

# **HAWAI'I COMMUNITY COLLEGE COMPREHENSIVE UNIT REVIEW REPORT**

## **BUSINESS OFFICE**

November 15, 2010

Assessment Period: July 1, 2006 to June 30, 2010

Initiator: Susan Horimoto

Writer: Susan Horimoto

*Unit Review at Hawaii Community College is a shared governance responsibility related to strategic planning and quality assurance. It is an important planning tool for the college budget process. Achievement of Student Learning Outcomes is embedded in this ongoing systematic assessment. Reviewed by a college-wide process, the Program/Unit Reviews are available to the college and community at large to enhance communication and public accountability.*

**HAWAII COMMUNITY COLLEGE  
UNIT REVIEW REPORT BUSINESS OFFICE  
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**Part I. Report Summary**

The mission of Hawaii Community College is to promote student learning by embracing our unique Hawaii Island culture and inspiring growth in the spirit of E 'Imi Pono. Aligned with the UH Community College system's mission, we are committed to serving all segments of our Hawaii Island community.

The mission of the Business Office unit is to provide the fiscal support services for Hawaii Community College. The unit supplies support for accounting, disbursing, cashiering, contracts and grants management, procurement, inventory management, and payroll. Additionally, the unit supports the increasing needs for planning and development, all of which contribute to student learning. The exception to these services is the monitoring of UH Foundation accounts.

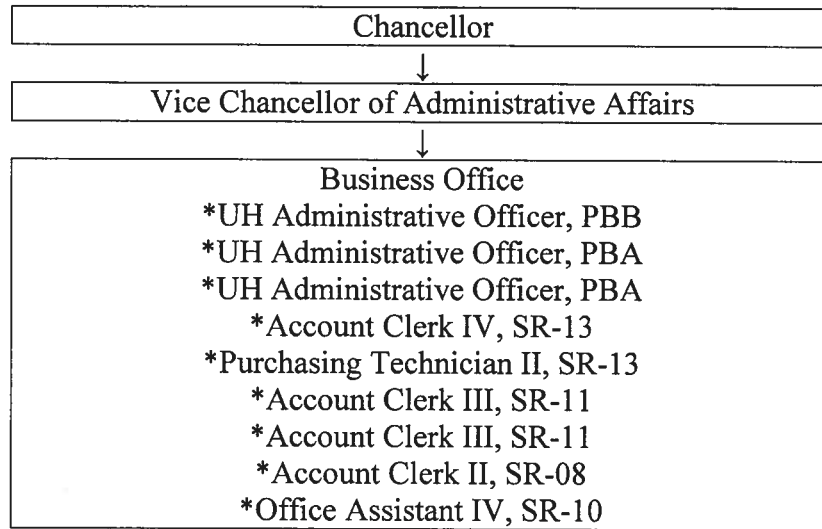
**History**

In 1990 the Board of Regents (BOR) approved the separation of Hawaii Community College from UH Hilo. In 1992 Hawaii Community College appointed the Director of Administrative Services to develop and establish fiscal services for the college. The establishment of the Administrative Officer position in 1994 represented the beginning of a fully functioning Business Office to provide fiscal support services. Additional positions were established for the identifiable areas of the Business Office structure. Currently there are 9.0 FTE positions assigned to the Business Office.

During the assessment period for the Business Office, the staffing situation has stabilized and all but one position has been filled.

From 2007 to 2010 the college budget has grown from \$14.5 M to \$17 M in general fund and tuition special fund. With increased funding, the demand for fiscal services also increases.

## Business Office Organizational Chart



### Part II. Program

#### Services Provided by the Unit

The Business Office is responsible for the fiscal services of Hawaii Community College (HawCC). The Business Office monitors the various funding for the college – general, special, revolving, research & training, and extramural funds. The Business Office is responsible for interpreting and monitoring all federal, state, and University regulations, guidelines, policies, and procedures. The Business Office reviews, develops, implements and/or modifies institutional policies and procedures to ensure compliance with the regulations, guidelines, policies and procedures.

The fiscal services provided by the Unit include:

- Financial Accounting and Management – Responsible for the financial well-being of the college; monitoring funds; interprets, develops, and implements various policies and procedures.
- Cashiering – Oversees the collection of revenue for the college, including tuition and fees, non-credit tuition, cafeteria sales, and shop sales.
- Accounts Receivables – Handles the processing, monitoring, and collection of accrued revenue due to the college.
- Financial Aid Disbursals – Handles the disbursement of various financial aid, including Federal Title IV aid, and internal and external scholarships.
- Procurement – Processes the purchasing of goods and services.
- Accounts Payables – Processes the payments after receipt of goods and services.
- Contracts & Grants Management – Monitors the extramural funding.
- Payroll – Monitors and reconciles the payroll for the college.

