



“We Strive to 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.

T5 - Non-Academic Areas
(Administration & Finance, Development Office, Bookstore and
Institutional Research & Evaluation)

Three Year Program Review

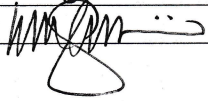
Service Area

Business Office
Finance Division
Administration & Finance Department


Period of Three Year Review

FY 2015, FY 2016 & FY 2017

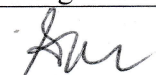
Program Review Completed By:

Name	Title	Signature	Date
Uroi N. Salii	Director of Finance		03/30/2018

Program Review Certified By:

Name	Title	Signature	Date
Jay G. Olegeriil	Vice President of Administration & Finance		3/30/18

Program Review Received By: (Institutional Research & Evaluation Office)

Name	Title	Signature	Date
Ligaya Sam	Institutional Researcher		03/30/18

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 Program Review:

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. Examples are in **green**, remove when you start writing.
3. Submit completed and signed Program Review in both hard copy and electronic copy format to the Institutional Research & Evaluation Office.
4. Required Evidence (supporting documents) must be included for submission.

Appendix A: Yearly assessment data and analysis results (e-copy only)

Appendix B: Service Area Mapping (e-copy only)

Appendix D: Service Area Assessment Calendar (e-copy only)

5. Be sure to keep both hard and electronic copies for your file.

Note: Other college plans may include the 15-Year Institutional Master Plan, the 5-Year Technology Plan, Institutional Learning Outcomes, Institutional-Set Standards for Student Achievement, or other plans, such as an approved department plan or committee plan.

SERVICE AREA REVIEW

I. 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; protect the College's assets; and provide friendly and professional services to the faculty, students and community.
2. How does this service area purpose support the overall institutional mission? Provide the relationship of service area to the college Mission statement. The Business Office supports the overall institutional mission statement by providing necessary funding for current programs and future programs of the College.

II. SERVICE AREA FUNCTIONS, SERVICE AREA OUTCOMES, GOALS & OBJECTIVES

1. List the principal functions of this service area below.

Function	Description
Accounting Payable	Make payments owed by the college to suppliers/creditors
Account Receivables	Receive payments from services provided to clientele
Student Account Receivables	Provide student balances and receive payments for tuition
Payroll	Provide bi-weekly salary to all the college, calculate timesheet, earned leave hours, allotment
Purchasing Order	Provide purchasing services for college programs and services
Budget & Financial Reporting	Provide College financial report which includes institutional wide budget, expenditures and revenues, and department's financial breakdown to ensure college accountability, stability and integrity

2. Provide Service Area Outcomes below.

Function	Service Area Outcome (SAO)
Accounts Payable	To provide payments to suppliers/creditors by the 30 th day of invoice submission to ensure timely financial services.
Purchasing Order	To provide purchasing services to support college programs and services.
Accounts Receivable	To collect payments for college services to ensure college financial stability.
Students Account Receivable	To provide students with updated account information to ensure timely payment.
Payroll	To provide college employees and Federal Work Study students bi-weekly salaries in accordance with personnel contracts.
Budget & Financial Reporting	To prepare college Financial Report that includes institutional wide budget, expenditures and revenues, and department's financial breakdown to ensure college accountability, stability and integrity.

3. Provide goals and objectives of each of the functions in this service area below.

Service Area Outcome (SAO)	Goal	Objective
To provide payments to	Make payments owed by the	65% of invoices will be paid

suppliers/creditors by the 30 th day of invoice submission to ensure timely financial services.	college to suppliers/creditors by the 30 th day of invoice submission.	by the 30 th day of submission.
To provide purchasing services to support college programs and services.	To purchase materials, supplies and equipment based on college needs. To fund professional development trainings based on college needs.	65% of purchased materials, supplies and equipment will be based on the priorities of college needs. 65% of approved professional development trainings will be based on the priorities of college needs.
To collect payments for college services to ensure college financial stability.	To college service payments by the 30 th day after the service rendered.	65% of college services will be compensated by the 30 th day after the service rendered.
To provide students with updated account information to ensure timely payment.	To receive payment from current students for college services (tuition, fees, books, housing & meals). To continue payments from students with outstanding accounts.	70% of student payments will be received within the semester of billing. 65% of students with outstanding balance will continue to make regular payments to the college.
To provide college employees and Federal Work Study students bi-weekly salaries in accordance with personnel contracts.	To ensure that employees obtain their payroll checks with correct information. To ensure that students obtain their Federal Work Study checks with correct information.	Every payroll check is made available on every Wednesday of the Palau Government payday week. Every payroll check is made available on every Friday of the Federal Work Study payday week.
To prepare college Financial Report that includes institutional wide budget, expenditures and revenues, and department's financial breakdown to ensure college accountability, stability and integrity.	To provide institutional financial report with correct and true information.	Institutional Financial Report enclose accurate and correct financial information.

