

	A	B	C	D	E
1		<b>Chabot Las Positas Community College District</b>	<b>Chabot College</b>	<b>26-May-15</b>	
2		<b>Required Evidentiary Documents for Financial Review</b>			
3		<b>Supplemental Guidelines for Standard III.D for CALIFORNIA PUBLIC INSTITUTIONS</b>			
4		<b>ACCREDITATION Questions</b>	<b>Short Answer</b>	<b>Required Evidence</b>	<b>Link to Evidence</b>
5	1	1. Has the college received any qualified or adverse opinions in audit reports in the last 3 years from district, state or federal programs	No	Audit Reports (Last Three years)	2013-14 audited financials: <a href="http://www.clpccd.org/business/documents/Financial_Statement_CLPCCD_FINAL.pdf">http://www.clpccd.org/business/documents/Financial_Statement_CLPCCD_FINAL.pdf</a> 2012-13 audited financials: <a href="http://www.clpccd.org/Business/documents/REVISED-FINALAUDITREPORT.pdf">http://www.clpccd.org/Business/documents/REVISED-FINALAUDITREPORT.pdf</a> 2011-12 audited financials: <a href="http://www.clpccd.org/business/documents/FINALDISTRICTFINANCIALAUDIT2011-12_004.pdf">http://www.clpccd.org/business/documents/FINALDISTRICTFINANCIALAUDIT2011-12_004.pdf</a>
6	2	2. Has the college implemented all audit recommendations? Have there been the same recommendations for more than one year? What is the auditor's response to the management actions taken?	Yes; Not in the last 3 years; Implemented	Management Response to auditor's findings and recommendations( Last 3 years); CCSF 311 (Last three year)	see #1 for last 3 years audited financial statements 2013-14 311 report: <a href="http://www.clpccd.org/business/documents/AnnualFinancialfor2013-14_000.pdf">http://www.clpccd.org/business/documents/AnnualFinancialfor2013-14_000.pdf</a> 2012-13 311 report: <a href="http://www.clpccd.org/business/documents/311Annual2012-13.pdf">http://www.clpccd.org/business/documents/311Annual2012-13.pdf</a> 2011-12 311 report: <a href="http://www.clpccd.org/business/documents/311Rpt-2011-12_000.pdf">http://www.clpccd.org/business/documents/311Rpt-2011-12_000.pdf</a>
7	3	3. What is the insitution's unrestricted fund balance and reserves of cash or cash equivalent?	\$10,983,356 at June 30, 2014	CCSF 311Q (Most recent) Fiscal Trend Analysis of 311 Data; Can be accessed online at CCCCO website)	most recent 311Q: <a href="http://www.clpccd.org/Business/documents/311Q2014-15Q2FinancialRpt.pdf">http://www.clpccd.org/Business/documents/311Q2014-15Q2FinancialRpt.pdf</a> link to Fiscal Data Abstracts: <a href="http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandards/FiscalDataAbstract.aspx">http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandards/FiscalDataAbstract.aspx</a>
8	4	4. Does the College Mandate a minimum 5% unrestricted reserve of cash or cash equivalent?	Yes, the District requires a minimum prudent reserve of 5%	Audit Report	AP 6305 <a href="http://www.clpccd.org/board/documents/AP6305Reserves.pdf">http://www.clpccd.org/board/documents/AP6305Reserves.pdf</a> ; 311 reports in Question #3
9	5	5. Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	No	Letter of agreement between the State Chancellor's Office and District, Chancellor's Office communication document, Fiscal Health Certificate	N/A
10	6	6. Does the college have long term debt financing?	Yes	Audit Report	audit reports in #1 above District has issued \$498,000,000 in general obligation bonds
