

Appendix III PBC List - Year-end Audit

Year-End FS Audit PBC Item Request - COLLEGE

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/C-YE	01-General Items	Y_PBC FSC-01	1	Confirmations
FS/C-YE	01-General Items	Y_PBC FSC-01a	1.a	Cash (including closed accounts during FY 2015)
FS/C-YE	01-General Items	Y_PBC FSC-01b	1.b	Investments (including State Street Confirmation)
FS/C-YE	01-General Items	Y_PBC FSC-01c	1.c	Perkins loan balance - ACS
FS/C-YE	01-General Items	Y_PBC FSC-01d	1.d	Assets held by UC
FS/C-YE	01-General Items	Y_PBC FSC-01e	1.e	Assets held by others - Endowment
FS/C-YE	01-General Items	Y_PBC FSC-01f	1.f	Bonds (Series 2003, 2008 and Public Works)
FS/C-YE	01-General Items	Y_PBC FSC-01g	1.g	Letter on collateralized securities
FS/C-YE	01-General Items	Y_PBC FSC-01h	1.h	Legal representation letters
FS/C-YE	01-General Items	Y_PBC FSC-01i	1.Note	Templates provided in prior year can be used for any of the above confirmations. Please overnight the confirmation letters to us as they are prepared.
FS/C-YE	01-General Items	Y_PBC FSC-02	2	Draft financial statements:
FS/C-YE	01-General Items	Y_PBC FSC-02a	2.a	MD&A
FS/C-YE	01-General Items	Y_PBC FSC-02b	2.b	Statement of Net Assets
FS/C-YE	01-General Items	Y_PBC FSC-02c	2.c	Statement of Revenues, Expenditures and Changes in Net Assets
FS/C-YE	01-General Items	Y_PBC FSC-02d	2.d	Statement of Cash Flows
FS/C-YE	01-General Items	Y_PBC FSC-02e	2.e	Footnotes
FS/C-YE	01-General Items	Y_PBC FSC-02g	2.Note	Pro forma FS are provided along with this PBC list
FS/C-YE	01-General Items	Y_PBC FSC-03	3	Final trial balance/general ledger in Excel format. Once you send us the trial balance any subsequent revisions will need to be made in the form of a PBC Journal Entry.
FS/C-YE	01-General Items	Y_PBC FSC-04	4	Comparisons and explanations for fluxes over \$100,000 and 10% at the SNA and SRECNA level. Also, we may ask for additional variance analysis based on natural expense
FS/C-YE	01-General Items	Y_PBC FSC-05	5	Fiscal 2015 budget to actual analysis with explanations for all variances > \$200,000 and 10%
FS/C-YE	01-General Items	Y_PBC FSC-06	6	SSAE 16 reports (SOC1 reports) for any significant service providers other than ACS, (Wells Fargo, State Street used by the UC, Deutsche Bank)
FS/C-YE	01-General Items	Y_PBC FSC-07	7	Summary of Insurance Coverage for 2014-15

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FS/C-YE	01-General Items	Y_PBC FSC-08	8	Provide access to the export (in excel, csv or pdf) of all non-standard journal entries for the year ended 6/30/14 - Please include JE reference #, amount, posted by, date entered, transaction date, description and amount <i>Informer report on all FY15 transactions with source code JE</i>
FS/C-YE	01-General Items	Y_PBC FSC-09	9	Signed Board and Committee minutes for fiscal year 2015
FS/C-YE	01-General Items	Y_PBC FSC-10	10	Please provided GL detail of expense accounts for entire fiscal year 2015 . Note: For other operating expenses, we will select items to test after reviewing applicable GL details.
FS/C-YE	01-General Items	Y_PBC FSC-11	11	Status update on the prior year recommendations for inclusion in the report to the Audit Committee and Single Audit Report.
FS/C-YE	01-General Items	Y_PBC FSC-12	12	Prepare written fluctuation comments comparing the past two years internal FS's (i.e. as of 6/30/14 & 6/30/15) Explanations should be provided for all variances > \$200,000 and 10% (for the College) and \$50,000 and 10% (for the Foundation).
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-13	1	Bank reconciliations for all bank accounts as of June 30, 2015
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-14	2	Please provide all bank statements for fiscal year 2015 on the Shared Folder
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-15	3	Copies/images of all cancelled checks > \$25,000 clearing the bank between 7/1/15 and 8/31/15
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-16	4	Deposit slip for any deposits in transit as of 6/30/15 > \$25,000
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-17	5	List of last check written on or prior to 6/30/15 and first check written in July 2015 and copies of those cancelled checks (or check images)
FS/C-YE	02-Cash and Cash Equivalents	Y_PBC FSC-18	6	Listing of all bank transfers within Hastings bank and investment accounts exceeding \$25,000 that occurred 5 business days prior to year-end and 5 business days subsequent to year end
FS/C-YE	03-Accounts and Pledges Receivable	Y_PBC FSC-19	1	AR aging report as of 6/30/15 reconciled to GL - both trade and student AR
FS/C-YE	03-Accounts and Pledges	Y_PBC FSC-20	2	Calculation/support for allowance for doubtful accounts as of 6/30/15 (if any)
FS/C-YE	03-Accounts and Pledges Receivable	Y_PBC FSC-21	3	Schedule of status of pledges receivable for capital campaign (e.g. amounts received to date, amounts expected to be received, expected date of contribution (if known), etc.)

