



“We Guarantee Quality and Excellence”

Palau Community College is an accessible public educational institution helping to meet the technical, academic, cultural, social, and economic needs of students and communities by promoting learning opportunities and developing personal excellence.

Non-Academic Program Three Year Review

Service Area

Finance Department

Period of Three Year Review

FY 2009, FY 2010 & FY 2011

NAME/TITLE/SIGNATURES:

Completed by Uroi N. Salii Date 5/21/13

Division/Department Head Uroi N. Salii Date 5/21/13

Received by Institutional Research Office on:	date	Name and Initial of receiving personnel

3/26/2013

Purpose:

Program review at Palau Community College is a process that provides an extensive evaluation of academic and non-academic programs on a three year basis. The results of yearly assessments (using the FAMED process) are compiled into the one three year review cycle.

The purpose of program review is to evaluate program sufficiency to allow definite strategies to be developed for major revisions, to provide information for consideration when decisions are made, and to develop recommendations to improve institutional effectiveness.

Instructions for completing the form:

1. Type your text into the boxes. The text boxes will expand to accommodate the amount of text spaces you need.
2. Individual instructions are included before each section.
3. Submit your completed Program Review in both hard copy and electronic copy format to the Institutional Research Office.
4. Be sure to keep both hard and electronic copies for yourself.

Program Review Narrative Summary

The narrative summary should include the following:

- Summary of the service area purpose
- The relationship of service area to the college Mission Statement
- Summary of trend analysis data; explain and provide plans
 - a. Indicate if provided services trend is steady, increasing, or decreasing
 - b. Indicate if staffing trend is steady, increasing, or decreasing
- Summary of Outcomes (report on outcome developed and its assessment)
- Summary of Personnel Data
- Summary of Professional Development Activities
- Summary of Facilities and Equipment
- Summary of Evaluation of Previous Goals/Activities from previous cycle. List actions identified in your last program review or in any other related college plan(s)*.
 - a. What measurable outcomes were achieved due to the actions completed?
 - b. Evaluate the success of the completed actions. Did the completed actions lead to improvement of service area goals and objectives?
 - c. What modifications do you plan to make to the service area in the future to improve services?
 - d. Update major changes/accomplishments since the last review.
- Summary of Service Areas Major Strengths and Improvement Needs
 - a. Does the service area data indicate overall needs that may require support from the institution? Define these observed needs supported by assessment data or in any other related college plan(s).
- Summary of Action Plans
- Summary of Resource Request (if any)

All resource requests should be tied to assessment data or any other related college plan(s).

 - a. What ILO does this resource request address?
 - b. What will be the anticipated outcome if resource request is granted?
 - c. Describe the resource request in detail.

*Note: Other college plans may include the 15-Year Institutional Master Plan, the 5 Year Technology Plan, or other plans such as an approved academic department plan or committee plan.

Appendix A: Service Area Review Assessment Data

MISSION OF SERVICE AREA

1. State the purpose (mission statement) of this service area.

The mission of the Business Office is to provide accurate and timely financial services; protects the College's assets; and provide friendly and professional services to faculty, staff, students and the community.

2. How does the purpose (mission statement) of the service area support the overall institutional mission statement?

The Business Office supports the overall institutional mission statement by providing necessary funding for current programs and future programs of the College.

SERVICE AREA FUNCTIONS

1. List the principal functions/services of this service area.

Budgeting, Accounts Payable, Accounts Receivable, Student Accounts Receivable, Payroll, & Financial Reporting

2. Provide goals and objectives of each function/service.

Budgeting – Provide institutional wide budget for each fiscal year to the Vice President of Administration & Finance and to the President of the College.
Accounts Payable – Provide timely payments to suppliers/creditors.
Accounts Receivable – Collection of payments from students and the community using services of the College.
Student Accounts Receivable – Provide students with invoices, financial clearance, and student refunds.
Payroll – To provide faculty, staff and contract workers their bi-weekly salary in accordance to each faculty, staff and contract worker's agreement with the College.
Financial Reporting – To provide each department upon request with the breakdown of their expenditure, revenue and available balances.

