



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 2013-14 Audit FY 2012-13 Audit FY 2011-12
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 2013-14 Management Letter w/Response Audit Report 2012-13 Management Letter w/Response Audit Report 2011-12 Management Letter w/Response Audit Compliance Checklist 2014-2015 CCFS-311 Annual Audit 2013-2014 CCFS-311 Annual Audit 2012-2013 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) 	2014-2015 CCFS-311 – 4th Qtr. 2014-2015 CCFS-311 – 3rd Qtr. 2014-2015 CCFS-311 – 2nd Qtr.
4.	Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	<ul style="list-style-type: none"> • State Contract 	Yes – State Special Trustee Tom Henry at the District from January 2009 – June 2011.



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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>2013 Retiree Health Benefits Actuarial Study 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 2014-17 CSEA Vacation Plan Page 35-37 2014-16 Local 39 Vacation Plan Page 39-41 (SCC FACULTY DO NOT ACCRUE VACATION LEAVE)</p>



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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 Tentative 2013 CTA & District Agreement April 2015 Incentive Plan July 2015</p> <p>Management: 2008-2009 ALG 4800 Contract</p> <p>Classified: 2014-2017 CSEA Contract 2014-2016 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: Agreement Board approved by April 4, 2012.</p> <p>Master Agreement Page 28</p> <p>2011 SCC Ed. Foundation Tax Return 2010 SCC Ed. Foundation Tax Return 2009 SCC Ed. Foundation Tax Return</p>



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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) 	<p>06.16.15 Minutes - Unadopted 05.18.15 Minutes - Adopted 03.16.15 Minutes - Adopted</p> <p>2013-2014 Measure G Financial Audit Report 2012-2013 Measure G Financial Audit Report 2011-2012 Measure G Financial Audit Report</p> <p>2013-2014 Measure G Performance Audit 2012-2013 Measure G Performance Audit 2011-2012 Measure G Performance Audit</p> <p>2013-2014 Measure Q Financial Audit Report 2012-2013 Measure Q Financial Audit Report</p> <p>2013-2014 Measure Q Performance Audit 2012-2013 Measure Q Performance Audit</p>
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 	<p>Facilities Master Plan May 30, 2014 Approved Bond Spending Plan March 4, 2015</p>
14.	Is there evidence that planning integrates fiscal and other resources?	<ul style="list-style-type: none"> • Internal Documents 	<p>FABPAC ROLES & RESPONSIBILITIES FABPAC Roles & Responsibilities .pdf Institutional Research - Link to IPP</p>