



**Support Services Administrative Review
2000-2001**

Internal Auditor



Internal Audit Department

Support Services Administrative Review

2000-2001

Completed by Internal Auditor: John Johnson

Support Service Administrative Review

Internal Audit Department

Mission of Support Service Unit

The mission of the Internal Auditor is to provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently, and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement.

Service Unit Goals

1. Perform annually, at least two federal and/or state compliance audits.
 - a. Examine a random sample of disbursements made for the program under examination and verify that expenditures are made following program requirements. Establish criteria, which indicate what percentage of deviations is acceptable.
 - b. Verify on a random basis that funds received have been requested following program guidelines and deposited timely.
 - c. Review reports filed, to insure information included is provided in a timely and accurate manner.
 - d. Follow-up within a six-month period to verify that any findings reported during the initial audit has been corrected.

2. Examine and document annually, internal controls covering at least one specific function at the College.
 - a. Prepare and analyze a completed flow chart of the specific function under examination.
 - b. Test controls at each level and document area where controls appear lacking or non-existent.
 - c. Document and make recommendations for improving controls to department under examination.
 - d. Follow-up initial audit, within a six-month period, to insure agreed upon recommendations has been initiated.

3. Perform annually, at least six random record audits covering all types of transactions.
 - a. Select a specific area or type of transaction to be tested.
 - b. Randomly examine supporting documentation to verify procedures are being followed and/or proper documentation has been obtained.
 - c. Document exceptions to established procedures and/or lack of proper supporting documentation.
 - d. Prepare an analysis indicating frequency of deviation from accepted procedure.
 - e. Follow-up examination in areas where problems exist to verify corrective action has been taken.
4. Prepare and deliver to external auditors, information needed to audit the “schedule of expenditures of state awards” for the fiscal year end financial statement audit.
 - a. Obtain all necessary documentation from those employees in charge of administering each state program.
 - b. Prepare a trial balance by state program to be given to the external auditors.
 - c. Obtain results of the external examination that identifies whether information was prepared in accordance with generally accepted accounting principles.
5. Complete annually one operational audit to identify possible opportunities for greater efficiency and economy and for improved effectiveness in carrying out procedures and operations.
 - a. Document and analyze all procedures for the area to be audited.
 - b. Test procedures and evaluate for time efficiency and/or cost effectiveness.
 - c. Document from all individuals responsible for activity to seek possible areas where improvements might be made.
 - d. Seek solutions to procedures, which are time consuming and/or not cost effective.
 - e. Make recommendations to improve condition and help implement plan.
 - f. Test implemented recommendation to verify procedure has improved condition.

Evaluation

1. In order to evaluate the success of the service area, in carrying out its mission and stated goals, the department is reviewed annually by the President of the College. During his evaluation, an assessment is made as to whether the goals and objectives of the department have been achieved. Included in his review are recommendations for improvement on personnel issues.

In addition to a review by the President, the department receives feedback from those departments under examination. Prior to the completion of each audit, findings and recommendations are reviewed with the department under examination and any corrective actions to be taken are documented and included in the final report.

2. While the department has been mostly successful in carrying out its mission, information obtained from departments audited showed there to be confusion as to what procedures and protocol should be used during the audit process. Currently information is not given to departments prior to the audit process explaining how to proceed and what and how information is to be provided.

3. Currently the internal audit department is in the process of establishing general guidelines which departments should follow throughout an audit. The creation of a general list of procedures will allow all departments the opportunity to efficiently and expeditiously plan for an upcoming audit. Communication and cooperation between all parties will also be established. The basic outline to be followed during the audit process shall include;
 - a. Pre-audit conference with all parties involved in the audit;
 - b. Establishment of parties responsible for disseminating information;
 - c. Timetable for turning over information requested;
 - d. Communication of findings with designated department representative/representatives;
 - e. Agreed upon resolution to findings and timetable for implementation of recommendations;
 - f. Follow-up to audit to insure recommendations is implemented.

