



## AGENDA

### IMPERIAL VALLEY COLLEGE COUNCIL

Monday, September 10, 2012 – 2:30 P.M.  
Administration Building Board Room

#### MEMBERSHIP

Taylor Ruhl, Administrative Representative  
Sergio Lopez, Administrative Representative  
Vacant, Administrative Representative  
Ted Ceasar, Alternate Administrative Representative  
Vacant, Alternate Administrative Representative

Daniel Gilson, Faculty Representative (Vice Chair)  
Martha Garcia, Faculty Representative  
Vacant, Faculty Representative  
Laura Mosier, Alternate Faculty Representative  
Vacant, Alternate Faculty Representative

Laura Hartsock, Classified Representative  
Yethel Alonso, Classified Representative  
Silvia Murray, Classified Representative  
Steve Cook, Alternate Classified Representative

Jessica Waddell, CMCA Representative (Chair)  
Todd Evangelist, CMCA Representative  
Jeff Enz, CMCA Representative  
Martha P. Garcia, Alternate CMCA Representative

Lisa Tylenda, Student Representative  
Rodolfo Robles, Student Representative  
Claudia Armenta, Student Representative  
Kian Count, Alternate Student Representative

Dr. Victor Jaime, Ex Officio

Recording Secretary: Paula Saldana

#### MEMBERSHIP CHANGES

#### PUBLIC COMMENT

#### APPROVAL OF MINUTES DATED AUGUST 27, 2012

**AREA REPORTS/UPDATES**

College Council Report  
Measure J and L Report  
Program Review Update  
Budget Update/Financial  
ASG President Update  
President's Update

**SUB-COMMITTEE REPORTS**

Competitive Athletics Committee  
Customer Service Committee  
Environmental Health & Safety Committee  
Facilities and Environmental Improvement Committee  
Marketing Committee  
Policy & Procedure Committee  
Student Affairs Committee

**OTHER COMMITTEE REPORTS**

Academic Senate  
Budget and Fiscal Planning Committee  
Technology Planning Committee  
CART Committee  
Accreditation  
Staffing Committee

**DISCUSSION AND INFORMATION ITEMS**

1. 2012-13 Budget (Attachment A) – John Lau
2. AP 7135 - Payroll Processing (DRAFT) (Attachment B) – Travis Gregory

**ACTION ITEMS**

None

**ADJOURNMENT**

**2012-2013 College Council Meeting Schedule  
at 2:30 p.m. in the Board Room**

<b>2012</b>		<b>2013</b>	
September 10 & 24	November 26	January 14 & 28	April 8 & 22
October 8 & 22	December 10	February 11 & 25	
		March 11 & 25	

# MINUTES



## MINUTES

### IMPERIAL VALLEY COLLEGE COUNCIL

Monday, August 27, 2012 – 2:30 P.M.  
Administration Building Board Room

College Council Chair Waddell called the meeting to order at 2:35 p.m.

#### **MEMBERSHIP**

- √ Taylor Ruhl, Administrative Representative
- √ Sergio Lopez, Administrative Representative
- √ Ted Ceasar, Alternate Administrative Representative
  
- √ Daniel Gilison, Faculty Representative (Vice Chair)
- √ Martha Garcia, Faculty Representative  
Laura Mosier, Alternate Faculty Representative
  
- √ Laura Hartsock, Classified Representative
- √ Yethel Alonso, Classified Representative  
Silvia Murray, Classified Representative  
Vacant, Classified Representative
  
- √ Jessica Waddell, CMCA Representative (Chair)
- √ Todd Evangelist, CMCA Representative
- √ Jeff Enz, CMCA Representative  
Martha P. Garcia, Alternate CMCA Representative
  
- √ Lisa Tylanda, Student Representative
- √ Rodolfo Robles, Student Representative
- √ Claudia Armenta, Student Representative  
Kian Count, Alternate Student Representative
  
- √ Dr. Victor Jaime, Ex Officio

Recording Secretary: Paula Saldana

#### **MEMBERSHIP CHANGES**

Vice Chair Gilison stated Member Nelipovich would no longer be serving on the College Council. He stated the membership is one that needs to be filled by the Senate, and the vacancy would be discussed at the next Academic Senate meeting which is scheduled for Wednesday, September 5<sup>th</sup>.