4. Provide summary of the Service Area Functions, Outcomes, Goals and Objectives below.

The service area functions of the Business Office are to better serve the students, staff, faculty and the surrounding community by providing accurate and timely financial services; protect the College's assets; and provide friendly and professional services to the faculty, students and community. The Business Office supports the overall institutional mission statement by providing necessary funding for current programs and future programs of the College.

III. TREND ANALYSIS

1. Provide data and use data to indicate trends in each service area measures.

Function	Service Provided	Service Clientele	2015	2016	2017
Accounts Payable	Make payments owed by the college to suppliers/creditors	Suppliers Creditors	4,464 checks issued	4,332 checks issued	4,057 checks issued
Accounts Receivable	Receive payments from services provided to clientele	Students Staff Community	3,633 receipts issued	4,057 receipts issued	3,746 receipts issued
Student Accounts Receivable	Provide student balances and receive payments for tuition	Students	1,608 receipts issued	1,747 receipts issued	1,582 receipts issued
Payroll	Provide bi-weekly salary to all the college, calculate timesheet, earned leave hours, allotment	College Staff Students	7,614 checks issued	7,217 checks issued	7,017 checks issued
Purchasing Order	Provide purchasing services for college programs and services	Departments Staff	3,307 PO's issued	3,380 PO's issued	3,169 PO's issued
Budgeting & Financial Reporting	Provide college Financial Report that includes institutional wide budget, expenditures and revenues, and department's financial breakdown to ensure college accountability, stability and integrity.	Board Members Departments Staff	60 reports released	60 reports released	60 reports released

2. Provide summary of trend analysis below.

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3. Provide data and use data to indicate trends in staffing.

Staffing	Management Level (position)	Professional Level (credential)	Classified Level	Student Worker / Volunteer
2015	1	0	6	4 (half time)
2016	1	0	6	4 (half time)
2017	1	0	5	4 (half time)

4. Provide summary of trend analysis below.

Staffing trend at the Finance Division has been steady. 2017 Payroll Accounting Technician resigned and was replaced with the Business Office Purchasing Order Accounting Technician while we are waiting for applicants to fill the Purchasing Order Accounting Technician.

IV. SERVICE AREA OUTCOMES, GOALS & OBJECTIVES ASSESSMENTS

1. Provide Service Area Outcomes assessment results below.

Year: 2015

Function and SAO	Goal and Objective	Assessment Tool	Actual Result	Analysis and Action Plans
Accounts Payable: To provide payments to suppliers/creditors by the 30 th day of invoice submission to ensure timely financial services.	Goal 1. Make payments owed by the college to suppliers/creditors by the 30 th day of invoice submission. Objective 1.1. 65% of invoices will be paid by the 30 th day of submission.	-Invoice -Check payment	4,464 checks issued	The Business Office met the 65% goal of making payments to suppliers/creditors by the 30 th day of invoice submission. Business office will continue to make payments on a timely manner.
Purchasing Order: To provide purchasing services to support college programs and services.	Goal 1. To purchase materials, supplies and equipment based on college needs. Objective 1.1. 65% of purchased materials, supplies and equipment will be based on the priorities of college needs. Goal 2. To fund professional development trainings based on college needs. Objective 1.1. 65% of approved professional development trainings will be based on the priorities of college needs.	-Travel Authorization	3,307 PO's issued	
Account Receivable: To college payments for college services to ensure college	Goal 1. To college service payments by the 30 th day after the service rendered, Objective 1.1. 65% of college services will be compensated by the 30 th	-Work orders -PCC invoice -Cash Receipt	3,633 receipts issued	