Service Unit Function

1. The principal functions of the internal audit department are to conduct audits of financial transactions for accuracy; compliance with internal controls; adequacy of internal controls; efficiency and effectiveness concerns; compliance with applicable laws and regulations and management and program performance evaluations. In addition, the department prepares information as requested to the external auditor and/or other entities as directed by the President of the College or Board of Regents.
2. The internal audit department has performed a variety of audits and provided information to outside auditors over the last five years which have included:
 - a. audits of Pell, SEOG, and Federal CWS programs for compliance with federal guidelines and accounting procedures;
 - b. audit of Carl Perkins federal program for compliance with guidelines;
 - c. audit of travel records to insure proper authorization, supporting documentation, and adherence to college policy;
 - d. revision of college travel policy;
 - e. preparation of schedules for external auditor including schedule of federal and state financial assistance, combined trial balance, schedule of outstanding bonds, due to/from schedule, and other supporting documentation as requested;
 - f. audit of student activity funds;
 - g. audit of student loan procedures and supporting documentation and design of on-line student loan program;
 - h. audit of bank , A/R, and A/P reconciliation's;
 - i. design of cash comparison report;

Clients served over this period have included the Business Office, Financial Aid Office, Office of Information Technology, President of the College, Board of Regents, Purchasing Department, Property Accounting, and Student Activities.

Service Unit Clientele

The clientele served include;

| | |
|--|-----|
| a. Business Office | 40% |
| b. Financial Aid Department | 20% |
| c. Purchasing Department | 10% |
| d. Board of Regents and President of the College | 10% |
| e. External Auditors | 15% |
| f. Other departments and external users | 5% |

Personnel

1. The Internal Audit Department consists of one full time APT Position. The essential requirements to hold this position include;
 - a. Bachelors Degree in accounting;
 - b. CPA, CIA, CFE, and/or ten 10 years audit experience;
 - c. Experience in governmental accounting;
2. The number of staff is sufficient to support the service area;
3. Personnel possess the minimum qualifications necessary to support the service unit.

Professional Activities

1. To provide necessary professional development and to remain informed on current issues, memberships include;
 - a. Member of the Association of College & University Auditors;
 - b. Member of the Texas Association of College & University Auditors;
 - c. Member of the Southern Association of College & University Business Officers;
 - d. Member of the Texas Association of College & University Business Officers.
2. N/A
3. N/A

Professional Development

1. Workshops attended during the last three years include;
 - a. College and University Auditors Midyear Seminar in April of 2000 receiving certificate of completion for 18 CPE credit hours;
 - b. Single Audit Managers Forum in February of 2000;
 - c. Texas Association of College and University Business Officers workshop in June 1999;
 - d. College and University Auditors Midyear Seminar in April of 1999 receiving certificate of completion for 18 hours of CPE credit hours;
 - e. Texas Association of College and University Auditors Seminar in February of 1999;
 - f. Southern Association of College and University Business Officer Workshop in April of 1998.
 - g. College and University Auditors Midyear Seminar in April of 1998.
 - h. Texas State Auditor Conference in October of 1998.

2. In order to obtain a higher level of professional development the internal auditor should attend workshops leading to designation as a certified internal auditor.

Facilities and Equipment

1. Office space currently available is sufficient to support the service area. Access to records necessary to perform function would be enhanced by relocation of office to business office area.

2. Available dedicated space is adequate to support service area.

3. Available equipment is adequate to support service area.

4. Equipment is up-to-date to support service area.

5. Inquiry status to cash-net software at current location would allow audit procedures to be expedited.

Budget and Expenditures

1. Service area expenditures for the last three fiscal years are as follows;

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|----------------------|----------|
| a. 97/98 fiscal year | \$50,634 |
| b. 98/99 fiscal year | 60,384 |
| c. 99/00 fiscal year | 61,194 |

2. Service area budget for the last three fiscal years are as follows;

| | |
|----------------------|----------|
| a. 97/98 fiscal year | \$53,225 |
| b. 98/99 fiscal year | 58,225 |
| c. 99/00 fiscal year | 65,975 |

3. N/A

4. The current service area budget is adequate to meet the needs of the department

Accreditation

N/A

Service Unit Evaluation Summary and Recommendations

On June 09, 1998, the Board of Regents approved a new internal audit charter. The new charter redirected reporting responsibilities of the department to the Audit Committee of the Board of Regents from the President of the College. Prior to establishment of the charter, many duties that were being performed compromised the ability of the department to provide independent and objective services. Because sufficient personnel were not available to handle these duties the effective date of the charter was changed to February of 1999.

Since the new charter was created the department has been developing procedures which comply with and address the objectives in the report. Although many objectives have been accomplished, additional work is needed to complete the task. Recommendations to complete the objectives will be addressed in the final section of this report.

