

Assessment Report

Guam Community College

Finance and Administration (F&A)

Mission Statement: The mission of the Business and Finance Division is to support the thoughtful allocation and management of the College's resources.

Vision Statement:

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / #Tasks	Data Collection Status/Summary of Results (N=2)	Use of Summary Result & Implementation Status
Division Level - The Business and Finance Division supports the thoughtful allocation and management of the College's human resources through the operation of the Human Resources Department [Program].				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=2)	Use of Summary Result & Implementation Status
Division Level - The Business and Finance Division supports the thoughtful allocation and management of the College's current financial resources through the operation of the Business Office [Program].	Business Office - AY07-08 AUO#1 Inform Campus Community on Financial Resources - To support educational programs by communicating and working closely with the campus community, the Business Office will provide monthly financial reports.	Artifact/Instrument/Rubric/Method Tool Description: Business Office will conduct training sessions on the electronic processes established for financial reporting for faculty and staff. Criterion (Written in %): 80% of the administrative staff and faculty will be trained on the electronic financial reporting process.	04/30/2008 - Training sessions to access online financial information on the integrated financial system are being conducted at least once a month. Summary of Result Type: Criterion Not Met Data Collection Status/Summary of Result Status: Open Budget Implications: No budget impact Notes: Training sessions were held on the following dates: March 12, 2008, March 20, 2008 and April 24, 2008. Only 20% of staff and faculty were trained in accessing the online financial system from the three training sessions. On July 28, 2008 a brief training was conducted to the department chairpersons. The number of attendees, majority are	04/30/2008 - There has been three training sessions conducted and are approximate total of 40 participants The BO intends to hold monthly trainings starting in Jan09 to focus on training the remaining administrative staff and DC's. Any additional faculty will be trained on Faculty Development Day.

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
			<p>faculty, will be requested from the Dean of Technology and Student Services.</p> <p>Limited amount of time for training was due to the following reasons:</p> <ol style="list-style-type: none"> 1. The new Integrated Financial System Finance module was scheduled for implementation on October 01, 2007 however, due to system inaccessibility, Finance did not go live until November 2007. Because of the delay, there were processes that had to be completed manually, such as the issuance of receipts, preparation of vendor checks and preparation of financial reports. Actual check disbursements and vendor invoicing was not performed until Feb.. 2008. Previously, checks were manually cut. 2. Audit of the financial statements was ongoing from December 2007 through June 2008. 3. Vendor information was not completely uploaded into the system until February 2008. 4. Majority of the faculty are off during the summer and were not available for training. <p>Related Documents: <u>07-08 BO training sign in sheets.pdf</u></p>	<p>10/13/2008 - Monthly financial reports were provided to the Resources and Budget Committee and the College Governing Council. Faculty Senate is represented in these committees. Minutes of these meetings showing financial status</p> <p>10/13/2008 - For the AY09, written financial status reports will be provided to the CGC and RBC committees.</p> <p>Implementation Status:</p>
Artifact/Instrument/Rubric/Method Tool Description: Monthly Financial reports will be provided to the college leadership (Faculty Senate, Governing Council, and Board of Trustees) indicating the status of the college's financial position.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=2)	Use of Summary Result & Implementation Status
		<p>Criterion (Written in %): 100% of reporting requirements will be provided to the Faculty Senate, Governing Council, and Board of Trustees.</p>	<p>reports can be viewed on MyGCC under the Governance tab. The RBC met 7 times between 8/24/07 and 4/4/08. The CGC met 12 times between 8/22/07 and 4/23/08. Monthly financial reports were provided to the BOT via the President.</p> <p>100% of the reporting requirements have been met.</p> <p>Summary of Result Type: No Issues Found</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: No budget impact</p> <p>Notes: Attached is the listing of when monthly financial reports were submitted to the President; CGC site of 07-08 minutes; RBC site of 07-08 minutes; website of monthly reporting requirements.</p> <p>Related Documents: <u>Listing of monthly financials w dates to Pres.xls</u> <u>CGC site for meeting minutes</u> <u>RBC site for meeting minutes</u> <u>Monthly financials on MyGCC</u></p>	<p>Implementation Status: 02/11/2009 - The Business Office had provided financial reports to the CGC and RBC (renamed to RPF) committees on the following committee meetings: CGC - 10/16/08, 11/13/08, and 01/14/09; RPF - 12/17/08. The next scheduled meeting for CGC is on 2/18/09. The RPF has not scheduled an upcoming meeting. Both committees have been informed that the monthly financial reports are accessible on the MyGCC website.</p>
	<p>Business Office - AY07-08 AUO#2 Timely Processing of Payments - To support educational programs, the Business Office will process timely payments to employees and vendors for services performed and supplies obtained.</p>	<p>Artifact/Instrument/Rubric/Method /Tool Description: Taking into consideration the college's cash flow and fiscal limitations, the Business Office will make timely payments to employees.</p>	<p>04/30/2008 - 100% of the employees, to date, have been paid on time.</p> <p>Summary of Result Type: No Issues Found</p> <p>Data Collection Status/Summary</p>	<p>11/09/2008 - The Business Office will continue to process timely payments of payroll to employees based on funding availability. Also, the BO will continue to aim to pay 100% of the employees on time.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
		<p>Criterion (Written in %): With receipt of the proper documentation, 100% of the employees will be paid on time.</p>	<p>Result Status: Open</p> <p>Budget Implications: Over \$5,000</p> <p>Notes: Attached in the related documents is a schedule of each pay period and the pay due dates, direct deposit paid dates and manual check paid dates.</p> <p>Related Documents: <u>Schedule of PPE FY 2007-2008.xls</u></p>	<p>04/30/2008 - The payment register will identify the number of days it took prior to processing of payment to vendor.</p> <p>Implementation Status: 02/11/2009 - The Business Office has processed all payroll payments as scheduled as of 1/17/09. However, due to slow allotment releases, vendors payments have a 60 to 90 days aging. The Business Office continues to communicate with DOA, requesting for release of GCCs General Fund allotments. Allotment releases have been very slow from October 2008 to current. Releases have not been sufficient to cover payroll and vendor expenses. Currently, payroll payments, including deductions and payments to employees, are current as of pay period ending 01/17/09.</p>
	<p>Artifact/Instrument/Rubric/Method /Tool Description: Taking into consideration the college's cash flow and fiscal limitations, the Business Office will make weekly payments for services and supplies received.</p> <p>Criterion (Written in %): 90% of accounts payable invoices will be paid within 60 days of receipt of goods or services.</p>	<p>04/30/2008 - Vendor invoices are initially received by Materials Management and forwarded to Accounts Payable for payment processing. A payment register will be generated to determine timeliness of payment to vendors.</p> <p>Summary of Result Type: No Issues Found</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: No budget impact</p>		

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Implementation Status:
However, accounts payable have an aging of 60 to 90 days. The Business Offices continues to pursue allotment releases from DOA on a daily basis. Any allotment released is used to payout scheduled payroll payments to employees. The next payroll payout is 2/19/09.