financial stability.	day after the service rendered.			
<p>Student Account Receivable:</p> <p>To provide students with updated account information to ensure timely payment.</p>	<p>Goal 1. To receive payments from current students for college services (tuition, fees, books, housing & meals).</p> <p>Objective 1.1. 70% of students payments will be received within the semester of billing.</p> <p>Goal 2. To continue collecting payments from students with outstanding accounts.</p> <p>Objective 2.1. 65% of students with outstanding balance will continue to make regular payments to the college.</p>	<p>-Student Account Statements</p> <p>-Cash Receipts</p>	1,608 receipts issued	
<p>Payroll:</p> <p>To provide college employees and Federal Work Study students bi-weekly salaries in accordance with personnel contracts.</p>	<p>Goal 1. To ensure that employees obtain their payroll checks with correct information.</p> <p>Objective 1.1. Every payroll check is made available on every Wednesday of the Palau Government payday week.</p> <p>Goal 2. To ensure that students obtain their Federal Work Study checks with correct information.</p> <p>Objective 2.1. Every payroll check is made available on every Friday of the federal Work Study payday week.</p>	<p>-Timesheet</p> <p>-Payroll check</p>	7,164 checks issued	

Year: 2016

Function and SAO	Goal and Objective	Assessment Tool	Actual Result	Analysis and Action Plans
Accounts Payable:	Goal 1. Make	-Invoice		The Business

To provide payments to suppliers/creditors by the 30th day of invoice submission to ensure timely financial services.	<p>payments owed by the college to suppliers/creditors by the 30th day of invoice submission.</p> <p>Objective 1.1. 65% of invoices will be paid by the 30th day of submission.</p>	-Check payment	4,332 checks issued	Office met the 65% goal of making payments to suppliers/creditors by the 30th day of invoice submission. Business office will continue to make payments on a timely manner.
<p>Purchasing Order:</p> <p>To provide purchasing services to support college programs and services.</p>	<p>Goal 1. To purchase materials, supplies and equipment based on college needs.</p> <p>Objective 1.1. 65% of purchased materials, supplies and equipment will be based on the priorities of college needs.</p> <p>Goal 2. To fund professional development trainings based on college needs.</p> <p>Objective 1.1. 65% of approved professional development trainings will be based on the priorities of college needs.</p>	-Travel Authorization	3,380 receipts issued	
<p>Account Receivable:</p> <p>To college payments for college services to ensure college financial stability.</p>	<p>Goal 1. To college service payments by the 30th day after the service rendered,</p> <p>Objective 1.1. 65% of college services will be compensated by</p>	<p>-Work orders -PCC invoice -Cash Receipt</p>	4,057 receipts issued	

	the 30th day after the service rendered.			
<p>Student Account Receivable:</p> <p>To provide students with updated account information to ensure timely payment.</p>	<p>Goal 1. To receive payments from current students for college services (tuition, fees, books, housing & meals).</p> <p>Objective 1.1. 70% of students payments will be received within the semester of billing.</p> <p>Goal 2. To continue collecting payments from students with outstanding accounts.</p> <p>Objective 2.1. 65% of students with outstanding balance will continue to make regular payments to the college.</p>	<p>-Student Account Statements</p> <p>-Cash Receipts</p>	1,747 receipts issued	
<p>Payroll:</p> <p>To provide college employees and Federal Work Study students bi-weekly salaries in accordance with personnel contracts.</p>	<p>Goal 1. To ensure that employees obtain their payroll checks with correct information.</p> <p>Objective 1.1. Every payroll check is made available on every Wednesday of the Palau Government payday week.</p> <p>Goal 2. To ensure that students obtain their</p>	<p>-Timesheet</p> <p>-Payroll check</p>	7,217 checks issued	

	<p>Federal Work Study checks with correct information.</p> <p>Objective 2.1. Every payroll check is made available on every Friday of the federal Work Study payday week.</p>			