TREND ANALYSIS

1. Use the data provided to indicate trends for each of the following measures:

Service Area	Service Provided	Service Clientele	2009	2010	2011
Accounts Payable	Make payments owed by the college to suppliers/creditors	Various vendors, contractors, and creditors	Data Not Available	4875 Checks Issued	4815 Checks Issued

Accounts Receivable	Receive payments from services provided to clientele	Members of the community	Data Not Available	3120 Receipts Issued	3005 Receipts Issued
Student Accounts Receivable	Provide student balances and receive payments for tuition	Students	Data Not Available	1769 issued receipts	1939 issued receipts
Payroll	Provide bi-weekly salary to all the college, calculate timesheet, earned leave hours, allotment	staff, faculty and contracted workers	Data Not Available	\$3,210,528.81	\$3,164,014.75

2. Use data provided to indicate trends in staffing:

Staffing	Management Level	Classified Level	Student Workers
2009	0	5	1
2010	0	5	1
2011	1	5	3

OUTCOMES

1. Provide the following information for each service/function within this area:

Area Service/Function	Outcome Developed	Have outcomes been assessed?	Has assessment data been analyzed?	Has the data been used for service area improvement?
Accounts Payable	Goal is to make payments owed by the college to suppliers/creditors on a 30 day period	Yes	Yes	Yes
Accounts Receivable	Goal is to reach 90% of payments which is owed to the college on a 30 day period	Yes	Yes	Yes
Student Accounts Receivable	Provide students with balances	Yes	Yes	Yes
Payroll	Goal is to provide every employee with a bi-weekly salary	Yes	Yes	Yes

2. Report the assessment results of the services from the yearly assessments for this review period.

Year	Goal/Objective	Date of assessment	Assessment results	Strategies to meet objectives
2009	Goal 1; Objective 1.1	Data Not Available	Data Not Available	Data Not Available
2010	Goal 1; Objective 1.1	Data Not Available	Data Not Available	Data Not Available
2011	Goal 1; Objective 1.1	January 2011	79% of patrons are satisfied with the services offered	Offer services in a professional and timely manner
2009	Goal 2; Objective 2.1	Data Not Available	Data Not Available	Data Not Available
2010	Goal 2; Objective 2.1	Data Not Available	Data Not Available	Data Not Available
2011	Goal 2; Objective 2.1	January 2011	Office space needs rearrangement	Sketch a new office space arrangement

PERSONNEL

1. List the information requested below for all full-time and part-time personnel.

Position	Status (FT/PT)	Highest Degree	Initial Date of Hire	Description of duties
Director of Finance	Fulltime	Master Degree	2011	Budgeting, Policies, oversees the whole Finance Department
Accountant	Fulltime	Associate Degree	1981	Produce financial statements, expenditure & revenue report, reconciliation of bank accounts and federal programs
Student Account Supervisor	Fulltime	Bachelor Degree	2008	Maintain student accounts and produce student statements
Accounts Receivable Tech.	Fulltime	Associate Degree	1981	Collection of institutional wide revenues
Account Payable Tech.	Fulltime	Associate Degree	2008	Disburse clientele payments and disbursement of allotments
Payroll Technician	Fulltime	Associate Degree	1971	Disbursement of faculty, staff, and management

				team bi-weekly salary, calculate leave hours, allotment services to all faculty, staff and management team
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2. Is the number of personnel adequate to support the service area? If no, explain based on assessment results or in any other related college plan(s).

Yes

3. Do available personnel possess adequate skills required to support the service area? If no, explain based on assessment results or in any other related college plan(s).

Yes

PROFESSIONAL DEVELOPMENT AND ACTIVITIES

1. List professional development activities that personnel in this service area have participated in during this review period? (List such things as conferences, courses, workshops, degrees, etc.