11	7	7. Does the institution have an obligation for post retirement health benefits (OPEB), compensated absences and other employee related obligations? If it does, has it done the actuarial study and identified the liability? Is there a plan for funding them?	Yes, we have an obligation for OPEB, compensated absences, and Supplemental Employee Retirement Program The District has set aside \$4.3 million in a separate reserve for OPEB	Actuarial Study for post retirement health benefits, collective bargaining agreements, board policies, actuarial report, reserve reports. Institutional Plan for funding the liability.	audit reports in #1 above latest actuarial study: <a href="http://www.clpccd.org/business/documents/2013ActuarialReport.pdf">http://www.clpccd.org/business/documents/2013ActuarialReport.pdf</a> SEIU collective bargaining agreement: <a href="http://www.clpccd.org/HR/documents/2012-14SEIUAgreement-Final10113_003.pdf">http://www.clpccd.org/HR/documents/2012-14SEIUAgreement-Final10113_003.pdf</a> Faculty Association collective bargaining agreement: <a href="http://www.clpccd.org/HR/documents/FAMasterWorkDocument11713WithoutAppendix-updated121714.pdf">http://www.clpccd.org/HR/documents/FAMasterWorkDocument11713WithoutAppendix-updated121714.pdf</a> \$4.3 million reserve balance in self insurance reserve included in 2014-15 adopted budget book: <a href="http://www.clpccd.org/Business/documents/FINAL2014-15ADOPTIONBUDGETBOOK.pdf">http://www.clpccd.org/Business/documents/FINAL2014-15ADOPTIONBUDGETBOOK.pdf</a>

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4		<b>ACCREDITATION Questions</b>	<b>Short Answer</b>	<b>Required Evidence</b>	<b>Link to Evidence</b>
12	8	8. Does the institution have limits on accrual of unused vacation time? Compensatory time? Is the institution enforcing it policy on limits?	Yes, we have limits on accrual of unused vacation time Yes, we have limits on accrual of comp time Yes, the District is enforcing the limits	Leave Accrual Policy in Contract Agreement and Labor Agreements, Board Policies, Human Resource Records	SEIU bargaining agreement in #7
13	9	9. Is the fiscal entity self insured for health benefits, workers compensation, and unemployment? How are the reserve levels set?	No, the District is not self insured for these purposes The District offers several medical plans, as well as dental and vision The District is a member of CCIG (California College Insurance Group) JPA for dental and vision The District is a member of PIPS (Protected Insurance Programs for Schools) JPA for workers' compensation The District has unemployment insurance through the State of California	District Self Certification	health benefit information for classified, supervisors, administrators, confidentials: <a href="http://www.clpccd.org/HR/documents/RatesWorksheet2014-15FINALCLsConfSupMgmExec_000.pdf">http://www.clpccd.org/HR/documents/RatesWorksheet2014-15FINALCLsConfSupMgmExec_000.pdf</a> for faculty: <a href="http://www.clpccd.org/HR/documents/2014OEnoticetoFaculty.pdf">http://www.clpccd.org/HR/documents/2014OEnoticetoFaculty.pdf</a> for adjunct faculty: <a href="http://www.clpccd.org/HR/documents/AdjunctRatew-logo-2014-15midyear10-20-14.pdf">http://www.clpccd.org/HR/documents/AdjunctRatew-logo-2014-15midyear10-20-14.pdf</a> JPA information is included in Note 12 to the 2013-14 audited financial statements: <a href="http://www.clpccd.org/Business/documents/Financial_Statement_CLPCCD_FINAL.pdf">http://www.clpccd.org/Business/documents/Financial_Statement_CLPCCD_FINAL.pdf</a>
14	10	10. Does the fiscal entity have obligations for future compensation expenditures driven by collective bargaining agreements or other agreements? (corporate buyouts, management/employee agreements, etc?) If so, what are they? Of what significance are they? What is the plan for funding these future obligation?	The District and SEIU just agreed to a 2% increase to the salary schedule effective 1/1/2015; a 2% off-schedule payment; and a 1.58% (statutory COLA) increase to the salary schedule effective 7/1/2015	Current Bargaining agreements; District Funding Plan; Executive Office agreements regarding buy-outs and other conditions of employment	new SEIU contract not yet posted to the website 2% increase effective 1/1/2015 and 2% off-schedule payment funded with reserves statutory COLA increase effective 7/1/2015 funded in the 2015-16 operating budget
