

Fiscal Services

New Program Performance Item

Program/Unit:

Fiscal Services

Data Trend Summary:

Program Performance for Fiscal Services:

Service delivery: a) process all payments for the district on time and accurately. b) process/audit all travel requests & reimbursements. c) certify grant expenses d) comply with all statutory and regulatory requirements on financial records, reporting, and audits e) provide end-user access to department budget reports, budget transfers, and history of financial activities f) analyze financial statements g) ensure financial systems are tested with each new releases of Workday Financials h) provide on-going training to end-users for various Workday functional tasks, report inquiry, and other needs i) provide technical support to end-users on all areas of financial activities, as needed.

Utilization of services: the department supports the college and end-users with daily activities for their invoice payments and other accounting services. End-users contact the fiscal services department via emails, zoom calls, helpdesk tickets, on uses Workday financial systems for all their financial needs.

Program efficiency: the department responds within 1-2 days, and payments are processed multiple times a week. Due to volume of work and added responsibilities for the department, additional temporary staff was added to handle the work load.

Performance Measures: annual external audits, regulatory financial statement reporting. Annual audits with an "unmodified" assessment/opinion has shown that the accounting department processes all financial transactions in an accurate and timely manner, supported by appropriate back-ups.

User Satisfaction:

User satisfaction. Medium & High

Responsiveness: High. Helpdesk ticket response, same day or next day. Email responses, within same day or next day.

Effectiveness: Medium. problems are resolved with high effectiveness. However, end-users continue to have issues using the Workday, with budget account codes, missing attachments,

costing allocation (personnel) budget codes. The accounting staff "sends back" the Workday tasks to the end-users with directions and guidance on necessary documentation and codes.

Efficiency: Medium to High. Some end users have complained that the Workday system is too complicated and have too many steps. Others find Workday effective.

Professionalism: High. The fiscal services staff makes it a priority to assist end-users in a professional manner.

Closing the Equity Gap:

Closing the Equity Gap for Students: NA. The accounting and fiscal services department serves employees. Student financial aid awards & requests are initiated from the Financial Aid Office and the Student Services Offices. Accounting processes the checks to students in a timely manner to their home address or students may pick up checks from the Cashier's Office.

Internal Processes and Procedures:

Effective:

The department is effective with internal processes and procedures through training, department meetings, and coaching by the managers. When new processes are required, testing is done within Workday's sandbox tenant, to ensure the new processes passes the expected outcome. Once validated, the information is shared within the department.

Areas of Improvement: Job-Aids of internal procedures for cross training.

Ease of Understanding & Navigation: Effective. The staff has tested and learned their required functional processes with the new Workday system that was implemented on July 1, 2020. The staff were required to learn the San Diego County's Treasury system (Oracle & WARP) for payment processing, bank reconciliations, and other cash balance activities.

Budget Planning areas: Effective. Workday templates of new fiscal year set-up. Workday period opening/closing. The business analyst has a very good understanding of the functional requirements for budget imports, fiscal year set-up, report modifications, and Workday release updates/testing.

Role Within the Division:

The role of the fiscal department is in two main areas:

Budget Planning, reporting, analysis, end-user support on budgets. Budget structures, reports, and end-user training are provided to end-users to ensure the district works through the budget development/inputs cycles of their department budgets and grants. Dynamic budget to actual reports is available to all employees (except students) for transparency, status/monitoring of the department budgets, grants, and all other fund budgets. Analysis and other end-user training are provided to end-users on an as-needed basis.

Actual revenue and actual expenses: the Accounting department handles activities related to Actual Revenue (income, allocations, or other funds received) and Actual Expenses (invoice payments, travel pre-authorization & reimbursement payments, grant actual expense validation/certifications, coding corrections & adjustments of paid invoices. The accounting department works collaboratively with

- Purchasing to ensure purchase requisition (end-user), the purchase order (purchasing), receipt of services (end-user), receipt of goods (warehouse) to payment (accounting) have effective workflows.
- Payroll on personnel costing allocations (budget account codes)
- MCC Foundation and all other entities associated with the college (such as student clubs) to provide all accounting services and reporting.
- Grant Managers, when quarterly grant reports are required by validating the actual expenses (invoices paid) for their grants.
- All departments on Actual Expense issues, corrections, coding changes, supplier invoices, etc.

The Accounting department has developed detailed expense reports to enable end-users the required expense details on salaries, benefits, supplies, services, and equipment spent. The Accounting department coordinates and responds to external auditors for all district Actual Revenue and Expenses activities for validity, testing, internal controls and other audit requirements.

