



**Administrative Program Review
FY2024-2025 Annual Update**

Program / Department:	Auxiliary Accounting Services
Date submitted:	6/17/2025
Submitted by:	Keli Seyfert, Director, Auxiliary Accounting & Student Accounts

I. Program Purpose

The Auxiliary Accounting Services Department includes two distinct operational areas—Auxiliary Accounting Services and Cashier Services—each providing essential financial support to the college community. While these areas function independently, they are both managed under the direction of the Director of Auxiliary Accounting and Student Accounts and are essential to ensuring the accuracy, compliance, and efficiency of the college’s financial operations.

Auxiliary Accounting Services:

The Auxiliary Accounting Services department’s purpose is to provide full charge bookkeeping and accounting services for the following four separate entities:

1. Allan Hancock Joint Community College District’s select trust and agency funds (i.e. Student Representation Fee fund, District Trust funds, and Student Club funds)
2. Associated Student Trust fund that is part of the Auxiliary Programs Corporation and encompasses ASB and Athletic funds
3. AHC Foundation
4. AHC Viticulture & Enology Foundation

Services provided by Auxiliary Accounting Services:

- Accounts payable
- Accounts receivable
- Budgeting
- Cash management
- Cash receipting
- Endowment management and accounting
- Event resource management
- External audit support and review
- Financial reporting and analysis
- Financial statement preparation
- Fund management
- Grant management
- Inventory management and accounting
- Investment reconciliation and accounting
- Payroll
- Per Diem funds management



- Purchasing
- Reconciliation of bank accounts
- Reporting to regulatory agencies

Cashier Services:

The Cashier Services department is responsible for the collection and receipting of payments for registration-related fees and charges and various department deposits as well as the subsequent daily reconciliation of those collections. Department staff assist students with payment plans, contracts, and vouchers, and answer questions related to their student accounts and BankMobile refund selection preferences and disbursements. Staff also provide services and assistance with staff parking permits, campus deposits, and payments related to retirees, part-time faculty, and board of trustee insurance premiums.

Services provided by Cashier Services:

- 1098-T Tuition Statement processing and reporting
- Bank deposit preparation
- Cash handling and receipting
- Cash management and reconciliation
- Childcare payment plans
- Communication to internal and external customers regarding Cashier Services schedules, activities, and policies
- Concurrent Enrollment voucher processing
- Credit card transaction reconciliation
- Delinquent debt payment plans
- Disbursement of payroll checks, student aid, and emergency funds
- Fee collection
- Financial Aid repayment plan set up
- Fraudulent account activity detection and prevention
- Informational resource to students and staff related to student accounts
- Insurance premium payment plan management and collections
- Management of student holds and releases
- Multiple software systems activities and management
- Preparation and management of non-resident tuition payment plans
- Process BankMobile disbursements
- Process BankMobile and Business Services check reversals in student account database
- Process manual refunds for Business Services refund checks
- Processing of in-person staff and student parking permit and citation payments
- Receipt pass-through scholarships
- Student accounts receivable
- Third-party contract management, invoicing, and receipting



II. Progress on Comprehensive Program Review Final Plan of Action

Auxiliary Accounting:

As part of our comprehensive program review process, we had planned to conduct a survey to assess the effectiveness of Auxiliary Accounting Services (AAS) in supporting fund stakeholders and other key operational goals. The goal of this survey was to evaluate stakeholder satisfaction with the accounting services provided by AAS staff, including how well we are keeping stakeholders informed and directed in making effective financial decisions. Additionally, the survey aimed to assess how AAS supports the timely and accurate payment of vendors, ensuring that department purchasers receive their goods and services efficiently, and to evaluate AAS staff compliance with regulations and internal controls to maintain smooth operations and avoid corrective actions. However, due to a recent staffing change in the Auxiliary Accounting Technician position, we have decided to postpone the survey until a future program review cycle.

The Auxiliary Accounting Technician plays a key role in accomplishing service area outcomes. The Technician ensures that stakeholders receive accurate financial information and guidance, facilitating informed decision-making. They are also central to ensuring that vendors are paid promptly, enabling department purchasers to receive the goods and services necessary for their operations. Furthermore, the technician helps maintain compliance with governing regulations and internal controls, which is critical to the continued smooth functioning of the department and avoiding any corrective actions.