Service area strengths include:

1. Determination of audits to be performed based upon areas of greatest risk and exposure. The term risk is the probability that an event or action may adversely affect the activity under audit. The purpose of the risk assessment during the planning phase of the audit is to identify significant areas of the auditable activity.
2. Understanding of governmental accounting and fund distribution.
3. Familiarity with federal and state general compliance requirements. Many compliance requirements included in federal or state grant and/or loan programs are consistently applicable.
4. Documentation and evaluation of internal controls. An evaluation of internal controls predetermines the amount testing to be performed.
5. Preparation and timely delivery of information to external auditors is essential for the successful outcome of any audit. The internal audit department has continually delivered numerous reports, work papers and conducted test work for the external auditors in order to reduce costs incurred by the College.
6. Identifying possible opportunities for greater efficiency and economy for carrying out procedures and operations is an essential function of internal auditing. The department has successfully identified areas where improvements were warranted and worked in cooperation with departments in creating efficient and effective solutions.


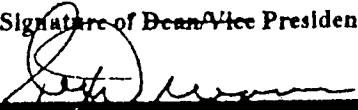
Service Area Weaknesses include:

1. Scheduling of audits. The department does not consistently plan and schedule audits to be conducted throughout the year. Preparation of an audit plan would keep the department focused and allow those areas being audited sufficient time to prepare and coordinate activities.
2. Establishment of general audit guidelines. The department does not currently supply departments under audit, general guidelines to follow throughout the audit process. This condition, in some instances, causes confusion within those departments under audit. Accumulation, delivery, and timing of information to be sent to the internal audit department in some cases are not done efficiently and using proper protocol.
3. Follow-up on audits performed. The department does not allot a specific time to conduct a review of recommendations and findings made on prior audits. Because specific timing of follow-up procedures is not scheduled, departments in some cases postpone resolutions to and corrective action for audit findings.


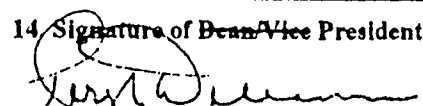
Recommendations:

1. The department should specifically identify audits to be performed bi-annually. A list of audits scheduled should be forwarded to the Audit Committee of the Board of Regents and President of the College. Each quarter a follow-up report should be sent to the President of the College giving the status of each audit.
2. The department should develop a general guideline for departments to follow throughout the audit process. The guideline should include at a minimum;
 - a. Conducting a pre-audit conference with all parties involved;
 - b. Establishing those individuals responsible for disseminating information;
 - c. Establishing a timetable for turning over information;
 - d. Designation of individuals, findings will be reported to;
 - e. Establishing resolution to findings and timetable for implementation of recommendation;
 - f. Approximate follow-up date to insure recommendations are implemented.
3. The department should designate a specific time to follow-up after completion of audits to insure departments have taken actions to implement recommendations or taken corrective action when necessary.

Del Mar College
Assessment of Institutional Effectiveness Unit Plans
1997-98

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| 1. Unit: Internal Audit | 2. Division: Administration |
| 3. College Mission Addressed: The College affirms that excellence in instruction at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources. | |
| 4. Unit Purpose: Review policies and procedures implemented by management to assess control risk; and to determine the nature and timing of federal funds received and expended | |
| 5. Link to Strategic Plan: Goal # D Objective # D.3 | 6. Proposed completion date: 04/30/98 |
| 7. Expected Results: Review reports submitted to the Department of Education to ensure funds are received on a timely basis and examine expenditures to verify only eligible costs are included. | |
| 8. Strategies (Activities) Completed: Monthly reconciliations reports are now prepared for PELL, SEOG, and the Federal College Work Study Program. All expenditures are tied to documents received in the Business Office from the Financial Aid Office. Each month all expenditures are tied to the 272 Report filed with the Department of Education. Total cash available as indicated on the 272 Report is then reconciled to cash on hand. | |
| 9. Assessment Procedures Used: An evaluation was made which documented actual funds received to expenditures made. The timing of funds drawn and received in the bank to expenditures made was analyzed. A review was made to see if only federal funds were used to administer the program without using College operating funds. This was done by a review of monthly bank statements. | |
| 10. Status: <input type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input type="checkbox"/> Near completion <input checked="" type="checkbox"/> Completed | 11. Results of Assessment: The initial examination revealed that monthly reconciliation were not being performed and funds drawn from the Department of Education did not match expenditures made. Use of College operating funds were used to support these programs in some cases. Weak internal controls existed in the reconciliation of Financial Aid records to Business Office records. All disbursement made were analyzed for the fiscal year to support these findings. |
| 12. Use of Assessment Findings: Based on the results of tests performed the Business Office is now performing routine monthly reconciliations to insure all funds are drawn on a timely basis. Use of College funds to support these programs is almost non existent. Reports are now filed on a timely basis with the Department of Education and the Financial Aid Office is now kept current on remaining funds available so that all funds awarded under each program are spent. | |
| 13. Signature of Unit Director:  | Date: 04/19/98 |
| 14. Signature of Dean/Vice President:  | Date: 7-7-98 |