Regulatory Requirements:

Regulatory and Administrative Policies:

The department meets all regulatory and administrative policies. The Workday approval workflows were designed to ensure they meet the purchasing requisition and travel pre-approvals; payments to suppliers must meet the 3-way match (Purchase Order, Receipt, and Invoice). Internal controls were created by user-based functional securities to prevent fraud. All financial payment related activities must be authorized through several levels (pre-approvals prior to spending). Fiscal Services must follow the BAM (Budget and Accounting Manual) from

the CCC office, and Administrative policies Chapter 6: Business and Fiscal Affairs that relate to budgeting and accounting.

Start:

7/1/2021

End:

6/30/2022

Progress:

New Learning, Service Area and/or Administrative Unit Outcomes Item

Program/Unit:

Fiscal Services

ARCHIVED - Summary of Key Outcomes Trends:

Use of Outcomes Data for Improvement:

Improvements from the department outcome trend:

- a) added zoom training sessions for areas of concerns
- b) allowed for "send back" requests that were incomplete. Kept a historical record in Workday of pending items.

Start:

7/1/2021

End:

6/30/2022

Progress:

New Program Resources Item

Facilities Improvements:

Implementation of Workday Adaptive Planning

Program/Unit:

Fiscal Services

Optimize Departmental Performance:

Use the tool for position budgeting and other budget items and eliminate manual budgeting excel files and manual EIB load file updates into Workday.

Impacts on Processes and Procedures:

Impacts to fiscal departments and budget managers on the method of reviewing their budgets and future planning.

Correlation to Program Efficiencies:

Improves the budget planning process.

Supplies, Software and Equipment:

Workday Adaptive Planning tool is part of the Workday bundle. After our evaluation of the software module, if we recommend implementing Adaptive Planning, then an implementation budget will be needed to hire consultants to work with Fiscal Services. A training budget for the new process is needed to train end-users.

Start:

7/1/2021

Progress:

End:

6/30/2022

New Program Personnel Item

Program/Unit:

Fiscal Services

Staff/Faculty Contributions:

Fiscal Services contributed greatly to the Fiscal Independence goal and Workday Financial implementation goal. The Accounting Supervisor, Financial Business Analyst, and Director of Fiscal Services led the Fiscal Services team on the successful implementation of Workday, an 18-month implementation project, will all accounting and financial planning impacted from this change.

Currency in Field:

The staff engaged in learning the new system, testing various business scenarios, writing job aids, delivering training sessions via zoom.

Business Analyst trained with the Workday consultant on knowledge transfer and attended various Workday classes.

Professional Development Needed:

More Workday training. Professional development on communications and interpersonal skills.

Changes in Staffing:

Changes in staff were

2 retirements (Accountant I and Accountant II)

1 Accountant II filled with internal candidate (open recruitment)

1 Accountant I temporary assignment (vacant position)

1 Accountant I, temporary assignment (extra workload)

2 Accounting technicians, temporary staff, for vacancies of Accountant I assignments

1 Financial Analyst position filled (was vacant for over 1 year).

Personnel Changes Needed:

Add one Accountant I position as permanent (currently, Temporary status) for on-going needs to support more broadly Foundation Accounting, Project Accounting work, added responsibilities of accountant's duties with fiscal independence, asset management, payroll accounting.

Add one Accounting Technician to process basic accounts payable so the Accounting Specialists can focus on the more complicated transactions as well as job aids and ongoing end-user training.

Start:

7/1/2021

End:

6/30/2022

Progress:

RELATED ITEM LEVEL 1**Goal 2 Effective and High Quality Fiscal Services****Program/ Unit Goal Number:****Program/Unit:**

Fiscal Services

Goal Description:

Provide effective Budgeting and Accounting services to ensure efficient and high quality services with the district's changing needs and meet all legal/audit requirements. Maximize personnel resources and provide development opportunities to Fiscal Services staff.

Planned Goal Start Date:

7/1/2022

Projected Goal Completion Date:

6/30/2023

Program Review Motivation Summary:

To provide effective and high quality fiscal services. To meet all district, legal/audit requirements.

Measuring Goal Success:

End User satisfaction, department satisfaction. reduction in rework, reduction in corrections. Perform district survey.

Progress Status:

New

Start:

7/1/2021

End:

6/30/2022

New Dialogue and Collaboration Item

Program/Unit:

Fiscal Services

Dialogue within Program/Unit:

Dialogue occurs at weekly department meetings, meetings with end-user constituents, email communications. External research and guidance from Workday community, auditors, and CCC offices.