The new staff member is in the process of learning key responsibilities and departmental procedures, and gaining familiarity with the position's duties. This transition period requires adequate time for training, knowledge acquisition, and hands-on experience in the role. Given this, conducting the survey at this stage would not yield an accurate or comprehensive reflection of the technician's contributions, as they are still in the early stages of integrating into the role.

By delaying the survey, we ensure that we can gather more meaningful and reliable feedback once the new staff member has gained proficiency and developed a deeper understanding of the impact of their work. This will allow for a clearer and more informed evaluation in the future program review cycle, ensuring that the feedback collected is reflective of the position's long-term contributions to AAS's goals and operational effectiveness.

Cashier Services:

As part of our comprehensive program review process, we identified the need to support students in completing their refund preference setup with BankMobile to ensure timely access to their funds. However, over the past year, we have received multiple student complaints regarding BankMobile's customer service. Students report long hold times when seeking assistance, and because BankMobile operates on Eastern Time, support ends at 2:00 p.m. Pacific Time, significantly limiting students' access to help. Even when students reach a representative, their issues are not always resolved. Likewise, when Cashier Services staff intervene on students' behalf, they also face extended wait times and inconsistent resolution outcomes. As a result,



students are often left without access to their funds. To address these issues and expedite resolution, staff have increasingly had to request a reversal of funds from BankMobile and process refunds manually through the Business Office. This workaround adds to staff workload and introduces further delays in getting funds to students.

Another significant challenge is the lack of adequate reporting tools within BankMobile, which hampers our ability to conduct research on refund activity. Without access to detailed, real-time reports, it is difficult to track refund disbursement trends, identify delays or errors, and proactively address student concerns. This limitation also restricts our ability to analyze data for equity gaps, assess the effectiveness of our outreach efforts, and make informed decisions to improve the refund process.

In an effort to improve the student experience and streamline operations for Cashier Services, we are exploring transitioning our refund management to TouchNet. The college already holds a license for TouchNet's refund management module, which is currently not in use. Implementing the baseline functionality would come at no additional cost to the college and would result in annual savings of over \$8,620. Additionally, BankMobile's subscription cost increases by 5% annually, making TouchNet a more cost-effective long-term solution.

TouchNet offers robust reporting tools and integrated payment plan options. It also partners with a third-party vendor, Checkbook, which can expand refund options to include PayPal, Venmo, and digital checks. These additional services come with per-transaction fees—\$0.95 for PayPal, Venmo, and digital checks, and \$2.45 for paper checks. These costs would be absorbed by the college, as they cannot be passed on to students. However, Checkbook allows for customization, enabling the college to control which refund methods are offered, helping minimize associated costs.

A recent analysis of refund preferences from March 1, 2024, to March 1, 2025, revealed that 74% of students opted for ACH direct deposit (which is included with our existing TouchNet license), 13% selected the BankMobile Vibe account, and only 1.6% received paper checks. Even with the potential addition of Checkbook services, we anticipate total costs would remain lower than our current subscription with BankMobile.

To ensure the transition aligns with student needs, we will be conducting a survey to gather input on preferred refund methods, including ACH, PayPal, Venmo, and digital checks. The results will help inform our final decision and implementation strategy.

III. Program Assessment:

Auxiliary Accounting Services:

SAOs have not changed since the last comprehensive program review and annual update.

- **Service Area Outcome (SAO) 1:** Auxiliary Accounting Services (AAS) stakeholders will report satisfaction with the accounting services provided by AAS staff.



- **Activity:** Keep fund stakeholders informed and directed so they are making effective decisions.
- **Plan of Action:** Survey to assess progress.
- **Progress:** Survey rescheduled to FY26.
- **SAO 2:** AAS vendors will receive timely and accurate payments resulting in department purchasers receiving their goods and services efficiently.
 - **Activity:** Ensure timely payments to vendors.
 - **Plan of Action:** Survey to assess progress.
 - **Progress:** Survey rescheduled to FY26.
- **SAO 3:** AAS staff will comply with regulations and adhere to proper internal controls of governing bodies and regulatory agencies to maintain continued operations and avoid corrective actions.
 - **Activity:** Submission of timely returns; ensure effective internal controls are followed.
 - **Plan of Action:** Evaluate audit results for no findings, ensure no penalties or late fees by governing bodies and regulatory agencies.
 - **Progress:** FY24 audits were clean with no findings, reflecting strong internal controls; all returns and payments were submitted on time.

