

## FCMAT Report Recommendations

| Content Area                  | Priority Level* | FCMAT Recommendation (number and text)   | Relevant Accreditation Standards * |
|-------------------------------|-----------------|--|------------------------------------|
| Budget Management             | I               | 5. Consider producing more frequent and formal enrollment and expenditure status reports that coincide with the college's annual enrollment and expenditure patterns.  | IIID6                              |
| Budget Management             | I               | 6. Develop processes and procedures to ensure that decisions at all stages of budget development and updating, including resource allocations, are aligned with the results of institutional program review and the college's strategic plan.  | IB9, IIID1, IIID2, IIID3           |
| Budget Management             | I               | 7. Connect program review to institutional planning and decision-making.   | IB9, IIID1, IIID2, IIID3           |
| Budget Management             | I               | 8. Ensure that enrollment management is more closely and formally tied to budget development and management processes.   | IIID6                              |
| Budget Management             | I               | 25. Develop comprehensive documentation of budget management processes, procedures and timelines.  | IIID3                              |
| Budget Management             | II              | 10. Create custom Banner reports that allow program administrators to see a consolidated view of all the programs and the multiple funding sources involved in an activity, or create a program to automatically transfer the raw data from Banner into Excel, rather than manually entering the data on an Excel spreadsheet. | IIIC1                              |
| Budget Management             | II              | 11. Develop a procedure that specifies what to do when department budgets are overspent at year-end.   | IIID5, IIID8                       |
| Budget Management             | III             | 3. Explore the feasibility of linking the ASCC accounting system with the Banner financial system.   | IIIC1                              |
| External Funds                | I               | 21. Develop a plan to ensure the continuity of external funding and compliance functions after the external funding and compliance officer retires.  | IIID10, IIID14                     |
| External Funds Grants         | I               | 19. Reinforce the need to follow the college requirements for submitting grant applications, especially the requirement to obtain prior administrative approval.   | IIID10, IIID14                     |
| External Funds Grants         | I               | 20. Develop procedures and practices that ensure all grant applications and funding requests, including program grant requests, are routed through the college business office. Ensure that program grant requests are submitted on standard forms.  | IIID10, IIID14                     |
| External Funds Foundation     | III             | 15. Develop a procedure that gives guidance about what, if any, college fundraising activities must be coordinated with or run in conjunction with the foundation.   | IIID10, IIID14                     |
| External Funds Foundation     | III             | 23. Request that the foundation's budget, agendas, meeting minutes, policies and procedures be posted to the foundation's website.   | IIID10, IIID14                     |
| External Funds Trust Accounts | III             | 24. Modify the trust account establishment form to require more information, including authorized use of the funds, who approves disbursements, and what happens to funds remaining after a specified time of inactivity.  | IIID10, IIID14                     |
| Participatory Governance      | II              | 2. Develop, through the collegial consultation process and in accord with the Participatory Governance Manual, a procedure that guides college staff in developing department desk manuals and in developing and approving college administrative procedures.  | IVA2, IVA3                         |
| Participatory Governance      | I               | 4. Consider redefining the PBC's role to be more active and participatory rather than informational only.  | IVA2, IVA3                         |
| Procard                       | I               | 17. Monitor Procard use more consistently to ensure conformity with policies and procedures and to confirm that all charges are for district-approved purposes.  | IIID5, IIID8                       |

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| Procard             | I               | 14. Conduct a review of procurement card usage, and revoke cards that have been used for spending in excess of the budgeted amount as well as cards with total annual charges less than a certain amount.   | IIID5, IIID8                       |
| Procard             | II              | 22. Establish a process for reviewing the relationship between Procard procedures and the spending requirements for each grant to determine whether Procards can be used, and if so, under what circumstances and conditions.                     | IIID14                             |
| Procard             | II              | 12. Develop a procedure that requires an annual agreement with all Procard users so users are reminded of their responsibilities and card guidelines.   | IIID5, IIID8                       |
| Procard             | III             | 13. Decrease the number of individuals who hold Procards to strengthen internal controls and reduce unauthorized expenditures.  | IIID5, IIID8                       |
| Purchasing Procard  | II              | 18. Develop a college policy and procedure that provides more clarity concerning the purchasing of food, beverages and gifts; include this procedure in an annual Procard recertification/reauthorization.  | IIID5, IIID8                       |
| Purchasing          | III             | 16. Review the list of most frequently used, highest volume suppliers (e.g., Office Depot) and consider establishing open purchase orders that would be subject to pre-purchase budget controls, including major object code level budget blocks. | IIID5, IIID8                       |
| Staffing Operations | I               | 26. Develop a college procedure that includes criteria for approving, creating and filling new permanent positions.   | IIID2                              |
| Staffing Operations | II              | 1. Prepare written procedures to guide college operations. Focus on the most critical functions first.  | IIID2                              |
| Staffing Operations | II              | 9. Develop more formal cross training and staff development to ensure backup for the curriculum and instructional specialist position.  | IIIA9                              |
| Staffing Operations | II              | 27. Implement cross training to help ensure the continuity of essential business office functions when a position is vacant or an employee absent.  | IIIA9                              |
| Staffing Operations | III             | 28. Create desk manuals for positions to ensure that other employees can understand and perform all duties when an employee is absent or a position vacant.   | IIIA9                              |

\*Priority Level – I = Highest Priority, implement ASAP due to financial or accreditation implications; II = Medium Priority, implementation must begin soon but will take more time; III = Lowest Priority, implementation timeframe not yet established