Year: 2017

Function and SAO	Goal and Objective	Assessment Tool	Actual Result	Analysis and Action Plans
<p>Accounts Payable:</p> <p>To provide payments to suppliers/creditors by the 30th day of invoice submission to ensure timely financial services.</p>	<p>Goal 1. Make payments owed by the college to suppliers/creditors by the 30th day of invoice submission.</p> <p>Objective 1.1. 65% of invoices will be paid by the 30th day of submission.</p>	<p>-Invoice -Check payment</p>	<p>4,056 checks issued</p>	<p>The Business Office met the 65% goal of making payments to suppliers/creditors by the 30th day of invoice submission. Business office will continue to make payments on a timely manner.</p>
<p>Purchasing Order:</p> <p>To provide purchasing services to support college programs and services.</p>	<p>Goal 1. To purchase materials, supplies and equipment based on college needs.</p> <p>Objective 1.1. 65% of purchased materials, supplies and equipment will be based on the priorities of college needs.</p> <p>Goal 2. To fund professional development trainings based on college needs.</p> <p>Objective 1.1. 65% of approved professional development trainings will</p>	<p>-Travel Authorization</p>	<p>3,169 PO's issued</p>	

	be based on the priorities of college needs.			
Account Receivable: To college payments for college services to ensure college financial stability.	Goal 1. To college service payments by the 30 th day after the service rendered, Objective 1.1. 65% of college services will be compensated by the 30 th day after the service rendered.	-Work orders -PCC invoice -Cash Receipt	3,746 receipts issued	
Student Account Receivable: To provide students with updated account information to ensure timely payment.	Goal 1. To receive payments from current students for college services (tuition, fees, books, housing & meals). Objective 1.1. 70% of students payments will be received within the semester of billing. Goal 2. To continue collecting payments from students with outstanding accounts. Objective 2.1. 65% of students with outstanding balance will continue to make regular payments to the college.	-Student Account Statements -Cash Receipts	1,582 receipts issued	
Payroll: To provide college employees and Federal Work Study students bi-weekly salaries in accordance with personnel contracts.	Goal 1. To ensure that employees obtain their payroll checks with correct information. Objective 1.1. Every payroll check is made available on every Wednesday of the Palau Government payday week. Goal 2. To ensure that students obtain their Federal Work Study checks with correct information. Objective 2.1. Every payroll check is made	-Timesheet -Payroll check	7,017 checks issued	

	available on every Friday of the federal Work Study payday week.			
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2. Provide summary of the Service Area Outcomes assessment including the trend analysis of the last three years below.

Increase in checks, paychecks, invoices due to the increase of the demand in for services from the institution and price inflation.

V. PERSONNEL

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

Position/Title (no name)	Status (FT/PT)	Highest Degree	Initial Date of Hire	Description of Duties (Use HR information)
Uroi N. Salii	FT	MBA	9/12/2011	<p>The Director is responsible for the development, implementation and regular review of systems, procedures and controls to enable effective management and reporting of the College finances based on best accounting practices. He/she coordinates the collection of revenues and funds ensuring College compliance with the payments of any taxation required by laws, regulations or procedures and is responsible for the disbursement of Government funds in accordance with established regulations and procedures.</p> <p>The Director ensures that the payrolls and records are controlled, operated and monitored to provide a high level of security and confidentiality.</p> <p>The incumbent approves vouchers and invoices for payment and is on authorized College check signatory. He/she also approves financial reports submitted by subordinate supervisors, having determined their accuracy and compliance with procedures.</p> <p>He/she is responsible for analyzing and interpreting financial data, identifying trends, threats and opportunities and preparing meaningful and timely monthly reports. The Director will ensure all statutory financial reports are completed and submitted in accordance with both legal and College procedures and is responsible for their accurate representation of the College financial affairs. This includes the annual preparation and submission of the College Financial Status</p>

