

Appendix G
Administrative Unit Program Review
(Source Fullerton College)

AU Full Official Name		Business Office (BO)	
Campus	National	AU Review Submission Date	January 2018
Completed by	Roselle Togonon	AU Review Cycle	2015-2017
Supervisor	Joseph Habuchmai	Date submitted to Supervisor	January 16, 2018
Mission and Goals			
The Institutional Mission, Vision, Core Values, and Goals drive all college's activities. Describe how your unit support each of these			
Institutional Mission	How the unit support this		
The college of Micronesia-FSM is a learner-centered institution of higher education that is committed to the success of the Federated States of Micronesia by providing academic and career & technical educational programs characterized by continuous improvement and best practices.	Business Office supports the institution's mission by ensuring sufficient and well managed fiscal resources that will help the college maintain financial stability to support academic mission and continuously improving the services offered to the community.		
Institutional Vision	How the unit support this		
We provide quality education today for a successful Tomorrow.	Business Office supports the college in achieving the institutional vision by managing the financial resources to support financial stability and sustainability.		
Institutional Core Values	How the unit support this		
1) Commitment 2) Excellence 3) Learner-Centeredness 4) Professionalism 5) Teamwork	As an integral part of the institution, BO strives to practice daily the institutional core values in order to deliver the best support to the community.		
Institutional Strategic Goals	How the unit support this		
1. Innovate academic quality to ensure student success. Ensure student success by decreasing time to completion and increasing student satisfaction, persistence, retention, and graduation rates by innovating academic quality and enhancing student support services. 2. Strengthen resources to meet current and future needs Strengthen resources to meet current and future needs through revenue diversification, efficient use, innovation, effective allocation, conservation, infrastructure upgrades, and investment in human capital.	The 2014-2015 and 2015-2016 assessment reports reveals that this unit has achieved its targets as shown on the tracdat . The audit has gained an unmodified/unqualified opinion and was done before the deadline of June 30 yearly. The auxiliary services offered by this unit continue to be self-sufficient and no serious complain received. Through the auxiliary income, BO was able to provide services to the students that help them achieved student success like providing snacks during examination week. Business Office also help the students by processing their accountabilities and refunds on time so that they can use it for other school needs. BO also expanded the bookstore services by selling sundries that are needed by students when they attended their classes. In order to strengthen the resources to meet the current and future needs, BO is finding ways to maximize the budget by carefully examining the purchases whether it is in compliance with the procurement policy. Through this, the college was able to have surplus from operation. The surplus was invested in the endowment fund to be used for the future needs of the college.		

AU Mission, Goals, and Objectives)

<p>Mission Statement</p> <p>To provide quality support and services to the college through the college's fiscal, bookstore, and dining hall operations.</p>	<p>Goals</p> <p>To increase student success by providing quality support and services through the colleges financial resources and sound fiscal management.</p> <p>To increase student success by providing auxiliary services.</p>	<p>Objectives</p> <ol style="list-style-type: none"> 1. Support in achieving adequate learning and working environment at all campuses. 2. Ensure sufficient and well-managed fiscal resources and maintain financial stability for the college. 3. Ensure self-sufficient operation of auxiliary enterprises. 4. Ensure continuous improvement of operation and services based on planning and assessment strategies.
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AU Description, Data and Trends Analysis

Describe the purpose, components, and staffing of the AU

Current Staffing. Complete the table below

List each position by classification	Percent of Employment	Months per Year of Employment	Source of Funding	FTE
Comptroller	100%	12 months	Annual Budget	
Accountant V-Business Manager	100%	12 months	Annual Budget	
Accountant IV	100%	12 months	Annual Budget	
Accountant III	100%	12 months	Annual Budget	
Payroll Accountant	100%	12 months	Annual Budget	
Payroll Assistant	100%	12 months	Annual Budget	
Accounts Payable Accountant	100%	12 months	Annual Budget	
Cashier	100%	12 months	Annual Budget	
Bookstore Manager	100%	12 months	Annual Budget	
Bookstore Assistant	100%	12 months	Annual Budget	
Bookstore Helber	100%	12 months	Annual Budget	
Dining Hall Manager	100%	12 months	Annual Budget	
Dining Hall Supervisor	100%	12 months	Annual Budget	
Cook III	100%	12 months	Annual Budget	
Cook II	100%	12 months	Annual Budget	
Cook I	100%	12 months	Annual Budget	

