Administrative Program Review

FY2025–2026 Annual Update

Program / Department: Auxiliary Accounting Services
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I. Program Purpose

Auxiliary Accounting Services includes two integrated operational areas: Auxiliary Accounting Services and Cashier Services. Together, these areas provide full-cycle accounting, cashiering, reconciliation, and student financial services for the college while ensuring compliance with internal controls, audit requirements, and regulatory reporting standards.

The department supports both institutional financial operations and front-line student financial services, requiring continuous coordination across multiple systems, departments, and external partners.

Auxiliary Accounting Services

Auxiliary Accounting Services provides full-cycle accounting and financial oversight for District trust and agency funds, Associated Student Body (ASB), Athletics, the Allan Hancock College Foundation, and the Allan Hancock College Viticulture & Enology Foundation.

Core functions include:

- Accounts payable, accounts receivable, and reimbursement processing
- Deposit preparation, receipting, and reconciliation
- Bank, investment, and fund reconciliations across multiple entities
- Payroll-related processing support for auxiliary operations
- Budget monitoring, financial analysis, and reporting
- Audit preparation and supporting documentation
- Grant, endowment, and restricted fund accounting support

- Event and student organization financial management (starting funds, reimbursements, supply checks)
- Cash handling oversight and procedural training for campus departments
- Credit card and electronic payment reconciliation for clubs and events

Auxiliary Accounting workload continues to increase due to expanded Foundation activity, increased student club fundraising, and higher volumes of electronic payments requiring reconciliation and oversight.

Cashier Services

Cashier Services manages high-volume student financial transactions, receipting, refunds, and student account support.

Core functions include:

- Student payments (fees, tuition, registration charges)
- Cash, check, and credit card receipting and daily reconciliation
- Bank deposits and balancing of daily cashiering activity
- Student refund processing (TouchNet, Checkbook, manual refunds)
- Payment plans (non-resident student, childcare, delinquent accounts, financial aid repayment plans)
- Third-party billing, invoicing, and receipting
- Pass through scholarship payment processing
- Disbursement of student aid, payroll checks, and emergency funds
- Management of student account holds and adjustments
- Parking permits and insurance premium payments
- 1098-T reporting support
- Fraud monitoring related to student financial aid refunds
- Student account support (balances, refunds, payment issues, refund profiles)
- Use of multiple financial and student account systems

Cashier Services workload continues to increase due to higher transaction volume, expanded refund complexity, and increased student support needs.

Integrated Role of the Department

The department provides both financial management for auxiliary entities and direct cashiering services for students, combining back-office accounting functions with front-line transactional support that directly impacts enrollment, registration, and student access.

II. Progress on Prior Action Plan

Auxiliary Accounting Services

During FY2025–2026, the department successfully onboarded a new Auxiliary Accounting Technician following a staffing transition. Cross-training and procedural documentation ensured continuity of service with minimal disruption.

Internal controls were strengthened through expanded cash handling procedures implemented across multiple campus programs, including the Viticulture & Enology Foundation winery. The department maintained compliance across all trust and agency funds while supporting increased Foundation, club, and Athletics activity.

Cashier Services

Cashier Services maintained high service levels during peak registration and refund periods while adapting to increased workload and system changes.

Key accomplishments:

- Successful implementation planning and transition to TouchNet refund processing
- Student outreach to support refund preference and direct deposit adoption
- Collaboration with Financial Aid, IT, and Business Services on refund system implementation
- Support of Inclusive Access program launch, including communication materials and student support resources
- Continued improvement in refund communication and student account assistance

III. Program Assessment (Outcomes)

- Internal control compliance was maintained across all auxiliary entities, with no audit findings, despite increased transaction volume and staffing transitions.
- Cross-training and procedural documentation supported continuity of operations during staff turnover, allowing uninterrupted processing of accounts payable, deposits, reconciliations, and cashiering services.
- Improved student communication efforts related to refunds and account activity increased student awareness of refund options, reduced confusion regarding refund delivery methods, and supported greater completion of refund profile setup.
- Increased collaboration with Financial Aid, Business Services, Information Technology, and Student Services improved coordination of student refund processing, system implementation activities (including TouchNet), and resolution of student account issues.
- Fraud monitoring and account review processes contributed to earlier identification of potentially improper financial aid refund activity, strengthening internal controls and reducing financial risk.
- Expanded cash handling training and procedural updates improved consistency in departmental compliance practices and strengthened accountability for departments handling cash and event-related funds.

IV. Internal Conditions / Environmental Factors

Workload Growth Drivers

Both operational areas experienced sustained workload increases due to:

- Expansion of Foundation employees, events, and financial activity
- Higher student inquiry volume related to refunds and account issues
- Increased fraud monitoring and financial aid refund review requirements
- Expanded refund processing complexity following TouchNet implementation

Refund System Impact

The transition to TouchNet improved refund delivery options but created additional workload due to:

- Low student adoption of refund profile setup

- Continued reliance on Checkbook digital refunds
- Increased volume of uncashed refunds and stale-dated checks
- Significant student outreach required for refund education and support
- Manual intervention required for refund reissuance and corrections

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V. Resource Needs

Staffing

The department continues to advocate for the staffing support originally identified in FY25's program review to assist with operational workload, compliance, and service coverage. The original FY25 request identified the need for two Program Assistant positions. Based on operational assessment and evolving departmental needs, the revised staffing model includes:

- One part-time Cashier Services Substitute position supporting Cashier Services at an estimated annual cost of $16,000. The department's current budget allocation for this position is $4,000, resulting in an additional funding need of approximately $12,000 annually.

