

APPENDIX III PBC list - Interim Audit 2015

Interim Single Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-SA	General	I_PBC SA-01	1	Provide a listing of all student who received Title IV funds in 2014-15 school year. <i>We will make selections once we received the list.</i> <i>Once selection is made, provide PBC items specified under eligibility testing / various programs section</i>
I-SA	General	I_PBC SA-02	2	Return of Title IV: Provide a listing of all student who withdrew or dropped during the current fiscal year and indicate which students received Federal aid in the list. <i>We will make selections once we received the list.</i> <i>For students selected provide the following:</i>
I-SA	<i>For selected items</i>	<i>I_PBC SA-02a</i>	<i>2a</i>	<i>2a. Transcripts</i> - showing number of hours student is enrolled and how they are meeting minimum GPA requirements; cumulative credits and average GPA
I-SA	<i>For selected items</i>	<i>I_PBC SA-02b</i>	<i>2b</i>	<i>2b. <u>LOA / WD form</u> completed by the students</i>
I-SA	<i>For selected items</i>	<i>I_PBC SA-02c</i>	<i>2c</i>	<i>2c. Statement of Student Account Receivable</i> – shows Financial aid amounts and other school expenses applied to student account during the school year (2014-15) and payments made by student and applied to account -- please do not include student AR statements in the Perkins loan file.
I-SA	<i>For selected items</i>	<i>I_PBC SA-02d</i>	<i>2d</i>	<i>2d. Provide proof of fund returned to DOE</i> (check copy, EFT report, G5 etc.)
I-SA	<i>For selected items</i>	<i>I_PBC SA-02e</i>	<i>2e</i>	<i>2e. Student Financial Aid files</i> including award letter and return of title IV fund calculation
I-SA	General	I_PBC SA-03	3	Copies of all Federal and State notices from Departments of Education or others concerning Federal Grants or Financial aid.
I-SA	General	I_PBC SA-04	4	Please update monitoring controls documentation for each significant compliance
I-SA	General	I_PBC SA-04a	4a	4a. Activities Allowed - Perkins and Work Study
I-SA	General	I_PBC SA-04b	4b	4b. Eligibility - All Title IV Programs
I-SA	General	I_PBC SA-04c	4c	4c. Financial Reporting
I-SA	General	I_PBC SA-04d	4d	4d. Matching
I-SA	General	I_PBC SA-04e	4e	4e. Special Tests and Provisions
I-SA	General	I_PBC SA-04f	4f	4f. Period of Availability

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I-SA	General	I_PBC SA-04g	4g	4g. Program Income - Perkins and Work Study
I-SA	General	I_PBC SA-04h	4h	4h. Financial Aid Process
I-SA	General	I_PBC SA-04i	4i	4i. Refund Policy and Schedule
I-SA	General		5	Copy of the most recent campus security report and a copy of the email or other notification to enrolled students and staff as to its availability --The school's compliance with safety requirements which require them to maintain a Fire Safety Log, have Missing Persons Procedures and have policies that encourage complete timely reporting of all crimes to campus policy and appropriate law
I-SA	General	I_PBC SA-06	6	Copies of annual drug policy statement and documentation of its distribution
I-SA	General	I_PBC SA-07	7	Any reportable case on employee drug convictions in CY?
I-SA	General	I_PBC SA-08	8	A copy of Eligibility and Certification Approval Report (ECAR) from ED's Institutional Participation and Oversight Service (IPOS).
I-SA	General	I_PBC SA-09	9	A copy of currently valid Program Participation Agreement (PPA)
I-SA	General	I_PBC SA-10	10	Accreditation from ABA and WASC
I-SA	General	I_PBC SA-11	11	A copy of the contract with third-party servicer (loan servicer, collection agencies, etc.); if new
I-SA	General	I_PBC SA-12	12	Copies of Official Default Rates for Stafford loan

