

Status: **Reviewed**

Entry #: 20

Date Submitted: 1/5/2021 10:03 PM

2020-2021 COMPREHENSIVE REVIEW

OVERVIEW OF PROGRAM REVIEW AND PLANNING FOR NON-INSTRUCTIONAL PROGRAMS

Program Review is a self-study of your unit. For non-instructional program review, the definition of what is a unit varies based upon your division. A unit may be a department (e.g., Information Services, Institutional Research and Planning, Financial Aid), a program (e.g., EOPS, TRIO), or a division (Human Resource Services). The Vice Presidents for each division have identified/defined the units that will complete the review cycle.

Regardless of whether your unit is a program, department, or division, program review is about documenting the plans you have for improving Institutional Effectiveness in your area and sharing that information with the college community. Through the review of and reflection on key elements, program review and planning identifies program strengths as well as strategies necessary to improve the operation of your area. With that in mind, please answer the following questions.

BASIC UNIT INFORMATION

Program/Unit Name

Internal Audit Program

Department Name

Internal Audit Department

Division Name

Finance & Administrative Services

Name of Person responsible for the Program/Unit

Robert Threatt

Website address(es) for your program(s)/unit(s)

Webpage URL 1
Unit webpage
<https://www2.palomar.edu/pages/fas/fraud-hotline/>
Webpage URL 2
Unit webpage
<https://www2.palomar.edu/pages/fas/>

Please list all participants and their respective titles in this Program Review

Participant	Title
Robert Threatt	Internal Auditor/Analyst

PROGRAM/UNIT MISSION STATEMENT

What is you Program/Unit's mission statement?

The Internal Audit Department's mission is to support Palomar Community College District's executive team with their governance, risk management and compliance responsibilities through the delivery of value-added audit and consulting engagements.

Describe how your mission statement aligns with and contributes to the College's Vision and Mission.

The Internal Audit Department contributes to the District's vision and mission by supporting the integrity of the District's financial transactions and its compliance with the regulatory and statutory guidelines associated with the District's funding sources. These contributions enable the District to fund its programs and to remain eligible to administer financial aid to its students.

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

PROGRAM/UNIT DESCRIPTION

Staffing

Use the Permanent Staff Count link below to answer staffing questions.

Link: [Permanent Employees Staff Counts](#)

This form required a login and password to access. Please use your Palomar email and password to log in.

Full-Time Staff

Total Number of Full-time Staff
1.00

Number of Classified Staff

Number of CAST Staff

Number of Administrators
1.00

Number of Full-time Faculty

Part-Time Staff

Total Number of Permanent Part-time Staff

FTE of Part-time Staff (2x19 hr/wk=.95)

FTEF of Part-time Faculty

Describe additional temporary hourly or contract staff who support this unit and/or department. (Include FWS/District Student Worker/Veteran Student Worker)
None.

As part of the PRP cycle, Human Resource Services has sent organizational charts to all non-instructional units. Please review the charts and make any needed changes. Attach a copy of the chart when you are submitting your review or provide the link to your organizational chart if it is online.

OR

If you cannot create an organizational chart, or did not receive one from Human Resource Services, list the positions in your unit showing reporting relationships (e.g., Manager, Facilities with the following direct reports, Supervisor Position A, Supervisor Position B, Supervisor Position C; Supervisor Position A with direct reports, Position A, Position B, Position C)

If you need help, please contact us and we will walk you through the process (msnyder2@palomar.edu or mbarton@palomar.edu)

How will you submit your organizational chart?

Describe organizational structure

Describe organizational structure

The Internal Auditor reports directly to Vice President for Finance & Administrative Services with a dotted line reporting relationship to President/Superintendent.

Program/Unit Description

Who utilizes your services

Primarily the services are used by the Finance & Administrative Services Division, but essentially all divisions and major grant programs can benefit from the use of internal audit services.

What services does your program/unit provide (Describe your program/unit)?