- Inventory – Distributes decals for equipment and assets purchased by the college; processes equipment transfers; processes disposal applications; and oversees the annual physical inventory.

### **Unit Goals**

- 1) Increase training and provide information to HawCC's programs and units. Ensure compliance of fiscal policies and procedures.
- 2) Increase timeliness and accuracy in fiscal documents.
- 3) Improve the accountability for the revenue intake of the college. Review and update revenue intake policy and procedures.

### **Business Office Staff Listing**

Position no. 0080162 - Susan Horimoto, 1.0 FTE, Administrative Officer, permanent  
 Position no. 0078441 - Iris Mukai, 1.0 FTE, Administrative Officer, permanent  
 Position no. 0081867 - Andrea Duyao, 1.0 FTE, Administrative Officer, permanent  
 Position no. 0051271 - Teodorico Andrada, 1.0 FTE, Purchasing Technician II, permanent  
 Position no. 0025661 - Vacant, 1.0 FTE, Account Clerk IV, permanent  
 Position no. 0051273 - Nadine Kahumoku, 1.0 FTE, Account Clerk III, permanent  
 Position no. 0900494 - Sheldon Higa, 1.0 FTE, Account Clerk III, permanent  
 Position no. 0900473 - Koryn Nako, 1.0 FTE, Office Assistant IV, permanent  
 Position no. 0046280 - Marissa Nacis, 1.0 FTE, Account Clerk II, permanent

All Business Office staff are on general funds.

### **Brief Description of Facilities and Equipment**

The Business Office is located in Building 397 at the Manono Campus of Hawaii Community College. Building 397 houses the Business Office, Human Resources Office, and part of the Administrative Affairs Budget & Fiscal Management staff. There are four offices assigned to the Business Office and a general lobby area which provides counter service to all.

All three offices share a copy/fax/scanner machine, typewriter, and a shredder. A computer is available in the lobby area for anyone needing to do various registration transactions. The counter area has three computers and a printer/copier for the staff to assist students with their transactions.

Computers and printers are available for each staff in their assigned offices. There is a safe located in the Administrative Officer's office to secure cash and other sensitive documents.

**Part III. Quantitative Trend Data Table**

<b>Document Type</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
<b>UH FMIS</b>				
Purchase Order	1,660	1,674	1,825	1,708
P-Card	2,521	2,834	2,854	2,921
Auth for Payment	239	230	254	283
Departmental Checks	301	302	783	1147
Payroll JV	591	499	579	386
Non-payroll JV **	280	327	308	328
Inter-Island TCR	434	434	436	315
Out-of-State TCR	31	37	27	19
A/R Invoices at FYE	78	45	49	61
<b>UH FMIS Total</b>	<b>6,135</b>	<b>6,382</b>	<b>7,115</b>	<b>7,168</b>
<b>*RCUH</b>				
Purchase Order	324	262	281	302
Direct Payment	186	162	129	149
Payroll JV	12	27	7	5
Non-Payroll JV	1	6	2	5
Inter-Island TCR	104	107	80	118
Out-of-State TCR	8	1	3	9
<b>RCUH Total</b>	<b>635</b>	<b>565</b>	<b>502</b>	<b>588</b>
<b>UH FMIS/RCUH Total</b>	<b>6,770</b>	<b>6,947</b>	<b>7,617</b>	<b>7,756</b>

\*Note: RCUH Direct payments include AFP, mileage reimbursements, petty cash replenishments and other direct payment transactions. RCUH Payroll and other JV entries are processed by RCUH accounting staff; therefore, this is not a workload issue for CC staff.

\*\*FMIS Non-payroll JV counts include manual JV transactions which include general, payroll, and 13<sup>th</sup> month accrual JV's.

#### **Part IV. Quantitative Data Analysis**

The UH FMIS and RCUH fiscal transaction counts exhibit a steady increase in the total number of fiscal transactions for the assessment period FY2007 to FY2010. The increase in Departmental Checks issued is due to the check limit increasing from \$100 to \$1,000 for goods received.