				<p>Report to the Board of Trustees and President of the Republic of Palau.</p> <p>The Director is involved in the preparation and advice on the College Financial Strategic Plan and will coordinate the preparation of the College Annual Budget.</p> <p>It is essential, both from the Public Relations point of view, and in order to optimize advantageous supplier agreements, that prompt payment of College creditors is embraced as a standard practice. The Director will ensure that this is carried out and likewise that the College requires equally prompt payment by its debtors. A significant improvement has been achieved in Student account payments and continued attention to this area must be a priority.</p> <p>The incumbent regularly reviews debtor and creditor accounts with his/her section supervisors and as appropriate will recommend corrective action.</p> <p>The Campus computer network, due to be fully operational in 1995, provides management information for departmental and Executive Committee decisions making. The incumbent is responsible for ensuring appropriate, accurate and current financial data is available on the system (within prescribed security bands).</p> <p>The incumbent is required to be aware of the overall governmental accounting system and is responsible for keeping himself/herself up to date with policy or regulation changes which may affect the College. He/she is also expected to develop a good knowledge of Government organizations and structures and establish and maintain effective working relationships with government officials, all College departments and the public. He/she cooperates with, and supports, the external audit firm throughout their annual audit of College.</p> <p>The Director acts as technical advisor to the Vice President of Administration & Finance and Department heads on all financial matters.</p> <p>The incumbent has a responsibility for providing leadership, management control for his/her staff and will make every effort to build a strong team spirit. He/she is challenged to continually identify innovative, more efficient, cost effective ways to satisfy the needs of students, staff and the community and to make recommendations for implementation of these improvements.</p>
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Debbie O. Ngiraibai	FT	AA	2/27/2012	<p>The Accountant is responsible for supervising the collection of revenues and funds and arrangement for payment of any taxation required by law on this income. He/she will supervise the disbursement of Government funds provided to the College in accordance with established regulations and procedures. He/she will assist the Director of Finance in analyzing and interpreting College financial data, identifying trends, threats and opportunities and will provide such information required to enable preparation of meaningful and timely monthly report. The incumbent will also assist in the completion of statutory financial reports in accordance with both legal and College requirements including the annual College Financial Status Report.</p> <p>The incumbent provides direct supervisory support within his/her area of responsibility including administration, recording and payment of both the staff and Student Work Study payrolls which are run and paid separately on alternative bi-weekly cycle.</p> <p>He/she is responsible for supervision of the accounts payable activity ensuring close attention is given to the systems and procedures for purchase requisitions, purchase orders, accounts payable vouchers, travel authorization requests etc. and ensures that regular checks and balances/reconciliations are in place to provide an efficient, smooth running account payable operation.</p> <p>The Accountant also develops, implements and supervises systems and procedures appropriate to standard accounting practice for the receipt and accounting for all payments to the College. This includes daily taking from the Bookstore, student account payments, mailed payments etc. He/she is responsible for ensuring adequate security measures are in place to safeguard College monies during its receipt and when being transported to the Bank.</p> <p>The Accountant is required to keep himself/herself professional expertise in determining how structures, systems or procedures could be developed or modified to better reflect the nature of transaction and/or to maximize productivity and generate a smooth work flow. He/she will make recommendations of significant beneficial changes to the Director of Finance.</p>
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				<p>The Accountant will initiate and conduct on the job training for staff coming under his/her control to provide multi skilling and therefore greater flexibility of staff mobility within the section.</p> <p>The incumbent has a responsibility for providing leadership, management control for his/her staff and will make every effort to build a strong team spirit. He/she will ensure that every staff member in his/her area of responsibility has clearly defined, measurable objective and that each individual is provided with the necessary resources, training, personal development and encouragement to enhance their job satisfaction, promotability and rewards.</p>
Tessmarie U. Kodep	FT	MA	3/09/2012	<p>This position is the focal point and direct interface with the students and direct interface with students in respect to their accounts and payments for tuition and other College fees. The incumbent needs to be able to utilize his/her interpersonal skills in the development of a relationship with the student which will enable open and frank communication of personal financial matters and provide the opportunity to seek ways and means to accomplish payments by due date.</p> <p>It is envisaged that the direct contact (interviews/discussions) between the Account Supervisor and the student will result in commitments being made by the student to meet mutually agreed payments. All such commitments are to be recorded on the Student records at the time of the interview.</p> <p>A significant challenge for the incumbent is to develop and implement a system of checks and “bring up” actions on student files to control flow up on delinquent accounts and promissory notes.</p> <p>Support is available for this position through Administration and Financial Aid divisions to assist his/her resolution of some of the payment problems which may occur but the Student Account Supervisor is expected to use initiative, sound judgement and a firm but helpful approach in a timely achievement of collections. The Student Account Supervisor records all tuition fees, room and board and other College charges to individual student accounts and credits these accounts with any financial aid or other award or student payment. A total running</p>