Del Mar College
Assessment of Institutional Effectiveness Unit Plans
1997-98

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|--|---|
| 1. Unit: Internal Audit | 2. Division: Administration |
| 3. College Mission Addressed: The College affirms that excellence in instruction at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources. | |
| 4. Unit Purpose: Review and evaluate procedures used in recording, reconciling, billing, and collection of accounts and notes receivable. In addition, document internal controls. | |
| 5. Link to Strategic Plan: Goal # D Objective # D.3 | 6. Proposed completion date: 04/30/98 |
| 7. Expected Results: Verify that those accounts tested agree to subsidiary listings, have supporting documentation, are collectible and are verifiable. | |
| 8. Strategies (Activities) Completed: Both accounts and notes receivable balances were selected for testing. On a random basis account balances were traced to supporting documentation. Balances were also traced to billing records and subsequent receipts. These procedure were mpleted by the end of June of 1998. No direct confirmations were done with vendors. | |
| 9. Assessment Procedures Used: All accounts tested were reviewed to see if evidence obtained supported the balance indicated. Billing records were analyzed to see if amounts billed agreed to the balance outstanding on the general ledger. Accounts were analyzed to see whether the balance were old and not collectible. Accounts were reviewed to see if they were reported correctly on the general ledger. | |
| 10. Status: <input type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input checked="" type="checkbox"/> Near completion <input type="checkbox"/> Completed | 11. Results of Assessment: The review indicated accounts were not being reconciled on a regular basis. Of the 25 accounts tested 17 subsidiary records did not match balances shown on the general ledger. Eight accounts had at least some supporting documentation which could not be found. There had been no review by management during at least the last three fiscal years to write off old balances. Some note receivable accounts were not carried as balance sheet accounts but carried as revenue and expense items. |
| 12. Use of Assessment Findings: The Business Office is currently reviewing all accounts to insure balances have supporting documentation and are being billed on a timely basis. Old balances have been reviewed and written off where necessary. The Business Office is currently exploring the purchase of a account receivable billing package. | |
| 13. Signature of Unit Director:  | 14. Signature of Dean/Vice President:  |
| Date 6/14/98 | Date 7-7-98 |

Institutional Effectiveness Unit Plan
1997-1998

1. Unit Plan for Internal Auditor Division Internal Auditor

2. College Mission (excerpt reference)

The College affirms that excellence in instruction at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources.

3. Unit Purpose (mini-mission for program area)

Review and evaluate procedures used in the recording, reconciling, billing, and collection of accounts and notes receivable. In addition, document internal controls.

4. Link to Strategic Plan: Goal D Objective D.3

| | |
|--|---|
| <p>5. Expected Results</p> <p>Verify that those accounts tested agree to subsidiary listings, have supporting documentation, are collectible and are verifiable.</p> | <p>6. Strategies (action steps)</p> <ol style="list-style-type: none"> 1. Select accounts to be tested 2. Trace balances to supporting documentation 3. Trace amounts to billing documents and subsequent collections 4. Verify balance due through direct confirmation with vendor |
| <p>7. Anticipated Date for Achieving Results: <u>4/30/98</u></p> | |

8. Assessment Procedures (how you will measure for results and who is responsible for conduct of this assessment). Document timeliness in recording of receivable to date of actual billing.

9. Budget Cost Impact, if any (does not assure budget approval)

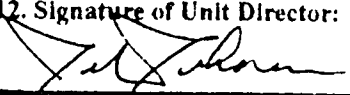
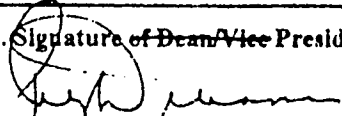
| | |
|-----------|----------|
| Personnel | \$ _____ |
| Equipment | _____ |
| Other | _____ |
| Total | \$ _____ |

10. Use of Assessment Findings (how will you use findings)

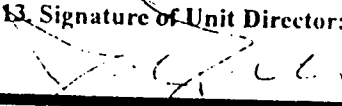
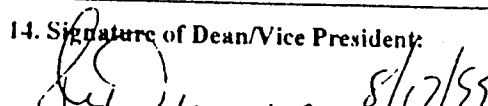
Development of new procedures to ensure college receives amounts owed in an efficient and timely manner.

