



“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

**Business Office
Finance Division
Administration & Finance Department**

Period of Three Year Review

FY 2012, FY 2013 & FY 2014

NAME/TITLE/SIGNATURES:

Completed by Uroi N. Salii, Director Date 3/31/15

Division/Department Head Jay Olegeriil, Vice President Date 3/31/15

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

03/31/2015

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, Purchasing Orders & 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, the President of the College and the departments 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 in order to provide programs and services of the college.
Purchasing Order – To provide each department with procurement form allowing purchase of its materials, supplies, and equipments from external vendors to provide program and services to the institution's clientele.

TREND ANALYSIS

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

Service Area	Service Provided	Service Clientele	2012	2013	2014
Accounts Payable	Make payments owed by the college to suppliers/creditors	Various vendors, contractors, and creditors	4,874 Checks Issued	4,909 Checks Issued	4,261 Checks Issued
Accounts Receivable	Receive payments from services provided to clientele	Members of the community	2,888 Receipts Issued	2,804 Receipts Issued	2,818 Receipts Issued
Student Accounts Receivable	Provide student balances and receive payments for tuition	Students	2,176 Receipts Issued	2,083 Receipts Issued	1,753 Receipts Issued
Payroll	Provide bi-weekly salary to all the college, calculate timesheet, earned leave hours, allotment	Staff, Faculty and Contracted Workers	\$3,247,195.75	\$3,055,538.87	\$3,175,145.95
Purchasing Order	Provide departments with procurement forms to purchase materials, supplies and equipments	Staff, Faculty and Contracted Workers	Data Not Available	2,900 Purchase Orders Issued	3,353 Purchase Orders Issued

2. Use data provided to indicate trends in staffing:

Staffing	Management Level	Classified Level	Student Workers
2012	1	6	3
2013	1	6	2
2014	1	6	2

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	The goal is to provide students with balances	Yes	Yes	Yes
Payroll	Goal is to provide every employee with a bi-weekly salary	Yes	Yes	Yes
Purchasing Orders	Provide departments with procurement forms to purchase materials, supplies and equipments	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
2012	Goal 1; Objective 1.1	December 2012	63.75% of patrons are satisfied with the services offered	Offer services in a professional and timely manner
2013	Goal 1; Objective 1.1	December 2013	93.25% of patrons are satisfied with the services offered	Offer services in a professional and timely manner
2014	Goal 1; Objective 1.1	December 2014	84% of patrons are satisfied with the services offered	Offer services in a professional and timely manner
2012	Goal 2; Objective 2.1	December 2012	58% clients were satisfied with the environment and arrangement of the	Maintain office space and accessible to clients

			space.	
2013	Goal 2; Objective 2.1	December 2013	94% clients were satisfied with the environment and arrangement of the space.	Maintain office space and allow accessibility to clients
2014	Goal 2; Objective 2.1	December 2014	77% clients were satisfied with the environment and arrangement of the space.	Maintain office space and allow accessibility to clients

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	2002	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	2012	Collection of institutional wide revenues
Account Payable Tech.	Fulltime	Associate Degree	2008	Disburse clientele payments and disbursement of allotments
Payroll Technician	Fulltime	Associate Degree	1999	Disbursement of faculty, staff, and management team bi-weekly salary, calculate leave hours, allotment services to all faculty, staff and management team
Purchasing Order	Fulltime	Associate Degree	2013	Disbursement of procurement forms to the institution's departments to purchase materials, supplies and equipments

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, In house MIP Sage Accounting Software Training, Strengthening Student Success-Crossing Boundaries Workshop, Western Association of Colleges and University Business Officers Pacific Rim Workshop, and Pacific Financial Aid Administrators Workshop (PacFAA)

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	6	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).

Yes. Workshops on OMB Super Circular updates, Accounting Standard Updates and MIP Accounting Software Updates will allow for the Business Office to align its goals with the institution’s plan to have a fiscal sound institution allowing an accredited institution.

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).

No. The Business Office needs a new server and a new requisition module from the MIP accounting

software which would allow for better flow of requisitions throughout the Business Office and the other departments on campus. This would allow for requisitions to be made electronically in the long run would save the college on purchasing consumable supplies.