Association of Pacific Islands Public Auditors, Asia Pacific Association of Fiduciary Studies, Customer Service Training, Excel Training, MIP Sage Accounting Software Training

2. In what professional organizations (related to work position) do personnel in this service area participate?

Organization	No. of Personnel Participating	Office Held (if any)
Classified Staff Organization	5	N/A
Financial Institution Commision	1	N/A

3. Do any personnel need professional development in order to improve services in this service area? If so, list those areas of need. Base this response on assessment results or in any other related college plan(s).

No

FACILITIES AND EQUIPMENT

1. Are available general use facilities, such as office and work spaces, adequate to support the service area? If no, provide response based on assessment results or in any other related college plan(s).

Yes

2. Is available equipment adequate to support service area objectives? If no, provide response

based on assessment results or in any other related college plan(s).

Yes

3. Does the service area generate revenue? If yes, how?

Yes, tuition payment, purchase of piglets, outside work order (making coffin and orders from cafeteria)

EVALUATION OF PREVIOUS PROGRAM REVIEW ACTION PLANS

Indicate the status of the previous program review action plans:

Action Plan Activity/Objectives	Status Complete/Ongoing/Incomplete	Remarks
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

SERVICE AREA STRENGTHS AND IMPROVEMENT NEEDS

1. List and explain service area strengths

Budgeting – Each department fiscal year budget request is 90% met.
Accounts Payable – Disbursement of payments of suppliers/creditors done on a timely manner.
Accounts Receivable – Payments for services provided by the College are collected on a timely manner.
Student Accounts Receivable – Student accounts are updated and maintained on a daily basis.
Payroll – Bi-weekly salary are disbursed on time to the College’s personnel and student workers.
Financial Reporting – Accountant has provided on a timely manner reports to each requesting department.

2. List and explain service area improvement needs

Payroll – create e-copy forms in order to allow each department to print own form (allotment and leave form) and cease purchasing of forms from outside vendors.

SERVICE AREA ACTION PLANS

Based on this program review results, describe the program action plan for the next three (3) academic years. Include necessary resources.

Action Plan Activity/Objectives	How will this action plan improve services?	Needed Resources (if any)	Timeline
Electronic forms	Decrease expenditure	N/A	1 year
Rearrange office space	Better flow of office space	N/A	1 year

RESOURCE REQUEST

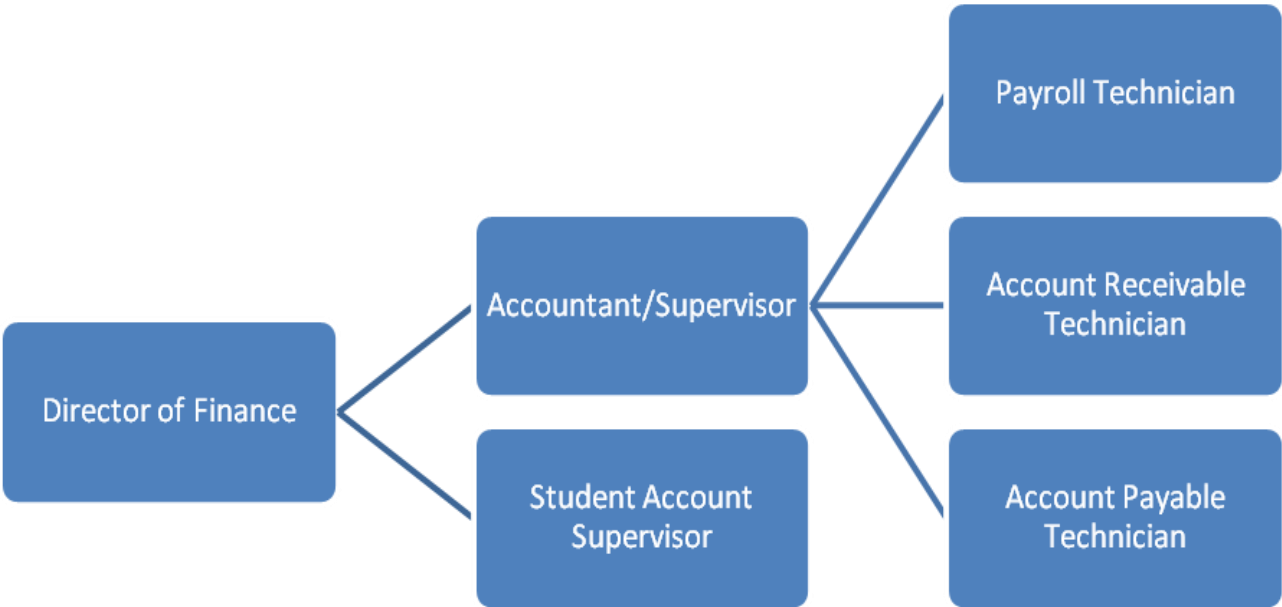
Type of Resource	Description	Estimated Amount Requested	Justification
Personnel	N/A	N/A	N/A
Facilities	N/A	N/A	N/A
Equipment	N/A	N/A	N/A
Supplies	N/A	N/A	N/A
Software	N/A	N/A	N/A
Training	N/A	N/A	N/A