The overarching purpose of an internal audit function is to support an entity's leadership with fulfilling its governance, risk and compliance (GRC) responsibilities. The Internal Audit Department is aligned within the Finance & Administrative Services Division, but serves all of the District's divisions through the execution of planned and ad hoc value-add consulting engagements. These engagements serve to evaluate the District's internal controls, compliance with regulatory requirements and efficiencies and thoroughness of established processes, among other tasks. The engagements being referenced include audits or reviews of programs, systems, processes, accounts and internal controls. Additionally, the Internal Auditor facilitates most of the District's external audits. This includes facilitating any document requests, questions, inquiries, staff interviews and the District's response to any corrective actions identified in the District's external audits.

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

PROGRAM/UNIT ASSESSMENT**SERVICE AREA OUTCOME ASSESSMENT****GOT SERVICE AREA OUTCOMES?**

Outcomes are statements written in support of student learning to show direct support (instruction) or indirect support (services) provided on campus. Assessment is the way we measure how well we are achieving our outcomes.

For non-instructional areas, outcomes are called Service Area Outcomes (SAO).

So, what is an SAO?

A Service Area Outcome (SAO) is a statement about what a client will experience, receive, or know as a result of a given service. Clients can be students, faculty, staff, or community members.

As part of our three-year planning and review cycles, all non-instructional units are asked to:

- identify at least two SAOs,
- develop a plan and assess their SAOs,
- reflect on the results,
- and take action, as necessary.

Palomar has adopted Nuventive Improve (previously named TracDat) as our official repository for SLO and SAO Assessment information.

Review and/or define your SAOs and assessment plans and ensure they are entered in Nuventive Improve by:

- 1) Login to Nuventive Improve (previously TracDat) <https://www2.palomar.edu/pages/sloresources/2015/08/10/tracdat/>. Your Palomar username and password is your login.
- 2) Check your SAOs for **currency** and **sunset** any SAOs if you no longer plan to assess them.
- 3) Revise or edit your current SAOs by revising their wording and/or updating the assessment and assessment results.

NEED HELP?**Nuventive Improve:**

- 1) If you need help with anything Nuventive Improve related such as login, unit identification, entering SAO info, contact Marti Snyder at msnyder2@palomar.edu.
- 2) Check out this video on how to enter SAOs in Nuventive Improve: <https://youtu.be/b1sRa68wm4c>

Defining and Assessing SAOs:

Not sure if your SAOs make the grade? Need some help writing an SAO? Not sure about how to assess your SAOs?

1) [Hartnell's SAO Guide](#) is a nice resource! Thank you Hartnell!

2) Contact Michelle Barton at mbarton@palomar.edu. We have a resource support team to help.

A template for entering SAOs can be found on the [IR&Ps Non-instructional Program Review and Planning website](#)

Date Identified or Last Reviewed	Description of SAO (What is your SAO?)	Assessment Method (How will/do you measure or assess it?)	Criterion (How will/do you know if you met the outcome?)	Date of Assessment	Date of Next Assessment
1)					
2)					
3)					
4)					

Are all of your unit's SAOs and assessment plans UPDATED and ENTERED in Nuventive Improve?

Yes

If NO, describe why and identify a date by which they will be entered.

SAOs SUMMARIES AND REFLECTIONS

For each SAO in Nuventive Improve summarize what you learned from the assessment and what improvements you have implemented or plan to implement as a result of your SAO assessments.

SAOs

SAO 1

SAO Title

Internal Audit Program

Assessment Status

Not assessed

SAO Summary and Reflection

N/A - New program and SAO.

Next planned assesment

Unknown

SAO 2

SAO Title

Fraud Hotline

Assessment Status

Not assessed

SAO Summary and Reflection

N/A - New program and SAO.

Next planned assesment

Unknown

OTHER ASSESSMENT DATA

Quantitative Data

List all other quantitative and/or qualitative measures you use to track, monitor, and/or evaluate the effectiveness of your program/Unit.

