

**Required Evidentiary Documents for Financial Review
Supplemental Guidelines for Standard III.D**

Commission Questions	Evidence
	California Public
Has the college received any qualified or adverse opinions in audit reports in the last 3 years from district, state or federal programs?	Audit report (last 3 years): http://www.smc.edu/apps/pub.asp?Q=548
Has the college implemented all audit recommendations? Have there been the same recommendations for more than one year? What is the auditor's response to the management actions taken?	Management response to auditor's findings and recommendations (last 3 years), <i>Hard copy in Document Room, (no online version available)</i> CCFS 311 (last 3 years), <i>Hard copy in Document Room, (no online version available)</i>
What is the institution's unrestricted fund balance and reserves and how has it changed over the last three years?	CCFS 311Q (Most recent quarter), <i>Hard copy in Document Room, (no online version available)</i> Fiscal Trend Analysis of 311 Data, <i>Hard copy in Document Room, (no online version available)</i>
Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	
Does the college have long term debt financing?	Audit Report: http://www.smc.edu/apps/pub.asp?Q=548
Does the institution have an obligation for post retirement health benefits? If it does, has it done the actuarial study and identified the liability? Is there a plan for funding it?	Actuarial study for post retirement health benefits: http://www.smc.edu/Projects/32/Trustees Meeting Information/Board of Trustees Meetings/2009/2009-03-02-Actuarial-2008-Report.pdf Plan for funding the liability: <i>Board of Trustees 3/10/08 meeting, Hard copy in Document Room, (no online version available)</i>
Does the institution have limits on accrual of unused vacation time? Compensatory time? Is the institution enforcing its policy on limits?	Leave Accrual Policy in Contractual Agreement and Labor Agreements : Staff Vacation Time: CSEA Agreement Article 9 (9.2.2 and 9.2.6) Staff Compensatory Time: CSEA Agreement Article 3 (3.3.2) http://www.smc.edu/Projects/169/SMC-CSEA Agreement/SMC-CSEA Agreement 2007-2009.pdf Manager Vacation Time: Administrative Regulation 3426 http://www.smc.edu/projects/31/AR3000.pdf Human Resource Records, <i>Hard copy in Document Room, (no online version available)</i>
Is the fiscal entity self insured for health benefits, workers compensation, and unemployment? How are reserve levels set?	District Self Certification, <i>Hard copy in Document Room, (no online version available)</i>
Does this fiscal entity have obligations for future total compensation expenditures driven by collective bargaining agreements or other agreements (corporate buy outs, management/employee agreements, etc?) If so, what are they? Of what significance are they? What is the plan for funding these future obligations?	Current Bargaining agreements Faculty Association Agreement: http://www.smcfa.org/index.php/contract/13-contract-2007-2010 CSEA Agreement: http://www.smc.edu/Projects/169/SMC-CSEA Agreement/SMC-CSEA Agreement 2007-2009.pdf Campus Police: Newly formed association, no agreement yet District Funding Plan

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<p>Does the institution and the foundation have an agreement/contract on the role of the foundation? Does it require that the foundation have an independent audit?</p>	<p>Copy of the Bylaws: <i>Hard copy in Document Room, (no online version available)</i> Board Policy 2620 (SMC Foundation): http://www.smc.edu/projects/32/Board_Policy_Manual/BP_2000_General_District.pdf Copy of Foundation audited financial statement (last 3 years): <i>Hard copy in Document Room, (no online version available)</i></p>
<p>Does the college or district have a Prop 39 bond fund?</p>	<p>Bond Oversight Committee Webpage: http://www.smc.edu/apps/pub.asp?Q=546 Copy of minutes from Bond Oversight Committee: http://www.smc.edu/apps/docs.asp?Q=771 Copy of audit report from the last 3 years (included in College Audit Report): http://www.smc.edu/apps/pub.asp?Q=548</p>
<p>Does the college have policies and procedures regarding purchasing? Are they being followed?</p>	<p>Self Certification Board Policies 6250, 6255, 6260: http://www.smc.edu/projects/32/Board_Policy_Manual/BP_6000_Bus_Serv-Fac.pdf</p>
<p>Will additional buildings be opened in the next 2-3 years? Is there a plan to fund staff, utilities and operating expenses associated with additional facilities coming on-line within the next 2-3 years?</p>	<p>Copy of the most current Facility Master Plan: <i>Hard copy in Document Room, (no online version available)</i></p>
<p>Is there evidence that planning integrates fiscal and other resources?</p>	<p>Master Plan for Education, 2009-2010 Update: http://www.smc.edu/Projects/31/MPE2009-10_Final.pdf DPAC Annual Report: http://mysmc/projects/31/District_Planning_and_Advisory_Council/2009DPAC/DPAC-2008-09_Annual_Report.pdf Program Review Annual Report: http://mysmc/projects/31/District_Planning_and_Advisory_Council/2009DPAC/DPAC-2008-09-ProgramReview.pdf Board Strategic Elements for Budget: <i>Hard copy in Document Room, (no online version available)</i></p>