Appendix B: Evidence - Yearly Assessment Data 1st cycle assessment data (2011)

Appendix C: Assessment Tools Survey

Appendix D: Service Area Assessment Calendar (None)

Appendix E: Business Office Organizational Chart



Program Review Narrative Summary

The Business Office serves the college as the trustees of the financial records and holds guardianship of the college's assets and liabilities. The services provided by the Business Office are in accordance with the policies and procedures of the college, this is to ensure sound fiscal responsibility to support the college's overall institutional mission statement, which is to provide necessary funding for the current and future programs of the college. The Business Office personnel work as a dexterous team in a supportive environment that is conducive to a rewarding work experience. The Business Office is dedicated to providing friendly and professional services to faculty, staff, students and the community.

Throughout the three (3) years cycle, data was only available for the year 2010 and 2011. Due to the lack of data, the analysis provided below will be for the two years where data was available. Upon analyzing the four major services of the Business Office, it shows that there was a slight decrease in accounts payable, accounts receivable and payroll while student accounts receivable shows an increase. Accounts payable key indicator for analysis is the number of checks issued to various contractors, vendors and creditors of the college. The decrease in checks issued is due to the constricted budget made for each department. However, the decrease in checks issued is not a negative sign to the operational function of the college. It is a positive sign that the school can run on a constricted budget and still accomplish its mission in offering vast courses. The Business Office plans to continue fiscal responsibilities by constricting expenditures however, if the college plans on expanding its courses, we will do our duty to support and fund new courses that are part of the institutional master plan. The trend indicator for accounts receivable where the amounts of receipts that were made out to the clientele who used the services of the college. Services ranged from work order to the cafeteria to bake, fry, cook and prep individual lunch boxes for individuals to work order to the maintenance to construct coffins, benches, tables and etc. The explanation for the decrease in accounts receivable is due to external factors of the community and not internal factors of the college. The indicator for payroll's analysis is the total amount spent each fiscal year. The rationale for decrease in payroll is fewer faculty members, staff and contracted workers. The plan is to expand payroll is there are new hires for new college positions. However, if the number of employees remains as is, payroll will stay as is. The only increase in services provided by Business Office is the student accounts receivable. The key indicator for this service is the number of receipts issued to students. Increases in receipts are due to the number of students registering to enroll in the college, number of students requesting for transcripts and number of students paying for their outstanding balances. We plan to increase the number of receipts by collecting outstanding balances from former and current students of the college. An analysis of the Business Office staffing

shows that seventy percent of the Business staff has been with the college for more than thirty years. With the growth of the college service in the Business Office, so is the increase in hire for the Business Office; a new Director of Finance was hired in order to achieve the college's fifteen year master plan and provide guidance to the services the Business Office provides to the faculty, staff, students and the community. At the moment, there is a steadiness to the staffing of the Business Office. However, the Business Office will see a high rate of turnover in the next three year cycle due to the service years seventy percent of the Business Office staff has served to the college in other words, retirement. The plan for staffing is to hire young vibrant applicants that will serve the college as the women who have served dedicated more than thirty years of the lives to the Palau Community College.