04/30/2008 - Vendor invoices are initially received by Materials Management Division and forwarded to Accounts Payable for payment processing. From October 2006 through February 2008, vendor payments were being processed manually. Only in mid-March 2008 did the payment processing through the system begin.
Payments have been processed about three times a week in the last seven months.

11/09/2008 - 4/30/08 A payment register will be generated to verify the timeliness of payment to vendors. Additionally, with the full implementation of the A/P module in Banner, invoices inputted will include due dates so they may be processed in a timely manner.

10/13/2008 - With 10 months of full usage and experience with the Banner system, the BO expects to be able to meet the 60 day payment requirement. Of course, taking into consideration the college's cash flow and fiscal limitations. Also, the BO will work with MM to develop processes to expedite the payment of vendor invoices.

Based on the ODS report attached, there were 27% or 458 of 1707 checks were issued for invoices over 60 days old. The delays in payment are the result of the following:
1. Materials Management was delayed in processing requisitions, purchase orders and invoices due to the backlog and implementation of the Banner system.
2. Implementation of the new system in the Business Office, lead to delays in processing invoices and checks through the system.

Summary of Result Type:
Issues Found

Data Collection Status/Summary

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	<p>Business Office - AY07-08 AUO#3</p> <p>Monitor Reporting Requirements - To support educational programs by providing quarterly financial reporting to internal and external stakeholders. The Business Office ensures that the college is in compliance with reporting requirements set forth by the Guam Legislature and federal grantors.</p>	<p>Artifact/Instrument/Rubric/Method</p> <p>Tool Description: A review of the reporting requirements for GCC.</p> <p>Criterion (Written in %): The college will submit 100% of the required quarterly reports to the Legislature, Office of the Public Auditor, and the Executive Branch.</p>	<p>04/30/2008 - The Guam Office of the Public Auditor is required by law to ensure that the College comply with the quarterly reporting requirements. According to the law, the College is to provide copy of the report manually, electronically, and post the report on the College's website.</p> <p>The College have satisfactorily met all quarterly reporting requirements and compiled 100%.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Notes: The College provided the manual and electronic reports as documented in the attached file, which shows who the report was submitted to and the date. Additionally, the reports are being posted on the MyGCC website as can be seen in the attached. The GovGuam reporting requirements and results can be viewed at the Guam OPA website in the related documents.</p>	<p>11/09/2008 - The Business Office will continue to ensure that 100% of the required reports to the Legislature, Office of the Public Auditor, and the Executive Branch are filed and reported within the required reporting requirements.</p>

Result Status:
Open

Budget Implications:
Over \$5,000

Related Documents:
Checks Paid - with Invoice date for FY08.xls

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		<p>Artifact/Instrument/Rubric/Method /Tool Description: A review of the audited financial reports.</p> <p>Criterion (Written In %): The audited financial reports will show compliance with federal and local requirements by determining "no questioned costs".</p>	<p>Related Documents: Listing of monthly reporting req leg. opa.xls Posted reporting requirements Guam OPA website</p>	
		<p>04/30/2008 - Audit work by independent auditor is still in progress. Audit report is projected to be issued no later than May 31, 2008.</p> <p>Draft audit reports were issued on May 20, 2008, and the final audit reports of the Financial Statements and Additional Schedules and Independent Auditors Report and the Independent Report on Compliance and Internal Control were issued on June 13, 2008 by Deloitte and Touche LLP. There were no questioned costs and the College received an unqualified opinion.</p> <p>Summary of Result Type: Criterion Met Data Collection Status/Summary of Result Status: Open Budget Implications: No budget impact Notes: See the related documents for copies of the final audit reports. Related Documents: GCC FS07/FINAL JUNE 17 GCC COMP07/FINAL JUNE 17 2008j.pdf</p>	<p>11/09/2008 - The Business Office will continue to ensure that audits of the financial statements and federal grants are completed prior to the June 30 due date. Additionally, the Business Office will continue to follow policies and procedures to ensure that there are no questioned costs and that the College receives an unqualified opinion.</p> <p>Implementation Status: 02/11/2009 - The quarterly financial reports were submitted by the due date of 1/31/09 as can be seen on the MyGCC web page under Public Reports. There were no questions/comments/issues that arised out of the submittal of these financial reports. The Business office will continue to provide quarterly financial reporting as required under the Guam Public Law and also, monthly reporting to internal stakeholders. The next quarterly report is due on April 30, 2009.</p>	

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	<p>Business Office - AY07-08 AUO#4</p> <p>Budget Allocations & Management - To support education programs by ensuring the timeliness of budget allocations, the business office will provide financial information to departments based on funds appropriated by the Legislature and the Board of Trustees.</p>	<p>Artifact/Instrument/Rubric/Method Tool Description: The budget allocation will be loaded on the Banner system (integrated database) in the appropriate object categories to facilitate the procurement process by individual departments.</p> <p>Criterion (Written in %): 90% of the budget accounts will be available for use by the third week of the fiscal year.</p>	<p>04/30/2008 - Due to the instability of the system, budget allocation were completely loaded on the Banner system in January 31, 2008. During this time procurement process was done manually.</p> <p>Summary of Result Type: No Issues Found</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: No budget impact</p>	<p>10/13/2008 - For the FY09 budget, as of 10/10/08, budgets were loaded for all funds with the exception of Fund 30 (Capital Projects Fund). We anticipate this to be completed by 10/16/08.</p>
	<p>Artifact/Instrument/Rubric/Method Tool Description: Monthly monitoring of the colleges cash flow will determine the availability of funds for accountability.</p> <p>Criterion (Written in %): Purchase orders will be processed within the cash available for the college during the fiscal year.</p>	<p>04/30/2008 - Daily cash flow report is prepared to monitor availability of funds.</p> <p>Banner Finance module contains budget monitoring function which alert users processing purchase order when budget has exceeded.</p> <p>Summary of Result Type: No Issues Found</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: No budget impact</p> <p>Notes: Attached below is the monthly cash flow report maintained by the BO.</p> <p>Related Documents: Cash Flow 0708.pdf</p>	<p>11/09/2008 - Prior to requesting and/or processing any requisitions, the user should ensure that there is adequate available balance in their departments budget. The Banner system will not allow requisitions to be approved if there is inadequate available balances.</p>	