				<p>balance is reflected for each account and is available for student to review at any time. He/she prepares student invoices for charges at the commencement of each semester. Monthly statements of account are distributed to students and the Student Account Supervisor take record all payments received through the account receivable technician when collecting payment. The College has created a progressive payment requirement by which a portion of the total semester fees and charges must be paid. The incumbent will monitor these payments and advise and potential for default to the Director of Finance. It is imperative that he/she maintains close liaison with the Financial Aid Office particularly with respect to Financial Aid Awards and in the reconciliation of accounts on a monthly basis.</p> <p>There are various financial statements and reports and reconciliations which are the incumbent's responsibility. He/she will provide an interpretation of these reports, will identify significant issues and make recommendations to pre-empt or resolve adverse trends.</p> <p>Reconciliation and verification with individual. Students their award records received from Financial Aids Office and ensuring these awards are credited toward payment of their account. Provide data to Financial Aid Office as required, on total of individual student aid awards.</p> <p>It is expected that the incumbent will take a full and active part in the promotion of excellence in every activity, service, or program he/she provides. He/she is challenged to continually identify innovative, more efficient, cost effective ways to satisfy the needs of students, staff and the community and to make recommendations for implementation of these improvements.</p>
Demy O. Emesiochel	FT	AA	7/02/2012	<p>The incumbent is responsible for receiving daily collections of monies from Bookstores daily sales, direct payments for student account, payments for auxiliary services and payments through the mail etc. He/she tallies and balances cash, verifies account billings against remittances, prepares daily cash reports and files copies of cash receipts and account receivable billings. As required the incumbent will prepare a cash deposit every working day and provide it to the Accounting Technician (Account Payable) for daily deposits. ensures that copies</p>

				<p>of outside work orders and inter work orders are properly recorded and distributed to the appropriate College departments.</p> <p>He/she prepares and disburses all account receivable billings in accordance with College practices and regulations.</p> <p>The incumbent is responsible for monthly review of aging debtor accounts and will bring to the attention of the Accountant any potential bad debts or any slow payments.</p>
Kesina K. Tadao	FT	AA	8/19/2013	<p>The incumbent is responsible for the maintenance of individual staff payroll records and files and will take action to alter or amend file detail only when a Personnel Action Form or Administration Form approved by an authorized signatory is received.</p> <p>Absolute confidentiality and strict control to preserve the integrity of all personal and salary information is a most important responsibility of this position.</p> <p>He/she receives and checks time and attendance records and will confirm any apparent discrepancies with the Department head or supervisor who has authorized the attendance record. Any unresolved discrepancy must be referred to the Accountant for decision prior to data input and payroll processing.</p> <p>The incumbent is required to have a sound knowledge of the College regulations for all matters relating to or affecting payment of salaries, including such things as the various types of contract, leave, allowances and benefits, deduction provisions, etc. He/she must also keep himself/herself up to date on taxation, social security or other Palauan Government regulations which affect his/her area of responsibility.</p> <p>The Accounting Technician (Payroll) will reconcile input data with the payroll printout and check totals prior to issue of checks and will take immediate action to rectify any error. The staff salaries are paid bi-weekly on Wednesday following the pay period. Individual pay checks must be signed for by the person receiving. If the person is unable to pick up his/her check, a proper documentation stating the name of the person receiving the check must be provided and filed.</p> <p>He/she maintain computer printout of all</p>

				payroll reports for the period of years stipulated by Palau Tax Regulations and retains these in a confidentially secure manner.
Kristy U. Olkeriil	FT	AA	12/2/2013	<p>The incumbent is responsible for assigning and inputting purchase requisitions to the computer system which then generates purchase orders for distribution.</p> <p>All incoming goods are receive each department who will verify their own receipts and invoices and pass them on to the Accounting Technician (Accounts Payable) for proper filing.</p> <p>The Accounting Technician matches documentation including invoices and confirms that purchase order price is the same as the invoice. He/she is responsible for investigating any discrepancies and advising the department which made the purchase any change in the charge to the departmental account.</p> <p>The incumbent is responsible for drawing all checks for payment and distributes those going to off-island suppliers. Checks for local suppliers are passed to the Accounting Technician (Payroll) who is tasked with their distribution in order to comply with statutory accounting practices. Manual checks are only drawn in emergency situations to satisfy prompt payments. Where advance payments have been made on purchase order as a result of a negotiated supplier agreement and the goods are not received, the incumbent is responsible for sending follow up letters to resolve situations. He/she also corresponds with off-island suppliers in the respect to queries on purchase orders, payment status and refunds etc.</p> <p>An important part of the overall process is the consistency and accuracy of the reconciliations for which the incumbent is responsible. These include running a reconciliation report to ensure all Account Payables are correctly posted, reconciliation of all general (computer produced) and manual checks against Account Payable vouchers and checking that all postings to sub ledger are complete and accurate.</p> <p>Control of travel authorization numbers and a log book of all airline ticket purchases is also the incumbent's responsibility. This includes both staff business travel and student travel to and from their home island. He/she reconciles travel authorizations for incoming students and arranges airline credits for unused tickets. The</p>