All outcomes, assessments and analysis has been done informally and not through the formality of using a specific assessment tool. Accounts Payable goal is make payments owed by the college to its supplier/creditors on a 30 day period. The outcome has been assessed and analyzed showing that 100% of the payments are not being made on a thirty day period. Therefore, the data was used to make sure that payments were being made on a thirty day period. However, there were no formal documentations showing the use of the analysis. In the service area of accounts receivable, the goal is to reach ninety percent (90%) of payments which is owed to the college on a thirty day period. Upon analyzing and assessing the data acquired, it shows that the Business Office reached the ninety percent goal. However, a hundred percent (100%) of collecting payments owed to the college was not attained. The Business Office plans on using this data to continue to collect payments owed to the college. Student Accounts Receivable goal is to provide students with balances on a timely manner and whenever requested. This means that the Student Accounts Supervisor is to maintain each students account on a daily basis by updating each student's payment, credits, scholarship and financial aid award. The payroll service's goal is to provide bi-weekly salary to the entire college faculty, staff and contracted workers, calculate each department's timesheet, leave hours and offer allotment services. In analyzing our data, we find that the payroll service has been consistent in its service according to our data. The Business Office plan to continue the consistency offered through its payroll service.

There are 6 members of the Business Office, one management level which is the Director of Finance and five staffing who are at the classified level. Each person has their specific duties assigned to them and services required of them to offer to the college's clientele. The Business Office staffs have degrees related to their work field such as business administration, business accounting and office administration. Three of the Business Office staff will be retiring at the end out this three year assessment cycle which will lead to a high turnover rate for the next assessment cycle.

There is not much professional development activities offered to the Business Office staff. The classified level staff of the Business Office participates in the Classified Staff Organization of the College. The Business Office staffs have participated in service betterment training and programs such as customer service workshop held by the Continuing Education department here at the college and FAMED workshop held by the Accreditation Office of the college. These workshops are to help the Business Office better serve its supporting role to the college as a whole.

The Business Office facility is currently sufficient to house all the staffs and equipment that are needed to provide the services offered. We currently have seven desktops, 2 printers, 1 copier and 6 desks. All equipments are adequate at the moment to perform all tasks however, in the next three year assessment cycle; the Business Office will be looking to upgrade its accounting software depending on the new audit regulations imposed by the auditors to comply with the accounting standards.

A summary of the previous cycle is not applicable to the Business Office since this is the first three year assessment cycle.

The Business Office has shown consistency and strengths in its services offered as a supporting department of the college. Services and requests of clientele of the Business Office are mostly met on a timely manner. For example, Student Account Receivable is to maintain each student's account and provided student's with their semester statements; when a student requests for his/her statement, the staff is able to provide that student with his/her statement assuming that the system is running properly and that the first month of the semester has passed. In addition, when other departments request for their monthly expenditure reports, given that they request after the end of the month, the report is produced in three days while daily tasks and duties are being performed. These are just some of the specific strengths of the services the Business Office provides. An improvement needed in the Business Office is the e-copy forms. In order to cut down the costs and external purchases, the Business Office would like to offer e-copy allotment, leave, and internal forms to the other departments of the college. Before we offer this service, we will use up all the forms that were purchased for the Business Office, therefore, we will start using the e-copy forms at the end of 2012 which will be in the next three year assessment cycle.

Based on the results of this program review, the Business Office plans to decrease its expenditure by creating e-copy forms. In addition, comments in the Business Office survey stated that the office space needed to have a flow allowing accessible space for people to come in and out in a more orderly fashion. Therefore, a sketch is being produced for the Physical Plant office to use to rearrange the Business

Office. Timeline for the office space to be rearranged is one year due to the amount of work orders the Physical Plant has from other departments of the college.