Measures, Descriptions, and Annual Values

Measure 1

Name of Measure

Audit and Consulting Engagements Completed

Description of Measure

Refers to audits, compliance assessments or evaluations of District programs, internal controls or populations of data.

Year	Year	Year	Year
2019-20			
Value	Value	Value	Value
2			

List values for years listed immediately above. Select "+ Add Measure" below to insert all measures, values, and descriptions.

Measure 2

Name of Measure

Update fiscal policies and procedures

Description of Measure

Review and update of the District's financial Board Policies (BP's) and Administrative Procedures (AP's)

Year	Year	Year	Year
2019-20			
Value	Value	Value	Value
6			

List values for years listed immediately above. Select "+ Add Measure" below to insert all measures, values, and descriptions.

Reflect on your quantitative data and summarize your findings or interpretations.

The 2019-20 year was a notable year with respect to the work performed and challenges met (e.g. the FCMAT report, turnover in executive leadership and the Pandemic). In addition to formalizing the District's Internal Audit Program, the CAL-Card program was evaluated and restructured, which resulted in considerably stronger program controls. The priorities outlined in the internal audit plan (adopted February 2020) called for supporting the District's FCMAT response by evaluating and updating the District fiscal policies and procedures and evaluating the compliance of specific Title IV, Student Financial Aid requirements. All things considered, FY20's most notable accomplishment was simply formalizing the Internal Audit Program and orientating the District's leadership to the Program.

Qualitative Data

Describe any qualitative measures you use and summarize the results.

The 2019-20 year was unlike any prior year. There were several one-time events (noted in the prior section) that required attention (resources) that typically were non-factors. Nevertheless, the controls surrounding the District's CAL-Card program were significantly improved with the introduction of a pre-approval process. We also significantly reduced the activity processed by the CAL-Card accounts by educating staff on our purchasing processes. Additionally, the Internal Audit Program established a dotted-line communication with the Superintendent/President and began reporting to the Executive Team quarterly. In terms of the Program's growth and development 2019-20 was a notable year.

What improvements have you implemented or plan to implement as a result of your assessment of quantitative and/or qualitative data described above?

To build upon progress from 2019-20, the next goal or improvement plan is to establish auditor independence for the Internal Auditor position. This is a key goal or improvement plan for 2021-2022. Achieving independence will further strengthen the District's internal controls and strengthen the integrity of the Program. In turn, this will result in the completion of additional audit and consulting engagements and execution of the Internal Audit Plan.

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

ACHIEVEMENTS AND OTHER RELEVANT INFORMATION

Describe your program's achievements this past year. Where possible, describe how these achievements are related to our students and their success!

In 2019-2020, developing the District's first official Internal Audit Plan (Governing Board adopted 2/2020) and establishing dotted line reporting to the Superintendent/President represented the development of significant foundational pieces to the Internal Audit Program. Additionally, with the District's FCMAT Report underscoring the importance of establishing an independent internal audit capacity, we began to build awareness across campus as to the role and purpose the Program. An efficient, independent Internal Audit Program can directly support the compliance of any program in any division across the District. For instance, evaluating the internal controls and compliance associated with grant funded programs will ensure we continue to meet grantor funding requirements, thus ensuring we continue to qualify for funding that's critical to District educational and support programs. This is one way in which the Internal Audit Program can benefit students and contribute to their success.

Describe any recent changes in legislation, policies, procedures, processes, and/or technology (software and hardware) that have impacted or will impact your program/unit. What effect will these changes have on your program/unit?

Recent federal purchasing guidelines (the Uniform Guidance 2 CFR part 300) represent a significant changes in how purchasing (e.g. requiring quotes and debarment searches) and contracting are conducted (e.g. with lower thresholds for bidding out contracts). Due to the significant amounts of federal funding (COVID-19) being received by the District during this pandemic, the federal guidelines are becoming more and more relevant. This increase in federal funding will require training of staff, new procedures and compliance testing.