As part of the current audit, there's been a focus on internal controls, and opportunities for improvement were identified in the processes related to the AHC Viticulture & Enology Foundation winery sales. To support this, the Director created a cash handling procedure specific to winery operations and trained the department dean on the new procedures. Future training will be conducted for the new Winery Operations Specialist. The reconciliation form was updated and provided as a tool to ensure accurate tracking of sales, proper documentation of deposits, and improved accountability in daily cash handling practices.

Cashier Services:

SAOs have not changed since the last comprehensive program review and annual update.

- **SAO 1:** Students will be empowered with the knowledge of their refund process to have better control over their funds.
 - **Activity:** Ensure students are aware of BankMobile refund process; encourage students to select a refund preference; ensure students understand how to access their BankMobile account.
 - **Plan of Action:** Ensure students successfully complete their refund preference selection; provide BankMobile account access information in Spanish.
 - **Progress:** The number of students selecting a refund preference has increased due to improved communication by staff and the availability of information in Spanish.
- **SAO 2:** Students will be confident and satisfied with the effective and timely delivery of their disbursements.
 - **Activity:** Remove BankMobile check option; advise students to update their address with BankMobile.



- **Plan of Action:** Monitor student feedback and complaints regarding BankMobile, enhance communication about disbursement options and account setup, investigate an alternative refund management company.
- **Progress:** The number of returned or stale-dated checks has declined, indicating more students are utilizing direct deposit or ACH options. However, complaints about BankMobile's customer service have increased, prompting the department to explore alternative refund management solutions. To support this effort, a student survey will be distributed to gather feedback on preferred refund methods, which will inform our evaluation of TouchNet as a potential replacement.
- **SAO 3:** Staff and students will be satisfied with the services provided by Cashier Services.
 - **Activity:** Sharpen customer service skillsets; increase knowledge of campus services.
 - **Plan of Action:** Strengthen staff customer service skills through targeted training and increase collaboration with campus departments to ensure consistent, accurate information is shared with students. Ongoing outreach presentations and cross-training opportunities will reinforce awareness of Cashier Services' role in supporting student success.
 - **Progress:** A comprehensive PowerPoint presentation was delivered to Student Services Administrators and Coordinators, outlining the key services offered by Cashier Services. This presentation aimed to enhance understanding of the department's functions and highlight how these services support students and the college.

IV. Internal/External Conditions

Department Position Reclassifications Due to Expanded Responsibilities:

The **Coordinator, Student Accounts** and **Student Account Specialist** positions were reclassified following a sharp increase in fraudulent student account activity. A review of their job descriptions confirmed the addition of substantial responsibilities related to fraud prevention and investigation, justifying updates to their classifications and salary ranges.

The **Student Account Technician** position was reclassified following an increase in student account debt and the implementation of payment plans to help students resolve outstanding balances and maintain registration eligibility. The role also took on added responsibility for receiving and securely distributing emergency awards and paper refund checks to students. These expanded duties increased the scope and accountability of the position, resulting in an updated job description and higher salary classification.

A separate management review was conducted for the **Accountant, Auxiliary Accounting** and **Auxiliary Accounting Technician** positions in response to expanded duties related to the athletic program and the implementation of a prepaid per diem card system. Both roles saw increased scope, complexity, and financial oversight, resulting in updated job descriptions and higher salary classifications.



Auxiliary Accounting Services:

Strengthening Internal Controls & Cash Handling Procedures

To maintain compliance, safeguard institutional funds, and ensure efficient financial operations, our department has prioritized strengthening internal controls and standardizing cash handling procedures across campus. Given the sensitive nature of cash transactions, strict adherence to established policies is essential in mitigating risks, ensuring accountability, and maintaining accurate financial records.

As part of these efforts, the Director developed a **Cash Handling Guide**, which serves as a comprehensive resource outlining key policies and procedures, including proper deposit protocols, security measures, and accountability requirements. Key elements covered in the guide include:

- **Deposits & Security:** All cash (including checks and money orders) must be submitted for deposit within one business day to the appropriate finance department. Cash cannot be used for expenditures and must never be sent through intercampus mail.
- **Petty Cash & Cash Boxes:** Petty cash funds may only be used for approved small expenditures and require the same documentation as other disbursements. Cash boxes, issued as change funds for events, must be used solely for making change and must be returned promptly at the conclusion of an event.
- **Accountability & Compliance:** Cash deposits require verification by two individuals and must be accompanied by the appropriate deposit form. Any cash shortages or overages must be reported to Auxiliary Accounting Services.
- **Cash Advances:** Any unused funds from a cash advance must be returned for deposit. These funds cannot be retained or used informally outside of established procedures.