11. Signature: [Signature] 1266 Internal Auditor 1266
 Unit/Department ext. Division ext.


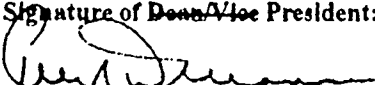
Del Mar College
Institutional Effectiveness Unit Plans
1998-99

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|--|----|---------------------------------------|---|
| 1. Unit: Internal Audit | | 2. Division: Administration | |
| 3. College Mission Addressed: The College affirms that excellence in instructional and institutional support services at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources. | | | |
| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | | | |
| 5. Link to Strategic Plan: Goal # D Objective # D.2 | | 6. Proposed completion date: 12/31/98 | |
| 7. Expected Results: Insure College is expeditiously, efficiently, and within compliance restraints receiving both federal and state funds on grant and loan programs currently administered. | | | |
| 8. Strategies (Activities Planned): A. Select expenditures made for specific programs on a random basis. B. Test expenditures for proper support and authorization. C. Trace program expenditures to reports submitted to agencies. D. Compare date of expenditures to receipt of funds. | | | |
| 9. Assessment Procedures (how will you measure for results and who is responsible for conduct of this assessment): An analysis will be made to see if the College is using all available means to expeditiously receive reimbursement for expenditures made on programs administered. This will be accomplished by: A. Examining monthly reports submitted to each agency. B. Documenting procedures for reimbursement on grant or loan programs C. Insuring funds are reimbursed for expenditures made using the most expeditious and efficient means allowed under each program. D. Reviewing grant and loan applications to insure all allowable costs are being included for reimbursement such as overhead expenses. | | | |
| 10. Budget Cost Impact, if any (does not assure budget approval): | | | |
| Personnel | \$ | _____ | |
| Equipment | | _____ | |
| Other | | _____ | |
| Total | \$ | _____ | |
| 11. Use of Assessment Findings (how will you use the findings): Any findings which would result in increased utilization of revenues shall be documented. Recommendations for changes in procedures and administration of those programs affected shall be made to the responsible department for possible implementation if feasible. | | | |
| 12. Signature of Unit Director: | | Date | 13. Signature of Dean/Vice President: |
|  | | 6/19/98 |  7-7-98 |


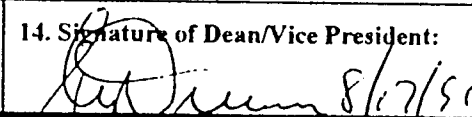
Del Mar College
Assessment of Institutional Effectiveness Unit Plans
1998-99

| | |
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| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | |
| 5. Link to Strategic Plan: Goal # D Objective # D.2 | 6. Proposed completion date: 12/31/98 |
| 7. Expected Results: Insure College is expeditiously, efficiently, and within compliance restraints receiving both federal and state funds on grant and loan programs currently administered. | |
| 8. Strategies (Activities) Completed: Each activity listed below was completed prior to February 16, 1999. A. Selected expenditures made for specific programs on a random basis. B. Test expenditures for proper support and authorization. C. Trace program expenditures to reports submitted to agencies. D. Compare date of expenditures to receipt of funds. | |
| 9. Assessment Procedures Used: A. Examined reports submitted to each agency including information reported to the Department of Education using the new online Grants Administration and Payment System. B. Compared total amount disbursed by the Department to College records by grant or loan fund. C. Verified that all available funds were received for expenditures made by comparing amounts drawn to disbursements recorded in the general ledger. | |
| 10. Status: <input type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input type="checkbox"/> Near completion <input checked="" type="checkbox"/> Completed | 11. Results of Assessment: The initial examination revealed that no reconciliation had ever been performed to insure opening balances reported on the new online "GAPS" system developed by the Department of Education agreed to College records. No monthly reconciliations were being performed to insure amounts received by the College agreed to amounts recorded on "GAPS". Total disbursements included in the general ledger were not reviewed to insure all amounts owed to the College were accounted for. |
| 12. Use of Assessment Findings: The Business Office is now monitoring all grant programs recorded on "GAPS" to insure amounts shown as disbursed agree to funds received. In addition, all programs are balanced on a monthly basis to insure funds are received on a timely basis. | |
| 13. Signature of Unit Director:  | 14. Signature of Dean/Vice President:  8/17/99 |


