

**CALIFORNIA COMMUNITY COLLEGES
ADJUSTMENT APPLICATION
FULL-TIME EQUIVALENT STUDENT (FTES)
AND APPRENTICE HOURS
(CCFS-320, 320F, and 321, Annual Report)**

Due: **October 1 (Lottery and Recal)**
November 1 (Recal)

Code No.	
Co.	District

District: Redwoods Community College District

Fiscal Year Affected: 2015-16

State Use Only
Revision No.: _____

PART I. ADJUSTMENT

FOR EACH INDIVIDUAL TYPE OF ERROR, PROVIDE THE FOLLOWING:

1. **Amount of Adjustment:** 12.02 / 0 Credit: 12.02 / 0 Noncredit: _____ Apprentices Hours: _____
(overstated/understated)
2. **Error Discovered By:** (check one)
District ___ County Office ___ Public or Certified Public Accountant State Agency ___

3. **Audit Reference Number:** (if applicable)

4. **Nature of Error:** (Give complete explanation of error requiring this correction.)
The District implemented partnership agreements with local high schools in accordance with AB288 Dual Enrollment.
The District did meet some of the requirements of AB 288 (obtaining instructor agreements and obtaining Redwoods Board approval of agreements prior to the start of classes). However, not all of the high school boards approved the agreements prior to the commencement of classes. Also, the agreements did not contain all of the required language from AB 288.

1. **Amount of Adjustment:** 13.29 / 0 Credit: 13.29 / 0 Noncredit: _____ Apprentices Hours: _____
(overstated/understated)
2. **Error Discovered By:** (check one)
District ___ County Office ___ Public or Certified Public Accountant State Agency ___

3. **Audit Reference Number:** (if applicable)

4. **Nature of Error:** (Give complete explanation of error requiring this correction.)
For one of forty courses selected by auditors, the District reported three students who were not eligible to be claimed for apportionment. The students were a "no show" for the course section but were erroneously still claimed for apportionment. FTES were over reported in the annual 320 by .25 for this error. Since the auditors were unable to isolate the error to a specific census type, the auditors calculated an extrapolated error of 13.29.

1. **Amount of Adjustment:** 16.25 / 6.49 Credit: 16.25 / 0 Noncredit: 0 / 6.49 Apprentices Hours: _____
(overstated/understated)
2. **Error Discovered By:** (check one)
District ___ County Office ___ Public or Certified Public Accountant State Agency ___

3. **Audit Reference Number:** (if applicable)

4. **Nature of Error:** (Give complete explanation of error requiring this correction.)
Supporting documentation from the annual 320 section summary report did not agree to the information reported in the annual 320. The totals per the annual 320 section summary report should agree exactly to the annual 320. FTES were over reported in the annual 320 by 14.47, of which 4.71 were nonresidents.

PART II. CERTIFICATION

I, the district **Chief Executive Officer**, hereby certify that, to the best of my knowledge and belief:

1. The facts, figures, and explanations, contained in this application and the attached amended report are true and correct; and
2. All corrections have been made in conformance with the instructions below.

Chief Executive Officer

Signature: Keith Snow-Flamer

Typed Name: Dr. Keith Snow-Flamer

Date: 4-26-2017

**Due Date: October 1 (Lottery and Recal)
November 1 (Recal)**

DISTRICT CONTACT PERSON:

Name: Lee Lindsey

Title: VP of Administrative Services

Phone No.: (707)476-4172

Please return completed form to:

**FISCAL & BUSINESS SERVICES
1102 Q STREET, 3RD Floor
SACRAMENTO, CA 95814-6511**

INSTRUCTIONS

1. Certification of This Report

An Application for Adjustment of Apportionment under *California Code of Regulations*, Title 5, Section 58134 must be certified by the community college chief executive officer.

2. Number and Distribution of Copies

Prepare an original and one copy of CCFS-317 for distribution as follows:

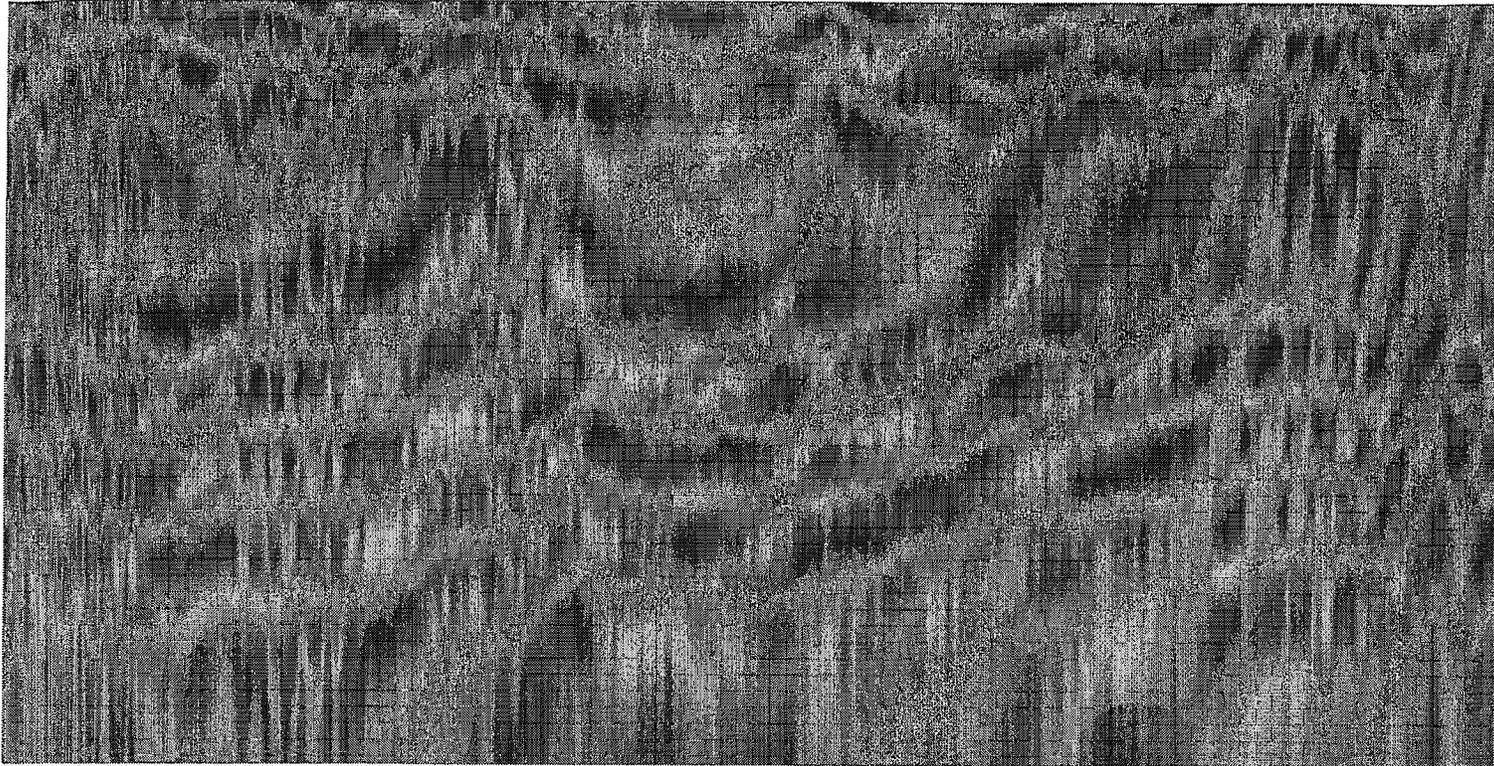
- | | |
|-----------|----------------------------------------------------------------------------------------|
| Original | <input type="checkbox"/> Fiscal and Business Services
California Community Colleges |
| Duplicate | <input type="checkbox"/> District Records |

3. Date of Filing

An application may be filed whenever an error on an officially-submitted annual CCFS-320, CCFS-320F, or CCFS-321 is found.

4. Number of Applications

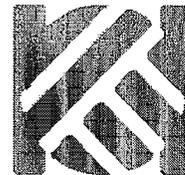
While separate errors shall be individually detailed on the CCFS-317, only one amended CCFS-320, CCFS-320F, or CCFS-321 report shall be submitted with each CCFS-317.