To reinforce these procedures, we actively inform and train staff on proper cash handling protocols, offering guidance through direct communication, documented policies, and ongoing support. Compliance with these internal controls helps prevent mismanagement, ensures accurate record-keeping, and promotes financial integrity throughout the institution.

Moving forward, we will continue evaluating the effectiveness of these measures, updating guidelines as needed, and exploring additional training opportunities to enhance campus-wide understanding and adherence to cash handling best practices.

Implementation of a Credit Card Charge Account for the Associated Students Trust Fund

In evaluating the financial processes for the Associated Students Trust fund, the Director identified the need to establish a dedicated credit card charge account. Previously, fund managers utilized their District-issued CalCard for Associated Students Trust fund-related expenses. This practice resulted in a duplicative and inefficient process, as charges were initially paid through the Business Services Department, followed by an internal invoicing process requiring the Accounts Receivable staff to bill the Associated Students Trust fund. The fund then had to



process a payment to reimburse the District. The extended timeline from the initial charge to final reimbursement created delays that impacted the Auxiliary Accounting Department's ability to comply with regulatory reporting requirements, such as the EDD DE-542 Form and 1099 reporting.

Additionally, the fund manager had been purchasing pre-paid VISA cards, incurring additional fees, for transactions requiring a credit card. Establishing a dedicated credit card charge account eliminates these fees and streamlines purchasing processes. To ensure accountability and proper usage, the Director also developed guidelines for cardholders outlining appropriate use and compliance measures. This change enhances efficiency, reduces administrative workload, and ensures regulatory compliance for the Associated Students Trust fund's financial transactions.

Cashier Services:

Removing Barriers to Student Success through Streamlined Processes

In our commitment to removing barriers that hinder student success, we identified an issue stemming from outdated charges related to the Extended Opportunity Programs and Services (EOPS) book lending library. Although the library no longer exists, historical charges and resulting holds have continued to block students from registering for classes.

Students with these holds were required to contact Cashier Services and were subsequently referred to the EOPS department for resolution. While the EOPS director consistently forgives these charges, the process was reactive and created unnecessary delays for students.

To address this barrier, the Director proposed and implemented a streamlined approach: a comprehensive memo from EOPS requesting the removal of all remaining book lending library-related holds and forgiveness of the associated charges. This proactive measure ensures students are no longer impeded by outdated debts, enabling them to register for classes without unnecessary obstacles.

This example highlights our department's ongoing efforts to review and improve processes that support student equity and success. By collaborating with other departments, we aim to remove systemic barriers, fostering a more inclusive and accessible educational environment.

V. Update to Final Action Plan

- **Goal IR1:** To recruit and retain quality employees.
 - **FY24 Annual Update to Action Plan:** The action plan in FY24 was to review the job descriptions for both the Auxiliary Accounting Services and Cashiering Services staff members to ensure that the job duties that have been recently assigned in response to external and internal conditions are included and they are being provided with adequate and fair compensation.
 - **Update:** All positions in Auxiliary Accounting Services for both Auxiliary Accounting employees and Cashier Services employees were reviewed, updated, and reclassified this fiscal year, FY25.



VI. Revised – Plan of Action (Annual Update)

The last comprehensive program review was completed in June 2022. No post-validation plan of action was developed.

Resources Needed Update

Resource Needs

- **Technology Needs**
 - **Specific Resource:** 2 iPads and covers - ASB, Clubs. More and more clubs have become active in fundraising activities, especially using credit cards, often occurring on the same date. The use of credit cards is encouraged as this reduces the risks associated with cash handling.
 - **Estimated Cost: \$925**
- **Staffing Needs**
 - **Specific Resource:** Additional funding is needed to support a Program Assistant role for each area, Auxiliary Accounting and Cashier Services.
 - **Estimated Cost:**
 - **Auxiliary Accounting:** the FY26 budget for Classified Hourly Sub is \$0, zero. Estimated fiscal year need is \$14,668. This can be offset by reducing the \$2,311 student worker budget to \$0, zero.
Additional amount needed: \$12,357.