Interim Single Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-SA	General	I_PBC SA-13	13	Any foreign student received Federal aid? Other aids and what type of aids?
I-SA	General	I_PBC SA-14	14	<u>Perkins Loans Due Diligence:</u> Perkins loan reports from ACS
I-SA	General	I_PBC SA-14a	14a	14a. Provide list of students who left school during FY15 either due to graduation or WD after receiving Perkins Loan (report should be run from ACS). We will make selections once we received the list.
I-SA	General	I_PBC SA-14b	14b	14b. student who were default on loans as of 4/30/15 (30 days to over 2 year and also collection status) We will make selections once we received the list.
I-SA	For selected items	I_PBC SA-14c	14c	14c. For the students selected in 14a and 14b provide the following:
I-SA	For selected items	I_PBC SA-14c.1	14c.1	14c.1 Current enrollment status and last day (semester) of attendance
I-SA	For selected items	I_PBC SA-14c.2	14c.2	14c.2 Student Perkins Loan file
I-SA	For selected items	I_PBC SA-14c.3	14c.3	14c.3 Documentation on deferment or cancellation approval of loans, if applicable
I-SA	For selected items	I_PBC SA-14c.4	14c.4	14c.4 Signed copy of the promissory not if it cannot be obtained through ACS
I-SA	For selected items	I_PBC SA-14c.5	14c.5	14c.5 Signed exit interview form or documentation of completion of an online exit interview if it cannot be obtained through ACS
I-SA	For selected items	I_PBC SA-14c.6	14c.6	14c.6 Signed copy of re-payment schedule if not included in the completion of the online exit interview
I-SA	For selected items	I_PBC SA-14c.7	14c.7	14c.7 Follow up documentation including overdue notices, final demand letter and collection agency information for students who are past due if it cannot be obtained through ACS
I-SA	General	I_PBC SA-15	15	If there are any federal grants other than SFA (i.e. NSF), please provide amount awarded/expended, award letter, and have available of reports submitted to the grantor for our review. We might request further detailed documents for expenditures.
I-SA	General	I_PBC SA-16	16	Provide a listing of all refunds of federal funds during fiscal 2015 .

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Audit Type	Category	Item ID	Num	PBC Item Requested
I-SA	General	I_PBC SA-17	17	Please provide Gainful employment data and report sent to DOE – If applicable
I-SA	General	I_PBC SA-18	18	Please provide a copy of State Authorization/License, or documentation showing application process if still in process. (For branch locations and Telecommunication classes where Hastings teaches students that are out-of-state.) – Please provide if Applicable.
I-SA	General	I_PBC SA-19	19	Please provide copy or a website link for Hastings' "Net Price calculator" as required by ED: http://nces.ed.gov/ipeds/resource/net_price_calculator.asp
I-SA	General	I_PBC SA-20	20	Please provide a copy of Hastings' Policy on how Hastings complies with the Family Educational Rights and Privacy Act (FERPA)
I-SA	Student Eligibility - various programs	I_PBC SA-21	21	Student Eligibility: <u>Transcript</u> - showing number of hours student is enrolled and how they are meeting minimum GPA requirements; cumulative credits and average GPA (for all semesters)
I-SA	Student Eligibility - various programs	I_PBC SA-22	22	Student Eligibility: <u>Institutional Student Information Record (ISIR)</u> - determines student has benefit and that they will use the money for educational purposes and have not defaulted on a previous loan
I-SA	Student Eligibility - various programs	I_PBC SA-23	23	Student Eligibility: <u>Financial award letter</u> - please provide most updated award letter for the academic year
I-SA	Student Eligibility - various programs	I_PBC SA-24	24	Student Eligibility: <u>Statement of Student Account Receivable</u> – shows Financial aid amounts and other school expenses applied to student account during the school year (14-15) to date and payments made by student and applied to account - please do not include student AR statements in the Perkins loan file.
I-SA	Student Eligibility - various programs	I_PBC SA-25	25	Student Eligibility: <u>Student Financial Aid file</u>
I-SA	Student Eligibility - various programs	I_PBC SA-26	26	Student Eligibility: <u>Perkins Loan file</u> for student who were selected for Perkins loan testing (<i>H&S needs to obtain a token to access eCommand to pull Perkins loan info for selected students</i>)
I-SA	Student Eligibility - various programs	I_PBC SA-27	27	Student Eligibility: For student selected for Direct Loan (DL), please have <u>Master Promissory Note (MPN)</u> available for our review - we can review it electronically as we did in prior years.

Interim Single Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-SA	Student Eligibility - various programs	I_PBC SA-28	28	Student Eligibility: For student selected for Direct Loan (DL), please have activity report from <u>COD</u> available for our review - we obtained login information and looked up information last year
I-SA	Student Eligibility - various programs	I_PBC SA-29	29	Student Eligibility: For student selected for Direct Loan (DL), please have <u>student enrollment report from NSLDS</u> available for our review - we obtained login information and looked up information last year
I-SA	FWS	I_PBC SA-30	30	Student Eligibility: For students selected for FWS provide pay periods worked. For the pay period selected provide the following: - the information below was available via SharePoint last year
I-SA	For selected items	I_PBC SA-30a	30a	30a. Time sheets - showing hours worked, pay rate, gross pay and supervisor's approval - or access to payroll service SharePoint
I-SA	For selected items	I_PBC SA-30b	30b	30b. Employee earnings balance - WSP (work study paid) amount from "HCL EDB Inquiry" report generated from UC based payroll
I-SA	For selected items	I_PBC SA-30c	30c	30c. Payroll Distribution Report
I-SA	For selected items	I_PBC SA-30d	30d	30d. Cancelled Payroll check if paid by manual check
I-SA	For selected items	I_PBC SA-30a	30e	30e. "On-Campus" or "Off-Campus" FWS Employment Authorization/Work Permit form signed by both student and school personnel <i>Employment Authorization (HR)</i> <i>Work Permit (Financial Aid)</i>
I-SA	FWS	I_PBC SA-31	31	Contracts with all off-campus employers