Start:

7/1/2021

End:

6/30/2022

Progress:

New Reflection and Goal Development Item

Program/Unit:

Fiscal Services

INACTIVE - Program/Unit Vision:

INACTIVE - Collaboration:

Strategic Goals:

Fiscal Services Strategic Goals for FY2022-23, FY2023-24, FY2025-26

1. Develop and enhance job-aids and end-user training through regular scheduled training sessions, focused training sessions with various focus groups to enable end-users to perform self-guided required activities and monitor/track their department budgets and other detail expense activities. Train end-users on the district's chart of accounts and the meaning behind the account codes to reduce errors on requisitions and costing allocations.
2. Evaluate Workday's Adaptive Planning tool as a forecasting budgeting tool for Fiscal Services to performed position budgeting and end-users input/confirm directly to the adaptive planning budget templates with built-in approval routings to department administrators.
3. Evaluate Workday's Accounting processes and make recommendations for improvement area.
4. Provide professional development and/or additional training for career growth and succession planning.

Start:

7/1/2021

End:

6/30/2022

Progress:

RELATED ITEM LEVEL 1

**Goal 1 Streamline and improve college financial systems and understanding in
FY2022-23**

Program/ Unit Goal Number:

Program/Unit:

Fiscal Services

Goal Description:

Increase transparency and understanding of the budget and accounting information by improving and simplifying the processes and providing training to employees.

Planned Goal Start Date:

7/1/2022

Projected Goal Completion Date:

6/30/2023

Program Review Motivation Summary:

improve processes and usability to end-users

Measuring Goal Success:

measure success with reduction in helptickets, email inquiries, fewer errors to fix.

Progress Status:

New

Start:

7/1/2021

End:

6/30/2022

RELATED ITEM LEVEL 1**Goal 2 Effective and High Quality Fiscal Services****Program/ Unit Goal Number:****Program/Unit:**

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Progress Status:

New

Start:

7/1/2021

End:

6/30/2022

Cashiering Services

New Program Performance Item

Program/Unit:

Cashiering Services

Data Trend Summary:

Program: Cashiering Services for the district for student accounts of receipt of tuition/other fees, processing of third party billings that pays tuition fees for eligible students, refunds to students, waivers for tuitions/fees, processing of Child Development Center fees, receipt of parking fees. All cash payments by students and employees are processed through the Cashier's office, and integrated from Cashnet, to Peoplesoft Student, then to Workday Financials. Student Financial Aid disbursements are processed from Student Financial Office (Peoplesoft-Student) to Workday Financials. Cashnet and PS Student maintenance for new terms, item type maintenance & set-ups. Student debt tracking, management, billing, payment plans, write-off. Box Office Cashiering services for performance arts (Theatre, Music, Dance, and other fee based performances).

Students, employees, and ticket sales patrons served: provided on-campus and remote customer service related student payments for all fees. For the past two years, during COVID-19, the cashiering staff provided window service on a limited hours basis to ensure services to students.

Service Delivery/Utilization: For the past two years, during COVID-19, the cashiering staff provided window service on a limited hours basis to ensure services to students. Responses of email and phone inquiries were the same day or the next day.

Efficiency: many cashiering procedures are manual and limited to the functionality of the Cashnet system, high maintenance of the Peoplesoft Student system, phone credit card processing, credit card terminals limitations that works with Cashnet system, numerous item types maintenance. Students require assistance for their check-out process in the Student Systems, how to view their student account balance, etc.

User Satisfaction:

User satisfaction is general good. Customer service can be improved.

Closing the Equity Gap:

The department can be more effective by treating all students with respect and empathy with the many difficult situations students have. The department can provide hand-outs with links and FAQs to help students navigate on the various resources the campus offers. Some answers are to

have students go to the A&R, Library, or Financial Office to resolve the underlying issues related to their accounts.

Internal Processes and Procedures:

Internal processes and procedures, while sufficient, needs to be revised and enhanced. The limits are set by the systems (Cashnet and Peoplesoft Student). For other payment tracking systems on campus (Child Development Center), because they are not integrate with Cashnet, manual data entry must be performed. Box Office ticket sales systems is a reservation and payment system, which requires some reconciliations from the bank's cash receipt transaction and Accounting's Workday data.

Role Within the Division:

The department's role is to serve all students for cashiering activities, and work closely with Admission & Records (term, drop, and other academic dates), Financial Aid Office, and the Accounting Office. In addition, the cashier office collaborates with the Library, Child Development Center, Student Services offices. There are many exceptions that require special handling.

Regulatory Requirements:

The department works within the ed codes, student debt requirements, billings requirement by third parties, and other student payment policies that govern fee amounts, due dates, and processing of waivers.

Start:

7/1/2021

End:

6/30/2022

Progress:

New Learning, Service Area and/or Administrative Unit Outcomes Item

Program/Unit:

Cashiering Services

ARCHIVED - Summary of Key Outcomes Trends:

Use of Outcomes Data for Improvement:

Continue to work within the department to make progress on customer service, standard procedures on common inquiries and problem solve by working/collaborating with other departments.