CLASSIFIED SUBSTITUTE OR SHORT-TERM			
Name	TBD		
Title	Program Assistant V		
Hourly Rate from SS-80	\$	26.00	
Range from SS-80		33	
Hours/Week		11.00	
Weeks/Year		50.00	\$14,300
Max Hours	550.00	may not exceed 960	
		TOTAL SALARY	\$14,300
	PERS	0.00%	\$0
	OASDHI	0.00%	\$0
	MEDICARE	1.45%	\$207
	SUI	0.05%	\$7
	W/C	1.07%	\$153
		TOTAL BENEFITS	\$368
		TOTAL SALARY & BENEFITS	\$14,668

- **Cashier Services:** the FY26 budget for Classified Hourly Sub is \$12,000. Estimated fiscal year need is \$14,770.
Additional amount needed: \$2,770.



CLASSIFIED SUBSTITUTE OR SHORT-TERM				
Name	TBD			
Title	Program Assistant IV			
Hourly Rate from SS-80	\$	24.00		
Range from SS-80		32		
Hours/Week		12.00		
Weeks/Year		50.00		\$14,400
Max Hours	600.00	may not exceed 960		
			TOTAL SALARY	\$14,400
	PERS	0.00%		\$0
	OASDHI	0.00%		\$0
	MEDICARE	1.45%		\$209
	SUI	0.05%		\$7
	W/C	1.07%		\$154
			TOTAL BENEFITS	\$370
			TOTAL SALARY & BENEFITS	\$14,770

Staffing Needs: Justification

Due to the increasing complexity and volume of work in both Auxiliary Accounting Services and Cashier Services, we are requesting two Program Assistant positions—one dedicated to each department—to ensure continued compliance, operational efficiency, and quality service to students, staff, and external partners.

Auxiliary Accounting Services:

The workload within Auxiliary Accounting Services has grown significantly over the past year. Key drivers of this increase include:

- A rise in the number of student clubs and their activities, which has resulted in more frequent check requests, deposits, reconciliation of supply checks and the need for cash boxes to support campus events.
- Increased financial activity associated with the Allan Hancock College Foundation, including both expenditures and incoming deposits.
- The continued expansion of the Athletics program, which requires complex coordination and documentation of prepaid card usage for athlete per diems.

This new Program Assistant position will provide vital administrative and accounting support, ensuring the accuracy of backup documentation and compliance with institutional policies and regulatory requirements. Additionally, the position will allow the Auxiliary Accounting Technician to focus more fully on high-level responsibilities such as accounts payable processing, deposit processing, and administration of the athletics prepaid card process. This support is critical to maintaining compliance and reducing the risk of errors.

Cashier Services:



Cashier Services also requires additional staffing to ensure adequate window coverage during employee absences, leaves, and high-volume periods such as the opening of registration, start of term and payment deadlines. Currently, only two full-time Student Account Technicians are available to assist students at the service window, making it challenging to maintain consistent service during peak times. The new Program Assistant position for Cashier Services will provide essential support to maintain uninterrupted service at the front counter, helping to reduce wait times and ensure a smooth student experience. This role will also provide administrative support to help with daily processing and department efficiency.

Additionally, the volume of students with outstanding account balances continues to rise, placing increased demand on staff to manage holds and support student inquiries. Students with a balance of \$80 or more have a hold placed on their account, which prevents registration activity. To support student retention and completion, the department works closely with students to establish payment plans that allow them to continue their education while resolving their debt. These efforts intensify during the registration period and the first two to three weeks of each term, requiring staff to coordinate personalized payment arrangements, update accounts, and respond to a high volume of inquiries. Additional staffing is essential to meet this growing demand while maintaining accuracy and quality service during these critical times.

In summary, the addition of these two Program Assistant positions is essential to meeting the growing demands of both departments while maintaining compliance, accuracy, and high-quality service. These roles support the college's mission by reducing student barriers to registration and retention and align with our vision to ensure fiscal integrity and responsible resource management through improved efficiency and strengthened internal controls.

Closing Statement:

As the college grows and the financial needs of our students and departments become more complex, the Auxiliary Accounting Services Department remains steadfast in its commitment to delivering high-quality, compliant, and student-focused services. With additional resources and targeted improvements, we will continue to strengthen our operational infrastructure, remove barriers to student success, and support the institution's long-term goals with integrity and efficiency.