Member Alonso stated Marilyn Boyle is no longer employed at IVC, and that CSEA would be searching for an alternate representative.

ASG Representative Tylanda introduced Rodolfo Robles and Claudia Armenta as the new ASG representatives. She announced Kian Count, who was not present, as the alternate representative.

Chair Waddell stated there were two administrative representative vacancies.

Dean Gregory stated the administrative vacancies would be discussed with Executive Council.

**PUBLIC COMMENT**

There was no public comment.

**APPROVAL OF MINUTES DATED MAY 7, 2012**

M/S/C Gilison/Alonso to approve the minutes dated May 7, 2012

Motion carried.

**AREA REPORTS/UPDATES**

**College Council Report**

Chair Waddell stated that she is hoping for a more productive year for the College Council; she hopes to get all the subcommittees motivated so that information is reported back to College Council.

Chair Waddell reported that the Red Cross had set up shelter in the gym for the earthquake victims.

**Measure J and L Report**

VP Lau reported the following:

- Oversight Committee will be meeting next month, and will be replacing some of its members. He stated the committee would be considering meeting twice a year only due to attendance issues.
- Construction on new building will begin in mid-September, and will probably be the last of new structures for the 5-7 years due to bond proceed issues.

**Program Review Update**

Member Ceasar reported the following:

- The first meeting is scheduled on September 25<sup>th</sup>.
- The committee will be reviewing the new goals which were adopted last year.
- The committee will be reviewing the program and comprehensive review process, including new format introduced by FCMAT, which is more condensed but contains the essential information needed.

**Budget Update/Financial**

VP Lau reported the following:

- Budget and Fiscal Planning Committee would be meeting on Wednesday.
- Executive Council will be looking at ways to balance to a 5% reserves.
- Budget is balanced every year by one time activity.
- Structural issues need to be discussed. Relying on College Council to be active participant in future discussions regarding the financial structure.
- Encouraged all to participate in upcoming workshops. The workshops will be held to discuss IVC's future for the next three years.
- He restated the severity of the budget if the tax initiative fails.
- The challenge will be to make structural changes in a manner as to maintain the quality of education we provide to students.

Further discussion ensued regarding the reserves.

### **ASG President Update**

Member Tylanda reported the following:

- Information booth set up for the first week of the semester.
- Voter registration booth set up during college hour. She stated the ASG has been working with Instructor Byrd to get faculty and staff involved in the voter registration process.
- Welcome Back BBQ scheduled on Thursday, August 30<sup>th</sup>.

### **President's Update**

President Jaime reported the following:

- The Red Cross has set up a shelter in the gymnasium for the earthquake victims. They expected a potential of 20 or more families; however as of this morning, there had only been one family consisting of four to six people. The situation would be assessed this afternoon to determine whether to close the shelter.
- Additional facilities were found for those classes in the gym which were displaced due to the shelter being set up.
- IVC Foundation meeting canceled in August.
- New format for President's Update will be going out on a monthly basis.
- In an effort to provide more information, summary notes from the administrative meetings will be distributed to the campus community within 24 hours.
- Executive Council is in the process of reviewing those ideas presented at the Campus Forum in the spring.
- Completed one session of summer school.
- Kids on Campus included 30 Valley-wide participants, and was no cost to the college.
- IVC held a swim program which consisted of two sessions.
- Successful Business Conference was held in June. The conference was funded by the HUD grant.
- Successful Upward Bound program took place at UCSD, with 55 students participating.
- Board of Trustees approved a joint RFP for student health services with Pioneers Memorial Hospital and El Centro Regional Medical Center.
- Completion of 400 building, including smart classrooms and centrally located Assessment Center.
- IVC sponsored Freedom Fest on July 4<sup>th</sup>.
- The Auto Tech Program received national certification from the Automotive Service Excellence (ASE) National Automotive Technician's Education Foundation (NATEF) Accreditation for the training of Automobile Technicians.
- FCMAT visited the campus on August 17<sup>th</sup>; they participated in the staff Orientation, and held two, well-attended breakout sessions. President Jaime thanked those who participated in the sessions.
- Stated the goal for fall head count enrollment is 3100.