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		<p>Artifact/Instrument/Rubric/Method /Tool Description: Annual review and the compilation of the budget requests will be submitted through the Faculty Senate process, the Governing Council, and the Board of Trustees in a timely manner.</p> <p>Criterion (Written in %): 90% of the departments will submit their budget requirements for compilation before the end of the first quarter of the fiscal year.</p>	<p>10/13/2008 - 100% of all departments submitted their budgets prior to 12/31/08. See attached for listing. Additionally, the budget was submitted and approved by the following:</p> <ol style="list-style-type: none"> 1. Resource and Budget Committee 1/18/08 meeting 2. Faculty Senate 1/21/08 meeting 3. College Governing Council 2/1/08 meeting 4. Board of Trustees 2/15/08 meeting <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: Over \$5,000</p> <p>Related Documents: 2008 Budget Submission of Departments.xls BOT minutes Faculty Senate CGC minutes RBC minutes</p>	<p>11/09/2008 - The Business Office will continue to ensure that there is over 90% compliance with departmental budget submittals before the 12/31/XX deadline.</p> <p>Implementation Status: 02/11/2009 - All budgets for FY2009 have been loaded and available to all departments. All budgets for Fund 1, 4, 11, 12, 30, and all Federal funds have been loaded in the Banner system as of 10/10/08. Although, the department budgets are available, the delayed releases of the General Fund allotments have hindered all purchase order requests submitted under the local appropriation budget.</p>
	<p>Business Office - AY 05-06 Business Office Education. The Business Office depends on - To thoughtfully allocate and manage the College's financial resources, the Business Office depends on training academic and staff personnel via an annual workshop for correct use of BAC's</p>	<p>Artifact/Instrument/Rubric/Method /Tool Description: Annually a workshop will be conducted for new division/department heads and other personnel. Regular summaries of the financial status will be</p>	<p>10/05/2006 - Several areas within the Business Office were presented with Materials Management Training on January 19, 2006. The Business Office did not make a separate presentation on Governance day nor did any departments within the</p>	<p>10/05/2006 - Beginning with fiscal year 2007, the Certifying Officer will maintain a log of purchase orders, contracts, and travel authorizations that are questioned. This will provide accurate statistics for the percentage of documents</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	and object codes	presented on "Governance Days." Annually one Business Office department will have its procedures written up and reviewed. Criterion (Written in %): The immediate criterion will be whether these activities have taken place. An annual workshop will be conducted to review and discuss Business Office procedures. The intermediate range criterion is whether departments are carrying out the basic procedures required by the Business Office. This will be determined by the number of object codes questioned on purchase orders by the Certifying Office. The long range criterion will be whether the effectiveness of Business Office procedures is being reviewed periodically. If the items questioned and returned to departments exceeds 5% of all items received, a review will be conducted by the Controller.	Business Office write up procedures. The Certifying Officer (Controller) did not maintain statistics regarding the number of purchase orders, contracts, and travel authorizations that were returned with questions prior to certifying funds were available. It is estimated that at least 95% of 1,985 purchase orders, contracts, and travel authorizations were approved after the initial review by the Certifying Officer. The total number of purchase orders, contracts, and travel authorization issued is provided by Procurement. This indicates that Procurement and other departments are following budgeting and accounting procedures. Summary of Result Type: Problem/limitation Data Collection Status/Summary of Result Status: Closed	questioned. Current Business Office procedures may change with the implementation of the Banner system. Written procedures will be addressed subsequent to implementation of Banner. The educational meetings presented by the Business Office will include information that specifically addresses the majority of questions raised by the Certifying Officer.
Business Office - AY 05-06 Clarification of administrative timelines. - To clarify timelines associated with regular business office operations through annual participation in the update of GCC's five-year institutional calendar. By participating in the update of the five-year institutional calendar the Business Office supports educational programs by being in synch with other departments and providing necessary support services to the students.		Artifact/Instrument/Rubric/Method /Tool Description: Evidence that the Business Office participated in the development of the calendar and evidence that deadlines related to Business Office operations were met. Criterion (Written in %): The criterion will be the annual update of the five year administrative calendar. As each five year calendar is updated the Business Office will have updated	10/08/2006 - The Business Office participated in and contributed to the preparation of a five year administrative calendar during AY 2005. The Business Office also prepares an annual year-end timeline. This is a calendar of critical dates for the year end process including establishing a new year in the Dynalogs system, closing out of previous year purchase orders, and rolling over to a new fiscal year.	10/08/2006 - The Business Office will update the five year academic calendar on an annual basis. A schedule of year end work will be distributed in a timely manner that enable all departments to plan and participate in the year end process.

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information included. Also there should be evidence that the deadlines on the calendar were met. There is an ongoing review by the Controller of the Business Office deadlines. If any deadlines are missed the reasons why will be ascertained and corrective action will be taken to meet future deadlines.	An academic five year calendar was issued that included Business Office deadlines. An annual year end timeline is prepared by the Business Office and distributed to all department that participate in the year end process.	Summary of Result Type: Distinction/strength	Data Collection Status/Summary of Result Status: Closed	
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Business Office - AY 05-06 To improve and enhance Business Office operations. - To actively seek out ways to improve and enhance Business Office operations at the college. Improvements and enhancements assist educational programs by continuing to be eligible to receive federal student financial aid funds as well as efficient processing of request for material used by the educational programs.	Artifact/Instrument/Rubric/Method / Tool Description: The means of assessment will be a formal program review/focus group carried out annually at a meeting of the VPA, the VP B&F, the Controller, representatives from the Business Office and selected deans and department chairs. Criterion (Written in %): The criterion will be the expression of satisfaction with Business Office operations. If one or more critical comments are made, the Business Office will be expected to appropriately respond and effectively resolve the problem.	10/08/2006 - A focus group meeting took place on January 13, 2006. The goal of the meeting was to provide a group of people external to Business and Finance the opportunity to review the operation of the departments within Business and Finance. This review was included in notes made by a Secretary. Those in attendance represented all departments within Business and Finance as well as Academic Affairs, Deans, Continuing Education, MIS, Student Support Administration, Registrar's Office, and Planning and Development.	10/08/2006 - The Business Office will review ways to automate the payroll process and direct deposit of payroll deduction liabilities. It is expected that with the implementation of the Banner system payroll automation will take place. The Controller has contacted all payroll deduction vendors regarding direct deposit. Only three vendors have responded to the Controller will continue to contact payroll deduction vendors to determine how many can be paid using direct deposit. The goal is to have direct deposit for the payroll deduction vendors in place prior to implementation of Banner.	
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Several concerns were expressed during the meeting.	One item of concern that remained from a previous meeting was the length of time it took to assign a BAC number. A request was made to implement an automated payroll. A new request was made to improve			
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The Controller will follow up on a periodic basis to determine if BAC's are being assigned in a timely manner.