#### **Part V. Other Data**

Attachment A is the survey was sent out to the Hawaii Community College faculty and staff via email to complete. Some hard copies were left at the cashier counter for walk-ins to complete and put into a drop box in the office. A similar survey, Attachment B, was posted on [www.surveymonkey.com](http://www.surveymonkey.com) for students to complete; the Vice Chancellor for Student Affairs sent an email to students requesting they complete this survey online. Both surveys were open for the month of April 2010 and the results were compiled and summarized on Attachment C.

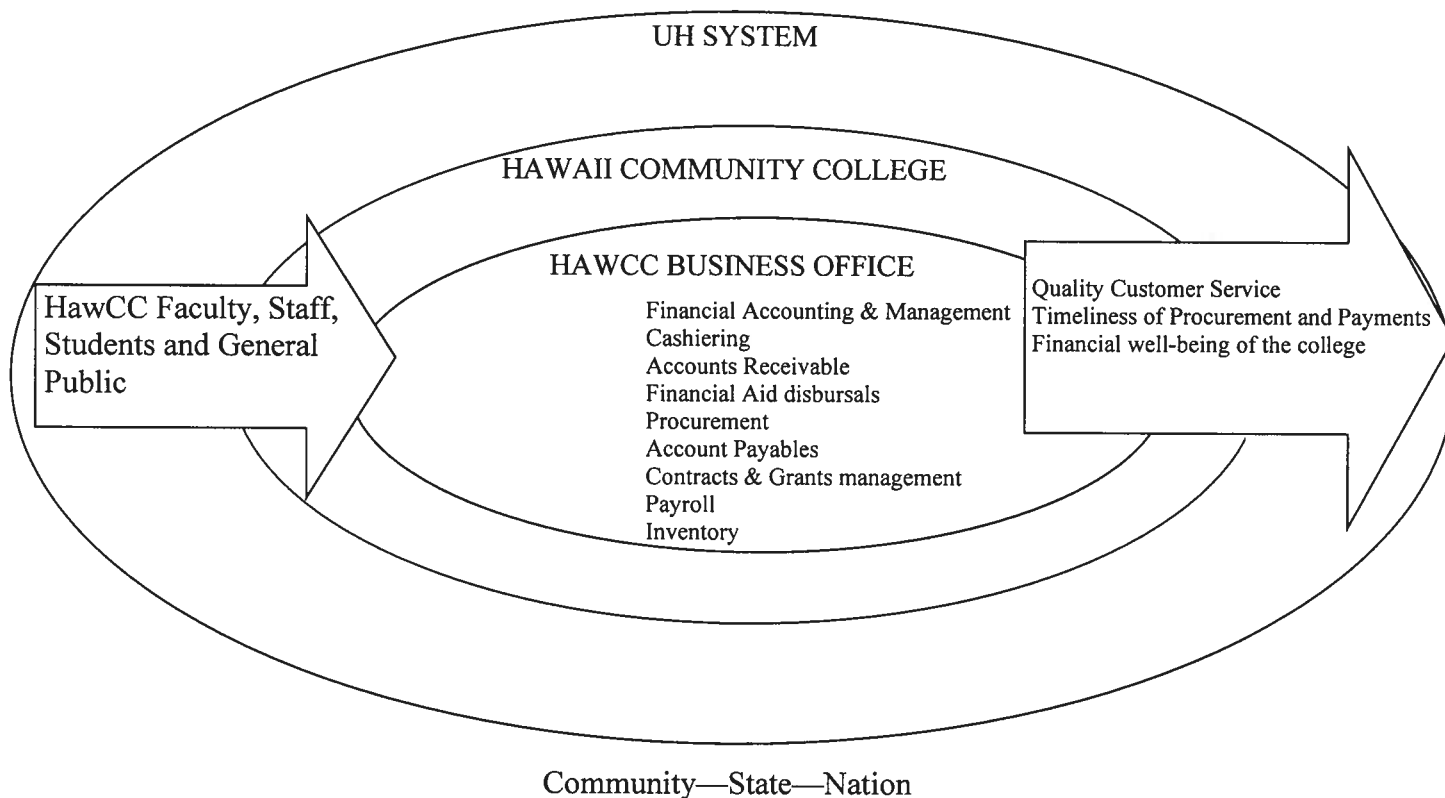
Out of 111 faculty, 22 responded to the survey – 20% faculty responded. Of the 113 staff, 27 responded to the survey – 24% staff responded. From an enrollment of 3,207 for the Spring 2010 semester, 53 students completed the survey – 2% of the students enrolled responded.