Discussion ensued regarding positive attendance versus weekly attendance courses.

### **SUB-COMMITTEE REPORTS**

#### **Competitive Athletics Committee**

No report.

#### **Customer Service Committee**

No report.

#### **Environmental Health & Safety Committee**

No report.

**Facilities and Environmental Improvement Committee**

No report.

**Marketing Committee**

No report.

**Policy & Procedure Committee**

No report.

**Staffing Committee**

No report.

**Student Affairs Committee**

No report.

**OTHER COMMITTEE REPORTS**

**Academic Senate**

Vice Chair Gillson stated there was no official report, as nothing really happened over the summer. He stated the Senate will hold its first fall semester meeting on Wednesday, September 5<sup>th</sup>, at 1:30-3:00 p.m., in the Board Room.

**Budget and Fiscal Planning Committee**

VP Lau reported the committee would be meeting on Wednesday, August 29<sup>th</sup>, to discuss the budget.

**Technology Planning Committee**

VP Finnell reported the following:

- The committee will be changing its meeting time to every second Thursday of the month. The committee will be meeting in a classroom, and will be meeting during the college hour, 11:45 a.m.-1:00 p.m. He hopes this change will bring about more student and staff participation.
- The committee recently met with the ASG to discuss the formation of STAC (Student Technology Advisory Committee). He stated STAC would provide input regarding how technology is working for students, including technology support needs, and ideas students may have to meet those technology needs. He stated the Technology Planning Committee is waiting to hear back from ASG regarding the proposed student committee.
- Announced the Technology Planning Committee has membership vacancies for classified and faculty. He stated two representatives from each group are needed.

**CART Committee**

VP Berry reported the following:

- The committee met last Thursday to discuss the draft Self-Study. She stated the study needs to be infused with data, with all the documentation attached by the end of October, and ready to go through the shared governance process, including Board certification.
- The goal is to have the Self-Study mailed to the Commission by December 14<sup>th</sup>. She stated the last day the Commission will accept the Self-Study is January 11, 2013.
- She reminded everyone that Accreditation is a process done by the entire college, and if asked to help, please help.

**DISCUSSION AND INFORMATION ITEMS**

None.

**ACTION ITEMS**

None.

**ADJOURNMENT**

Dean Gregory asked that the Staffing Committee be added to the Area Reports/Update section of the agenda. He stated that FCMAT had recommended the formation of a PIT (Process Improvement Team) crew, which is co-chaired by Dean Gregory and VP Finnell. He explained that the PIT crew would be reviewing efficiency and cost-savings for the non-instructional areas.

Chair Waddell stated the committee would be added to the Other Committee section of the agenda.

Chair Waddell adjourned the meeting at 3:12 p.m., and announced the next meeting was scheduled for September 10<sup>th</sup>.

# DISCUSSION AND INFORMATION ITEMS

**FY 2012-13**

**Unrestricted General Fund**

	Estimated	Revised	
<b>Increases to expense</b>	<b>Cost</b>	<b>Cost</b>	<b>Difference</b>
Night Differential	50,300	47,400	(2,900)
Computer replacement	184,000	184,000	0
English instructor	120,600	112,000	(8,600)
Summer School supplies	5,600	5,600	0
Student Health Insurance increase	36,700	36,700	0
Health Insurance increase	248,700	300,000	51,300
Retiree Insurance co-pay	60,000	49,000	(11,000)
Director of Nursing	111,300	86,000	(25,300)
Transfer Center Director	0	38,000	38,000
	817,200	858,700	41,500

	Estimated	Revised	
<b>Increases to Reserve</b>	<b>Savings</b>	<b>Savings</b>	<b>Difference</b>
Retirement savings	450,000	486,500	36,500
Carry-over	200,000	400,000	200,000
Dean re-structure	363,100	344,400	(18,700)
Extended Campus closure	138,900	126,400	(12,500)
Classified lay-offs	960,000	697,800	(262,200)
Reduction to Security	7,700	7,700	0
	2,119,700	2,062,800	(56,900)
<b>Net increase to Reserve</b>	<b>1,302,500</b>	<b>1,204,100</b>	<b>(98,400)</b>