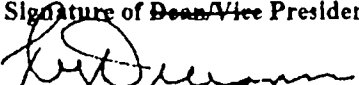
**Del Mar College
Institutional Effectiveness Unit Plans
1998-99**

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|---|--|-----------|----------|-----------|-------|-------|-------|-------|----------|
| 1. Unit: Internal Audit | 2. Division: Administration | | | | | | | | |
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| 5. Link to Strategic Plan: Goal # D Objective # D.2 | 6. Proposed completion date: 04/30/98 | | | | | | | | |
| 7. Expected Results: Verify College is complying with all federal guidelines for allowable employee payroll deductions for optional retirement programs. | | | | | | | | | |
| 8. Strategies (Activities Planned): A. Research and document all federal guidelines regarding maximum exclusion allowances for employee retirement programs. B. Review payroll register and select those employees whose retirement deductions appear excessive. C. Contact all companies currently allowed to administer retirement programs for employees of the College for documentation detailing requirements for maximum exclusion allowance. | | | | | | | | | |
| 9. Assessment Procedures (how will you measure for results and who is responsible for conduct of this assessment): A. Compare amounts withheld to maximum exclusion thresholds per federal guidelines. B. Insure companies are documenting and informing employees of the maximum allowance available. | | | | | | | | | |
| 10. Budget Cost Impact, if any (does not assure budget approval): <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Personnel</td> <td style="padding-left: 20px;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Equipment</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Other</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="padding-left: 20px;">\$ _____</td> </tr> </table> | | Personnel | \$ _____ | Equipment | _____ | Other | _____ | Total | \$ _____ |
| Personnel | \$ _____ | | | | | | | | |
| Equipment | _____ | | | | | | | | |
| Other | _____ | | | | | | | | |
| Total | \$ _____ | | | | | | | | |
| 11. Use of Assessment Findings (how will you use the findings): In cases, if any, where amounts withheld exceed the federal maximums amounts deducted will be adjusted. All companies currently administering retirement programs for College employees will be required to complete maximum exclusions deduction worksheets. | | | | | | | | | |
| 12. Signature of Unit Director:  | Date: 6/19/98 | | | | | | | | |
| 13. Signature of Dean/Vice President:  | Date: 7-7-98 | | | | | | | | |

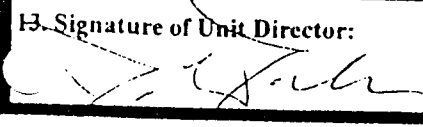
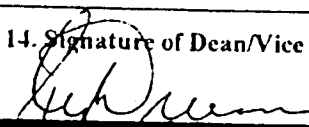
Del Mar College
Assessment of Institutional Effectiveness Unit Plans
1998-99

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| 1. Unit: Internal Audit | | 2. Division: Administration | |
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| 5. Link to Strategic Plan: Goal # D | | Objective # D.2 | |
| 6. Proposed completion date: 04/30/99 | | | |
| 7. Expected Results: Verify College is complying with all federal guidelines for allowable employee payroll deductions for optional retirement programs. | | | |
| 8. Strategies (Activities) Completed: A. Research and document all federal guidelines for allowable employee payroll deductions for optional retirement programs. | | | |
| 9. Assessment Procedures Used: This Unit Plan was not started. The new projected date of completion is 11/30/99 | | | |
| 10. Status: <input checked="" type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input type="checkbox"/> Near completion <input type="checkbox"/> Completed | | 11. Results of Assessment: N/A | |
| 12. Use of Assessment Findings: N/A | | | |
| 13. Signature of Unit Director:  | | 14. Signature of Dean/Vice President:  | |
| Date 8/10/00 | | Date 8/17/99 | |

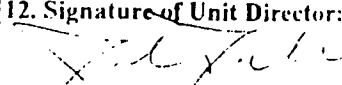
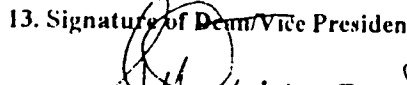
Del Mar College
Institutional Effectiveness Unit Plans
1998-99

