



Audit Review and Legal Issues

Arleen Elseroad

Dean of Enrollment Services, Irvine Valley College

Sonya Horn

District Registrar, Yuba Community College District

Christine Atalig

California Community College Chancellors Office

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 (1st, 2nd 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

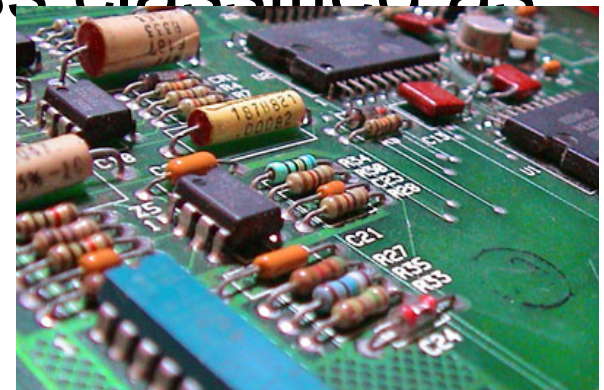
- All records, other than Continuing Records, not classified as Class 1-Permanent or Class 2-Optional, shall be classified as Class 3 – Disposable. Generally, a Class 3-Disposable record, unless otherwise specified in this Chapter, should be destroyed during the third school year after the school year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



*SAAM, page 4.09

Electronic Records

- Whenever 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.



[http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandards andAccountabilityUnit/FiscalAccountability/ContractedDistrictAudit Manual.aspx#CDAM_2016_FY_2015-16](http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountabilityUnit/FiscalAccountability/ContractedDistrictAuditManual.aspx#CDAM_2016_FY_2015-16)

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



DON'T JUDGE
A BOOK BY
ITS
COVER, IT'S
WHAT'S
INSIDE THAT
COUNTS!

Questions