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	Business Office - AY 05-06 To support the effective management of institutional resources - To support the effective management of institutional resources, the College will operate within the parameters of the annual approved budget. The Business Office will provide timely and accurate production and distribution of financial information that assists departments with the management of their budget/resource allocation and helps ensure the College's fiscal resources are effectively used. Timely financial data is used to provide support for educational programs and provides a tool that is used by educational programs to remain within approved budgets.	Artifact/Instrument/Rubric/Method / Tool Description: A year-end budget report that compares budget vs. actual showing operation within the approved budget. Quarterly BOT reports are produced for the Board and monthly expenditure summary and open purchase orders reports are distributed to department chairs and department managers. Online access to this data is provided to those with access to the network. Special reports are produced for senior administrators. Criterion (Written in %): Comparison of the actual level of expenditures with the planned budget and whether the reports are distributed as scheduled. Evidence of the production and distribution of periodic budget status reports; monthly expenditure summaries and open purchase order reports; publishing the annual financial statements on the Internet within 30 days of the reports being issued	Controller reviews payroll detail reports prior to processing payroll. All fixed assets are delivered to Procurement for receiving and tagging purposes. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Closed	10/08/2006 - A log will be maintained of the distribution dates for expenditure summary and open purchase order reports. The goal is to distribute the reports within seven working days of the beginning of the month (for the previous month results). Delays in the distribution of the reports will be investigated and noted. Changes required to improve the timely distribution of the reports will be implemented. Implementation of the Banner system will allow greater access to data required to effectively manage the institutional resources. The new Guam Community web site linked with the Banner system will allow more online information to be available internally and to interested external parties.

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
		by the Office of the Public Auditor. Reports are to be issued on time with zero exceptions. Any exceptions will be reviewed by the Controller to determine the reason for delays.		

Business Office - CY 04 Interaction between Payroll and Human Resources. The Business Office depends on Human Resources to provide personnel information that is used for payroll purposes. The standard is the timely and accurate payment of all payroll actions for which appropriate paperwork is in place. - CY 04 The Business Office depends on Human Resources to provide personnel information that is used for payroll purposes. The standard is the timely and accurate payment of all payroll actions for which appropriate paperwork is in place. This is an important activity as a single personal action form with a problem can hold up a whole payroll.	Artifact/Instrument/Rubric/Method /Tool Description: 6B3(1) A log will be kept of personnel action forms about which there are questions. These are discussed with Human Resources or the academic departments. A log will be kept of the release date and time for each payroll with notes on issues that may have arisen. Criterion (Written in %): The criterion is the timely production and release of payroll. Actions that bring about extra work for Human Resources or Payroll will be noted along with a brief explanation of the cause.	05/10/2005 - 6B4(1) Payroll will periodically (quarterly) review the logs of personnel actions with questions. These logs will be discussed with Human Resources to determine what can be done to reduce personnel actions with problems. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Closed	05/10/2005 - 6B5(1) Payroll needs to provide the log for FY 2005 to the Controller. Based on content of the log, it will be determined whether actions are necessary.
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Business Office - FY 04-05 Business Office Education. The Business Office depends on academic and staff personnel in carrying out the mission of thoughtfully allocating and managing the College's financial resources. The standard is the Business Office's responsibility for ongoing education of the units and personnel who interact with the Business Office. - FY 04-05 The Business Office depends on	Artifact/Instrument/Rubric/Method /Tool Description: 6B3(3) Annually a workshop will be conducted for new division / department heads and other personnel. Regular summaries of the financial status will be presented on "Governance Days." Annually one Business Office department will have its procedures written up and reviewed.	05/10/2005 - 6B4(3) Verification that workshops were conducted as well as the annual descriptive write up of the operations of one department. The controller needs to complete this section. The VP needs to document the presentations to the "Governance Days."	05/10/2005 - 6B5(3) The VP needs to provide feedback about the presentations to the governance days. In addition he will need to schedule them ahead of time. The controller needs to do a write up on the training provided at the beginning in Fall 2004. That will help determine what changes need to be developed.
	Summary of Result Type: Distinction/strength		

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	academic and staff personnel in carrying out the mission of thoughtfully allocating and managing the College's financial resources. The standard is the Business Office's responsibility for ongoing education of the units and personnel who interact with the Business Office. The purpose of this education is to help other departments know what to do in interacting with the Business Office.	Criterion (Written in %): The immediate criterion will be whether these activities have taken place. The intermediate range criterion is whether departments are carrying out the basic procedures required by the Business Office. The long range criterion will be whether the effectiveness of Business Office procedures is being reviewed periodically.	Data Collection Status/Summary of Result Status: Closed	
	Business Office - FY 04-05 Clarification of administrative timelines. - FY 04-05 Clarification of timelines associated with regular business office operations through annual participation in the update of GCC's five-year institutional calendar. Up to this point in time (FY 2005) the administrative side of the College has not been developing a formal calendar around which activities can be scheduled. The intent is to develop a five year academic calendar similar to the College's academic calendar.	Artifact/Instrument/Rubric/Method Tool Description: 6C3(3) Evidence that the Business Office participated in the development of the calendar and evidence that deadlines related to Business Office operations were met. Criterion (Written in %): The criterion will be the annual update of the five year administrative calendar. Also there should be evidence that the deadlines on the calendar were met.	05/05/2005 - 6C4(3) The VP for Business and Finance has taken on responsibility for heading up the development of an administrative calendar. The first time this will be done will be the Summer of 2005. This will be a five year calendar. Participation by the Business Office will be required. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Closed	05/05/2005 - 6C5(3) The purpose of the five year administrative calendar is to ensure Business and Finance, including the Business Office, is aware of other important dates for administrative and academic divisions. On the other hand it also provides information to other divisions for their planning. If the calendar is not developed or many changes are required, then action is necessary to correct the situation.
	Business Office - FY 04-05 Grant Accounting and Planning & Development. The Business Office depends on Planning & Development to follow compliance regulations for grants and contracts. The standard is the College follows federal grant management	Artifact/Instrument/Rubric/Method Tool Description: 6B3(2) Grant authorization documents and federal publications delineate the terms and conditions of federal grant and contract awards. The annual audit shows whether there are any compliance	05/10/2005 - 6B4(2) The following compliance reports are available: FY 2002. There are no federal audit findings. FY 2003. There are no federal audit findings. FY 2004. There are no federal audit findings.	05/10/2005 - 6B5(2) The presence of findings in the compliance audit would indicate that action by the Business Office is needed. At this time, based on the FY 2002, FY 2003, and FY 2004, no action is necessary at this time.