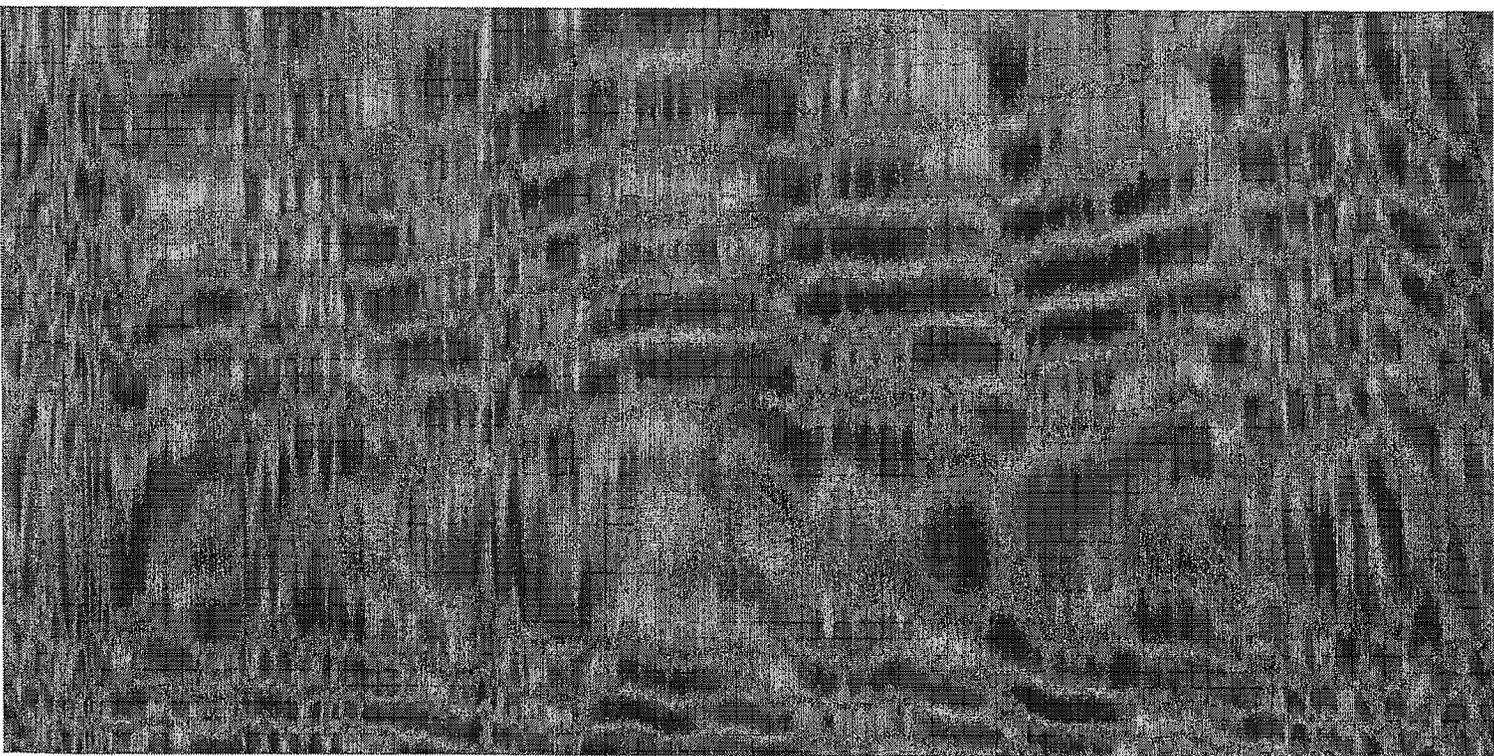
Redwoods Community College District
Eureka, California

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORTS

June 30, 2016



K · C O E
I S O M



Redwoods Community College District
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 June 30, 2016
 (Continued)

SECTION IV FINDINGS
STATE AWARDS AUDIT

STATE COMPLIANCE (State General Apportionment Funding System)
 2016-001

Significant Deficiency

Condition During our testing of state general apportionment funding system, we noted that the supporting documentation from the Annual 320 Section Summary Report does not agree to the information included in the Annual 320 that was filed. The differences for each attendance category is summarized below. The total net difference in full-time equivalent students (FTES) is an over-reporting in the annual 320 of 14.47.

Summer 2015 – Alternative – State Residents – Over reported by 2.73 FTES	2.73	3.01
Weekly Census – State Residents – Over reported by 6.41 FTES	6.41	3.48
Weekly Census – Nonresidents – Over reported by 4.71 FTES (no apportionment)	7.11	
Actual Hours – Noncredit – State Residents – Under reported by 3.01	16.25	6.49
Actual Hours – Noncredit – Nonresidents – Under reported by 3.48		
Alternative – Daily – State Residents – Over reported by 7.11		

Criteria The totals per the Annual 320 Section Summary Report should agree exactly to the amounts reported in the Annual 320.

Cause The District believes that the errors were caused by turnover in the attendance and reporting office.

Effect FTES were over reported in the Annual 320 by 14.47. No extrapolation is necessary as the differences are a result of incorrect reporting.

Recommendation We recommend that the District review its data gathering processes for the filing of the Annual 320 and ensure that the Annual 320 Section Summary report data agrees to what is filed in the Annual 320.

Response Business Office staff will provide an additional review of 320 reports prior to final submission to ensure that data is accurate and will train District staff on 320 reporting.

