



Peralta Community College District

Fiscal Year 2021, Pre Audit Meeting

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Your Service Team

David Robydek, CPA, MBA	Principal	13+
Renee Graves, CPA, CGMA	Resource Principal	30+
Heather McGee, CPA	Signing Director	20+
Syed Farhan, CPA, MSA	Manager	7+
Carly Walton, CPA	Senior Associate	5+
Ricardo Pardo, CPA, MSA	Senior Associate	3+
Emma Chan, CPA	Senior Associate	3+



Timeline

Interim- Internal Controls Walkthrough and Testing	Week of May 17th
State Compliance, Proposition 39 and Parcel Tax	Week of June 7th and June 14th
Single Audit-Federal Student Financial Aid and HEERF testing	Week of June 14th
Year End Fieldwork	To Be Determined



AIE Request and Audit Requests

- Audit coordinator in different areas (F/S, State Compliance, Bond Prop, Parcel Tax, Student Financial Aid, etc.)
- Accuracy of audit request assignee
- Population reports will be due 2-3 weeks before fieldwork date
- Supporting documentation will be due 1 week before fieldwork date
- Audit request assignee should directly work with auditors with questions
- CLA and MoMo Lim (Internal Auditor, District) will hold the AIE Portal training on Monday, May 10th. All portal users are encouraged to participate



Interim-Internal Controls Walkthrough and Testing

Area	Location	Individual Responsible
Cash and Investments	District Office	Herzie Mendoza
Revenue, Cash Receipts and Accounts Receivable	District Office	Ofelia Mendoza
Compensation and Benefits	District Office	Rebecca del Toro
General Disbursements and Accounts Payable	District Office	Nicholas Shere



Interim-Internal Controls Walkthrough and Testing (Continued)

Area	Location	Individual Responsible
Long Term Debt	District Office	Herzie Mendoza
Self-Insurance	District Office	Carrie Burdick
Financial Close and Reporting	District Office	Marla Williams-Powell
Fiduciary Funds (ASG) Testing	District Office	Herzie Mendoza/ Nicholas Shere



State Compliance Testing

Area	Location	Individual Responsible
400 Full-Time Equivalent Students (FTES)	District Office	VC Siri Brown
411 SCFF Data Management Control Environment	District Office	VC Siri Brown
412 SCFF Supplemental Allocation Metrics	District Office	VC Siri Brown
413 SCFF Success Allocation Metrics	District Office	VC Siri Brown



State Compliance Testing (Continued)

Area	Location	Individual Responsible
421 50% Law	District Office	VC Adil Ahmed / Rebecca del Toro
423 Apportionment for Activities Funded From Other Sources (ISA)	District Office	VC Siri Brown
424 Student Center Funding Formula Base Allocation: FTES	District Office	VC Siri Brown
425 Residency Determination for Credit Courses	District Office	VC Siri Brown



State Compliance Testing (Continued)

Area	Location	Individual Responsible
426 Students Actively Enrolled	District Office	VC Siri Brown
427 Dual Enrollment (CCAP and Non-CCAP)	District Office	VC Siri Brown
430 Scheduled Maintenance Program	District Office	VC Siri Brown
431 Gann Limit Calculation	District Office	VC Adil Ahmed



State Compliance Testing (Continued)

Area	Location	Individual Responsible
435 Open Enrollment	District Office	VC Siri Brown
444 Apprenticeship Related and Supplemental Instruction (RSI) Funds	District Office	VC Siri Brown
475 Disabled Student Programs and Services (DSPS)	District Office	VC Siri Brown, Rebecca del Toro (HR), Nicholas Shere (AP)
479 To Be Arranged Hours (TBA)	District Office	VC Siri Brown



State Compliance Testing (Continued)

Area	Location	Individual Responsible
490 Proposition 1D and 51 State Bond Funded Projects	District Office	VC Siri Brown
491 Education Protection Account Funds	District Office	VC Siri Brown
499 COVID-19 Response Block Grant	District Office	Tami Taylor

Summer Work

Area	Location	Individual Responsible
Prop 39 Bond Measure A and G	District Office	Nicholas Shere / Purchasing Department / HR Department
Parcel Tax Measure B and E	District Office	Nicholas Shere / Purchasing Department / HR Department
OPEB Census Data	District Office	Harizon Odembo / Christine D. Williams
OPEB Actuary Report	District Office	Harizon Odembo



Summer Work

Area	Location	Individual Responsible
SWAP Valuation Reports	District Office	VC Adil Ahmed
Student Financial Aid	Colleges / District Office	SFA Directors / District Consultant
PERS/STRS Contribution and On-behalf Amount	District Office	VC Adil Ahmed
Major Program (Federal Compliance) - HEERF	District Office	SFA Directors / District Office/ VC Adil Ahmed

Opportunities for Improvement

- Collaborative effort and teamwork
- Meeting with key stakeholders for each significant audit deliverable prior to commencement of fieldwork
- Clarity around items requested
- Disbursement/expenditure listing with all information
- General Ledger detail report listing
- AIE request list has been updated and tailored with feedback received
- Client contact list has been updated with areas and questions



New Compliance Standards

- **State Compliance (Contracted District Audit Manual) Updates for FY2021:**
 - Section 412:SCFF Supplemental Allocation Metrics
 - Section 413:SCFF Success Allocation Metrics
 - Section 499:COVID-19 Response Block Grants (**Federal and State Expenditures testing required by the Chancellor's Office**).
- **Federal Student Financial Aid Compliance Updates for FY2021:** The US Department of Education has yet to announce any updates. Typically, new compliance testing are announced in late summer.





Questions?

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Thank You

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