A strong customer service philosophy is an integral part of the Business Office operations. Generally, the Account Clerk II, Account Clerk IV, and Administrative Officer assist customers at the counter. The Office Assistant has been providing additional back up in case of long lines, or absence of staff.

As a whole, the Business Office staff does a good job in regards to customer service. However we will always need reminders and refresher training in order to keep this philosophy uppermost in our minds.

**Part VI. Unit SLO's**

Hawaii Community College  
Business Office  
Program Map



**Part VII. Unit Summary**

This is the second comprehensive program review for the Business Office.

**Alignment with College Mission**

Business Office’s mission aligns with UH Community Colleges System’s mission by supporting its open door policy and serving all segments of our Hawaii Island community. The Business Office strives to provide a high standard of service to all individuals whether they are faculty, staff, students, the general public, or associates. Service is reflected in a multitude of ways. First it is reflected in the timeliness of the processing of purchase orders and the payment for goods and services. Second, the staff is accessible to field questions and provides information to all who ask. Third, prompt and friendly service is provided to students who come in for various reasons including payment of tuition and inquiries on their account. Fourth, the Business Office

provides fiscal information and monitoring for the college to ensure that the college's goals are met while staying within the budgetary framework.

### **Alignment with Hawaii Community College Strategic Plan: 2008-2015**

*Strategic Outcome: C. Economic Contribution – Contribute to the state's economy and provide a solid return on its investment in higher education through research and training.*

This unit supports the college to achieve its strategic planning goals, to provide adequate support infrastructure for student learning and training. The Business Office works together with all departments and units of the college to acquire necessary resources to support these goals.

*Strategic Outcome: D. Hawaii's Educational Capital/Resources and Stewardship – Recognize and invest in human resources as the key to success and provide them with an inspiring work environment.*

The Business Office provides training to help the campus staff better understand the fiscal processes of the university. With more training the staff completes fiscal paperwork better and the processing of documents is smoother, with less frustration for the employees involved.

*Strategic Outcome: E. Resources and Stewardship – Acquire, allocate, and manage public and private revenue streams and exercise exemplary stewardship over all of the University's resources, for a sustainable future.*

The Business Office assists the campus in the management of accounts receivables and in the careful spending of all allocated and extramural funds.

### **Unit Goals in 2007:**

1. *Increase training and provide information to Hawaii CC's programs and units.*
  - *Developed and implemented a brown bag series for faculty and staff to attend.*
  - *Ensure fiscal policies and procedures are adhered to.*

Result: The Business Office implemented the brown bag sessions and this pilot program was a success. More formal training sessions continue to be offered every year.
  
2. *Increase timeliness and accuracy in fiscal documents.*
  - *Advise the community college field in the necessary documents needed in order to facilitate the timely processing of fiscal documents, which includes requisitions and its attachments, receiving reports and invoices.*

Result: The Business Office continues to create instructional information sheets to help the campus to understand and improve their fiscal document processing. Information sheets are emailed to the campus staff, and the Business Office adds more info to the website every year.



3. *Improve the accountability for the revenue intake of the college.*
  - *In FY06, an Administrative Officer position was created and filled in FY07. The main focus of this position is to provide fiscal services in the area of extramural funds.*
  - *With the onset of Banner, information on the student's account receivables for credit courses has become available systemwide. Prior to Banner, students who registered for distance education classes would have needed to contact the campus that they registered with. With Banner the student's information is available at any campus.*
  - *Review and update revenue intake policy and procedures.*

Results: The Administrative Officer position is filled and is under the Vice Chancellor for Administrative Affairs. Banner continues to be used for all credit registration which includes distance education classes. The Business Office continues to review policies and procedures to update and refresh items.

### **Top Three (3) Unit Strengths During the Review Period**

1. The Business Office has continued to uphold the college's open door policy as it provides fiscal services to all segments.
2. Most of the positions have been filled; however due to the hiring freeze one position remains vacant. There is less strain and stress as employees concentrate on their own duties and do not need to constantly cover a coworker's duties.
3. The Business Office continues to offer training to the campus so all can work better and paperwork can flow through easier.

### **Three (3) Main Unit Areas for Improvement/Weaknesses During the Review Period**

1. Customer service and relations still needs improvement.
2. The camera recording security system needs to be updated.
3. The counter area/lobby area needs to be updated/fixed/redone.

