

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

2013-01 INTERNAL CONTROLS - DEFICIENCY - CO-CURRICULAR FUNDS

Criteria

Internal Controls - Safeguarding of Assets

Condition

The District does not have a formal written policy or administrative procedures on what expenditures are allowable from co-curricular funds.

Effect

Risk of expenditures that are not consistent with state laws and regulations.

Cause

Proper controls have not been designed and implemented.

Fiscal Impact

Not determinable.

Recommendation

The District should establish board approved policy and administrative procedures on the allowable and unallowable costs for co-curricular funds.

Corrective Action Plan

The District will define allowable and unallowable costs for co-curricular funds. This will be included in the District's administrative procedures.

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

2013-02 INTERNAL CONTROLS OVER FINANCIAL REPORTING - DEFICIENCY - CO-CURRICULAR FUNDS

Criteria

Internal Controls - Financial Reporting

Condition

The revenues and expenditures for co-curricular activities were included in the District's agency funds instead of the general fund.

Effect

The treatment of the co-curricular activities were not consistent with the Budget and Accounting Manual established by the California Community College Chancellor's Office.

Cause

Proper controls have not been designed and implemented.

Fiscal Impact

Not determinable.

Recommendation

The District should design controls to ensure the co-curricular funds are reported in the correct fund.

Corrective Action Plan

Management concurs. The co-curricular funds will be reported in the unrestricted general fund and activity will follow controls already in place for the general fund.

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2013

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2013-03 STATE COMPLIANCE - SIGNIFICANT DEFICIENCY - DISABLED STUDENT PROGRAMS AND SERVICES (DSPS)

Criteria

Title 5 Section 56022 states: "An up-to-date SEC (Student Educational Contract) for the current year, signed by the student and the DSPS professional staff person, should be available in the file of each student receiving services paid through the DSPS office. Also, students in noncredit special classes should have included in their SEC a detailed description of the criteria used to evaluate the student's measurable progress."

Condition

Sample selections were made from the detailed listing of students receiving DSPS support and services for the 2012-2013 academic year.

At Chabot College, we noted 10 out of 28 students selected for testing did not have an updated Student Educational Contract.

Effect

The District is not in compliance with State requirements for DSPS. Based on a total of 1,122 students receiving DSPS support and services and an error rate of 35.7 percent, the extrapolated error of this finding is 391 students, which results in a total error of 401 students.

Cause

No formal policy is in place to ensure records are updated properly.

Fiscal Impact

Not determinable.

Recommendation

The District should develop a formal policy and implement controls to ensure records are properly updated and maintained.

Corrective Action Plan

Chabot College:

College counselors will ensure that each Student Educational Contract is signed by the student.

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2013

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2013-04 STATE COMPLIANCE - DEFICIENCY - EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)

Criteria

Per guidelines set forth by the California State Chancellor's Office, students served by EOPS are required to have a signed Student Educational Plan retained by the District.

Condition

Sample selections were made from the detailed listing of students receiving EOPS support and services for the 2012-2013 academic year.

At Chabot College, we noted one out of 24 student files tested was missing a Student Educational Plan.

At Las Positas College, we noted one out of 16 student files tested, had no evidence of contacts with the EOPS program during FY12-13.

Effect

The District is not in compliance with State requirements for EOPS.

Chabot College:

Based on a total of 318 students receiving EOPS support and services and an error rate of 4.2 percent, the extrapolated error of this finding is 13 students, which results in a total error of 14 students.

Las Positas College:

Based on a total of 215 students receiving EOPS support and services and an error rate of 6.3 percent, the extrapolated error of this finding is 13 students, which results in a total error of 14 students.

Cause

Lack of properly implemented internal controls relating to EOPS participation submissions.

Fiscal Impact

Not determinable.

Recommendation

The District should implement controls to ensure the listing of the EOPS students served is verified before it is submitted to the Chancellor's Office.

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2013

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2013-04 STATE COMPLIANCE - DEFICIENCY - EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS) - CONTINUED

Corrective Action Plan

Chabot College:

In the future, the college will check its internal database for Student Educational Plan (SEP) completion and manually check each chart to ensure the SEP is complete and signed by the student and counselor before sending final data to the state.

Las Positas College:

The EOPS Department has put into place better controls on existing students who do not have any contact with the EOPS program in a given semester. The college has developed a spreadsheet to assist with tracking student contacts and with the SARS appointment system the college can run reports that show when students have and have not had any contacts with the department.

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(Continued)
Year Ended June 30, 2013

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2013-05 STATE COMPLIANCE - DEFICIENCY - CALWORKS

Criteria

Per California Education Code Section 79200: "As used in this article, "CalWORKs recipient" means a recipient of aid under Chapter 2 (commencing with Section 11200) of Part 3 of Division 9 of the Welfare and Institutions Code or any successor program."

Condition

Sample selections were made from the detailed listing of students receiving CalWORKS support and services for the 2012-2013 academic year. At Chabot College, out of 40 student files tested, one student counted as served in Fall 2012 became ineligible for CalWORKS benefits in Spring 2011. A separate student file was missing proof of eligibility for Fall 2012.

Effect

The District is not in compliance with State requirements for CalWORKS. Based on a total of 277 students receiving CalWorks support and services and an error rate of 5%, the extrapolated error of this finding is 12 students, which results in a total error of 14 students.

Cause

Lack of properly designed and implemented internal controls over student eligibility determination.

Fiscal Impact

Not determinable.

Recommendation

The District should design and implement controls to accurately verify student eligibility.

Corrective Action Plan

Chabot College:

Before sending final data to the state, the college will check its internal database for eligibility and attendance and manually check each chart to ensure all discontinued students are purged from the database.