Year-End FS Audit PBC Item Request - COLLEGE

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/C-YE	04-Notes Receivable	Y_PBC FSC-22	1	Reconciliation as of June 30, 2015 of all loan accounts to general ledger
FS/C-YE	04-Notes	Y_PBC FSC-23	2	Provide an aged listing of notes outstanding
FS/C-YE	04-Notes Receivable	Y_PBC FSC-24	3	Schedule of breakdown between current portion and non-current portion of notes receivable
FS/C-YE	04-Notes Receivable	Y_PBC FSC-25	4	Compliance audit report for loan services (ACS)
FS/C-YE	04-Notes Receivable	Y_PBC FSC-26	5	Calculation/support for allowance for doubtful accounts on notes receivable as of 6/30/15
FS/C-YE	05-Assets Held by Others	Y_PBC FSC-27	1	Rollforward schedule of assets held by others at 6/30/14
FS/C-YE	05-Assets Held by Others	Y_PBC FSC-28	2	Supporting documentation for new assets held by other > \$50,000 at 6/30/15 and Memo on background information including restrictions and accounting treatment
FS/C-YE	05-Assets Held by Others	Y_PBC FSC-29	3	Updated Memo on Assets Held By Others (Percy Towne, Warren Olney, Jerome Hall, and Samuel Drizen) - <i>added to PBC list per discussion with Debbie Tran on 09/18/14 (Gia Park)</i> - <i>new in 2015</i>
FS/C-YE	06-Pooled Investments and Related Revenue	Y_PBC FSC-30	1	Schedule of investment activity for the year for the endowment and operating funds. Also, provide explanation for variances in excess of 10% from PY balance
FS/C-YE	06-Pooled Investments and Related Revenue	Y_PBC FSC-31	2	Investment statements applicable to item #1 above
FS/C-YE	06-Pooled Investments and Related Revenue	Y_PBC FSC-32	3	Copy of investment policy and analysis for compliance with the policy - needed for footnote as well
FS/C-YE	06-Pooled Investments and Related Revenue	Y_PBC FSC-33	4	Detailed listing of investment holdings in the UC pools as of 6/30/15 . (Provided by UC Office of the Treasurer)
FS/C-YE	07-Property, Plant and Equipment	Y_PBC FSC-34	1	Fixed asset roll forward, by asset type, reconciled to GL. The reconciliation should also provide detail of the following:
FS/C-YE	07-Property, Plant and Equipment	Y_PBC FSC-34a	1.a	Detail listing of current year additions (Provide supporting documentation for additions > \$50,000)
FS/C-YE	07-Property, Plant and Equipment	Y_PBC FSC-34b	1.b	List of current year disposals and calculation of gain/loss on disposal.

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FS/C-YE	07-Property, Plant and Equipment	Y_PBC FSC-35	2	Details/agreements for any leased property and equipment
FS/C-YE	07-Property, Plant and Equipment	Y_PBC FSC-36	3	Construction in Process roll forward (if any)
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-37	1	AP aging schedule reconciled to general ledger in excel
FS/C-YE	08-Accounts Payable and Accrued Expenses	Y_PBC FSC-38	2	Check register for period 7/1/15 to first day of field work (9/8/15) and supporting documents for all disbursements > \$50,000
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-39	3	Schedules and supports for payroll, vacation and comp time accruals
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-40	4	Support for current/non-current split
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-41	5	Summary for the "revolving advance from the state" account
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-42	6	Detail of the Federal contributions to Perkins loan fund and supporting documents
FS/C-YE	08-Accounts Payable and Accrued	Y_PBC FSC-43	7	Workers compensation accrual schedule
FS/C-YE	09-Deposits and Deferred Revenue	Y_PBC FSC-44	1	Detail list reconciled to GL and support for new additions to deferred revenue in excess of \$50,000
FS/C-YE	10-Bonds Payable	Y_PBC FSC-45	1	Bonds payable schedule reconciled to GL
FS/C-YE	10-Bonds Payable	Y_PBC FSC-46	2	Amortization Schedule of bond issuance costs and premium/discount as well as principles. Interest expense and principle balances on the bonds that is reconcile to GL. Identify current and non current portion of the debt.
FS/C-YE	10-Bonds Payable	Y_PBC FSC-47	3	Summary of bond covenant and compliance - Annual report filed with the trustee for the bonds
FS/C-YE	11-Net Assets	Y_PBC FSC-48	1	Reconciliation (between fixed assets and bonds accounts) of invested in capital assets
FS/C-YE	11-Net Assets	Y_PBC FSC-49	2	Roll forward of amounts included in restricted expendable and non-expendable net assets, including beginning balance, current year additions and expenditures, and ending balance
FS/C-YE	11-Net Assets	Y_PBC FSC-50	3	Endowment fund roll forward schedule