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

Yes, tuition payment, purchase of piglets, space rental, 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
Arrange Office Space	Complete	Reorganization of office space allowing for customers to access staff easily.
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. This includes disbursements of refund checks, scholarship checks and invoices to the students.
Payroll – 100% met by insuring that bi-weekly salary are disbursed to the College’s personnel and student workers.
Financial Reporting – Accountant has provided on a timely manner reports to each requesting department.
Payroll – Has created e-copy forms allowing easy access to the different departments on campus.

2. List and explain service area improvement needs

None.

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
Increase number of clientele survey	Allow more in depth assessment of our services	N/A	1 year
Create e-forms for	Allow for records of requested reports	N/A	6 months

requested reports	as evidence for accreditation and record keeping		
Create more goals and objectives for the Business Office	Allow for more in depth assessment of our services allowing for more improvement	N/A	1 year

RESOURCE REQUEST

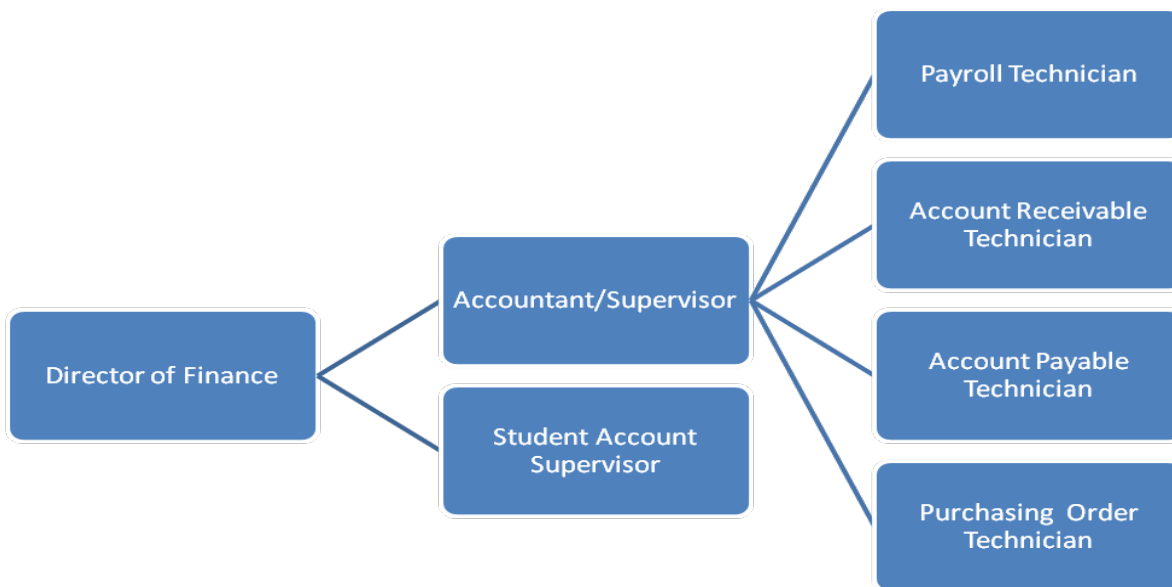
Type of Resource	Description	Estimated Amount Requested	Justification
Personnel	N/A	N/A	N/A
Facilities	N/A	N/A	N/A
Equipment	N/A	N/A	N/A
Supplies	N/A	N/A	N/A
Software	N/A	N/A	N/A
Training	N/A	N/A	N/A

Appendix B: Evidence - Yearly Assessment Data
 2nd Cycle of Data – 2012 to 2014 client survey

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) year assessment cycle, data was available for the years 2012, 2013 and 2014. Upon analyzing the five (5) major services of the Business Office, it shows that there was a slight increase in the year 2012 and 2013 in accounts payable. This is due to the increase of materials needed to improve and expand the student areas around the college's campus. After improvements were made in 2014, the accounts payable decreased by 648. 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. In the first cycle to the second cycle, the trend for accounts receivable shows a steady decline. The decrease is due to the steady decrease of external work orders by the community. 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 rationale behind the payroll's sudden increase then the sudden decrease is due to the decrease in faculty, staff and contract workers. The indicator for payroll's analysis is the total amount spent each fiscal year. The rationale for increase in payroll is more 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. In the beginning of the second cycle there was a steady increase in services provided by Business Office 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. However, in the last year of the second cycle there was a sudden decrease of enrollment. This is due to the sudden decrease of enrollment which is caused by outside environment and its external factors.

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.

