



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 2014-15 Audit FY 2013-14 Audit FY 2012-13
2.	Has the college implemented all audit recommendations? Have there been the same recommendations for more than one year? What I 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 2014-15 Management Letter w/Response Audit Report 2013-14 Management Letter w/Response Audit Report 2012-13 Management Letter w/Response Audit Compliance Checklist 2014-2015 CCFS-311 Annual Report 2013-2014 CCFS-311 Annual Report 2012-2013 CCFS-311 Annual Report
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) 	2015-2016 CCFS-311 – 2nd Qtr. 2015-2016 CCFS-311 – 1st Qtr. 2014-2015 CCFS-311 – 4th 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.



COMMISSION QUESTIONS		EVIDENCE	LINK
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>2015 Retiree Health Benefits Actuarial Study 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>



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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 (Continued)

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) 	11.17.15 Minutes - Adopted 10.13.15 Minutes - Adopted 08.11.15 Minutes - Adopted 2013-2014 Measure G Financial Audit Report 2012-2013 Measure G Financial Audit Report 2011-2012 Measure G Financial Audit Report 2013-2014 Measure G Performance Audit 2012-2013 Measure G Performance Audit 2011-2012 Measure G Performance Audit 2013-2014 Measure Q Financial Audit Report 2012-2013 Measure Q Financial Audit Report 2013-2014 Measure Q Performance Audit 2012-2013 Measure Q 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 	Facilities Master Plan May 30, 2014 Approved Bond Spending Plan March 4, 2015
14.	Is there evidence that planning integrates fiscal and other resources?	<ul style="list-style-type: none"> • Internal Documents 	FABPAC ROLES & RESPONSIBILITIES FABPAC Roles & Responsibilities .pdf Institutional Research - Link to IPP