisions	Spring 2025	Survey	<u>Goal IR2</u> : To develop district financial resources adequate to support quality programs and services. <u>Goal SLS2</u> : To support student access, achievement, and success. <u>Goal SLS7</u> : Ensure students are connected.
<b>SAO 2: AAS vendors will receive timely and accurate payments resulting in department purchasers receiving their goods and services efficiently.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Ensure timely payments to vendors	Spring 2025	Survey	<u>Goal IR2</u> : To develop district financial resources adequate to support quality programs and services. <u>Goal SLS2</u> : To support student access, achievement, and success.
<b>SAO 3: AAS staff will comply with regulations and adhere to proper internal controls of governing bodies and regulatory agencies to maintain continued operations and avoid corrective actions.</b>			
<b>Activity</b>	<b>Timeline</b>	<b>Progress Measure</b>	<b>Link to Strategic Plan</b>
Submission of timely returns; ensure effective internal controls are followed	Annually	No findings, clean audit, no penalties or late fees	<u>Goal IR2</u> : To develop district financial resources adequate to support quality programs and services.



#### **IV. Internal/External Conditions**

##### **Auxiliary Accounting Services:**

The implementation of the prepaid per diem card process was recently completed. There is definitely an increase in job duties related to this implementation requiring a management review of the Auxiliary Accounting Technician and Auxiliary Accounting Specialist job descriptions.

##### **Auxiliary Accounting Technician**

###### **Additional Job Duties:**

Responsible for gathering accurate meal sheet documentation in support of per diem prepaid card distribution.

Responsible for ensuring compliance with GSA per diem rate guidelines for each athletic contest.

Responsible for funding each traveler's prepaid card with approved per diem funds in prepaid card administrator's website.

Responsible for uploading per diem card funding activities in master calendar and master reconciliation file.

Responsible for ensuring adjustments to the number of travelers, travel times, and funding amounts are processed in a timely manner.

Verifies per diem fund recipients have confirmed receipt of funds on returned meal sheets.

Reconciles final costs of per diem prepaid card funds per athletic contest.

Responsible for transferring unallocated funds from prepaid cards back to virtual account.

Remits completed meal sheet packet to Auxiliary Accounting Specialist for expense reconciliation process.

###### **Impact:**

- Requires more management, planning, oversight, communication and verification of the meal money process.
- Required to ensure travelers are not receiving per diem funding in error.
- Required to ensure accuracy of amounts given to each traveler complies with GSA per diem rate guidelines.
- Adjustments to the number of travelers, travel times, travel dates, and/or amounts are communicated daily requiring regular monitoring of department email account and immediate action taken to ensure accuracy of funding.
- The Auxiliary Accounting Technician schedules the funding of the per diem cards for multiple sports at least a week in advance requiring an additional three to four hours on Wednesdays to complete this process.





## Auxiliary Accounting Specialist

### **Additional Job Duties:**

Responsible for daily oversight and management of the athletic per diem card process requiring high attention to detail and constant monitoring.

Responsible for entering all athletic contests in master calendar for planning and scheduling purposes.

Reviews ACH requests for accuracy and processes ACH payments to vendor, which includes obtaining bank signer approval, entering ACH payments in bank site, confirming ACH transactions were completed, and posting related transactions to the general ledger.

Responsible for verification and updating of travelers' information provided by Athletic department staff; responsible for assigning per diem card proxy number to each traveler; responsible for uploading of data to prepaid card administrator's website.

Responsible for disbursement of assigned prepaid cards and per diem card agreements to Athletic department staff.

Responsible for reconciling the prepaid card administrator's virtual account to the general ledger for multiple sports.

Responsible for extracting and presenting usage analytics from prepaid card administrator's website for management review.

Responsible for requesting ACH refund of unused meal money from prepaid card administrator and posting resulting ACH transaction to general ledger.

### **Impact:**

- Requires daily management, planning, oversight, communication and verification of the meal money process.
- Required to process ACH transactions.
- Required to register each traveler in prepaid card administrator's website and assign a per diem card to each traveler.
- Required to ensure prepaid cards are disbursed to Athletic department staff in a timely manner and ensure per diem card agreements are prepared, delivered, and a signed agreement returned.
- Required to oversee and serve as backup for the following duties currently assigned to Auxiliary Accounting Technician:
- Required to ensure travelers are not receiving per diem funding in error.
- Required to ensure accuracy of amounts given to each traveler complies with GSA per diem rate guidelines.
- Required to schedule the funding of the per diem cards for multiple sports at least a week in advance requiring an additional three to four hours on Wednesdays to complete this process.



- Required to monitor department email account consistently throughout the day and take immediate action when necessary to ensure accuracy of funding.