### **Unit Goals/Plans for the Next Review Period**

1. Continue to provide services with an open door policy to all segments. This is to accommodate requests that come in for information and assistance from staff, faculty, students, and the general public.
2. Provide opportunities for staff development, training sessions, team building, and staff meetings for the Business Office. This may include the closure of the office during the workday.
3. Continue to review and implement security measures for the Business Office location. This is to ensure the safeguarding of revenues collected and the safety of employees.

4. Continue to offer at least two fiscal training and/or informational sessions annually for the staff and faculty of HawCC.
5. Develop a methodology to measure the processing of documents, to include the non-receipt of required documents and processing errors by the field.
6. Continue to evaluate and improve accountability for revenue, including non-credit courses and revenue generated by the trade and other programs.

### **Part VIII. Budget Implications**

In order to meet the goals addressed previously, future plans include:

The University of Hawaii system will be implementing a new financial accounting system called Kualu. Kualu is supposed to be implemented in FY12, however this target date may be pushed back. In preparation for this conversion, training sessions should be held during FY11 and FY12 for all staff on all campuses. It is unknown whether the Kualu project team has a sufficient travel budget to service the outer island campuses. In case their travel budget is insufficient, I want to ensure trainers come to the Big Island to spend time training both Hawaii Community College and UH Center at West Hawaii staff. The Business Office staff may also need to travel to Oahu for selected training sessions. Other costs may include cases of copier paper and office supplies for duplicating training materials \$1,000, travel funds for trainers (2 people per subject matter/day x 10 days x airfare x per diem) \$5,600, travel funds for Business Office staff (2 people per subject matter/day x 10 days x airfare x per diem + car for 10 days) \$6,100, total contingency requested is \$12,700.00 for FY12.

Funds are requested for staff development in order to improve customer service to students, faculty, staff, and the general public. Training on how to handle difficult people would be essential and fulfills this goal as well. Estimated cost for 9 people to attend 2 workshops is \$200/workshop x 9 staff x 2 workshops = \$3,600.00 for FY12.

Improving the security of the operations is a vital part of my future plans. My concern is for the security of the staff as well as securing the money. In 2006, there was a robbery at the Business Office which resulted in the current layout of the office (customers enter/exit through one door without easy access beyond the cashier counter). Should there be a situation on campus where we would have to lockdown the building, it would be difficult for the staff to get to the cashier counter door quickly. Someone in the office either has to go outside the building to lock the cashier counter door, or jump over the counter to lock the door. Either option is not ideal or safe. The estimated cost of this renovation would be \$25,000.00 for FY12.

**CHART 1: FACILITIES ASSIGNED TO PROGRAM**

<b>List Bldg/Room/Lab/Shop</b>	<b>Describe Renovation/Repair Needed</b>	<b>Estimated Cost</b>
Building 397 room 14	Cashier counter to be renovated so staff and money is more secure; in case of emergency staff can lock access door without having to go outside of the building or jump over the existing counter.	\$25,000.00

**CHART 2: INVENTORY LIST: EQUIPMENT and CONTROLLED PROPERTY**

<b>Program Assigned Equipment (E) and Controlled Property (CP) (List in order of chronological depreciation date)</b>	<b>Category: E =item value &gt; than \$5K CP =item value \$1K - \$5K</b>	<b>Expected Depreciation Date</b>	<b>Estimated Replacement Cost</b>
Hewlett Packard printer Decal #572SR	CP \$1,583.00	7/23/2005	\$2,000.00
Hewlett Packard printer Decal #800SV	CP \$1,508.00	6/9/2006	\$2,000.00
Hewlett Packard printer Decal #103100	CP \$1,375.00	7/23/2008	\$2,000.00
Hewlett Packard printer Decal #116412	CP \$1,199.00	8/4/2010	\$2,000.00
Hewlett Packard printer Decal #126785	CP \$1,361.00	7/14/2012	\$2,000.00

Expected depreciation date is 6 years after purchase. Three HP Laserjet printers should have been replaced, however they are still working so we did not replace them yet.

**CHART 3: BUDGET REQUESTS**

Describe Item	Supplemental Year Request	Reallocation of Funds and/or Positions	X Amt. Line Item
Cashier counter	FY12	No	\$25,000.00
Kuali training	FY12	No	\$12,700.00
Staff development	FY12	No	\$3,600.00

**SURVEY QUESTIONS**  
Hawaii Community College Business Office

Date: \_\_\_\_\_

Name (optional): \_\_\_\_\_

Which option best describes you?