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|---|--|-----------|----------|-----------|-------|-------|-------|-------|----------|
| 1. Unit: Internal Audit | 2. Division: Administration | | | | | | | | |
| 3. College Mission Addressed: The College affirms that excellence in instructional and institutional support services at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources | | | | | | | | | |
| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently, and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | | | | | | | | | |
| 5. Link to Strategic Plan: Goal # D Objective # D.2 | 6. Proposed completion date: 02/28/99 | | | | | | | | |
| 7. Expected Results: Insure property accounting records are accurate and include all items which should, under College policy, be included for tagging. | | | | | | | | | |
| 8. Strategies (Activities Planned): A. Obtain total of all equipment by building and/or type. B. Trace total per "property accounting records" to balance per general ledger at 08/31/98 C. Select buildings or equipment type to be examined. D. Randomly select items from detail list of buildings or equipment type and physically examine items to insure item exists, is properly located and has been tagged. E. Randomly select items in buildings and trace tagging to property accounting records. F. Select items purchased and received per G/L during the most recent quarter of actual testing and examine items to insure they are being tagged in a timely manner. | | | | | | | | | |
| 9. Assessment Procedures (how will you measure for results and who is responsible for conduct of this assessment): Results obtained from strategies outlined in #8 shall be analyzed and all deviations shall be documented. Deviations shall include balance per "property accounting records" not in agreement with G/L, items selected for testing not found in location documented, item not found either on property accounting records or at location and items not tagged. | | | | | | | | | |
| 10. Budget Cost Impact, if any (does not assure budget approval): <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Personnel</td> <td style="padding-left: 20px;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Equipment</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Other</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="padding-left: 20px;">\$ _____</td> </tr> </table> | | Personnel | \$ _____ | Equipment | _____ | Other | _____ | Total | \$ _____ |
| Personnel | \$ _____ | | | | | | | | |
| Equipment | _____ | | | | | | | | |
| Other | _____ | | | | | | | | |
| Total | \$ _____ | | | | | | | | |
| 11. Use of Assessment Findings (how will you use the findings): A risk analysis shall be performed based on how many deviations are found to the total populations. Recommendations to each department affected shall be made and implemented if feasible. Should deviations exceed the tolerable rate then testing shall be expanded in those areas. | | | | | | | | | |
| 12. Signature of Unit Director:  Date: 6/19/98 | 13. Signature of Dean/Vice President:  Date: 7-7-98 | | | | | | | | |

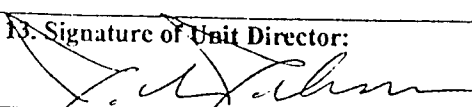
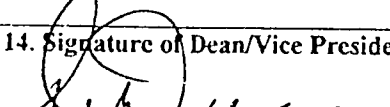
Del Mar College
Assessment of Institutional Effectiveness Unit Plans
1998-99

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|--|--|
| 1. Unit: Internal Audit | 2. Division: Administration |
| 3. College Mission Addressed: The College affirms that excellence in instruction and institutional support services at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources. | |
| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently, and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | |
| 5. Link to Strategic Plan: Goal # 10 Objective # 10.2 | 6. Proposed completion date: 02/28/99 |
| 7. Expected Results: Insure property accounting records are accurate and include all items which should, under College policy, be included for tagging. | |
| 8. Strategies (Activities) Completed: A. Obtained total of all equipment included in Science Building as of February 28, 1999. B. On a random basis 50 items were selected from property accounting records to location in Science Building. C. All item tested were observed to insure each was properly tagged. D. On a random basis 25 items were identified in the Science Building and traced back to property accounting records. E. Initially a test was to be performed to insure items were tagged timely but this test is to be performed as part of a separate audit. | |
| 9. Assessment Procedures Used: In order to access the results obtained from the strategies completed above any item which could not be found at the location indicated in the property accounting records were considered a deviation from expected results. | |
| 10. Status: <input type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input type="checkbox"/> Near completion <input checked="" type="checkbox"/> Completed | 11. Results of Assessment: A total of 50 items were traced from property accounting records to location indicated. In addition, 25 items were randomly selected in the Science Building back to property accounting records. In all instances item were properly located and tagged. |
| 12. Use of Assessment Findings: Since no deviations were found during the audit of property accounting records no recommendation to improve upon the system currently used was made. | |
| 13. Signature of Unit Director:  | 14. Signature of Dean/Vice President:  |
| Date 8/16/99 | Date 8/17/99 |