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary/Result & Implementation Status
	there are no audit findings about grants and contracts in the annual report. - FY 04-05 The Business Office depends on Planning & Development to follow compliance regulations for grants and contracts. The standard is the College follows federal grant management requirements and there are no audit findings about grants and contracts in the annual audit including the compliance audit.	issues with federal grant regulations. Criterion (Written in %): The ultimate criterion is whether there are any findings in the compliance audit.	In addition the Business Office needs to check with Planning & Development to determine if they have been notified of any adverse findings related to financial management of grants and contracts. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Closed	
	Business Office - FY 04-05 Standard 1 Verification that Assessment Process has been carried out. - FY 04-05 Standard 1 is determination whether the Business Office has carried out the planning and evaluation loop that has been set up.	Artifact/Instrument/Rubric/Method /Tool Description: 6D3(1) The means of assessment is access to information summaries noted in sections 6A through 6C. Criterion (Written in %): The criterion is whether or not the planned activity has been carried out.	05/05/2005 - 6D4(1) The Controller needs to gather and review the material developed for 6A through 6C. Based on this the Controller can judge whether the planned activities have been carried out. Note that for the initial cycle it will be unlikely that all the planned activities can be fully carried out. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Open	05/05/2005 - 6D5(1) Based on the results from 6D4(1) the Controller will conclude whether all planned assessment activities have been carried out. Based on this plans and timelines will be set up for the following cycle.
	Business Office - FY 04-05 Standard 2 is determination whether the Business Office has modified its operations. - FY 04-05 Standard 2 is determination whether the Business Office has modified its operations based on feedback from the planning and evaluation process.	Artifact/Instrument/Rubric/Method /Tool Description: 6D3(2) Review of the information summaries noted in sections 6A through 6C will provide the data to determine whether planned changes are needed. Criterion (Written in %):		

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results. (N=?)	Use of Summary Result & Implementation Status
		<p>The criterion is whether the Business Office has determined that changes in operations are necessary. If that determination is made, then the Business Office will need to formalize the operational changes to be made.</p>	<p>05/06/2005 - 6D4(2) Based on the review of the material in 6A through 6C, as carried out in 6D2(1) through 6D5(1), the Controller will propose possible modifications to the Business Office operations.</p> <p>Modifications will be proposed with the objective of more effectively carrying out the Business Office operations.</p> <p>Summary of Result Type: Distinction/strength</p> <p>Data Collection Status/Summary of Result Status: Open</p>	<p>05/06/2005 - 6D5(2) The evaluation carried out in 6D4(2) will be used to identify and propose any needed modifications to the Business Office operations.</p>
	<p>Business Office - FY 04-05 Standard 3 requires the Business Office to modify its planning and evaluation process. - FY 04-05 Standard 3 is determination whether the Business Office needs to modify its planning and evaluation loop based on determination of the effectiveness of the processes.</p>	<p>Artifact/Instrument/Rubric/Method /Tool Description: 6D3(3) Carrying this out requires access to the summaries generated in 6A through 6C.</p> <p>Criterion (Written in %): The criterion is a determination whether the existing planning and evaluation processes have effectively generated data helpful to the assessment process. The Business Office will need to change those assessment processes that are not effective.</p>	<p>05/06/2005 - 6D4(3) Based on an evaluation of the effectiveness of the assessment process as carried out in the cycle, the Controller will identify and propose modifications to the assessment process itself.</p> <p>Summary of Result Type: Distinction/strength</p> <p>Data Collection Status/Summary of Result Status: Open</p>	<p>05/06/2005 - 6D5(3) The evaluation process will help determine whether changes are needed in the assessment process.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	Business Office - FY 04-05 Through timely and accurate production and distribution of financial information, the Business Office helps ensure the College's fiscal resource are effectively used. - FY 04-05 Through timely and accurate production and distribution of financial information, the Business Office helps ensure the College's fiscal resource are effectively used. Note there is an overlap here with 6A2(3).	<p>Artifact/Instrument/Rubric/Method Tool Description: 6C3(1) Evidence of the production and distribution of the following info: -Periodic budget status reports for executive management. -Monthly expenditure summary and open purchase order reports for department chairs managers as well as online access to such data. -Publishing the annual financial statements on the Internet.</p> <p>Criterion (Written in %): Evidence of the production and distribution of the following information: (a) Periodic budget status reports for executive management. (b) Monthly expenditure summaries and open purchase order reports for department chairs and managers as well as online access to such data. (c) Publishing the annual financial statements on the Internet.</p>	<p>05/05/2005 - 6C4(1) The Controller needs to gather the evidence about the production and distribution of financial information for FY 2004 and FY 2005. This will be summarized here. Note that this category intentionally overlaps with 6A2(3) through 6A5(3). The focus here using report information to support the effective use of institutional resources. The focus in 6C2 (1) is using report information to operate within budget parameters.</p>	<p>05/05/2005 - 6C5(1) Based on the Summary of Findings, the Controller will determine whether changes are needed in Business Office reporting in a subsequent cycle, the Business Office will need to gather feedback on the ways department chairs use the reports.</p>
	Business Office - FY 04-05 To improve and enhance Business Office operations The Business Office will actively seek out ways to improve and enhance Business Office operations at the college. - FY 04-05 The Business Office will actively seek out ways to improve and enhance Business Office	<p>Artifact/Instrument/Rubric/Method Tool Description: 6C3(2) The means of assessment will be a formal program review/ focus group carried out annually at a meeting of the VPA, the VP B&F, the Controller, representatives from the Business Office and selected deans and department chairs.</p>	<p>05/05/2005 - 6C4(2) The annual focus group meeting for FY 2004 was held on 10/15/05. The Controller needs to summarize the results of the Business Office component of the meeting here. If other formal or informal meetings are carried out they need to be documented here.</p>	<p>05/05/2005 - 6C5(2) Based on the analysis of the program review / focus group, the Controller will propose modifications to the Business Office operations.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
operations at the college.		<p>Criterion (Written in %):</p> <p>The criterion will be the expression of satisfaction with Business Office operations. If critical comments are made, the Business Office will be expected to appropriately respond.</p>	<p>Summary of Result Type:</p> <p>Distinction/strength</p> <p>Data Collection Status/Summary of Result Status:</p> <p>Open</p>	
Business Office - FY 04-05 To provide information that assists departments with the management of their budget / resource allocations. - FY 04-05 Business Office- To assist departments with the management of their budget and resource allocations, the Business Office will develop and distribute financial information on a regular and timely basis. Note there is an overlap here with 6C2(1).		<p>Artifact/Instrument/Rubric/Method /Tool Description:</p> <p>6A3(3) Evidence of the following: (a) Quarterly BOT reports are produced for the Board. (b) Monthly expenditure summary and open purchase orders reports are distributed to department chairs and department managers; (c) online access to this data is provided to those with access to the network; (d) Special reports are produced for senior administrators.</p> <p>Criterion (Written in %):</p> <p>The criterion is whether these reports are distributed as scheduled.</p>	<p>05/05/2005 - 6A4(3) The Board of Trustees receives financial reports on a quarterly basis. Useful monthly reports are distributed to administration and faculty. There is an intentional overlap here with 6C2 (1) through 6C5 (1). The focus here is on using report information to operate within budget parameters. The focus in 6C2 (1) is using report information to support the effective use of institutional resources. The Controller needs to complete the gathering of data for this item.</p> <p>Summary of Result Type:</p> <p>Distinction/strength</p> <p>Data Collection Status/Summary of Result Status:</p> <p>Open</p>	<p>05/05/2005 - 6A5(3) Based on the summary results, Business and Finance need to determine whether any changes or improvements are necessary.</p>
Business Office - FY 04-05 To support the College's reputation as a well-run GovGuam agency, the College will receive an "unqualified" audit completed within the timeframe required. - AY 04-05 Business Office-To support the College's reputation as a well-run GovGuam agency, the College will receive an "unqualified" audit		<p>Artifact/Instrument/Rubric/Method /Tool Description:</p> <p>6A3(1) This includes the annual audit report with the financial statements, the independent auditor's report, and the report on compliance and internal control as well as the review of the annual audit by the GovGuam Public</p>	<p>02/28/2005 - 6A4(1) The annual audit report with the auditor's comments represents the summary evidence collected.</p> <p>FY 2002: Unqualified opinion. Low risk auditee. Non federal finding of problem with recording fixed assets. Issue to be resolved in Materials Management.</p>	<p>05/05/2005 - 6A5(1) If there are negative findings in the audit the Business Office will be using that information to determine what operational changes are necessary For FY 2002 and FY 2003 no actions were necessary. For FY 2004 no negative comments were made and no action is necessary.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	completed within the timeframe required.	Auditor. Criterion (Written in %) : The audit of records and financial data will indicate substantive compliance with federal and local requirements.	FY 2003: Unqualified opinion. Low risk auditee. Non federal finding of one assets. Issue to be resolved in Materials Management. FY 2004: This audit report was completed on time by 6/27/2005. Note that audits are scheduled to be completed nine months after the close of the fiscal year. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Open	
	Business Office - FY 04-05 To support the effective management of institutional resources, the College will operate within the parameters of the annual approved budget. - FY 04-05 Business Office- To support the effective management of institutional resources, the College will operate within the parameters of the annual approved budget.	Artifact/Instrument/Rubric/Method Tool Description: 6A3(2) A year-end budget report that compares budget vs actual showing operation within the approved budget. Criterion (Written in %) : Comparison of the actual level of expenditures with the planned budget.	05/05/2005 - 6A4(2) The annual reports show that in FY 2002, FY 2003 and FY 2004 the College operated within the approved budget. Summary of Result Type: Distinction/strength Data Collection Status/Summary of Result Status: Open	05/05/2005 - 6A5(2) Because the College continues to operate within its annual budget plan no action is necessary at this time. However the College continues to be concerned about the inability of the GovGuam Bureau and Budget and Management Research (BBMR) an the Department of Administration (DOA) to provide a reasonable projection on the releases. This places a significant burden on the College's ability to plan.
	Business Office - FA09-SP11 AUO#1 Inform Campus Community on Financial Resources - AUO#1: To support educational programs by communicating and working closely	Artifact/Instrument/Rubric/Method Tool Description: Monthly Financial reports will be provided to the college leadership (College Governing Council and	11/04/2010 - The Business Office provided 100% or 4/4 of the reporting requirements to the Board of Trustees. The CGC met 6 times between 9/25/09 and 4/30/10 at	11/05/2010 - CGC - 09/25/09, 10/30/09, 12/11/09, 01/29/10, 03/30/10, 04/30/10 and 11/05/10: The next scheduled meeting for CGC is on 11/19/10.