Year-End FS Audit PBC Item Request - COLLEGE

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/C-YE	11-Net Assets	Y_PBC FSC-51	4	Schedule of Quarterly (or monthly) Pooled Investment Distributions Calculations for the year ended 6/30/15
FS/C-YE	11-Net Assets	Y_PBC FSC-52	5	Payout calculation schedule for FY15
FS/C-YE	11-Net Assets	Y_PBC FSC-53	6	Board of Directors gift report for June 30, 2015 and summary of related party transactions
FS/C-YE	11-Net Assets	Y_PBC FSC-54	7	Scholarships (as part of net asset release testing)
FS/C-YE	11-Net Assets	Y_PBC FSC-54a	7.a	a. Policies and procedures awarding scholarships
FS/C-YE	11-Net Assets	Y_PBC FSC-54b	7.b	b. List of students who received scholarships and the amount they received in 2014-2015
FS/C-YE	12-Revenue - State Appropriations	Y_PBC FSC-55	1	State Appropriation Billing/Payment Schedule and GL detail
FS/C-YE	12-Revenue - State Appropriations	Y_PBC FSC-56	2	Evidence of receipt of funds - letter/notice and check copies
FS/C-YE	12-Revenue - State Appropriations	Y_PBC FSC-57	3	Provide link to the Final Budget Summary from the State of California for 2014-15
FS/C-YE	12-Revenue - State Appropriations	Y_PBC FSC-58	4	Provide any budget amendments for the year under audit
FS/C-YE	13-Revenue - Tuition Revenue	Y_PBC FSC-59	1	Predictive analysis on the Tuition and Fees revenue and supporting documents
FS/C-YE	13-Revenue - Tuition Revenue	Y_PBC FSC-60	2	Detailed enrollment reports for each semester for the period under audit prepared by the Director of Records or Registrar's office (please include # of FTE, etc)

Year-End FS Audit PBC Item Request - COLLEGE

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/C-YE	13-Revenue - Tuition Revenue	Y_PBC FSC-61	3	G/L detail for "tuition and fees", break out the tuition and fees by category (including resident & non-residency tuition analysis)
FS/C-YE	14-Revenue - Gifts/Grants	Y_PBC FSC-62	1	Reconciliation of gifts, grants, in-kind donation recorded in RE and GL for 6/30/15 and 7/31/15
FS/C-YE	14-Revenue - Gifts/Grants	Y_PBC FSC-63	2	Detailed list of gifts, grants, and in-kind donations. Please provide supporting documents for items over \$50k .
FS/C-YE	14-Revenue - Gifts/Grants	Y_PBC FSC-64	3	Schedule of grants received from the UC Hastings Foundation including where they are classified on the financial statements - GL detail for object code #4352
FS/C-YE	14-Revenue - Gifts/Grants	Y_PBC FSC-65	4	List of gifts, grants, in-kind donation recorded in subsequent year (7/1/15-8/31/15) [this is an export from the College's GL system]
FS/C-YE	15-Revenue - Auxiliary Enterprises	Y_PBC FSC-66	1	Auxiliary Enterprises operating revenue ("Sales and Services of auxiliary enterprises")
FS/C-YE	15-Revenue - Auxiliary Enterprises	Y_PBC FSC-67	2	Tower Rent - Analysis on Tower Rent Revenue - # of units by type and rental rate by type provided by the building manager; % occupancy by month(s) provided by the building manager. Please also provide the supporting documents used in the analysis as well as explanation for variance between actual and estimated.
FS/C-YE	15-Revenue - Auxiliary Enterprises	Y_PBC FSC-68	3	Parking Garage Revenue - Reconciliation on parking garage revenue between GL and revenue report per Amano system - "PG Monthly Recon" for monthly credit card sales prepared by Angel for July 2014 – June 2015
FS/C-YE	16-Expense - Payroll	Y_PBC FSC-69	1	Payroll reconciliation—from quarterly 941s or payroll registers to G/L and supporting documentation
FS/C-YE	16-Expense - Payroll	Y_PBC FSC-70	2	Provide a summary of all separation agreements and severance agreements executed as of June 30, 2015 and July 31, 2015
FS/C-YE	17-Expense - Legal and Other Operating Expenses	Y_PBC FSC-71	1	G/L detail for all legal expense accounts and supporting invoices for all expenses > \$5,000 for the year ended 6/30/15
FS/C-YE	17-Expense - Legal and Other Operating Expenses	Y_PBC FSC-72	2	Summary of all significant litigation on-going at year-end

