

**CONTROLLER/FINANCIAL SERVICES PROGRAM REVIEW**  
**Second Follow-Up Report**  
**Spring 2007**

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**HILLSBOROUGH COMMUNITY COLLEGE**  
**TAMPA, FLORIDA**

**RESPONDENT**

Bonnie Carr, Controller

**PROGRAM REVIEW COMMITTEE FOR**  
**CONTROLLER / FINANCIAL SERVICES**

Ellen Cangi, Dean of Academic Affairs, HCC  
Barbara DeVries, Financial Services Director, HCC  
Mike Ermeling, Accountant, HCC  
Bruce Judd, VP Information Technology, HCC  
Linda Tarrago, Accounting & Business Professor, HCC  
Alisa Zujovic, Research Analyst, HCC

May 4, 2007

A task force was assembled in the Spring Term of 2006 to conduct a Program Review of the services rendered by the Controller / Financial Services Unit. Below is a listing of the 8 Task Force recommendations followed by a brief report of progress toward implementation. This report will be followed by a 12-month Progress Report. Recommendations that are not achieved within 12 months will be incorporated within the unit planning objectives to ensure a continued focus on their attainment.

## **RECOMMENDATIONS FOR IMPROVEMENT**

### ***It is recommended that the Controller / Financial Services Unit:***

1. Implement recommendations from the Payroll Process Review Project.

#### Status of Recommendation:

Significant progress has not been made with regards to this recommendation. A consultant has been engaged to work with the Office of Information Technology (OIT) to provide more resources to support the implementation of Daily Time Entry which will lead to Web Time Entry. The target completion date is June 30, 2007. The consultant is also engaged to complete the programming for On-line pay advices and other pending IT projects for payroll. Several edit/exception reports have been created that highlight potential errors. (Zero pays, Zero retirement contribution, over \$5,000 gross pay and AFICA and FICA contributions, over 60 hours for part-time employees). The exception reports have reduced the time required for manual reviews).

Payroll staff attended the Datatel Training conference for Time Entry in March 2007. The staff is now prepared to participate with the implementation once the test site becomes available. The availability of the test site has been postponed by OIT.

This recommendation will be included in our unit plan objectives.

### ***It is recommended that the Controller / Financial Services Unit:***

2. Work with campus Student Services to develop a survey of Bursar operations including, but not limited to, hours of operation.

#### Status of Recommendations:

The plan of action will be included in the unit objective plan.

***It is recommended that the Controller / Financial Services Unit:***

3. Create an updatable on-line manual that can also be printed and placed in binders with updated sections clearly designated so that they can be removed and replaced. Budget training should be accomplished through on-campus training sessions and supplemented by an on-line refresher module. Develop/publish procedures for functions/processes that affect staff members throughout the College. Include a link to the Council of Business Affairs (COBA) website.

Status of Recommendation:

The Operations Manual has not been finalized. Comments from the Committee included ensuring the Operations Manual be user friendly and easy to use (i.e. bullet points versus paragraphs). A second suggestion was to minimize the amount of information contained on one page. The manual and website will be included in the unit objectives.

***It is recommended that the Controller / Financial Services Unit:***

4. Set up a Task Force to examine and receive input on ways to improve the budget process. Form a Focus Group of financial report users or distribute a survey to obtain input as to areas of concern or confusion as well as possible solutions. Use process mapping to document the current process and to identify areas for improvement. Establish an Advisory Committee of professionals. The Finance Department should work with PDS to develop an on-going orientation and training program for staff and Budget Officers. The training should include but not be limited to forms, procedures and Datatel.

Status of Recommendation (Achieved Fall 2006):

The Finance Liaison Group will serve in this capacity. Faculty, staff, administrators and students are represented on the Committee.

The charge of the group is as follows:

- Broaden mutual understanding between HCC's Finance Division functions and end users of roles and responsibilities as they pertain to College financial services.
- Provide input and counsel from end users to Finance Departments regarding process improvements, training and communication needs.
- Assist with broader communication to campuses regarding the rationale for and roll out of procedural improvements

Content areas may include:

- Budget development process
- Recommendations regarding streamlining financial transactions
- Providing input to prioritize software enhancements

The group held its first meeting on August 25, 2006 and meets monthly at a campus location.

***It is recommended that the Controller / Financial Services Unit:***

5. Establish a rotating schedule to review processes/practices to ensure adherence to State/Federal Regulations and ensure proper internal controls. Look to create an internal audit position that reports directly to the Board of Trustees. Use cross-functional teams to periodically evaluate other departments to ensure compliance with operational procedures.

**Status of Recommendation (Achieved Fall 2006):**

Staff is being cross trained to perform this function. Temporary staffing is being used to review areas where problems have been identified. A member of the Accounting staff is assigned to monitor and report on compliance with P-Card use. The Auditor General's Office performs an annual audit of internal controls. The college's Operational Audit includes a review and evaluation of internal controls and results in a report on findings and recommendations. This report is presented by the Auditor General's staff to the chair of the Board of Trustees. The Committee recommended that the College have an Internal Audit function and is concerned that the College spends a considerable sum for Consultants (for a variety of studies, etc.).

***It is recommended that the Controller / Financial Services Unit:***

6. Assign one or more staff to work with OIT in developing a data warehouse (in progress) that provides financial reports via a browser.

**Status of Recommendation (Achieved Fall 2006):**

The Manager of Financial Information Systems will work with OIT on this project. However, the Data Warehouse project is on hold pending additional resources in OIT.

***It is recommended that the Controller / Financial Services Unit:***

7. Provide periodically scheduled and on-demand training using in-house resources geared to specific applications needs (Excel spreadsheets, etc.) on site to limit disruption of operations. In addition, on-line refresher modules should be required to be completed with certificates issued and supervisors notified. Contact IT3 (MS office skills) or Datatel (Colleague skills) for an analysis of technology training needs across the department and establish annual training and skills goals for all staff needing skill upgrades.

Status of Recommendations (Spring 2007):

PDS provided Team Building and Communication training to the staff as scheduled. Several staff members have attended technology training as result of the survey. Training will be on-going.

***It is recommended that the Controller / Financial Services Unit:***

8. Create a website that has links to procedures and commonly used forms (i.e. budget transfer, expense transfer, invoice submission, check requests, etc.). Communicate to the College where these procedures are located. Include a link to the COBA website on the Finance Department website. Electronic tutorials should also be provided on the website.

Status of Recommendation:

A Bursar website has been created and an overall Finance website will be included in the unit plan objectives.