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	with the campus community, the Business Office will provide monthly financial reports.	Board of Trustees) indicating the status of the college's financial position. Criterion (Written in %): 100% of reporting requirements will be provided to the College Governing Council and the Board of Trustees. (The College Governing Council is inclusive of representatives from faculty, staff, administrators, and student.) Additionally, 100% of monthly reports will be posted on the GCC website.	which a financial update was given to CGC members. Monthly financial reports were provided to the BOT via the President. 100% of the reporting requirements have been met.	The Business Office will continue to participate in each of the CGC meetings by providing financial information. The information presented at these meetings is intended to provide access for College constituent representatives to keep informed of the financial status of the College. Meetings are regularly scheduled on a monthly basis each semester.
		Anticipated Use of Assessment Result: Disseminate information to the college community regarding the financial status of the college.	Summary of Result Type: Criterion Met Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status Budget Implications: No budget impact Notes: Attached is the listing of when monthly financial reports were submitted to the President; CGC site of 09-10 minutes; website of monthly reporting requirements. Notes: The monthly BOT reports will be completed before monthly board meetings. Budget Related Performance Indicators: The monthly BOT reports will be completed before monthly board meetings.	Implementation Status: 03/31/2011 - BO continued to participate in each of the CGC meetings which were held on 11/24/10, 1/28/11, 2/23/11, 3/31/11. The next scheduled meeting is on 4/14/11. Information regarding the financial status of the College, budget submittals, and cash flow is presented at each meeting.
		Task Name: Accountants & General Accounting Supervisor	Related Documents: Confirmation copies <u>Schedule of Reports Submitted</u>	