In addition to (or in response to) the changes listed above, what board policies, procedures, and processes need to be updated, created, or deleted?

BP/AP 6400 Financial Audits needs to be updated to reflect the role and position of the Internal Audit Program within the District. Also, AP 6300 Fiscal Management and AP 6900 Travel are in need of an update. It's worth noting that as part of the District's response, we are in the process of reviewing and updating all Board Policies and Administrative Procedures.

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

PROGRAM/UNIT EVALUATION AND THREE-YEAR PLANNING

Program Evaluation and Planning is completed in two steps.

First, you will complete an overall evaluation of your unit drawing from your unit assessment data.

Second, working from that evaluation, you will establish your goals for the upcoming three years.

Section 1: Overall Evaluation of Program

Reflect on your unit, the results of your assessments in Part 2 above, and your vision for the future. Then, working together answer the following questions. Summarize your answers in the grid below.

1. What are our greatest strengths?
2. What are our best opportunities?
3. What is our preferred future, what do we aspire to do?
4. What are the measurable results that will tell us we've achieved that vision of the future?

Section 2: Establish Goals and Strategies for the Next Three Years

Once you have completed your overall evaluation, identify a set of goals and strategies for accomplishing them for this upcoming three-year planning cycle. Use the template in Section 2 below to document your goals, strategies, and timelines for completion. Goals should be Specific, Measurable, Attainable, Relevant, and Time –Specific (SMART). Following the goal template below will help you create SMART goals!

OVERALL EVALUATION OF PROGRAM

Discuss your Program's/Unit's Strengths, Opportunities, Aspirations, and Results (SOAR) and summarize your discussion below.

Strengths:

Communication and collaboration across departments or divisions (e.g. breaking down silos).
Professional, straight forward counsel and discreet (e.g. management of district whistleblower hotline)

Opportunities:

Communication: Training internal stakeholders regarding compliance requirements, to better understand roles and requirements.
(e.g. provide additional training RE: CAL-Card program to requesters, account custodians and approving officials).
Staff Development: Strengthen the skillsets of our team through additional training and sharing of best practices; provide growth opportunities within the institution.

Aspirations:

Auditor independence,
Oversee the update of all financial policies and procedures (BP/AP's),
Streamline "cash" handling controls so as to ensure uniform practices followed when awarding any "gift cards" or other cash equivalent.

Results:

Awareness of stakeholders as to value-add aspect of the Internal Audit Program.
Improved security (e.g. cash, gift cards, District assets, etc.)
Effective internal control structure

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

PROGRESS ON PRIOR PRP GOALS

List current or prior PRP goals your unit has been working on and provide an update by placing an “X” in the appropriate status box.

Prior PRP Goals

Goal 1

Goal

N/A - This is the first cycle the Internal Audit Program has been included in the PRP process.

Choice

Completed

Add any comments related to your work on prior goals, if needed (e.g., successes, challenges, reasons for eliminating a goal).

N/A - This is the first cycle the Internal Audit Program has been included in the PRP process.

ESTABLISH GOALS AND STRATEGIES FOR THE NEXT THREE YEARS

New Goals: Please list all goals for this three-year planning cycle.

Goal 1

Description

Achieve independence for Internal Audit Program - The effectiveness and integrity of the Internal Audit Program will be compromised if the Internal Auditor continues to report directly to areas (e.g. Finance and Administrative Services) that are the subject of internal audits. The Internal Audit Program can devote a considerable percentage of its resources and continue to work with the F&AS Division, while reporting to the Superintendent/President and having a dotted line to the Governing Board.

Strategies for implementation

Communicate with incoming VPFAS to establish common goals and to determine a path forward for ensuring independence.