Interim FS Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-FS	Various	I_PBC FS-01	1	1. First check number written in FY15 and last check number written through April 30, 2015 for each College checking account
I-FS	Various	I_PBC FS-01a	1a	1.a. We will provide you with our selections of cash disbursements through April 30th for review including: 1) purchase orders 2) cancelled checks For selected items provide the following:
I-FS	For selected items	I_PBC FS-01a.1	1a.1	1a.1 Canceled check copy if applicable
I-FS	For selected items	I_PBC FS-01a.2	1a.2	1a.2 For E-check, E-check batch and ACH confirmation of transmittal from WFB if applicable
I-FS	For selected items	I_PBC FS-01a.3	1a.3	1a.3 Supporting approved invoice (original)
I-FS	For selected items	I_PBC FS-01a.4	1a.4	1a.4 Purchase request form if applicable
I-FS	For selected items	I_PBC FS-01a.5	1a.5	1a.5 Purchase request form and PO if required per College's PO policy
I-FS	For selected items	I_PBC FS-01a.6	1a.6	1a.6 The GL posting detail showing expense or any other applicable GL accounts posted to
I-FS	Various	I_PBC FS-02	2	2. List of all employees with home/mailling address paid through the payroll system in FY15 and list of all terminated and new hires with dates. <i>In the list above, also include indication of salary vs. hourly, employee #, and job title</i> For the employees selected, provide the following:
I-FS	For selected items	I_PBC FS-02a	2a	2a. Their Personnel files with original hire form, any updated change of status forms & any termination forms
I-FS	For selected items	I_PBC FS-02b	2b	2b. Payroll reconciliation for the pay period selected
I-FS	For selected items	I_PBC FS-02c	2c	2c. Payroll distribution report (Payroll registers) for the pay period selected.
I-FS	For selected items	I_PBC FS-02d	2d	2d. For hourly employees, their approved time sheets for the pay periods selected.
I-FS	For selected items	I_PBC FS-02e	2e	2e. The Journal Entry that recorded their payments for the pay period selected.
I-FS	Various	I_PBC FS-03	3	3. First and last invoice numbers for the fall tuition billing and the spring tuition billing. We will provide you with our selected invoices. For invoices selected, please provide the following:
I-FS	For selected items	I_PBC FS-03a	3a	3a. Invoice
I-FS	For selected items	I_PBC FS-03b	3b	3b. Cash Receipts and deposit information (i.e. deposit slip) to tie back to the bank statement

Interim FS Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-FS	For selected items	I_PBC FS-03c	3c	3c. Student Transcript
I-FS	For selected items	I_PBC FS-03d	3d	3d. Student AR statement
I-FS	For selected items	I_PBC FS-03e	3e	3e. Signed Application for admission & Acceptance letter
I-FS	Various	I_PBC FS-04	4	4. Trial balance directly exported from your system as of the most recent close for both the College and Foundation.
I-FS	General	I_PBC FS-05	1	1. Provide an updated contact listing for all audit contacts.
I-FS	General	I_PBC FS-06	2	2. Provide risk assessments documentation / analysis for the following processes.
I-FS	General	I_PBC FS-06a	2a	2a. McAllister Tower
I-FS	General	I_PBC FS-06b	2b	2b. Tuition and Billing
I-FS	General	I_PBC FS-06c	2c	2c. Purchases
I-FS	General	I_PBC FS-06d	2d	2d. Revenue and Accounts Receivable
I-FS	General	I_PBC FS-06e	2e	2e. Treasury
I-FS	General	I_PBC FS-06f	2f	2f. Entity Level Controls
I-FS	General	I_PBC FS-06g	2g	2g. Entity and Its Environment
I-FS	General	I_PBC FS-06h	2h	2h. Capital Assets
I-FS	General	I_PBC FS-06i	2i	2i. Perkins Loans
I-FS	General	I_PBC FS-06j	2j	2j. Payroll
I-FS	General	I_PBC FS-06k	2l	2k. Accounts Payable
I-FS	General	I_PBC FS-06l	2l	2l. Parking Garage