**Additional amount needed for a 5% reserve**

Per Tentative Budget	1,710,000
Per Page 1	<u>98,400</u>
	1,808,400

**Additional items:**

Certificated salary freeze	238,283
Confidential salary freeze	35,120
Classified manages salary freeze	41,359
Administrators salary freeze	<u>40,321</u>
	355,083

Items from on-going labor negotiations

Classified	257,900
Part-time faculty	<u>200,000</u>
	457,900

Additional Revenues

Redevelopment funds	167,917
Restoration	456,500
Mandated cost revenue	171,000
	795,417

Additional carry forward	<u>200,000</u>
Sub-total items 1-3	<u><u>1,808,400</u></u>

**AP 7135**

**PAYROLL PROCESSING**

References: Education Code §§70902, 87040, 87801, 88160-88167, Government Code 53200, Board Policy 7130 and 7385, and Administrative Procedures 6315 and 6150.

**SUMMARY**

As the District strives for more efficient means of ensuring accountability and internal controls, the payroll processes (reference the attached processes map) should be regularly reviewed and monitored for trends, compliance, and enhancement opportunities. Individual employees and area supervisors (i.e. approving managers or administrators) are responsible for the accuracy and timeliness of the timecard data used by the human resources and payroll staff. Since employee wages, benefits, and employment taxes represent the vast majority of general fund expenditures, the accuracy of this data is crucial to the overall accuracy of the District's accounting records and financial statements.

The District is dependent on the Imperial County Office of Education (ICOE) to process certain portions of the payroll process. Therefore, certain restrictions related to payroll practices, options, and systems apply.

**Pay Dates**

The normal pay dates for all employees are the last working day of the month. If the last working day of the month falls on a weekend, the pay date is the preceding Friday. If the last working day of the month falls on a district holiday, the pay date is the preceding workday. December pay dates will normally occur prior to the winter holiday break.

**Payroll Periods and Frequencies**

The following payroll periods and frequencies apply for all district employees:

- A. 10-month employee – August 31 through May 31 (10 pay dates)
- B. 11-month employee – August 31 through June 30 (11 pay dates)
- C. 12-month employee – July 31 through June 30 (12 pay dates)
- D. Part-time faculty and payments for overload – initial payments will be by the 10<sup>th</sup> of the month (following the start of a semester), followed by 4 payments on the last day of the month.

**Deadlines**

Time reports are normally to be received by the Payroll Office on or before 4 p.m. on the

fifth day of the month except for December. Due to the early pay date in December, all time reports are to be received by the Payroll Office on or before 4 p.m. on December 1 or as identified in the notification sent out to all employees in November.

Written authorization for payroll deductions from pay warrants paid at the end of the month must be received by the Payroll Office not later than the tenth of the month prior to the deduction taking place.

### **Garnishment of Wages**

The district is required by law, when served with an income execution, wage assignment, Family Court Support Order, or federal-tax levy against an employee, to make deductions from the individual's wages until the debt has been satisfied, or as otherwise required by the order. Upon receipt of a garnishment order, the employee is sent notification of the order, and the Payroll Office establishes the deduction schedule according to the terms contained in the order or other notification.

### **Deductions and Payroll Advances**

In accordance with applicable regulations and District policies, employees may submit signed requests for voluntary payroll deductions (e.g. IRAs, 125 plans, etc.). Members of collective bargaining units have dues deducted from their payroll, unless otherwise specifically arranged by their union leadership (e.g. charitable donations to a specified list).

Employees may request up to one payroll advance per twelve month period for emergency situations. Requests must be in writing to the Chief Human Resources Officer (CHRO) and include the reason for the request and the check request date. The advanced amount (no more than half of their regular contract check amount for the month) will be reduced in 2 equal payments from the employee's next two regular payroll warrants. The Payroll Coordinator will maintain Payroll Advance Request forms.

### **Underpayments, Docks, and Overpayments**

Once an underpayment has been substantiated, the Payroll Office will notify the employee. Underpayments will be paid to the employee either through the next possible payroll warrant or through a separate warrant depending on the timing of the payroll process.

Employees who received payment for time worked that doesn't actualize (e.g. called in sick, etc.) and the employee is unable or unwilling to use eligible accrued time, will have their pay docked for an amount equal to that time on the next possible pay period.