**Del Mar College
Institutional Effectiveness Unit Plans
1999-2000**

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|---|--|-----------|----------|-----------|-------|-------|-------|-------|----------|
| 1. Unit: Internal Audit | 2. Division: Administration | | | | | | | | |
| 3. College Mission Addressed: The College affirms that excellence in instructional and institutional support services at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources | | | | | | | | | |
| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently, and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | | | | | | | | | |
| 5. Link to Strategic Plan: Goal # 1) Objective # 1)2 | 6. Proposed completion date: 02/29/00 | | | | | | | | |
| 7. Expected Results: Examine travel records to insure proper authorization and supporting documentation is being received in a timely fashion and verify whether travel is done under College policy. | | | | | | | | | |
| 8. Strategies (Activities Planned): <ul style="list-style-type: none"> A. Select on a random basis 25 travel expenditures recorded in the general ledger. B. Trace travel expenditures in "A" above to Travel Expenditure Report. C. Examine report and verify all proper supporting documentation is attached. D. Examine report to insure proper authorization was given. E. Verify Travel Expenditure Report was submitted in a timely fashion. | | | | | | | | | |
| 9. Assessment Procedures (how will you measure for results and who is responsible for conduct of this assessment): Results shall be measured by examining and documenting: <ul style="list-style-type: none"> A. Lack of proper supporting documentation. B. Improper or no authorization given for travel. C. Late submission of travel report. | | | | | | | | | |
| 10. Budget Cost Impact, if any (does not assure budget approval): <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Personnel</td> <td style="padding-left: 20px;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Equipment</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Other</td> <td style="padding-left: 20px;">_____</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="padding-left: 20px;">\$ _____</td> </tr> </table> | | Personnel | \$ _____ | Equipment | _____ | Other | _____ | Total | \$ _____ |
| Personnel | \$ _____ | | | | | | | | |
| Equipment | _____ | | | | | | | | |
| Other | _____ | | | | | | | | |
| Total | \$ _____ | | | | | | | | |
| 11. Use of Assessment Findings (how will you use the findings): Any deviations from the activities found in 8 above shall be noted and analysis made to see if a change in the College travel policy is deemed or if tighter controls should be implemented. | | | | | | | | | |
| 12. Signature of Unit Director:  | Date: 8/16/99 | | | | | | | | |
| 13. Signature of Dean/Vice President:  | Date: 8/17/99 | | | | | | | | |

Del Mar College
Assessment of Institutional Effectiveness Unit Plans
 1999-2000

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|---|---|
| 1. Unit: Internal Audit | 2. Division: Administration |
| 3. College Mission Addressed: The College affirms that excellence in instructional and institutional support services at reasonable student cost is its highest priority and that it will fulfill its mission within the limitations of its physical and financial resources. | |
| 4. Unit Purpose: To provide the Board of Regents and management with an independent appraisal of those activities and functions under examination. Its purpose is to assist all personnel in most effectively, efficiently and economically fulfilling their assigned responsibilities by providing objective analysis of the activities reviewed plus recommendations for improvement. | |
| 5. Link to Strategic Plan: Goal # D Objective # D.2 | 6. Proposed completion date: 02/29/00 |
| 7. Expected Results: Examine travel records to insure proper authorization and supporting documentation is being received in a timely fashion and verify travel is done following College policy. | |
| 8. Strategies (Activities) Completed: A. Selected on a random basis 25 travel expenditures recorded in the general ledger. B. Traced travel expenditures in "A" above to Travel Expenditure Report. C. Examined reports and verified all proper supporting documentation was attached. D. Examined reports to insure proper authorization was given. E. Verified Travel Expenditure Reports were submitted in a timely fashion. | |
| 9. Assessment Procedures Used: A. Verified those items tested and listed as travel expenditures in the general ledger could be traced to amounts listed in Travel Expenditure Reports submitted. B. Verified all expenditures listed on the Travel Expenditure Report had sufficient supporting documentation. C. Examined Travel Expenditure Report to verify proper authorizations given. | |
| 10. Status: <input type="checkbox"/> No progress <input type="checkbox"/> Limited progress <input type="checkbox"/> Limited progress due to budget restraints <input type="checkbox"/> In progress <input type="checkbox"/> On going <input type="checkbox"/> Near completion <input checked="" type="checkbox"/> Completed | 11. Results of Assessment: Tests of travel expenditures revealed no significant deviations from College policies and procedures. Documentation did indicate that car rentals secured through the Purchasing Department were not being cross-referenced to travel expenditures reports filed in the Business Office. This control had been overlooked as part of the newly established rental program initiated during the current year. |
| 12. Use of Assessment Findings: The Purchasing Department is now monitoring all vehicle rentals and verifying dates coincide with those listed on the travel expenditure report. In addition, all travel reports which list vehicle rentals must include the contract number on the report. | |
| 13. Signature of Unit Director:  Date: 4/21/00 | 14. Signature of Dean/Vice President:  Date: 4/21/00 |