CLASSIFIED SUBSTITUTE OR SHORT-TERM				
Name	TBD			
Title	Cashier Substitute			
Hourly Rate from SS-80	$ 26.00			
Range from SS-80	33			
Hours/Week	12.00			
Weeks/Year	50.00			$15,600
Max Hours	600.00	**may not exceed 960**		
			TOTAL SALARY	**$15,600**
		PERS	0.00%	$0
		OASDHI	0.00%	$0
		MEDICARE	1.45%	$226
		SUI	0.05%	$8
		W/C	1.028%	$160
			TOTAL BENEFITS	**$394**
			TOTAL SALARY & BENEFITS	**$15,994**

- One part-time CSEA Auxiliary Accounting Technician position supporting Auxiliary Accounting Services at an estimated annual cost of $38,000. The department's current budget allocation for this position is $8,000, resulting in an additional funding need of approximately $30,000 annually.

CSEA - PART-TIME				**Monthly**	
NOT BENEFIT ELIGIBLE (LESS THAN 20 HOURS/WK)				shift	0.00
				salary	4,773.00
				longevity	0.00
Name	Auxiliary Accounting Technician				4,773.00
Title	TBD				
Effective Dates	Annual				
Salry Schedule	SS55				
Range	28				
Step	A				
FTE	48.65%			salary	27,864
Hours/Week	18.0	may not exceed 19.50 hrs/wk		shift	0
Months/Year	12.000			longevity	0
				TOTAL SALARY	**$27,864**
	PERS		26.81%		7,470
	OASDHI		6.20%		1,728
	MEDICARE		1.45%		404
	SUI		0.05%		14
	W/C		1.028%		286
				MANDATORY BENEFITS TOTAL	**$9,902**
				TOTAL SALARY & BENEFITS	**$37,766**

Total additional annual funding requested for staffing: approximately **$42,000**.

Sustained workload growth across both operational areas has impacted the department’s current staffing capacity.

Workload increases directly impacting staffing capacity include:

- Increased Foundation and auxiliary financial activity requiring additional AP, deposits, and reconciliation work
- Increased credit card and electronic payment reconciliation workload
- Increased student refund processing complexity and outreach requirements
- Increased fraud monitoring and student account review workload
- Continued high-volume cashiering operations during peak registration periods

Budget Impact (Critical Constraint)

Unexpected costs related to TouchNet implementation significantly reduced available staffing resources.

- ACH processing fees were initially understood as a per-batch fee but were applied per individual student refund transaction
- Checkbook digital refund fees ($0.95 per transaction) increased due to slower-than-expected student adoption of TouchNet refund profiles
- Combined refund processing costs exceeded original budget assumptions
- Program Assistant funding was partially redirected to cover refund system costs to ensure uninterrupted student refund delivery

This reallocation directly impacted the department's ability to implement previously planned staffing support.

Without this staffing support, the department experiences reduced operational coverage during peak periods, increased processing delays, and heightened risk to internal control compliance.

Technology / Equipment

The department is now responsible for purchasing and replacing desktop printers due to reductions in IT-provided hardware. Historically, desktop printers were provided centrally by IT; however, replacement responsibility has shifted to departments without a corresponding increase in departmental budgets.

Operational Need

Dedicated desktop printers remain necessary to support departmental operations.

Auxiliary Accounting Services

- Currently utilizes four desktop printers assigned to staff, with an additional printer required for the proposed part-time CSEA Auxiliary Accounting Technician position.
- Printers are used extensively for accounts payable documentation, reconciliations, audit support, financial reporting, deposit receipting and other accounting functions.

- Based on the age and usage of existing equipment, the department anticipates replacing approximately one printer annually at an estimated cost of $180 per year.

Cashier Services

- Currently utilizes seven desktop printers assigned to staff workstations.
- Printers are required for daily student receipting operations and must be compatible with Banner and FormFusion receipt-printing requirements.
- Replacement printer costs currently range from approximately $329 to $1,409 per unit, depending on model and compatibility requirements.
- Based on historical replacement needs, the department anticipates replacing approximately one printer annually, resulting in an estimated annual funding need of up to $1,409.

Funding Need

Estimated annual printer replacement funding needed: approximately **$1,600** annually.

This funding would allow the department to maintain operational efficiency, ensure continuity of student receipting services, and support ongoing accounting and audit documentation requirements.

VI. Future Goals

1. Increase student adoption of TouchNet refund profiles to reduce Checkbook dependency
2. Reduce volume of unclaimed and stale-dated refund checks through improved outreach and automation
3. Complete Auxiliary Accounting stakeholder satisfaction survey
4. Improve fraud detection and monitoring processes related to student accounts
5. Evaluate opportunities to streamline Inclusive Access billing and reconciliation processes
6. Stabilize staffing support to ensure continuity of operations, effective workload management, and timely service delivery across both functional areas.

Closing Statement

Auxiliary Accounting Services provides essential financial operations and student financial services that support the college's instructional, auxiliary, and student programs. The department has maintained strong internal controls, compliance standards, and service levels despite significant increases in workload complexity and volume.

However, sustained growth in auxiliary activity, student financial transactions, refund system complexity, and fraud monitoring responsibilities has exceeded current staffing capacity. Addressing staffing and technology resource needs is essential to maintaining operational efficiency, compliance, and timely student service delivery moving forward.