Task:
Information will be compiled on a monthly basis for reporting

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	Business Office - FA09-SP11 AUO#2 Timely Processing of Payments - AUO#2: To support educational programs, the Business Office will process timely payments to employees and vendors for services performed and supplies obtained based on availability of funds.	<p>Artifact/Instrument/Rubric/Method /Tool Description: Taking into consideration the college's cash flow and fiscal limitations, the Business Office will make timely payments to employees.</p> <p>Criterion (Written in %) : With receipt of proper documentation, 100% of the employees will be paid on time.</p> <p>Anticipated Use of Assessment Result: Institutional operations will continue to function and resources will be available to meet instructional goals.</p>	<p>11/04/2010 - The Business Office payroll department continues to process payroll to all employees as scheduled and within the required timeframe.</p> <p>Attached in the related documents is a schedule of each pay period and the pay due dates, direct deposit paid dates and manual check paid dates.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status</p> <p>Budget Implications: No budget impact</p> <p>Budget Related Performance Indicators: Payment timelines are properly established and met.</p> <p>Related Documents: GCC Payroll Paydays Direct Pay and Manual checks data.pdf GCC FY11 Payroll Paydays Direct Pay and Manual Checks data.pdf</p>	<p>11/04/2010 - The Business Office will continue to process timely payments of payroll to employees based on funding availability. Also, the BO will continue to aim to pay 100% of the employees on time.</p> <p>Implementation Status: 03/31/2011 - The Business Office continued to meet payroll payments to employees by the required timeframe and will continue to process payroll payments based on funding availability.</p>
		<p>Artifact/Instrument/Rubric/Method /Tool Description: Taking into consideration the college's cash flow and fiscal limitations, the Business Office will make timely payments for services and supplies received.</p> <p>Criterion (Written in %) : 90% of accounts payable invoices</p>	<p>11/04/2010 - Based on the ODS report attached for FY09 and FY10, 48% (1675 of 3520) and 47% (1721 of 3624) checks were issued for invoices over 60 days old, respectively. The delays in payment are the result of the following: 1. Materials Management was delayed in processing requisitions.</p>	<p>11/05/2010 - The BO will continue to follow up with the Government of Guam Department of Administrator to obtain timely release of allotments. The BO will seek to reduce the percentage of vendor payments made after 60 days through implementation of prioritizing purchases for</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=2)	Use of Summary Result & Implementation Status
		<p>will be paid within 60 days of receipt of goods and services.</p> <p>Anticipated Use of Assessment Result: Institutional operations will continue to function normally and resources will be available to meet instructional goals.</p>	<p>purchase orders and invoices due to the backlog with increased transactions of invitation for bids and Request for Proposals due to CIP and ARRA funded projects.</p> <p>2. Cash flow restrictions due to untimely release of allotments from the GovGuam Department of Administration. For most of FY09 up until the end of June 2009, allotment releases were at 50% of requested funds.</p> <p>Summary of Result Type: Issues Found Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status Budget Implications: No budget impact Budget Related Performance Indicators: Timely payment for services and supplies to vendors in support of management of college resources. Related Documents: F09 Check listing .pdf FY10 Check listing.pdf</p>	<p>instructional supplies and materials and personnel costs. Also, the BO will work with MM to develop processes to expedite the payment of vendor invoices.</p> <p>Implementation Status: 03/31/2011 - Due to the delay in the release of allotment from Guam Department of Administration, we continued to experience delay in timely disbursements to the vendors. We will continue to follow up on the release of the allotment and will strive to reduce the percentage of vendor payments made after 60 days by prioritizing payments based on the date of receipt of goods or services. Instructional supplies and services are prioritized. Also, the Business Office continues to monitor it's cash flow on a daily basis and processes vendor payments based on invoice date and instructional needs.</p>
<p>Task Name: Accountant I/Payroll & Accounting Tech Supervisor</p> <p>Task: Payroll will be processed on a bi-weekly period. Vendor payments will be processed at least monthly.</p>				

Business Office - FA09-SP11
AUO#3 Monitor Reporting

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	<p>AUO#3: To support educational programs by providing the required financial reporting to external stakeholders. The Business Office ensures that the college is in compliance with the reporting requirements set forth by the Guam Legislature and federal grantors.</p>	<p>Artifact/Instrument/Rubric/Method /Tool Description: A review of the reporting requirements for GCC.</p> <p>Criterion (Written in %): The college will submit 100% of the required quarterly reports to the Legislature, Office of the Public Auditor, and the Executive Branch.</p> <p>Anticipated Use of Assessment Result: GCC will be in compliance with all government and federal requirements.</p>	<p>11/04/2010 - The Guam Office of the Public Auditor is required by law to ensure that the College comply with the quarterly reporting requirements. According to the law, the College is to provide copy of the report manually, electronically, and post the report on the College's website.</p> <p>The College has satisfactorily met all quarterly reporting requirements and complied 100%.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Open</p> <p>Budget Implications: No budget impact</p> <p>Notes: Link to posting on myGCC website is http://guamcc.edu/index.php?option=com_content&task=view&id=383.</p>	<p>11/04/2010 - The Business Office will continue to ensure that 100% of the required reports to the Legislature, Office of the Public Auditor, and the Executive Branch are filed and reported within the required reporting requirements.</p> <p>Implementation Status: 03/31/2011 - The Business Office continued to submit 100% of the required reports to the Legislature, Office of the Public Auditor, and the Executive Branch within the required reporting requirements. The BO's objective is to continually meet the reporting requirements.</p>
			<p>Budget Related Performance Indicators: Monthly reporting requirements are completed within the required timeframes, and policies and procedures are maintained and continually updated.</p> <p>Related Documents: OPA Confirmation Governor Confirmation Speaker Confirmation</p>	