The Business Office will saw a high rate of turnover in this three year assessment 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 and dedicated more than thirty years of the lives to the Palau Community College. There are 7 members of the Business Office, one management level which is the Director of Finance and six 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. During the second cycle, three staff retired and three resigned at all different times. The College hired new a new accountant, Ms. Debbie Ngiraibai to replace the retiring accountant. In addition, the payroll technician and the accounts receivable technician were also inline to retire;

therefore, the college hired Ms. Demy Emesiochel as the new accounts receivable technician and Ms. Jalavenda Osima as the new payroll technician. In following, the student accounts supervisor resigned and moved to the academic affairs to be a fulltime faculty which Ms. Tessmarie Kodep filled her position. Ms. Sasha Lirow resigned to further her education allowing for the new addition of the Business Office to be Ms. Kristy Olkeriil to fill the position of accounts payable technician. At the end of the FY 2012 audit report on June 30, 2013, the Auditor's management letter suggested the College's Business Office hire a full time purchasing order account technician and separate purchasing order from accounts payable to allow implementation of a more stringent internal control procedure. Therefore, in 2013, the college created a vacancy titled purchasing order account technician and hired Ms. Kesina K. Tadao to fill the position.

Since there was not much professional development activities offered to the Business Office staff during the first assessment cycle, during the second cycle of the Business Office, there has been several trainings that the staffs have attended. Due to the high rate of turnover, the college decided to conduct an in house training for the Business Office staff similar to the training in 2011 on the Abila MIP Fund Accounting software. An official trainer, Ms. Elizabeth Holland from SAGE MIP conducted a one week in house training for all Business Office staff from September 8-12, 2014 to train on the upgraded system purchased for the college. In 2012 through 2014, the Director of Finance and/or the institution's accountant attended the Association of Pacific Islands Public Auditors to receive updates on the accounting standards, federal regulations and share and suggest solutions for accounting issues that other institutions and organizations dealt with around the Pacific. In 2013, the student account supervisor attended the Pacific Financial Aid Administrators Workshop (PacFAA). This was to give updates on policies and regulations in receiving student federal aid. In 2014, the Director of Finance attended a Strengthening Student Success-Crossing Boundaries Workshop which was to educated people within the higher education institution on how to deal with accreditation and student success.

The Business Office facility is currently sufficient to house all the staffs and equipment that are needed to provide the services offered. The Business Office currently has eight desktops, two printers, one copier and seven desks. The Business Office desktops and CPUs were updated in order to perform services and duties in a timely manner. We currently host eight computers, which seven of them are new, two printers, one copier and one scanner. The scanner is a new addition for the Business Office. It is used to scan account payable and payroll checks before disbursement which was not practice in the last cycle. This allows us to obtain evidence of the checks distributed to our clientele. The scanner is also used to scan supporting documents needed by our departments which are funded by grants when submitting their documents to the grantor agencies. This saves us time and money of having to make

hard copies and sending them to each grantors office in the United States. When the Business Office use to send supporting evidence of expenditures to different grantor agencies, it would take two to three days to make copies and seven to fourteen days for the mail to reach the grantor agencies. Today, it take us a day to find the electronic files and that same day to send them to the grantor agencies.

During the first three year assessment cycle, the Business Office dealt with hard copy supporting documents and evidence. Today, the Business Office maintains supporting documents in electronic form and hard copy form. Hard copy forms are stowed in the store while maintain electronic copies on hand for the purpose of reports and audits. The Business office has had significant changes from staffing to electronic forms. These improvements have led the department's success in time management and effective use of resources.

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 the Business Office plans to make for the next assessment cycle is to increase the amount of clientele survey allowing for more data on how to improve its services. In addition, the Business Office needs to procure a new server and a new requisition module to ensure accuracy on reports, accuracy on requisitions and effective time management of the institution's staff. The server will also serve as a backup instrument for the electronic data and files of the Business Office.

Based on the results of this program review, the Business Office plans to increase the amount of clientele survey by having work-study students walk around campus and asking people to take a short survey. In addition, the Business Office will also have survey forms on each account technician's table allowing for an increase in feedback in regards to the service provided allowing for more accurate information from its clientele which in turn will allow for improvement of the services provided. Lastly, the Business Office will work with the Institution's Researcher to create more goals and objective of the department to allow effective data to improve the services of the Business Office.