



# Business Advisor

A Publication of the Community College Internal Auditors (CCIA)

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## Community College Internal Auditors \*Fall Conference\* October 1 & 2, 2009

Los Angeles Community College District  
770 Wilshire Blvd, Los Angeles, CA

11 CPE Hours

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### Welcoming Address

**Budget Update** – *Chris Yatooma, Director of Fiscal Planning, Chancellor’s Office*, will cover apportionment, budget, education cuts, fiscal status, and outlook.

**GASB 45 Implementation** – *Christopher Ray, Partner of KPMG, LLP*, will discuss GASB 45 and how it has impacted districts and financial statements.

**403(b) Retirement Plan** – *Peter Gautreau, Partner, and Danielle Witten, Senior Manager of Vicenti Lloyd & Stutzman LLP*, will examine the latest updates on retirement plan regulations. You will learn effective ways for designing, writing, and complying with your retirement plan under these new regulations and how to deal with compliance issues.

**Legislative Issues** – *Marlene L. Garcia, Vice Chancellor, Government Relations, Chancellor’s Office*, will review state and federal legislation as well as education policy.

**Redevelopment Revenue/RDA Pass-Through Payments**– *Dante Gumucio, Public Economics, Inc.*, will discuss “How to Comply with AB 1389 without Giving Away the Store (or Losing Your Mind!).”

**District Wide Risk Assessment** – *Panel discussion including CCIA Officers*, will review their district’s strategies to identify and analyze relevant risks. Risk assessment is an analysis of what could go wrong.

**Attendance & Apportionment** – *Elias Regalado, Fiscal Services Specialist, Chancellor’s Office*, will cover TBA hour compliance, compressed calendar, and other guidelines promulgated by the Chancellor’s Office related to course scheduling and academic calendars.

## President's Message

Dear CCIA Members,

This has been a challenging year for California community colleges. While we are facing one of the worst financial crisis in recent history, we also have to prepare for continued cuts in the years ahead.

Your CCIA Board has been working to plan a conference that will provide you with useful and timely information. This year's Fall Conference will be in the heart of Downtown L.A. hosted by the Los Angeles Community College District.

At the conference, we will share with you the latest information on legislative changes that impact our colleges. Members of the Chancellor's Office will provide information on attendance apportionment and budget updates. You will also have an opportunity to learn more about pertinent topics such as 403(b) retirement plan compliance, district-wide risk assessments, and redevelopment revenue filing requirements. We are also incorporating panel presentations going forward, allowing more interaction between you and the speakers. I encourage all of you to attend and take advantage of this opportunity to network with experts and your peers in sunny Southern California!

I look forward to seeing all of you in October!

Tracy Young, President



## News & Updates



### **Introducing the 2009-2010 Board Officers**

Front Row (L to R): Tania Walden, Past President; Tracy Young, President; Sheena Tran, Treasurer.

Back Row (L to R): Glen Campora, Second Vice President; Trevor Stewart, Publications; Bob Rapoza, Secretary.

Camera Shy: Arnold Blanshard, First Vice President.

### **Stay Connected! CCIA Listserv now available.**

Do you have open positions at your district? Have you read anything of interest such as audit findings, fraud findings, interesting books or articles? Do you know of any upcoming training courses? Do you have questions that you feel other colleges may have already dealt with? Share your items quickly and easily through the CCIA Listserv. For those currently on the Listserv, send your items to:

[CCIA@LISTSERV.CCCNEXT.NET](mailto:CCIA@LISTSERV.CCCNEXT.NET)

If you know others interested in joining this listserv, they may use an e-mail system to subscribe to the list. Send an e-mail from the address to be subscribed to:

[LISTSERV@LISTSERV.CCCNEXT.NET](mailto:LISTSERV@LISTSERV.CCCNEXT.NET) and put SUBSCRIBE CCIA in the body of a BLANK, NON-HTML e-mail.

Please contact Trevor Stewart at [stewarttr@butte.edu](mailto:stewarttr@butte.edu) for more information.

## Survey Says!

Thanks to all of you who completed our first CCIA Survey on Surveymonkey.com! This was the first of two surveys the CCIA will be conducting this year. The purpose of the first survey was to obtain general information about the internal audit functions at California's community college districts. We received 32 responses from 25 community college districts. Below is a summary of the results.

1. Do you have an internal audit function at your district?

- Yes 56% No 44%

2. Internal Audit Reporting

- Chancellor 26%
- Vice or Asst Vice Chancellor/ CFO/VP 52%
- Director/Dean 11%
- Not Applicable 11%

3. Board Reporting. How often does Internal Audit report to the Board of Trustees? (NOTE: This number exceeds the 16% of respondents who reported to Board of Trustees.)

- Annually 26% Quarterly 17%
- As Needed 18% Never 39%

4. Department Size

- $\geq 2$  17% ; 1 20% ;  $< 1$  27% ; 0 36%

Congratulations to Rosalinda Buchwald from Citrus College for winning the \$10 Starbucks Gift Card for completing this survey!