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %)/Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
		<p>Artifact/Instrument/Rubric/Method /Tool Description: A review of the audited financial reports.</p> <p>Criterion (Written in %): 100% of the audited financial reports will show compliance with federal and local requirements by determining "no questioned costs".</p> <p>Anticipated Use of Assessment Result: Submission of these report will allow for the continued successful federal grant awards to be received by the college and continued appropriations from Government of Guam.</p>	<p>11/04/2010 - The FY09 Financial Audit issued on April 30, 2010 by Deloitte & Touche LLP showed that GCC received an unqualified opinion. The FY09 Compliance Audit issued on April 30, 2010 showed an unqualified opinion, with no material weaknesses or significant deficiencies, and \$0 questioned costs, and one finding. There are no questioned costs related to the finding, and the finding has been resolved.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status</p> <p>Budget Implications: Over \$5,000</p> <p>Notes: GCC continues to qualify as a low-risk auditee as defined by OMB Circular A-133.</p> <p>Budget Related Performance Indicators: Annual budget, federal reporting requirements and audit are completed within the required timeframe and with minimal negative responses or findings.</p> <p>Related Documents: FY09 GCC Financial Audit Report FY09 Compliance Audit Report FY10 GCC Financial Audit Report.pdf FY10 GCC Compliance Audit Report.pdf </p>	<p>11/04/2010 - The Business Office will continue to ensure that audits of the financial statements and federal grants are completed prior to March 31 due date. Additionally, the Business Office will continue to follow policies and procedures to ensure that there are no questioned costs and that the College receives an unqualified opinion.</p> <p>Implementation Status: 03/31/2011 - The independent financial statements and compliance audits for FY 2010 were issued on 3/25/11 with an unqualified opinion. The College continued to qualify as low risk auditee for the 10th year. There were no questioned costs and findings.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	<p>Business Office - FA09-SP11 AUO#4 Budget Allocations & Management - AUO#4:</p> <p>To support student learning programs and services, the appropriate allocation and use of financial resources to internal stakeholders will be managed through the timeliness of budget allocations; the business office will provide financial information to departments based on funds appropriated and available by the Legislature and the Board of Trustees.</p>	<p>Task Name: General Accounting Supervisor and VP of Business & Finance</p> <p>Task: Information will be compiled on a monthly basis for reporting purposes.</p>	<p>11/04/2010 - Budgets for all College funds and departments for FY10 were uploaded as follows: Fund 1 and Fund 4- loaded 10/9/09 and 10/12/09; Fund 11 & 12 - loaded 10/13/09 and 10/15/09.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status</p> <p>Budget Implications: No budget impact</p> <p>Budget Implications: No budget impact</p> <p>Budget Related Performance Indicators: The annual budget will be ready by the required dates.</p> <p>Budget Related Performance Indicators: The annual budget will be ready by the required dates.</p> <p>Related Documents: <u>Journal Vouchers of Budget Load.pdf</u> <u>Journal Vouchers of Budget Loads.pdf</u></p>	<p>11/05/2010 - The Business Office will continue to timely load the budgets at the beginning of the fiscal year based on the approved budgets by the Government of Guam Legislature and the BOT NAF approved budgets.</p> <p>Implementation Status: 03/31/2011 - The BO will perform and implement the loading of the budgets at the beginning of fiscal year based on the approved budgets by the Government of Guam Legislature and the BOT NAF approved budgets.</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=2)	Use of Summary Result & Implementation Status
		<p>Artifact/Instrument/Rubric/Method /Tool Description: Weekly monitoring of the colleges cash flow will determine the availability of funds for accountability.</p> <p>Criterion (Written in %): Purchase orders will be prioritized and processed within the cash available for the college during the fiscal year.</p> <p>Anticipated Use of Assessment Result: Institutional operations will continue and resources will be available to meet instructional goals.</p>	<p>11/04/2010 - Daily cash flow report is prepared to monitor availability of funds. Banner Finance module contains budget monitoring function which alert users processing purchase order when budget has exceeded.</p> <p>Summary of Result Type: Criterion Met</p> <p>Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status</p> <p>Budget Implications: Over \$5,000</p> <p>Budget Related Performance Indicators: Monthly reporting requirements are completed within the required timeframe and policies and procedures are maintained and continually updated.</p> <p>Related Documents: FY10 Monthly cash flow reports .pdf</p>	<p>11/04/2010 - Prior to requesting and/or processing any requisitions, the user should ensure that there is adequate available balance in their departments budget. The Banner system will not allow requisitions to be approved if there is inadequate available balances.</p> <p>Implementation Status: 03/31/2011 - The requisition/purchase order process continues to require the Accountant to verify the availability of funding in the budget. Banner will not process a requisition when there is not adequate balance in the budget.</p> <p>Also, a cash flow report continues to be prepared on a daily basis and all bank accounts are properly reconciled on a monthly basis.</p>
		<p>Artifact/Instrument/Rubric/Method /Tool Description: Annual review and the compilation of the budget requests will be submitted through the Resource, Planning and Facilities committee, the College Governing Council, and the Board of Trustees in a timely manner.</p>	<p>11/04/2010 - 100% or 59 out of 59 departments submitted their budgets prior to 12/31/09 for the Government of Guam FY11 Budget requests. See attached for listing. Additionally, the budget was submitted and approved by the following: 1. Resource and Budget Committee</p>	<p>11/05/2010 - The Business Office will continue to properly plan and implement the process for timely departmental budget submittals for annual budget requests.</p> <p>Implementation Status: 03/31/2011 - The BC will</p>

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
		<p>Criterion (Written in %): 90% of the departments will submit their budget requirements for compilation before the end of the quarter of the fiscal year for the budget submittal related to local appropriations. For the Non-Appropriated Accounts, 90% of the departments will submit by April of the current fiscal year.</p> <p>Anticipated Use of Assessment Result: Budget submission will be based on departmental and institutional needs and goals as the college continues to grow to meet the demands of the community.</p>	<p>1/27/10 meeting 2. College Governing Council 1/29/10 meeting 3. Board of Trustees 2/12/10 meeting</p> <p>The budget was submitted to the Legislature and the Governor's office by the required due date of 2/15/10.</p> <p>The NAF departmental budget requests were received during the 1st quarter of 2010 with 7 out of 7 departments submitting. Budget was compiled by the BO and the budget was submitted and approved by the following: 1. Resource and Budget Committee 4/30/10 meeting 2. College Governing Council 4/30/10 meeting 3. Board of Trustees 5/5/10 meeting</p>	<p>Implementation Status: continue to follow through in planning and implementing the process for timely departmental budget submittals for annual budget requests. The FY 2012 NAF Continuing Education courses budget is in progress and will be completed in early April 2011. Then it will be presented to the RPF and the CGC committees for review and approval. It is expected to be presented at the May 2011 BOT meeting for approval.</p>
<p>Summary of Result Type: Criterion Met Data Collection Status/Summary of Result Status: Administrative/Student Services Unit Data Collection Status Budget Implications: Over \$5,000 Budget Related Performance Indicators: The annual budget will be ready for submission by the due date. Related Documents: GCC FY2010 Budget Load date entries for General Fund.doc GCC FY2010 Budget Load date entries for NAF.pdf</p>				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
		<p>Task Name: General Accounting Supervisor & Administrative Assistant</p> <p>Task: Departmental budget requests will be submitted annually to the Business Office. The Business Office will consolidate and prepare budgets for review, approval and submitted on an annual basis.</p>		

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Division Level - The Business and Finance Division supports the thoughtful allocation and management of the College's upcoming resources through the operation of the Budget Office [Program].				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Division Level - The Business and Finance Division supports the thoughtful allocation and management of the College's financial aid resources through the operation of the Financial Aid Office [Program].				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Division Level - The Business and Finance Division supports the				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
	thoughtful aquisition of the College's resources through the operation of the Materials Management Office [Program]			

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Division Level - ISMP GOAL #1 Pioneering: This goal seeks to identify the career and technical as well as basic educational skill requirements of the workforce through periodic employers needs assessment in order to improve the skill levels and productivity of the island s workforce.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2011 PRG#1: Provide leadership and guidance to ensure that financial planning realistically aligns with available resources, institutional plans, and institutional priorities.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2011 PRG#2: Ensure the coordination of the operations of GCC's Business and Finance Division.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2011 PRG#3: Ensure the financial integrity of the institution and responsible allocation and use of financial resources.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#1 (ASD) Provide support services in the most efficient and cost effective manner to the college.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#2 (ASD) To coordinate security services for the campus to ensure that college personnel, students and property are secure.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#3 (ASD) To improve standards for copying services to better meet campus requirements.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#1 (F&AD) To provide leadership and guidance to ensure that financial planning realistically aligns with available resources, institutional plans, and institutional priorities.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#2 (F&AD) To ensure the coordination of the operations of GCC's business and finance division.				

Goal	Outcomes Description	Means of Assessment & Criteria (Written in %) / Tasks	Data Collection Status/Summary of Results (N=?)	Use of Summary Result & Implementation Status
Program Review Goal (Budget Related Goals & Objectives) - FY2012 PRG#3 (F&D) To ensure the financial integrity of the institution and responsible allocation and use of financial resources.				