The full impact on Auxiliary Accounting staff is currently being evaluated as we roll out the newly implemented process. The impact to staff has been discussed with HR management to ensure staff are being compensated adequately and to assess if additional staffing needs are warranted.

### **Cashiering Services:**

Over the past year, the college has seen a significant increase in fraudulent student account activity. The fraudulent activity occurs at the start of each term, directly impacting the job duties for the Coordinator, Student Accounts, and indirectly impacting the job duties of the Student Account Specialist. In order to provide a timely response to fraudulent activity and take swift action to prevent disbursing funds to these fraudulent students, the Coordinator has taken on additional job duties that take precedence over other job duties. As a result, some of the job duties the Coordinator was responsible for were passed on to the Student Account Specialist. Not performing these responsive and proactive job duties in response to the fraudulent activities would be detrimental to the college.

Because the current job descriptions for both the Coordinator, Student Accounts and Student Account Specialist do not accurately reflect these fraud related job duties, both job descriptions will undergo review and be updated as part of the cyclical reclassification process to account for the impact the fraudulent student account activity has had on them both directly and indirectly. The compensation for both positions will also be reviewed and analyzed as part of this process. It is not yet determined if this reclassification process will impact the Cashiering Services budget.

## **V. Update to Final Action Plan**

Goal IR1: To recruit and retain quality employees

Action Plan: Review the job descriptions for both the Auxiliary Accounting Services and Cashiering Services staff members to ensure that the job duties that have been recently assigned in response to external and internal conditions are included and they are being provided adequate and fair compensation.

## **VI. Revised – Plan of Action (Annual Update)**

The last comprehensive program review was completed June 2022. No post-validation plan of action was developed.

**Resources Needed Update**

<b>Resource</b>	<b>SAO</b>	<b>Strategic Planning Goal</b>	<b>Specific Resource</b>	<b>Estimated Cost</b>	<b>Health and Safety (Y/N)</b>	<b>Priority</b>
Technology Needs	CS: SAO 3	Goal IR3	Fax machine-AAS office (Necessary for secure credit card payments)	\$350	N	Need Met
Cont'd.	AAS: SAO 1	Goal IR3	2 iPads - ASB, Clubs (More and more clubs have become active in fundraising activities, especially using credit cards.)	\$950	N	4
Cont'd.		Goal IR3	Copier – Cashier Services	\$675	N	Need Met
Staffing Needs	SAO 1 SAO 2 SAO 3	Goal SLS2	Sub-Hourly Cashier – Program Assistant III (Staffing Bldg. A service window on Monday and Tuesday to 6:30 p.m. is often difficult due to low staff size. On-call cashier would be very helpful to ensure service to students is not interrupted.)	\$7,951 (cost estimator below)	N	1
Equipment (non-technology)		Goal IR4	Additional safe for cashier services	\$1,850	Y, safeguard college assets	Need Met
Cont'd.			Shredder	\$3,500	N	3
Other Resources		Goal IR2	Consulting Services - Winery Inventory (CPA Firm provided complex inventory management spreadsheet. Review is requested to ensure accuracy and training of new staff.)	\$10,000	N	2



Staffing Needs support:

SALARY AND BENEFIT ESTIMATE FOR PARNE OR BUDGET PURPOSES ONLY

- FILL IN ALL BLUE SHADED AREAS
- IF CELL HAS DROP DOWN MENU SELECTOR THEN CHOOSE FROM LIST
- HOVER CURSOR OVER CELL FOR ADDITIONAL INFORMATION
- This estimator will not work for Range 40 (Use Student Worker-Shortterm Sub Instead)

Prepared by:   
 Date:

**CLASSIFIED SUBSTITUTE OR SHORT-TERM**

Name:   
 Title:

Hourly Rate from SS-80	\$	19.34		
Range from SS-80		<input style="width: 40px;" type="text" value="26"/>		
Hours/Week		<input style="width: 40px;" type="text" value="8.00"/>		
Weeks/Year		<input style="width: 40px;" type="text" value="50.00"/>		\$7,736
Max Hours		400.00	may not exceed 960	
			<b>TOTAL SALARY</b>	<b>\$7,736</b>
PERS		<input style="width: 40px;" type="text" value="0.00%"/>		\$0
OASDHI		<input style="width: 40px;" type="text" value="0.00%"/>		\$0
MEDICARE		1.45%		\$112
SUI		0.50%		\$39
W/C		0.834%		\$65
			<b>TOTAL BENEFITS</b>	<b>\$215</b>
			<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$7,951</b>

Auxiliary Accounting Services' management and staff are committed to improving the services provided through planning, ongoing evaluation, and a commitment to adapt to changing needs and circumstances to ensure their services are effective and aligned with Allan Hancock College's mission, vision, and goals.