Timeline for implementation

July 1, 2021

Outcome(s) expected (qualitative/quantitative)

An independent Internal Audit Program/Capacity where the Internal Auditor has discretion over annual audit plan, which ultimately is driven by an annual risk assessment process. This will serve to strengthen District control environment and potentially the bond/credit rating of the District.

Fulfilling/meeting FCMAT directive (e.g. recommendation #2) to develop an independent internal audit capacity.

How does this goal align with your unit’s mission statement?

Independence is key to delivering unbiased audit engagements (e.g. internal audits, compliance assessments and analyses).

How does this goal align with the College’s Strategic Plan 2022?

An independent internal audit function is one that contributes efficiently to the District's overall control environment, evaluates District compliance and provides recommendations for improving upon established processes. Ultimately the District's compliance with grantor, regulatory and statutory requirements ensures programs are renewed/funded year over year. There clearly are other factors that contribute to the funding of programs, but managing the funds in a compliant manor contributes to subsequent awards which fund student programs.

Expected Goal Completion Date

7/1/2021

How do your goals align with the College's values of equity and inclusion?

The concepts of diversity, equity, and inclusion are embedded within our fiscal plans and goals. The Internal Audit Program's primary purpose is to support the District in achieving its goals, to deliver educational content with equity at the forefront and in an inclusive manner. This program is committed to collaboration, accountability, respect, and effectiveness.

The Strategic Plan 2022 includes the College's Vision for Success (VfS) outcomes. Review the VfS goals and reflect on how your unit supports these outcomes. Identify one strategy your unit will implement to help the college meet these outcomes. Click here to access Strategic Plan 2022.

All areas within Fiscal Services are taking actions to advance the FCMAT recommendations and continue to enhance business processes to ensure institutional effectiveness. We continue to improve our systems and provide training to help the campus community to understand our processes. This includes audits, compliance reviews and assessments of District programs, internal controls or populations of data and other ad hoc analyses.

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

RESOURCES

Congratulations! You are nearing completion. In this section, you will consider the resources you need to implement your three-year program review plan and/or address any findings from your assessment of your discipline.

The section is organized into the following four parts:

PART 1: Staffing Needs (Faculty and Additional Staff)

PART 2: Budget Review

PART 3: Technology and Facilities Needs

PART 4: One Time Request for Other Needs (NonTechnology Equipment, Supplies, Operating Expenses, Travel)

Reflect upon the three year plan you created above, your current operations, and any upcoming factors (retirements, changes in legislation, and changes in policies or procedures) that will impact your unit. How will you allocate resources to implement your plan? Describe additional resources needed to improve the effectiveness of your unit/program. All resource requests must be aligned with the College's **Strategic Plan 2022.**

Summarize any reallocation/re-organization of resources you are making based upon your three-year plan, your current operations, and any other factors (e.g., legislation). Describe the impact of the reallocation of resources to your unit.

PART 1: STAFFING NEEDS

Are you requesting new Classified, CAST, or AA positions?

No

If you are requesting STAFF, please fully complete this section. If not, you can skip to the next resource section. Click "+Add Staff, CAST, AA request" below for each additional request.

When considering the funds required for a position, consult the HR website for position salary schedule and the **Benefits Worksheet for additional costs related to benefits for the position.**

PART 2: BUDGET REVIEW

What budget considerations would you like your dean/supervisor to be aware of or to consider? Please be as specific as possible. For example, if you need an increase in the 40000 account and a decrease in the 23000 account, describe what increase your department needs, how much, and a description of why the department needs the adjustment.

The following is noted with the understanding that the District would need to find savings elsewhere for these requests to come to fruition.

The Internal Audit Program has never had a standalone budget or been treated as a department. Given the important (growing) role this program plays within the institution I'd like request a conversation about adding to staff in future years. Or it may be more appropriate to work towards that goal, by assigning a partial FTE to support administrative needs of the Internal Audit Program.