Start:

7/1/2021

End:

6/30/2022

Progress:

New Program Resources Item

Facilities Improvements:

Technology Resources: evaluate Cashnet systems and other comprehensive cash intake systems. Evaluate Box Office reservation system. Evaluate credit card terminals (pin & chip, tap functions). Evaluate promissory note/payment plan functions within the student accounts systems or other on-line systems.

Program/Unit:

Cashiering Services

Optimize Departmental Performance:

With better tech systems, processing will be more efficient, less wait time, less reconciliation and manual processing.

Impacts on Processes and Procedures:

Impacts on processes and procedures: reduce complexity and improve cycle time of processing payments.

Correlation to Program Efficiencies:

Improve customer service, efficiency and utilization by students. Reduce manual entries and reduce time for reconciliations.

Supplies, Software and Equipment:

Software applications for cash intake system, on-line web system, new credit card terminals. Cost of implementation and training.

Start:

7/1/2021

Progress:

End:

6/30/2022

RELATED ITEM LEVEL 1

Goal 1 Evaluate Cashiering Systems

Program/ Unit Goal Number:

Program/Unit:

Cashiering Services

Goal Description:

Evaluate new cashiering payment processor services that offer better customer services, more online self-services for our students, updating Credit Card terminals to ensure PCI compliance and P2PE Encryption and allow for accurate reporting. Evaluate Box Office Reservation/ticketing system (current system is Audience View).

Planned Goal Start Date:

7/1/2022

Projected Goal Completion Date:

6/30/2023

Program Review Motivation Summary:

Measuring Goal Success:

Measure success by completing the evaluation and recommending a best solution.

Progress Status:

New

Start:

7/1/2021

End:

6/30/2022

New Program Personnel Item**Program/Unit:**

Cashiering Services

Staff/Faculty Contributions:

Staff contribution: as a department, continued to serve student during remote working conditions through emails and phone calls. provide window (on-campus) on a limited hours basis. The new Bursar, who started in March 2021, has provided leadership and guidance to the staff. The bursar improved the Cashier's office website to better inform students on resources, dues dates, and other helpful information. The bursar collaborated with A&R, the Financial Aid Office, and the Accounting Office to ensure that the cashiering processes are better aligned with necessary workflows and reconciliations.

Currency in Field:

Prof development have mostly been on the job improvements of procedures and understanding other department needs. Attended Workday training sessions; attend the SD County fraud seminar.

Professional Development Needed:

Prof Development Needs: to be determined as a department on gaps to address.

Changes in Staffing:

New bursar started on March 2021. Previous bursar retired after 17 years in that position.

Personnel Changes Needed:

The current staff of 1 supervisor, 2 full-time cashiers, 1 part-time box office cashiers are effective. During peak times, temporary aids are hired to handle increased volume for parking permit sales, higher volume of calls. During performances for Theatre, Music, or Dance, temporary aids are hired to handle walk-in box office ticket sales/inquiries.

Start:

7/1/2021

End:

6/30/2022

Progress:**New Dialogue and Collaboration Item****Program/Unit:**

Cashiering Services

Dialogue within Program/Unit:

Program effectiveness are discussed in regular department meetings, the A&R offices, the financial aid offices. The bursar works directly with the Director of Fiscal Services on recommended changes.

Start:

7/1/2021

End:

6/30/2022

Progress:**New Reflection and Goal Development Item****Program/Unit:**

Cashiering Services

INACTIVE - Program/Unit Vision:**INACTIVE - Collaboration:****Strategic Goals:**

1. Explore new cashiering payment processor services that offer better customer services, more online self-services for our students, updating Credit Card terminals to ensure PCI compliance.
2. Implement and support online services for students to complete and process promissory notes (Cashier 1 time Payment Plans) and other disclosures available on the web. This would include evaluating our PCI compliance with our CC processor and allowing students to make over the phone payments, online document signing for Promissory Notes (payment plan), and making other discourses available via web available through the MCC cashier website.
3. Evaluate cashiering processes, reconciliation, receipting, third party billing and procedures to maintain what is working well, avoid duplication of effort, and reduce risk.

Start:

7/1/2021

End:

6/30/2022

Progress:

RELATED ITEM LEVEL 1

Goal 3 Evaluate cashiering processes and procedures

Program/ Unit Goal Number:

Program/Unit:

Cashiering Services

Goal Description:

Evaluate cashiering processes, reconciliation, receipting, third party billing and procedures to maintain what is working well, avoid duplication of effort, and reduce risk.

Planned Goal Start Date:

7/1/2022

Projected Goal Completion Date:

6/30/2023

Program Review Motivation Summary:

Improve efficiency, customer service, training material for back-up.

Measuring Goal Success:

Measure success at the completion of the evaluation, documented procedures, cross-training as needed.

Progress Status:

New

Start:

7/1/2021

End:

6/30/2022