Other Resources. Complete the table below

List each position by classification	Services Provided	Number of Hours	Overall Cost	Source of Funding
N/A				

Utilize the data provided in the above table in a discussion of the appropriateness of the staffing levels of the AU

The number of staff for the office is sufficient, if positions are filled out, to carry out the coordination of activities pertaining to the office.

How does this AU serve the population of the College?

As a support services unit, BO serves the entire population of the college by providing quality service through BO, Dining Hall and Bookstore.

Since the previous AU program review, what significant changes have occurred that impact the services of the AU?

What methods are used to evaluate AU's effectiveness to the population that interacts with it?	What do the results of the above methods of evaluation indicate about the effectiveness of the AU?	How have the results of this analysis been used to make improvements to services provided by the AU?
The Annual Audit result and annual assessment using office log, surveys, SIS, MIP systems and accreditation report.	The result of the business office methods of evaluation shows a satisfactory and effective effort done in order to achieve the office goals and objectives.	<p>Due to the result of the assessments, BO was able to identify areas that need improvements.</p> <p>The audit identified areas that need more attention and action.</p> <p>The accreditation report shows the strict discipline that BO follows when it comes to budget, disbursement and internal control.</p> <p>The recommendation for improvement is one of the priorities considered in order to strengthen the financial resources.</p>

Provide any other relevant data that are relevant to this AU program review

[TracDat](#) , [Audit Report](#) , [ACCJC External Evaluation Report](#)

Strengths, Weaknesses, Opportunities, Challenges (SWOC)

Based on analysis in the preceding sections, what are the AU's strengths?	<ul style="list-style-type: none"> • Experience, Knowledge and Education of staff members necessary to attaining effective and efficient operation. • Extended assistance to students regarding student accounts, refunds, scholarships and fees. • Team work of Staff members
Based on analysis in the preceding sections, what are the AU's weaknesses?	<ul style="list-style-type: none"> • Communication Gaps • Lack of space/cabinets for files
Based on analysis in the preceding sections, what opportunities existing for the AU?	<ul style="list-style-type: none"> • Monthly staff meeting needed for information dissemination and planning.
Based on analysis in the preceding sections, what challenges exist for the AU?	<ul style="list-style-type: none"> • Effectively and efficiently achieving satisfactory operations while vacated positions are not filled.

Evaluation of Processes used by AU

Describe any on-going systematic method used to evaluate the efficacy of processes used by the AU.

1. Annual Audit report shows the evaluation of internal control and procedures used.
2. BO uses the Tracdat to record work plans, strategies to carry them out, and evaluations used to conduct the effectiveness of the processes.
3. Annual satisfaction survey of Auxiliary Services are done to see if we meet the acceptable target.

Provide example (s) of how this AU program review has led to continuous quality improvement

The audit has identified potential weakness on internal control on prepayments thereby prompting the office to review and strengthen the procedures regarding it.

Service Area Outcomes Assessment

List AU's Service Area Outcomes by completing the expandable table below

Service Area Outcomes	Date Assessment Completed	Date(s) Data Analyzed	Date(s) Data Used for Improvement	Number of Cycle Completed
• Fair Presentation of Financial Statements	6/18/2015 6/20/2016 6/28/2017	FY 2014 FY 2015 FY 2016	Annual	3
• Audit Completion and Audit Report submission to Single Audit Clearing House and EZ Audit	7/13/2015 6/24/2016 6/29/2017	FY 2014 FY 2015 FY2016	Annual	3
• Payroll Processed on scheduled payday		FY 2014 FY 2015 FY2016	Bi-weekly	
• Updated Student Records and Compliance to Federal 14day policy on student Pell refunds.	9/30/2015 9/30/2016 9/30/2017	FY 2014 FY 2015 FY2016	Annual	
• Textbooks services availability	9/30/2015 9/30/2016 9/30/2017	FY 2014 FY 2015 FY2016		
• Dining hall Services	9/30/2015 9/30/2016 9/30/2017	FY 2014 FY 2015 FY2016		

AU Assessment. Complete the expandable table below

Outcome Numbers	Intended Outcomes	Means of Assessment	Criteria for Success	Summary of Data Collected	Use of Results
1	Financial Statements – The annual financial Statement for the fiscal year are presented in accordance to generally accepted accounting principles.	Internal audit/report Audit report 2015-2017 Tracdat assessment	Tentative Financial Statements are provided to the auditor on or before January 30	FY16Financial & Single audit report was completed on June 29, 2017 with an unmodified opinion.	Accreditation self-study reports Accreditation required FY ratios calculation
2	Audit Report – Submission to single audit clearing house and eZaudit on or before June 30.	Submission confirmation by agencies	Compliance and submission on time	Compliance and submission on time	Compliance with reports Federal Policies Compliance
3	Payroll – Processing and issuance of Payroll per the scheduled payday	MIP data analysis 2015-2017 Tracdat	100% of checks processed on schedule	100% of checks processed on schedule	Continue best practices to achieve desired results of operation

Comment [FH1]: Include hyperlinks to TracDat reports to show data.

Comment [R2]:

Comment [R3]:

4	Textbooks services – Ensure availability of textbooks and instructors reference materials. Provide satisfactorily bookstore services	Determine % of textbook and instructors materials are available at the beginning of the semester Conduct satisfaction survey from customers -requested survey			Maintain the best practices done to achieve the desired outcomes Continuous improvement of services to meet customer satisfaction
5	Dining Hall Services – Provide Three nutritious meals everyday (24/7) to residence hall students, faculty and staffs.	Dining Hall Menu review		The dining hall served three meals every day and only minimal incident happened that they were not able to serve	Continuous improvement of services to meet desired outcomes.

Comment [FH4]: If done, where are these results? Hyperlink to results or summary data.

Comment [R5]: Requested IRPO but not realize due to IRPO staff resignation

How has AU's assessment of Service Area Outcomes led to improvements in services provided to patrons		
<ol style="list-style-type: none"> 1. Help identify areas of improvement and create work plans to resolve them. 2. Provides reports for other improvement assessment and plans. 		
What challenges remain to make the AU more effective?		
Policy compliance and coordination with other offices.		
Describe how the AU's Service Area Outcomes are linked to the Institutional Strategic Goals		
Institutional Strategic Goals	AU Service Area Outcomes	Linkages
Student success	Students are provided with auxiliary services necessary for their campus life and classroom needs.	IEMP Accreditation standard IIID
Be financially sound, fiscally responsible, and build resources in anticipation of future needs.	Compliance to audit and Pell grant policies for continuity of student scholarships.	IEMP Accreditation standard IIID
Evaluation of Progress toward previous Goals		

List the goals from AU's previous program review		
In order to adapt the fast changing environment in Higher Education due to strict administration of Federal and local funds, BO give staff development and system upgrade that will help the college in strengthening internal control and administration of fiscal policies.		
Describe the level of success achieved in goals listed above		
Goals from previous AU Program Review	Level of Success Achieved	
Ensure sufficient and well-managed fiscal resources and maintain financial stability for the college.	100%	
Staff development	50% - 2 out of 4 staff in BO avail staff development in order to meet the minimum qualification requirements	
In cases where resources were allocated toward goals, evaluate the efficacy of that spending		
Goals from previous AU Program Review	Resources Allocated	Efficacy of Spending
Staff development	Annual budget thru HR	
Point of Sale Software for Bookstore	\$20,000.00	
Short-Term and Long-Term Goals		
Using the table below, list the short and long term goals (a minimum of two for each) for the AU. These goals should follow logically from the information provided in the program review. Use a separate table for each additional goal		
Short-Term Goals 1 (Two-Year Cycle)		
Identify Goal	Improvement of business office process and procedures by implementing the paperless purchase order processing and the linking of the HR system module with the Business office payroll module.	
Describe the plan to achieve the goal (i.e., action plan)	The plan is to the BO system thru the use of paperless system	
What measurable outcome is anticipated for this goal?	Faster processing of documents and strengthen internal control. Clean audit results	
What specific aspects of this goal can be accomplished without additional financial resources?	Revision of process and procedure to adopt with the new system	
Short-Term Goals 2 (Two-Year Cycle)		
Identify Goal	Continuously upgrade the MIP system in order to attain efficiency and promote staff development.	
Describe the plan to achieve the goal (i.e., action plan)	Identify areas for improvement (automation of manual works) and collaboration with other offices in linking data. Bring-in consultant to train staff in latest MIP updates.	
What measurable outcome is anticipated for this goal?	Reports will be generated directly from MIP for offices and other purposes	
What specific aspects of this goal can be accomplished without additional financial resources?	Train the existing staff to input data and update the information regularly.	
Long-Term Goals 1 (Five-Year Cycle)		
Identify Goal	Maintaining a modified audit opinion and strong financial stability.	
Describe the plan to achieve the goal (i.e., action plan)	Review of business office procedures and internal control. Revise process to adopt to new technology, new GASB standards, GAAP and revised Federal Grants Policies.	
What measurable outcome is anticipated for this goal?	Positive audit result and compliance with Federal standards	
What specific aspects of this goal can be accomplished without additional financial resources?	No additional resources needed	
Short-Term Goals 2 (Five-Year Cycle)		
Identify Goal	BO transformation by providing efficient and good quality services.	
Describe the plan to achieve the goal (i.e., action plan)	Restructure the physical set up, personnel, and MIP to fully respond to the needs of the college and the community.	

Comment [FH6]: What system? System of procedures or software system? Please be more specific.

Comment [R7]: MIP system

Comment [FH8]: Is this in-house training after the consultant's training? Otherwise, this one has a cost.

Comment [R9]: In-house training

What measurable outcome is anticipated for this goal?	All functions are being taken care of by adequate number of personnel and services are rated satisfactorily	
What specific aspects of this goal can be accomplished without additional financial resources?		
Requests for Resources		
Complete a new table for each short-term and long-term goals listed in the immediately preceding section that would require additional financial resources. These requests for resources must follow logically from the information provided in this AU program review.		
o Short-Term Goal o Long-Term Goal		
Goal Number and Goal Description		
Type of Resources	Requested Dollar Amount	Potential Funding Source
Software purchase for linking bookstore inventory, purchase orders, and budget with the MIP system	\$20,000.00	Auxiliary Services Income
Training on the full use of MIP (business and other support staff National and State campuses.	\$20,000.00	Operation Budget
Staff Development (Aileen, Ruthy, and Arleen)	\$20,000.00	Operation Budget

AU Program Review Summary

This section provides the reader with an overview of the highlights, themes, and key segments of the AU program review. It should include new information that is not mentioned in the preceding sections of this document.

1. Ensure full implementation of the MIP(Sage) program at all campuses with executive view installed.
2. Review of business office process and procedures to revise it to adopt to new policies from either internal or external(federal/GAAP/GASB).
3. Transforming the Business office to provide quality services to the stakeholders
4. Train business office staff and other fiscal officers on data entry on the MIP(Sage) program.
5. Establish clear routing procedures for documents to communicate better within and outside the college.
6. Set up and implement Bookstore software.

Response Page

AU Vice President or appropriate immediate Management Supervisor

I concur with the findings contained in this AU program review.

I concur with the findings contained in this AU program review with following exceptions (include a narrative explaining the basis for each exception):

I do not concur with the findings contained in this AU program review (include a narrative exception):