Student  
 Staff

Faculty  
 Other

Which method did you use to contact us last?

In person visit to Business Office  
 E-mail

Telephone  
 Written mail or fax

Please indicate the name(s) of any staff person who assisted you at this time, if known.

What was the purpose of your visit?

Student account inquiry  
 Inquire on Obligation/Hold  
 Turn in requisition/travel document/stipend form  
 Inquire on extramural funds documents

Request a refund  
 Make a payment  
 Other \_\_\_\_\_

How do you rate the following statements?

	Agree	No opinion	Disagree
Staff was courteous and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Staff provided complete, accurate information to you.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A timely response was provided.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
My overall experience was positive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Any other comments you would like to make?

If you feel we fell short in meeting your expectations, please describe the situation and the suggested outcome.

As a result of your experience with us, what service-related improvements can you recommend?

*If you would like to return your completed survey by campus mail, please send it to **Susan Horimoto** at Hawaii Community College Business Office.  
**Thank you for your time and assistance.***

HawCC Business Office

**Exit this survey**

### 1. Default Section

**1. Which method did you use to contact the Hawaii Community College Business Office last?**

- In person visit to Business Office
- Telephone
- E-mail
- Written mail or fax

**2. Please indicate the name(s) of any staff person who assisted you at this time, if known.**

**3. What was the purpose of your visit?**

- Student account inquiry
- Request a refund
- Inquire on Obligation/Hold
- Make a payment
- Turn in requisition/travel document/stipend form
- Other
- Inquire on extramural funds documents

**4. Staff was courteous and helpful**

- Agree
- No opinion
- Disagree

**5. Staff provided complete, accurate information to you.**

- Agree
- No opinion
- Disagree

**6. A timely response was provided.**

- Agree
- No opinion
- Disagree

**7. My overall experience was positive.**

- Agree
- No opinion
- Disagree

**8. Any other comments you would like to make?**

**9. If you feel we fell short in meeting your expectations, please describe the situation and the suggested outcome.**

**10. As a result of your experience with us, what service-related improvements can you recommend?**

Done



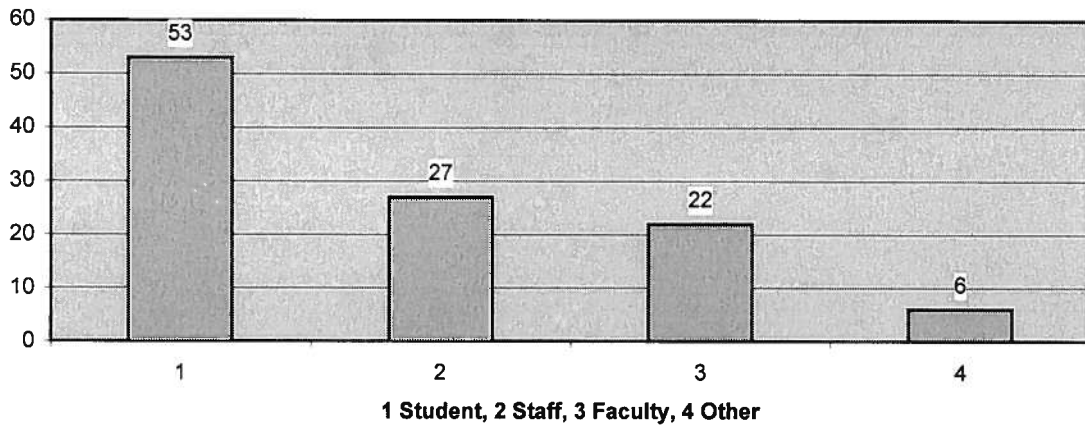
HAWAII COMMUNITY COLLEGE BUSINESS OFFICE SURVEY RESULTS  
 APRIL 2010

			TOTAL
PERSON		STUDENT	53
		STAFF	27
		FACULTY	22
		OTHER	6
CONTACT		IN PERSON	59
		EMAIL	26
		TELEPHONE	32
		WRITTEN/FAX	1
PURPOSE		STUDENT ACCOUNT INQUIRY	16
		REFUND REQUEST	2
		INQUIRE OBLIGATION/HOLD	7
		MAKE A PAYMENT	21
		REQ/TRAVEL/STIPEND	17
		INQUIRE EXTRAMURAL DOC	2
		OTHER	50
RATE	STAFF COURTEOUS/HELPFUL	AGREE	100
		NO OPINION	4
		DISAGREE	2
	COMPLETE, ACCURATE INFO	AGREE	97
		NO OPINION	7
		DISAGREE	2
	RECEIVED TIMELY RESPONSE	AGREE	99
		NO OPINION	3
		DISAGREE	2
	POSITIVE EXPERIENCE	AGREE	100
		NO OPINION	2
		DISAGREE	4