Redwoods Community College District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016
(Continued)

STATE COMPLIANCE (State General Apportionment Funding System)
2016-002

Significant Deficiency

Condition During our testing of state general apportionment funding system, we noted that for one of our 40 course selections, the District reported three students who were not eligible to be claimed for apportionment. The students were a "No show" for the course section but were erroneously still claimed for apportionment.

Criteria Students can only be claimed in FTES that have attended the course section.

Cause The District believes that the errors were caused by the fact that the students were dropped in the system subsequent to the census date but before the census rosters were printed for the instructors to certify the attendance data. The data in the system showed the students as dropping after the census date instead of correctly dropping them prior to the census date since they were "No shows".

Effect FTES were over reported in the Annual 320 by 0.25 for this error. We were unable to isolate this error to a specific census type so we extrapolated this error to the entire population of course sections and calculated an extrapolated error of 13.29 FTES.

Recommendation We recommend that the District review its census data gathering procedures to ensure that "No shows" are appropriately removed from the census rosters.

Response Business Office staff will work with District staff on procedures for updating enrollment records for no-shows prior to producing enrollment reports.

Redwoods Community College District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2016
(Continued)

STATE COMPLIANCE (Dual enrollment)
2016-003

Significant Deficiency

Condition During our testing of concurrent enrollment, we noted that the District implemented partnership agreements with local high schools in accordance with AB 288 Dual Enrollment (AB 288). We noted that the District did meet some of the requirements in AB 288 (the District obtained instructor agreements for the high school instructors teaching the courses and the District board-approved the agreements prior to the start of classes). However, we noted that not all of the high school boards approved the agreements prior to the commencement of classes. We also noted that the agreements did not contain all of the required language from AB 288.

Criteria The requirements of AB 288 are not yet included in the Contracted District Audit Manual, however, the requirements are included in the AB 288 summaries and in communication from the Chancellor's office released to Districts.

Cause "At the request of the chancellor's office and before the new guidelines were published, the District quickly acted to implement the dual enrollment program. When the revised guidelines were published months after the original chancellor's office request, the dual enrollment agreements didn't meet all of the newly adopted guidelines."

Effect The District claimed a total of 12.02 FTES for the course sections offered under the partnership agreements in accordance with AB 288.

Recommendation We recommend that the District revise the partnership agreements to be in accordance with AB 288.

Response The College will implement procedures to follow up with high school districts to ensure that MOUs are sunshined with the high school district board as an information item, then approved as an action item at a subsequent meeting. The College is also updating its procedures to ensure that future dual enrollment classes comply with the requirements of AB288.

Audit Report

Finding ID#: 2897

Fiscal Year: 2015-16 Audit Type: CDA-Annual District: 160 Redwoods Community College District Finding Type: 424 State General Apportionment Funding System Questionable # of Students Served: 0 Questioned FTE's: 16.25 Questioned Cost: \$0.00	Resolution Contact: apportionment staff Date Sent To District: Response Date: Resolution Due Date: Resolution Corrected: No Repeat Findings: No
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Criteria

Criteria The totals per the Annual 320 Section Summary Report should agree exactly to the amounts reported in the Annual 320.

Findings

Audit Rpt. Finding #: 2016-001 Name: STATE COMPLIANCE (State General Apportionment Fundin

Significant Deficiency

Condition

During our testing of state general apportionment funding system, we noted that the supporting documentation from the Annual 320 Section Summary Report does not agree to the information included in the Annual 320 that was filed. The differences for each attendance category is summarized below. The total net difference in full-time equivalent students (FTES) is an over-reporting in the annual 320 of 14.47.

Summer 2015 – Alternative – State Residents – Over reported by 2.73 FTES

Weekly Census – State Residents – Over reported by 6.41 FTES

Weekly Census – Nonresidents – Over reported by 4.71 FTES

Actual Hours – Noncredit – State Residents – Under reported by 3.01

Actual Hours – Noncredit – Nonresidents – Under reported by 3.48

Alternative – Daily – State Residents – Over reported by 7.11

Criteria

The totals per the Annual 320 Section Summary Report should agree exactly to the amounts reported in the Annual 320.

Cause

The District believes that the errors were caused by turnover in the attendance and reporting office.

Effect

FTES were over reported in the Annual 320 by 14.47. No extrapolation is necessary as the differences are a result of incorrect reporting.

Recommendation

Recommendation We recommend that the District review its data gathering processes for the filing of the Annual 320 and ensure that the Annual 320 Section Summary report data agrees to what is filed in the Annual 320.