				<p>Accounting Technician (Accounts Payable) processes all advances for travel expenses and ensures a Travel Voucher is prepared on completion of the travel.</p> <p>As requested, or on a monthly basis, he/she produces computer reports on purchase orders and account payables. The incumbent also prepares fiscal, year and account payable listing and a report on all prepaid purchase orders to enable balance of the year end accounts.</p> <p>In order to optimize favorable supplier agreements the College will negotiate prompt payment arrangements. It is essential both from a Public Relations point of view and to safeguard these purchasing benefits that the incumbent follows the payment terms advised by the Director of Finance.</p>
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2. Is the number of personnel adequate to support the service area? If no, explain based on assessment results and/or other college plan(s).

The number of personnel is not adequate to support the service area. We are searching for a Purchasing Order Accounting Technician. In addition, our external auditor has suggested that we consider hiring a fulltime Financial Accounting Technician who will be able to do financial reporting at all times.

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

The Business Office personnel possess adequate skills required to support the service area.

4. Provide summary of Personnel in the space below.

All Business Office personnel have a degree in the accounting field which is directly related to the service area. The Director of Finance holds a Master's in Business Administration, the Accountant holds a AA in Accounting and is currently working on her Bachelors in the field on education, the Student Account Supervisor holds a bachelor in Business and a Master's in Education, and all three (3) of the Business Office Accounting Technicians possess a AA in accounting and are also working in their bachelor's in Education.

VI. PROFESSIONAL DEVELOPMENT ACTIVITIES

1. In what professional organizations (related to work position, duties and responsibilities) do personnel in this service area participates in?

Organization	No. of Personnel Participating	Office Held (if any)
Classified Staff Organization	5	N/A
ROP Financial Institutional Commission Board	1	Vice-Chairman
ROP Money Laundering Working Group	1	Chairman

2. List professional development activities that personnel in this service area have participated in during this review period? (Such activities include trainings, workshops, courses, and degrees both on and off island.)

Professional Development Activity	No. of Personnel Participating	Date of Activity
Accreditation 101	6	2016
Grants Management Training	1	2016
Association of Pacific Islands Public Auditors	5	2015, 2016 & 2017

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

WACUBO, APIPA, GFOA

4. Provide summary of Professional Development Activities below.

APIPA, Accreditation 101 & FAMED

VII. 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 and/or other college plan(s).

General use of facilities such as office and work spaces are adequate to support the service area.

2. Is available equipment adequate to support service area functions? If no, provide response based on assessment results and/or other college plan(s).

Equipment is adequate to support service area.

3. Does the service area generate revenue? If yes, explain how it is generating revenue.

The service area does not generate revenue.

4. Provide summary of Facilities and Equipment below.

The Business Office has computers for each staff, a check printer, printer for each staff, two scanners, two storage facility, a copier and a safe.

VIII. EVALUATION OF PREVIOUS PROGRAM REVIEW ACTION PLANS

1. Indicate the period of the last program review cycle of this service area.

Cycle: 1 st	Years: 2012, 2013 & 2014
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2. Indicate the status of the previous program review action plans below.

Action Plan Activity/Objective	Status Complete/Ongoing/Incomplete	Remarks
Electronic Forms	Completed	
Rearrange Office Space	Ongoing	

3. Provide evaluation summary of the previous Program Review Action Plans below.

The Business Office continues to adopt changes that will better improve the services provided to all clientele. Documents are all made to electronic file for security of the institution's data and financial information safe keeping and security.

IX. SERVICE AREA STRENGTHS AND IMPROVEMENT NEEDS

1. List and explain service area strengths.

Accounts Payable – Checks are disbursed accordingly prioritized to the institution's needs.
Purchasing Order – all requests of the various departments on the institution is processed.
Accounts Receivable – Collection of payments are being processed efficiently with the Business Office.
Payroll – Employee and Federal Work Study checks are being process in a timely manner.
Student Accounts Receivable – Student invoices are being completed in a timely manner.
Budget & Financial Reporting – Budget and reports are disbursed upon request of the various departments.