The CCIA's second survey is now available through September 4, 2009. The second survey will concentrate more on the structure and functions of those Internal Audit Departments. All participants will be entered in a drawing for a \$10 Starbucks Gift Card. Results of the second survey will be shared at the fall conference. Go to the following link to complete the second survey:

[CCIA Survey 2](#)

[http://www.surveymonkey.com/s.aspx?sm=R5TY53iHMBh\\_2b32NfT0qoHA\\_3d\\_3d](http://www.surveymonkey.com/s.aspx?sm=R5TY53iHMBh_2b32NfT0qoHA_3d_3d)



*Photos from the Spring 2009 Conference at Sacramento, CA.*

# CCIA 2009 FALL CONFERENCE

**October 1 & 2, 2009**  
**Los Angeles Community College District**  
**770 Wilshire Blvd, Los Angeles, CA**

**11 CPE Hours**

## **AGENDA**

**October 1, 2009, Thursday**

- 7:30 – 8:15     *Sign In, Breakfast*
- 8:15 – 8:30     **Welcoming Address**
- 8:30 – 9:45     **District Wide Risk Assessment** – *Panel discussion including CCIA Officers*, will review their district's strategies to identify and analyze relevant risks. Risk assessment is an analysis of what could go wrong.
- 9:45 – 10:00    *Break*
- 10:00 – 11:30   **GASB 45** – *Christopher Ray, Partner of KPMG, LLP*, will discuss GASB 45 and how it has impacted districts and financial statements.
- 11:30 – 11:45   **CCIA Business Meeting**
- 11:45 – 12:45    *Lunch*
- 12:45 – 2:15    **403(b) Retirement Plan** – *Peter Gautreau, Partner, and Danielle Witten, Senior Manager of Vicenti Lloyd & Stutzman LLP*, will examine the latest updates on retirement plan regulations. You will learn effective ways for designing, writing, and complying with your retirement plan under these new regulations and how to deal with compliance issues.
- 2:15 – 2:25     *Break*
- 2:25 – 3:40     **Legislative Issues** – *Marlene L. Garcia, Vice Chancellor, Government Relations, Chancellor's Office*, will review state and federal legislation as well as education policy.
- 3:40 – 3:45     *Break*
- 3:45 – 5:00     **Attendance Accounting and Reporting** – *Elias Regalado, Fiscal Services Specialist, System Office*, will cover TBA hour compliance, compressed calendar, and other guidelines promulgated by the Chancellor's Office related to course scheduling and academic calendars.
- TBA              **Group Social** – More information to come at the conference.

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## AGENDA

October 2, 2009, Friday

11 CPE Hours

- 8:00 – 8:30      *Breakfast*
- 8:30 – 9:45      **Apportionment and Budget Update** – *Chris Yatooma, Director of Fiscal Planning, System Office,* will cover apportionment, budget, cuts, fiscal status, and outlook.
- 9:45 – 10:00     *Break*
- 10:00 – 11:15   **Redevelopment Revenue/RDA Pass-Through Payments**– *Dante Gumucio, Public Economics, Inc.,* will discuss “How to Comply with AB 1389 without Giving Away the Store (or Losing Your Mind!).”
- 11:15 – 11:45   **Roundtable** – This is your opportunity to talk with your peers around the state and get their advice on the suggested topics as well as any other budget, accounting or procedural matters. This session will lead with: “*Categoricals: how are colleges dealing with the cuts?*”
- 11:45             *Boxed Lunch Delivered, Conference Ends*

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## Directions

### From all locations:

- Get to 110 South
- Exit 6th street
- Turn Rt on Flower St
- Arrive at 770 Wilshire Bl
- Junction of Flower and Wilshire

## Free Parking Available at:

- 757 S. Flower Street, Los Angeles, CA 90017
- Bring your parking ticket to receive validation

## Hotel Accommodations

### Sheraton Los Angeles Downtown Hotel

711 South Hope Street  
Los Angeles, CA 90017  
(213) 488-3500  
One/Two Person - \$110  
Overnight self-parking \$28  
Ask for the CCIA Rate

*Conference attendees are encouraged to make reservations early in order to ensure a room.*

## Fees and Deadlines:

\$85.00 – Per Community College Attendee  
\$150.00 – Per Non-Community College Attendee  
**Registration deadline is September 18, 2009**

## Refunds:

Must be requested in writing 7 business days prior to conference date.

## To Register:

- 1) Make Checks payable to: Community College Internal Auditors
- 2) Return this confirmation notice and registration fee to:  
**Rancho Santiago Community College District, Attention: Sheena Tran**  
**2323 N. Broadway, Santa Ana, CA 92706**

If you have any registration questions, please contact Sheena Tran at (714) 480-7588, or tran\_sheena@rsccd.edu

*Please type or print*  
(One attendee per form)

Attendee Name/Job Title \_\_\_\_\_

District Name/Company Name \_\_\_\_\_

Phone Number \_\_\_\_\_

Email Address \_\_\_\_\_

## In order to have an accurate count for our caterer, please indicate the meals you will be attending:

October 1, 2009, Thursday      Attending breakfast? \_\_\_\_\_ Attending lunch? \_\_\_\_\_ Vegetarian? \_\_\_\_\_

October 2, 2009, Friday      Attending breakfast? \_\_\_\_\_ Attending lunch? \_\_\_\_\_ Vegetarian? \_\_\_\_\_

\_\_\_ Please check if first time attending CCIA. \_\_\_ Please check if you do not wish to be on the CCIA email list.