The Payroll Office will similarly notify employees of any overpayments. The employee and the district must sign a repayment agreement before the deductions begin. If an

employee does not agree to sign a repayment agreement, the employee would then be advised that legal action may be taken to recover the overpayment. Overpayments to employees may be repaid by personal check, cash, or payroll deduction. Payroll deduction for salary overpayment may only be used if authorized by the employee. The overpayment must be recovered within the same tax year to be reflected on the current W-2.

### **Fiscal Year versus Calendar Year**

Most outside agencies use a calendar year; however, the District uses a fiscal year which ends on June 30<sup>th</sup>. A common reason for using the fiscal year rather than a calendar year is to follow the natural cycle of business (known as “the natural business year”). As a school district, we are required to follow the state’s fiscal year. The District Payroll Department is required to accumulate information on both a fiscal and calendar year basis due to the federal and state wage and tax reporting requirements.

### **Payroll Delivery**

District employees are permitted to have one direct deposit account. Employees who choose to receive their pay via direct deposit will have detailed information forms about their deposit (commonly called “check stubs”) delivered to their department/division office by Campus Security. These deposit stubs will be distributed by the designated area staff member or manager. Direct deposit stubs that are not picked up within 60 days should be returned to the Campus Security office and will be destroyed (shredded). Employees can also request a record of their payroll history at anytime from the IVC Payroll coordinator.

Employees who receive actual paper checks (known as “live checks”) will need to physically pick the checks up themselves in the human resources office during specified hours on payday (the actual last working day of the month). Checks not picked up on payday will be mailed out via regular mail and sent to the last address reported by the employee. That mailing will occur the first working day after payday. Checks are released only to employees, unless the employee has provided written authorization to release the check to another individual.

### **Internal Controls**

Internal controls are defined by the Certified Public Accountants (AICPA) as “the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of the financial records.”

The payroll system needs an effective internal control structure to ensure appropriateness, reliability, and timeliness of the data provided to management. The internal control structure is composed of three essential elements - the control environment, the accounting system, and the control procedures

## **Control Environment**

Control environment reflects the overall attitudes and the philosophies of the District. In order to strengthen internal controls, a segregation of duties exists between the timesheet approver, human resources analysts and the payroll coordinator. In the payroll/human resources arena, such factors include, but are not limited to:

- Management's philosophy and operating style - internal control within these areas depends on authorization and approval of documents, security, access, accurate recording and review.
- Organizational Structure – payroll/human resources has direct responsibility and authority to implement policies set by the District (BPs or APs) and as directed through applicable federal and state regulations.

External influences that affect the District's operation and practices - it is the payroll/human resources function to meet on regulations issued by the federal government of other regulatory agencies, including periodic audits by such agencies, as well as an independent audit which is completed annually.

## **Control Procedures**

Control procedures are the policies and procedures that management has established to provide reasonable assurance that objectives are met. Control procedures penetrate both the control environment and the data processing levels.

- Segregation of job duties
- Proper authorization
- Design and use of adequate documents and records
- Adequate safeguards over access to and use of records

The payroll process typically depends on two categories of data: constant data and current period variables.

Constant data are defined as those items contained in the employee's record, such as rate of pay, cost center, and eligibility for benefits. Current period variables interact with constant data and change from period to period, such as regular hours worked, sick or vacation time used, and overtime hours worked.

## **Proper Treatment of Deductions**

- The employee requests deduction from their pay and signs an authorization for such deductions (except for wage attachments allowed under federal and state law).

- The payroll coordinator and human resources analysts ensure employee eligibility of benefits or personal deductions as requested.
- Any Deduction notice is filed in employee's payroll files.
- Copies of signed documents are passed on to other areas, if required.

### **Management Reports**

As a final safeguard against errors and fraud, it is critical that information relating to personnel and compensation be provided to immediate supervisors, department heads, and administrators for review. Reports should be compiled to keep those responsible for their budget expenditures informed in order for them to take appropriate action in a timely manner.

DRAFT

#### **Notes:**

AP First drafted in August 2012

Payroll responsibilities were transitioned to the Human Resources Office in June 2012.