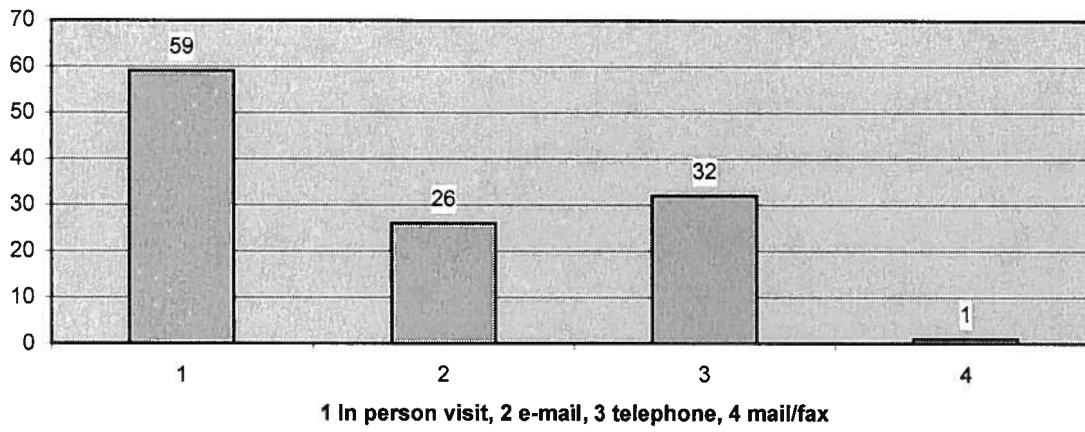
Survey sent via email to HawCC Faculty & Staff and HawCC Students. Hard copies left at Business Office counter for walk-ins.

Students were sent a link to complete the same survey on SurveyMonkey.com.