Comments

KCOE-Isom Holly Salisbury 530.241.2515

Summer 2015 – Alternative – State Residents – Over reported by 2.73 FTES

Weekly Census – State Residents – Over reported by 6.41 FTES

Weekly Census – Nonresidents – Over reported by 4.71 FTES

Actual Hours – Noncredit – State Residents – Under reported by 3.01

Actual Hours – Noncredit – Nonresidents – Under reported by 3.48

Alternative – Daily – State Residents – Over reported by 7.11

Audit Report

Finding ID#: 2897

Management Response

Response Business Office staff will provide an additional review of 320 reports prior to final submission to ensure that data is accurate and will train District staff on 320 reporting.

District Auditor

Name:	City:	
Address:	State: CA	Zip:
	Phone:	Ext.:

Audit Report

Finding ID#: 2898

Fiscal Year: 2015-16 Audit Type: CDA-Annual District: 160 Redwoods Community College District Finding Type: 424 State General Apportionment Funding System Questionable # of Students Served: 0 Questioned FTE's: 13.29 Questioned Cost: \$0.00	Resolution Contact: apportionment staff Date Sent To District: Response Date: Resolution Due Date: Resolution Corrected: No Repeat Findings: No
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Criteria

Criteria Students can only be claimed in FTES that have attended the course section.

Findings

Audit Rpt. Finding #: 2016-002 Name: STATE COMPLIANCE (State General Apportionment Fundin

Significant Deficiency

Condition During our testing of state general apportionment funding system, we noted that for one of our 40 course selections, the District reported three students who were not eligible to be claimed for apportionment. The students were a "No show" for the course section but were erroneously still claimed for apportionment.

Cause The District believes that the errors were caused by the fact that the students were dropped in the system subsequent to the census date but before the census rosters were printed for the instructors to certify the attendance data. The data in the system showed the students as dropping after the census date instead of correctly dropping them prior to the census date since they were "No shows". Effect FTES were over reported in the Annual 320 by 0.25 for this error. We were unable to isolate this error to a specific census type so we extrapolated this error to the entire population of course sections and calculated an extrapolated error of 13.29 FTES.

Recommendation

Recommendation We recommend that the District review its census data gathering procedures to ensure that "No shows" are appropriately removed from the census rosters.

Comments**Management Response**

Response Business Office staff will work with District staff on procedures for updating enrollment records for no-shows prior to producing enrollment reports.

District Auditor

Name:	City:	
Address:	State: CA	Zip:
	Phone:	Ext.:

Audit Report

Finding ID#: 2899

<p>Fiscal Year: 2015-16</p> <p>Audit Type: CDA-Annual</p> <p>District: 160 Redwoods Community College District</p> <p>Finding Type: 427 Concurrent Enrollment of K-12 Students in Com</p> <p>Questionable # of Students Served: 0</p> <p>Questioned FTE's: 12.02</p> <p>Questioned Cost: \$0.00</p>	<p>Resolution Contact: apportionment staff</p> <p>Date Sent To District:</p> <p>Response Date:</p> <p>Resolution Due Date:</p> <p>Resolution Corrected: No</p> <p>Repeat Findings: No</p>
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Criteria

Criteria The requirements of AB 288 are not yet included in the Contracted District Audit Manual, however, the requirements are included in the AB 288 summaries and in communication from the Chancellor's office released to Districts.

Findings

Audit Rpt. Finding #: 2016-003 Name: STATE COMPLIANCE (Dual enrollment)

Significant Deficiency

Condition During our testing of concurrent enrollment, we noted that the District implemented partnership agreements with local high schools in accordance with AB 288 Dual Enrollment (AB 288). We noted that the District did meet some of the requirements in AB 288 (the District obtained instructor agreements for the high school instructors teaching the courses and the District board-approved the agreements prior to the start of classes). However, we noted that not all of the high school boards approved the agreements prior to the commencement of classes. We also noted that the agreements did not contain all of the required language from AB 288.

Cause "At the request of the chancellor's office and before the new guidelines were published, the District quickly acted to implement the dual enrollment program. When the revised guidelines were published months after the original chancellor's office request, the dual enrollment agreements didn't meet all of the newly adopted guidelines."

Effect The District claimed a total of 12.02 FTES for the course sections offered under the partnership agreements in accordance with AB 288.

Recommendation

Recommendation We recommend that the District revise the partnership agreements to be in accordance with AB 288.

Comments

Management Response

Response The College will implement procedures to follow up with high school districts to ensure that MOUs are sunshined with the high school district board as an information item, then approved as an action item at a subsequent meeting. The College is also updating its procedures to ensure that future dual enrollment classes comply with the requirements of AB288.

District Auditor

Name:	City:	
Address:	State: CA	Zip:
	Phone:	Ext.: