



Solano Community College District
REQUIRED EVIDENTIARY DOCUMENTS FOR FINANCIAL REVIEW
Supplemental Guidelines for Standard III-D

COMMISSION QUESTIONS		EVIDENCE	LINK
1.	Has the college received any qualified or adverse opinions in audit reports in the last 3 years from district, state or federal programs?	<ul style="list-style-type: none"> Audit Report (LAST THREE YEARS) 	Audit FY 2011-12 Audit FY 2010-11 Audit FY 2009-10
2.	Has the college implemented all audit recommendations? Have there been the same recommendations for more than one year? What is auditor's response to the management actions taken?	<ul style="list-style-type: none"> Management response to auditor's findings and recommendations (LAST THREE YEARS) Fiscal & Compliance Council – Audit Compliance Checklist CCFS-311 (LAST THREE YEARS) 	Audit Report 2011-12 Management Letter w/Response Audit Report 2010-11 Management Letter w/Response Audit Report 2009-10 Management Letter w/Response Audit Compliance Checklist 2011-2012 CCFS-311 Annual Audit 2010-2011 CCFS-311 Annual Audit 2009-2010 CCFS-311 Annual Audit
3.	What is the institution's unrestricted fund balance and reserves and how has it changed over the last 3 years?	<ul style="list-style-type: none"> CCFS-311Q (MOST RECENT QUARTER) Fiscal Trend Analysis of CCFS-311 Data 	2012-2013 CCFS-311 - 3rd Qtr. 2012-2013 CCFS-311 - 2nd Qtr. 2012-2013 CCFS-311 - 1st Qtr. 2012-13 Chancellor's Ofc. Solano Fiscal Trend Analysis
4.	Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	<ul style="list-style-type: none"> State Contract 	<p>Yes – State Special Trustee Tom Henry at the District since January 2009. District removed from ACCJC sanctions in February 2011. Trustee Henry will phase out of District by June 30, 2011.</p> <p>District Agreement.pdf</p>



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(Continued)

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5.	Does the college have long-term debt financing?	<ul style="list-style-type: none">Audit Report	<p>The next largest District financial obligation revolves around health benefits; the District has recently updated its actuarial study and accrued such obligations known as other post-employment benefits (OPEB). For 2010-11 that OPEB liability is about \$123,000 and had been accrued, and will be transferred to the District's, JPA, irrevocable trust fund.</p> <p>Supplemental retirement plans are budgeted and paid out of the general fund.</p> <p>Equipment leases are budgeted and paid out of the general fund.</p>
6.	Does the institution have an obligation for post-retirement health benefits? If it does, has it done the actuarial study and identified the liability? Is there a plan for funding it?	<ul style="list-style-type: none">Actuarial study for post-retirement health benefits Plan for funding the liability	<p>2011 Retiree Health Benefits Actuarial Study 2008 Retiree Health Benefits Actuarial Study</p>
7.	Does the institution have limits on accrual of unused vacation time? Compensatory time? Does the institution enforce its policy on limits?	<ul style="list-style-type: none">Leave accrual policy in contractual agreement, labor agreements, and Human Resource records	<p>Management Vacation Policy 2011-14 CSEA Vacation Plan 2010-14 Local 39 Vacation Plan (SCC FACULTY DO NOT ACCRUE VACATION LEAVE)</p>

COMMISSION QUESTIONS		EVIDENCE	LINK
8.	<p>Is the fiscal entity self-insured for health benefits, workers' compensation, and unemployment?</p> <p>How are reserve levels set?</p>	<ul style="list-style-type: none"> • District Self-Certification 	<p>HEALTH BENEFITS: District contracts with Kaiser Permanente, Health Net, Blue Cross, Delta Dental, Vision Service Plan</p> <p>WORKERS' COMPENSATION: District is member of Northern California Community Colleges Self-Insurance Authority (JPA) workers' comp & property and liability program</p> <p>UNEMPLOYMENT: District covered through California State Unemployment Insurance</p>
9.	<p>Does the fiscal entity have obligations for future total compensation expenditures driven by collective bargaining agreements or other agreements (corporate buy-outs, management/employee agreements, etc.)? If so, what are they? Of what significance are they? What is the plan for funding these future obligations?</p>	<ul style="list-style-type: none"> • Current bargaining agreements • District funding plan 	<p>Faculty: 2012-2015 SCFA Contract</p> <p>Management: 2008-2009 ALG 4800 Contract</p> <p>Classified: 2011-2014 CSEA Contract 2010-2014 Local 39 Contract</p>
10.	<p>Does the institution and the foundation have an agreement/contract on the role of the foundation? Does it require that the foundation have an independent audit?</p>	<ul style="list-style-type: none"> • Copy of the Agreement • Copy of the Foundation audited financial statement (LAST 3 YEARS) 	<p>Solano College Educational Foundation: New agreement in progress—expected to be Board approved by June 30, 2011.</p> <p>2011 SCC Ed. Foundation Tax Return 2010 SCC Ed. Foundation Tax Return 2009 SCC Ed. Foundation Tax Return</p>

COMMISSION QUESTIONS		EVIDENCE	LINK
11.	Does the college or district have a Prop 39 bond fund?	<ul style="list-style-type: none"> • Copy of minutes from Bond Oversight Committee • Copy of audit report (LAST 3 YEARS) 	05.13.13 Minutes - Adopted 02.11.13 Minutes - Adopted 11.19.12 Minutes - Adopted 2011-2012 Measure G Financial Audit Report 2010-2011 Measure G Financial Audit Report 2009-2010 Measure G Financial Audit Report 2011-2012 Measure G - Performance Audit 2010-2011 Measure G - Performance Audit 2009-2010 Measure G - Performance Audit
12.	Does the college have policies and procedures regarding purchasing? Are they being followed?	<ul style="list-style-type: none"> • Self-Certification Policies 	In process of being formalized.
13.	Will additional building be opened in the next 2-3 years? Is there a plan to fund staff, utilities and operating expenses associated with additional facilities coming on-line within the next 2-3 years?	<ul style="list-style-type: none"> • Copy of the most current Facility Master Plan Funding Plan 	06-19-13 Master Plan.pdf (IN PROCESS OF BEING UPDATED)
14.	Is there evidence that planning integrates fiscal and other resources?	<ul style="list-style-type: none"> • Internal Documents 	FABPAC ROLES & RESPONSIBILITIES FABPAC Roles and Responsibilities Institutional Research