Audit Review and Legal Issues

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Student Attendance Accounting Manual

The Student Attendance Accounting Manual (SAAM) is a set of statutory and regulatory guidelines related to CCC.

- Four chapters within the SAAM
  - General Requirements
  - Residency
  - Attendance Accounting
  - Audit Accountability
  - Apprenticeship Accounting
  - Addendums for Academic Calendars, Course Scheduling and related topics
Classification of Records

- Class 1 - Permanent Records
- Class 2 – Optional
- Class 3 - Disposable
Class 1 - Permanent

- Annual Reports
  - Official budget
  - Financial reports of all funds
  - FTES (1\textsuperscript{st}, 2\textsuperscript{nd} and Annual and all corrections)
  - Other major annual reports

- Board Meeting minutes, elections,

- Student Records
  - Enrollment and Scholarship
  - Records pertaining to accident or injury

- Property Records*

*SAAM, page 4.08-4.09
Student Records

- Name of student
- Date of birth
- Place of birth
- Name and address of custodial parent if student is a minor
- Subjects taken during each year, half year, summer session
- Grades or credits given*

*SAAM, page 4.09
Class 2 Records - Optional

- Any record worth of further preservation, but not classified as Class 1 – Permanent may be classified as Class 2 – Optional and shall then be retained until reclassified as Class 3-Disposable.*

*SAAM, page 4.08
Class 3 Records - Disposable

- All records, other than Continuing Records, not classified as Class 1-Permanent or Class 2-Optional, shall be classified as Class 3 – Disposable. Generally, a Class 3-Disposable record, unless otherwise specified in this Chapter, should be destroyed during the third school year after the school year in which it originated (e.g., 1992-93 plus 3 = 1995/96).*

*SAAM, page 4.09
Whenver a Class 1 records is electronically reproduced, the electronic copy can be classified as the Class 1 record, and the original record classified as Classified a Class 3 – disposable unless classified as Class 2.
SAAM – Chapter 4 Audit Accountability

- **General**
  - CCFS-320 Fiscal Statement
  - Census Day documentation

- **Required Documentation Tabulations**
  - Census Procedures
Contracted District Audit Manual (CDAM)

- Instructions from the Chancellor’s Office to Auditors regarding what to audit.

Common Audit Items

- **Athletes**
  - Form 1 and Admission Application

- **K-12**
  - Course Approval Form and Authorized Signatories

- **Residency**
  - Admission Application and supporting reclassification documents

- **Census Attendance**
  - Drops before and after census
Student Fee Handbook

- Describes fees that are legal and prohibited practices.

http://extranet.cccco.edu/Portals/1/Legal/Ops/12-09_StudentFeeHandbook2012.pdf
Other CCC Communications

- Fiscal Advisories
- Fiscal Memorandums
- Legal Opinions
- Legal Advisories
Questions