2. List and explain service area improvement needs based on assessment results and/or other college plan(s).

Accounts Payable – Need to increase amount of payments every 30th of the month.
Purchasing Order – N/A
Accounts Receivable – N/A
Payroll – N/A
Student Accounts Receivable – Reports are sufficient but can be improved with new software in addition there are errors when inputting information due to programming issues what we have been dealing with and talking to the software provider to make changes and improvements.
Budget & Financial Reporting – N/A

3. Provide summary of Strengths and Improvement Needs below.

All service areas are doing well however, software can improve the amount of time spent on reporting and errors from programming issues by purchasing new software for student account.

X. SERVICE AREA ACTION PLANS

1. Based on this program review results, describe the service area action plan(s) for the next cycle. Include necessary resources.

Action Plan Activity/Objectives	How will this action plan improve the service area?	Needed Resources (if any)	Timeline
Rearrange Office Space for Security and confidentiality of information	This will enable confidential information to be well protected.	Partitions	1 year

2. Provide summary of Action Plan(s) for the next cycle below.

We will continue to make our office presentatble to our clientele and ensure all files are confidential.

XI. RESOURCE REQUEST

1. Based on Service Area Action Plans, provide detailed information for any resources that will be requested below.

Type of Resource	Description	Estimated Amount Requested	Justification
Personnel	Purchasing Accounting Technician, Financial Reporting Accounting Technician	25,000.00	We are currently in the process of hiring a Purchasing Accounting Technician. Lastly, our external auditor has suggested that the Business Office hires a full time Financial Reporting Accounting Technician whose duties is to do all the reporting for the institution.
Facilities	Additional storage for Business Files	5,000.00	The Business Office currently has two storage areas, one at the upper campus which is shared with HR and the President's office and the other down near the Maintenance office. Both facilities are full and we are not able to store files in them unless we start burning our older files. We would like to keep all our files and need additional storage room.
Equipment	Additional Scanner and Vehicle	8,000.00	Additional scanners will allow for the Business Office staff to scan the institution's documents. The Business Office delivers allotments and is currently using personal vehicles to do this task; a vehicle assigned or purchased to the Business Office would be preferable.
Supplies	N/A		Sufficient at the moment

Software	Adobe Nitro, MIP Upgrade, New Student Account software	10,000.00	Updates and new software will allow for the Business Office staff to efficiently do reports for the various departments of the institution and reports requested by other partner agencies. Some forms needed are filled using the Vice President's computer due to the lack of software at the Business Office.
Training	Government Finance Officer Association, Western Accreditation of the College and University Business Officers	15,000.00	Trainings will allow of members of the Business Office to be updated with the new accounting methods and standards.
Other	Rearrange office to have partition for each staff	2,000.00	Current layout allows confidential documents to be exposed to students, staff, faculty and community members walking in and out of the Business Office. This will allow for the Business Office to ensure documents are safe behind each staff's partition and not exposed to our customers walking in and out of the office.
Total		65,000.00	

2. Provide summary of Resource Request that may require institutional support to ensure the implementation of service area action plans.

We are currently in the process of hiring a Purchasing Accounting Technician. Lastly, our external auditor has suggested that the Business Office hires a full time Financial Reporting Accounting Technician whose duties is to do all the reporting for the institution. Additional scanners will allow for the Business Office staff to scan the institution's documents. The Business Office delivers allotments and is currently using personal vehicles to do this task; a vehicle assigned or purchased to the Business Office would be preferable. Updates and new software will allow for the Business Office staff to efficiently do reports for the various departments of the institution and reports requested by other partner agencies. Some forms needed are filled using the Vice President's computer due to the lack of software at the Business Office. Trainings will allow of members of the Business Office to be updated with the new accounting methods and standards. Current layout allows confidential documents to be exposed to students, staff, faculty and community members walking in and out of the Business Office. This will allow for the Business Office to ensure documents are safe behind each staff's partition and not exposed to our customers walking in and out of the office.

Do not forget to include all your required evidence. Required evidence is listed on page 2 of this template.