Interim FS Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-FS	General	I_PBC FS-06m	2m	2m. Financial Reporting Close Process
I-FS	General	I_PBC FS-06n	2n	2n. Risk Assessment Process and Related Parties
I-FS	General	I_PBC FS-07	3	3. Prepare a summary of the following:
I-FS	General	I_PBC FS-07a	3a	3a. Changes in accounting principles, methods or practices since 6/30/14, which includes copies of new/revised policies.
I-FS	General	I_PBC FS-07b	3b	3b. Assessment on new GASB pronouncements and its applicability to Hastings
I-FS	General	I_PBC FS-08	4	4. Provide electronic copies of Board, Finance Committee, and Audit Committee minutes and written consents during fiscal 2015 to date.
I-FS	General	I_PBC FS-09	5	5. Prepare variance analysis for most recent Financial Statements (as of 3/31/15) to prior year Financial Statements (as of 03/31/14) and provide explanations for all year-over-year variances \geq \$200,000 and 10% (for the College) and \$50,000 and 10% (for the
I-FS	General	I_PBC FS-10	6	6. Provide budget to actual analysis for year to date (as of 03/31/15 and 03/31/14) in the SRECNA format. Provide explanations for variances > \$200,000 and 10% (for the College) and \$50,000 and 10% (for the
I-FS	General	I_PBC FS-11	7	7. Prepare a list of directors and the type (nature) of transactions during the current fiscal year that the College had with them and any other related party:
I-FS	General	I_PBC FS-11a	7a	7a. List of Board Members (Board of Trustees and Director List)
I-FS	General	I_PBC FS-11b	7b	7b. List of Transactions: List of donations from Board of Trustees or Directors
I-FS	General	I_PBC FS-11c	7b	7c. List of Reimbursements for Board of Trustees / Directors (i.e. expenses for FY
I-FS	General	I_PBC FS-12	8	8. Provide an updated list of attorneys used by the College during fiscal 2015. Indicate new attorneys which provided service to the College during the year and type of service provided, if applicable.
I-FS	General	I_PBC FS-13	9	9. Prepare a summary of all significant litigation matters, the current status and management's estimates of contingent liabilities for those matters.

Interim FS Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-FS	General	I_PBC FS-14	10	10. G/L detail or schedule of all legal expenses incurred during July 2014 to date. Also have available the original invoices for all individual items \geq \$5,000.
I-FS	General	I_PBC FS-15	11	11. Provide us with summary of all endowments held by the college and foundation, nature of endowment including restrictions on spending. Provide support for changes in restriction or purpose made to any endowments (if changed from PY)
I-FS	Permanent	I_PBC FS-16	1	1. Organizational chart
I-FS	Permanent	I_PBC FS-17	2	2. Chart of accounts
I-FS	Permanent	I_PBC FS-18	3	3. Significant leases, contracts, and agreements in effect during fiscal year 2015 and going forward (significant > \$200,000).
I-FS	Permanent	I_PBC FS-19	4	4. Copies of current financial policies and procedures manuals.
I-FS	Permanent	I_PBC FS-20	5	5. Copy of current employee handbook.
I-FS	Permanent	I_PBC FS-21	6	6. Copy of current bylaws.
I-FS	Permanent	I_PBC FS-22	7	7. Notices from IRS, FTB, State Board of Equalization or Attorney general for 2015 for Foundation and College
I-FS	Permanent	I_PBC FS-23	8	8. Copies of any amendments to the Memorandum of Understanding between Hastings and UC Hastings Foundation.
I-FS	Permanent	I_PBC FS-24	9	9. Summary of policies adopted by the UC Hastings Foundation.
I-FS	Additional Items	I_PBC FS-25	1	1. GL detail for 00-10000-1300 in excel

Interim FS Audit PBC list

Audit Type	Category	Item ID	Num	PBC Item Requested
I-FS	Additional Items	I_PBC FS-26	2	2. Monthly billing list for rent at the McAllister Tower for the month of XXXX (<i>to be selected by Auditors</i>). - for FY 14 - April 20015 From the billing list, a rent sample will be selected. For the selected rent sample, provide the following:
I-FS	Additional Items	I_PBC FS-26a	2a	2a. Payment support
I-FS	Additional Items	I_PBC FS-26b	2b	2b. Rent agreement
I-FS	Additional Items	I_PBC FS-26c	2c	2c. Student A/R Statement
I-FS	Additional Items	I_PBC FS-26d	2d	2d. Selected Month YY (i.e. April 2015) XTWR report