

**Community Member Blue Ribbon Panel
Recommendations
Implementation Progress Report
August 2007**



This is the third of periodic updates detailing progress in implementing the Community Member Blue Ribbon Panel recommendations that were adopted by the Governing Board earlier this year. This report focuses on a few areas. Additional reports will be issued in the near future.

The complete list of policies and regulations may be found at the following web site:

www.maricopa.edu/blueribbon

Disclosure Reporting

Several regulations or policies adopted by the Governing Board now require annual acknowledgements or disclosures. Some acknowledgments have been required for sometime. Some or all Board approved Maricopa employees are required to complete these annually or as personal circumstances change.

This includes reporting on the receipt of the Blue Book, Conflict of Interest, Hiring of Relatives, Cash Handling and Internal Controls and Travel.

Please go the following web site to review instructions on how to access Sharepoint to complete and submit the forms and to access HRMS to verify that your disclosures have been recorded as being complete.

www.maricopa.edu/blueribbon

Internal Audit

There were seven major recommendations related to internal audit and internal controls. Most have been implemented and therefore future reporting will be limited.

- By using a required intake audit form to evaluate the urgency and potential impact of special internal audit requests. Some requests may be referred to other departments, if the issue is not judged to be an audit.
- To ensure that all needed special requests and regularly planned audits are appropriately staffed, two new auditor positions have been filled and the new auditors are on the job. Five outside audit firms have been awarded contracts for audit services on an as-needed basis. The internal audit department also will supervise college fiscal staff that will perform unannounced cash

counts at other colleges; this will further help leverage resources.

- A Statement on Internal Control was adopted by the Governing Board on February 27, 2007 and acknowledgments by required employees will begin this summer using the Sharepoint system.
- The Internal Audit Administrative Regulation was revised and clarified in February 2007.
- The Internal Audit Charter has been strengthened to include peer reviews and private meetings with the Executive Committee of the Audit and Finance Committee and the Chancellor
- Dr. Linda Blessing, Executive Director Emerita, is now chairing the Audit and Finance committee
- The use of risk mitigation tools is increased through mandatory training about the Maricopa Integrated Risk Assessment (MIRA) project and deeper learning about risk assessment and mitigation tools. This training will be part of the on-line training module under development now for use this fall.

Facilities Use:

This Blue Ribbon area of review is nearly implemented.

The recommendation to revise the existing Administrative Regulation, to clarify the definition of co-sponsorship and to base the rental rate solely on the type of use was completed on February 27, 2007 when the Board adopted the recommended changes.

The final major recommendation was for quarterly reports on the use of our District facilities by external parties. A form for reporting has been developed and will be used for reporting starting this fall. In order to comply with the Administrative Regulation, the District needed to revise the tiered structure of rates.

Finally, we are finalizing a standardized form to document requests for reductions or waivers of rental fees. Such requests will require justification and approvals per the Administrative Regulation.

Enrollment Irregularities

This is a new policy adopted by the Governing Board on February 27 to address some issues regarding the potential for questionable enrollments.

In general, the policy prohibits enrollments to simply avoid the cancellation of a course or to give credit for a course that does not meet requirements. Examples might include enrolling in a course taught by oneself, enrolling in a course for the sole purpose of making it “go”, without the intention of staying in the course beyond the date the course might be cancelled.

A task force was formed that includes faculty and administrators from around the district and is reviewing numerous implementation questions.

A first task is the design and implementation of forms that employees taking courses and instructors teaching courses must submit to their Vice Presidents prior to taking the course. This will be implemented in fall 2007.

Additionally, standardized written procedures for verifying enrollments will be drafted by the Task Force.

Some questions have arisen about this policy:

Am I prohibited from taking courses in my own department or division or college?

No, but you do need to declare this to your Vice Presidents and get approval prior to taking the course.

Is it possible that I could be denied from taking the course and under what circumstances?

Yes, it is possible. In general, if the course is not taught during work hours and is not taught by a relative, it's likely that the request would be approved. However, it depends on all of the facts and circumstances involved.

Am I prohibited from using tuition waivers for a course in my department or division or college?

No, but you must submit the disclosure to your Vice Presidents and get their approval prior to taking the course.

Does this policy apply if I do not use a tuition waiver?

Yes. Regardless of how you pay tuition (i.e., whether you use a tuition waiver or pay for the course with your own personal resources), the policy applies.

Can I take a Maricopa credit course taught by a relative?

No.

Can my relatives take one of my courses?

No.

Can my relatives take a course in my department, division or college?

Yes.

What if I don't know if someone is my relative and the person takes one of my courses or I take their course?

It is understood that this situation could occur. However, if you know the person is a relative, you must declare this.

Cash Handling

One of the two major recommendations was for the Governing Board to adopt a new regulation on cash handling. This has been completed, with Board adoption on February 27. To implement this new regulation, all departments that handle cash have updated written procedures that reflect required internal control elements and unique staffing and physical configurations of the department's space. These procedures will be revisited, updated, and reviewed each January. Further, required annual acknowledgements of employee responsibilities related to handling cash or overseeing the handling of cash will be available online to employees beginning in July 2007.

In May, the District's insurance broker provided training on the reporting of crimes to representatives from internal audit, college and district business offices and college safety. We are working on a repeat seminar in 2008.

Implementation of a requirement for the District's Internal Audit department to

supervise college fiscal staff in making unannounced cash counts at other colleges will commence this fall.

Travel

A new policy delineating criteria for international travel as well as changes strengthening the existing travel regulation was adopted by the Governing Board on February 27, 2007.

To implement a requirement for reporting of all international travel, a reporting form has been developed and reporting will commence in the fall 2007. You must complete this form if you wish to request permission to travel internationally.

To assist employees in understanding the travel regulation, a link to the regulation is included in Sharepoint, for reference when submitting the annual travel acknowledgement. An FAQ section is also included. Additional training will be available this fall, as well.

One specific change to the travel regulation was to state that travel refunds due to circumstances within control of the traveler are returned to the District. Employees must bear this in mind when travel plans change and refunds are made. Additionally, change fees can only be reimbursed if it is clearly documented that the change was beyond the control of the traveler or if the change decreased the overall cost of the trip.

Here are four very important facts to remember if you are seeking reimbursement of business travel (including mileage and professional growth reimbursement).

1. Remember that travel requests must be approved by all required parties in advance of travel. Do not travel if your travel has not been pre-approved.
2. Remember to submit your reimbursement claims within 30 days of the end of travel or by June 30, whichever comes first.
3. There are many limitations on travel including what will be reimbursed and at what rate. Read and familiarize yourself very well with the regulation (this is what the annual travel acknowledgement is about).
4. If in doubt that something will be reimbursed, ask your fiscal agent in advance of incurring the expenditure. Some expenses may not be reimbursable and if you incur such expenses, you will need to cover these costs with your own personal funds.