I'd also like to discuss the benefits of providing the Internal Audit Program with a small budget to provide for software needs (e.g. developing software/audit tools) and a small consulting budget for supporting audits in broader scale or scope.

Review your Budget/Expenditure reports for 2018, 2019, 2020. Consider your three-year PRP plan.

Click on the link below to access directions to the *Available Budget Report* to complete this section.

[How to Request the Available Budget Report](#)

Reflecting on your three-year PRP plan, are there any budget considerations you would like your dean/supervisor to be aware of for the upcoming year?

Yes

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

NOTE: PARTS 3 and 4 – TECHNOLOGY, FACILITIES AND OTHER NEEDS

This year the College is implementing two new processes related to resource needs coming from the PRP process.

1. One-Time Fund Requests. The college is implementing a process for prioritizing and allocating funds for one-time needs/requests tied to Program Review and Planning. Prioritization will take place through participatory governance in planning councils and the Budget Committee. Then, a recommendation will be made to Exec for funding of request utilizing various funding sources.

For more information about funding sources available, see [IELM BLOCK GRANT, LOTTERY, PERKINS AND STRONG WORKFORCE GUIDELINES](#) (on the left menu of the web page).

Consider submitting one-time requests only if you have verified that you cannot fund the request using your general discretionary funds or other funds.

2. Technology and Facilities Review. From now on, ALL requests for technology will go through an institutional review process. If you request technology here, you will see a description of the process below.

PART 3: TECHNOLOGY

Will you be requesting any technology (hardware/software) this upcoming year?

No

Note about technology requests:

All technology requests will now go through a review process before prioritization.

- Your director will send you a Technology Request Checklist (aka Technology Proposal Analysis Checklist).
 - You must complete this checklist and return it to your director no later than 10/30/2020.
 - Once the director approves the form and the request, the director will send the document to the Technology Review Committee to determine IS resources needed, any integration issues, and/or potential overlap with existing technology.
 - The results of the review will be sent to the director with feedback.
 - The director will determine whether or not the request moves forward for prioritization and/or implementation.
 - Requests for one-time funding will move forward for prioritization.
 - Requests that use funding from your department budget may move forward for purchase.

PART 3: FACILITIES NEEDS

Do you have resource needs that require physical space or modification to physical space?

No

One Time Needs

For more information about funding sources available, see [IELM BLOCK GRANT, LOTTERY, PERKINS AND STRONG WORKFORCE GUIDELINES](#) (on the left menu of the web page under "Instructional Funding Sources").

Do you have one-time requests for other items (e.g., Non-Technology Equipment, Supplies, Operating Expenses, Travel) that your budget or other funding sources will NOT cover?

No

Reminder: Data does not autosave. Save this content before moving to the next section or closing form.

FEEDBACK AND FOLLOW-UP

Once your Program/Unit PRP is completed, your division or planning council should review and discuss based on your Vice President's planning process. This area is intended for summary feedback and recommendations from the divisional review.

Confirmation of Review by Division / Planning Council

Person/Group/Council who reviewed PRP:

Sign Date

FEEDBACK

Strengths and successes of the program/unit as evidenced by the data, analysis, and assessments:

Areas of Concern, if any:

Recommendations for improvement:

Enter your email address to receive a copy of the PRP to keep for your records.

I confirm that the Program Review is complete and ready to be submitted.

Yes

Vice President Review

Strengths and successes of the discipline as evidenced by the data and analysis:

Internal audit process made good progress during 2019/20, of particular note were the completed financial aid audit/reviews, oversight of the CARES proposals, as well as ongoing controls of college credit cards.

Areas of concern, if any:

Audit program development needs to emphasize on financial and operational risks that could adversely impact college operations. Ways to achieve greater understanding is to broaden understanding of functional operations.

Recommendations for improvement:

Additional training to develop internal audit skills and ability to craft strong internal audit programs are warranted.

VP Name:

Yulian Ligioso

Signature Date:

1/5/2021