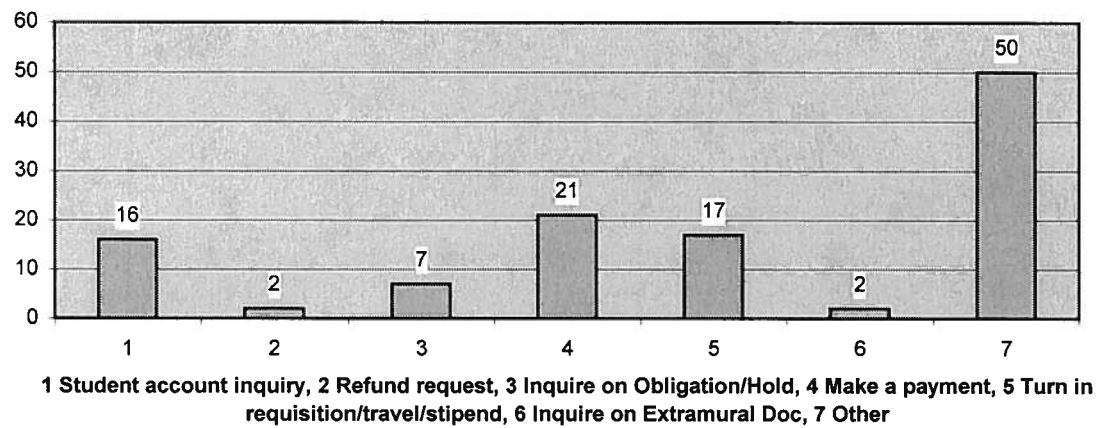
### Person who completed Survey



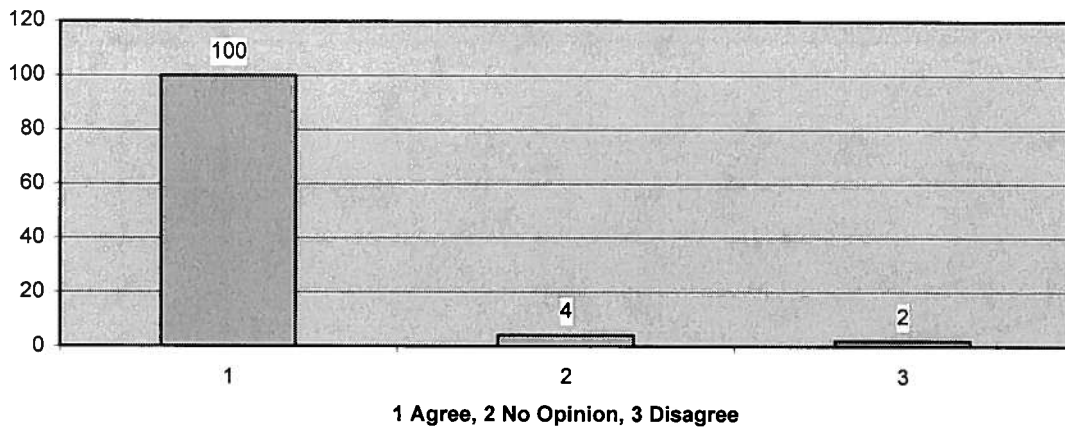
### Method of contact



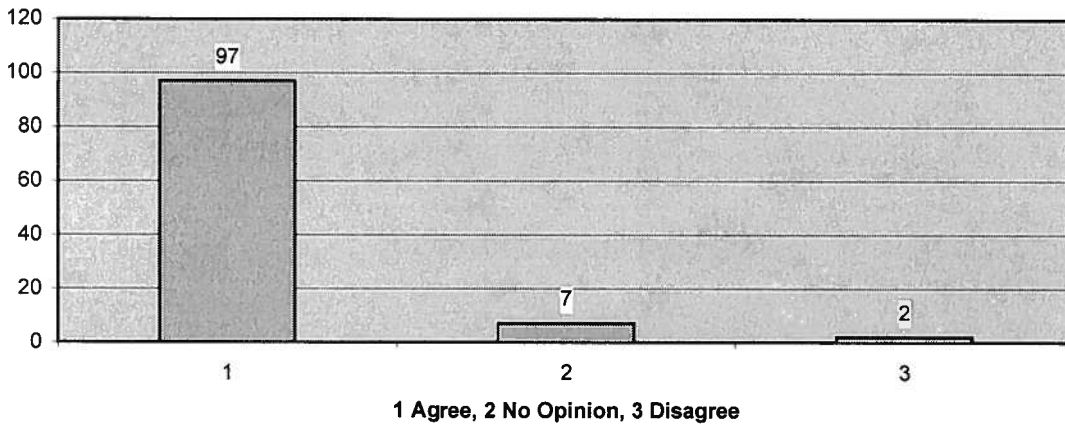
### Purpose of visit



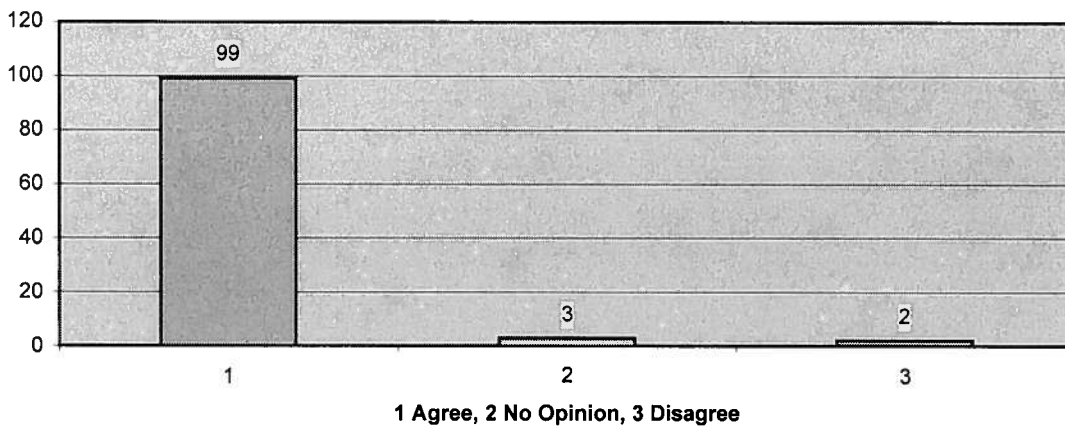
**Staff was courteous and helpful**



**Staff provided complete, accurate information**



**A timely response was provided**



**My overall experience was positive**