15	11	11. Does the institution and the foundation have a agreement/contract on the role of the foundation? Does it require that the foundation have an independent audit?	Yes Yes	Copy of the Agreement; Copy of the Foundation audited financial statements (3 years); Required Continuing Disclosure submittal	I sent in a separate email a) the master agreement with the Foundation for the Chabot-Las Positas Community College District and the last three years of audit reports, b) the master agreement with the Friends of Chabot College (this foundation has not had a formal audit yet), and c) the Bylaws for the Las Positas College Foundation
16	12	12. Does the college have policies and procedures regarding purchasing? Are they being followed?	Yes Yes	Self Certification; Policies	We have no self certification for purchasing. The auditors do test our internal controls and purchasing is one area they examine. In addition, our processes are tested in the audit of the Measure B fund. We have had no findings related to our purchasing procedures. policies and procedures: <a href="http://www.clpccd.org/board/documents/BP6330PurchasingRev.3-22-13_000.pdf">http://www.clpccd.org/board/documents/BP6330PurchasingRev.3-22-13_000.pdf</a> <a href="http://www.clpccd.org/board/documents/BP6340ContractsRev.3-22-13_000.pdf">http://www.clpccd.org/board/documents/BP6340ContractsRev.3-22-13_000.pdf</a>

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4		<b>ACCREDITATION Questions</b>	<b>Short Answer</b>	<b>Required Evidence</b>	<b>Link to Evidence</b>
17	13	13. Will additional buildings be opened in the next 2-3 years? Is there a plan to fund staff, utilities and operating expenses associated with additional facilities coming online within the next 2-3 years?	Yes Yes	Copy of most current Facility Master Plan; Funding Plan; Educational Master Plan; Total Cost of Ownership Plan; Staffing/Human Resources	facilities master plan: <a href="http://www.clpccd.org/bond/Chabot/documents/2012_Chabot_Las_Positas_Facilities_MP_Report-Final.pdf">http://www.clpccd.org/bond/Chabot/documents/2012_Chabot_Las_Positas_Facilities_MP_Report-Final.pdf</a> <a href="http://measureb.clpccd.cc.ca.us/district/bond/Chabot/documents/Appendix_Final_July_17_12_rev.pdf">http://measureb.clpccd.cc.ca.us/district/bond/Chabot/documents/Appendix_Final_July_17_12_rev.pdf</a> educational master plan: in process... <a href="http://www.clpccd.org/board/documents/MiG-EdMasterandStrategicPlansCLPCCD_BoTMeeting_11.18.14_FINALtoDistrict_Rev.pdf">http://www.clpccd.org/board/documents/MiG-EdMasterandStrategicPlansCLPCCD_BoTMeeting_11.18.14_FINALtoDistrict_Rev.pdf</a> <a href="http://www.clpccd.org/education/documents/CLPCCC_Feb20Charette_2-19-15Final.pdf">http://www.clpccd.org/education/documents/CLPCCC_Feb20Charette_2-19-15Final.pdf</a>
18	14	14. Is there evidence that planning integrates fiscal and other resources?	Yes IPBM	Internal Documents	<a href="http://www.clpccd.org/board/CLPCCDIPBMFINAL.php">http://www.clpccd.org/board/CLPCCDIPBMFINAL.php</a> PBC website: <a href="http://www.clpccd.org/business/PlanningandBudgetCommittee.php">http://www.clpccd.org/business/PlanningandBudgetCommittee.php</a>
19	15	15. Is there evidence that the institution monitors student financial aid obligations such as student default loan rates and compliance with federal regulations?	You need to get this information from the college financial aid office	Annual Financial Report, Financial Aid Compliance reports	federal financial aid included in the Schedule of Federal Expenditures in the audited financial reports, see #1