Year-End FS Audit PBC Item Request - FOUNDATION

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/ F -YE 01-General Items	Y_PBC FSF-01	1	Confirmations (Templates provided in prior year can be used for any of the requested confirmations.): Pledges (all pledges outstanding > \$25,000) In the confirm letter, H&S' email contact: hsconfirmations@hoodstrong.com	
FS/ F -YE 01-General Items	Y_PBC FSF-02	2	Listing of all outstanding pledges (delineate donor name, pledge date, and fund name) from Raiser's Edge (RE)	
FS/ F -YE 01-General Items	Y_PBC FSF-03	3	Final trial balance/general ledger in Excel format	
FS/ F -YE 01-General Items	Y_PBC FSF-04	4	Final Lead schedules for each line item on SNA and SRECNA; Comparisons and explanations for variances over \$10,000 and 10%.	
FS/ F -YE 01-General Items	Y_PBC FSF-05	5	Comparisons on budget to actual and explanations for variances over \$10,000 and 10%.	
FS/ F -YE 01-General Items	Y_PBC FSF-06	6	GL detail for entire 2014 fiscal year	
FS/ F -YE 01-General Items	Y_PBC FSF-07	7	Signed Board and committee minutes for fiscal year 2015 and up to date	
FS/ F -YE 02-Pledges Receivable	Y_PBC FSF-08	1	Detailed pledge receivable roll forward (beginning balance + new pledges - payments or write offs = ending balance) that reconciled to GL	
FS/ F -YE 02-Pledges Receivable	Y_PBC FSF-09	2	Schedule of current and non-current portion of pledge receivables	
FS/ F -YE 03-Accounts Payable and Accrued	Y_PBC FSF-10	1	Accounts payable aging report as of 6/30/15 reconciled to GL	
FS/ F -YE 04-Net Assets	Y_PBC FSF-11	1	Roll forward of amounts included in restricted expendable and non-expendable net assets, including beginning balance, current year additions and expenditures, and ending balance	
FS/ F -YE 04-Net Assets	Y_PBC FSF-12	2	Endowment fund roll forward schedule	
FS/ F -YE 04-Net Assets	Y_PBC FSF-13	3	Board of Trustees gift report as of June 30, 2015 and summary of related party transactions	
FS/ F -YE 05-Revenue - Contributions/Capital Campaign	Y_PBC FSF-14	1	Provide copies of all conditional or matching grants executed within the fiscal year. Regarding the capital campaign please provide progress reports provided to the board.	
FS/ F -YE 05-Revenue - Contributions/Capital Campaign	Y_PBC FSF-15	2	Reconciliation of Foundation Gifts, Grants, Gifts-in-kind, Dues and Events" for fiscal year.	

Year-End FS Audit PBC Item Request - FOUNDATION

Audit Type	Category	Item ID	Num	PBC Item Requested
FS/ F -YE	05-Revenue - Contributions/Capital Campaign	Y_PBC FSF-16	3	List of gifts, grants, in-kind donation recorded in subsequent year (7/1/15-8/31/15)
FS/ F -YE	06-Expense - Legal	Y_PBC FSF-17	1	G/L detail for all legal expense accounts and supporting invoices for all expenses > \$1,000 , if applicable
FS/ F -YE	07-Expense - Grants to the College	Y_PBC FSF-18	2	Detail list of grants transferred to the College (grant memos from Hastings Foundation Director)- Provide schedule A for the entire fiscal year.

Year-End Single Audit PBC Item Request - A133

Audit Type	Category	Item ID	Num	PBC Item Requested
SA-YE	OMB A-133 Audit	Y_PBC SA-01	1	Prepare a schedule of total Title IV Aid awarded during the fiscal year by type of aid and student. (Schedule should include a total for students receiving each type of aid and support for reconciling items, if any.)
SA-YE	OMB A-133 Audit	Y_PBC SA-02	2	Please reconcile amount awarded to students between general ledger, FISAP report, and financial aid disbursement reports for all Title IV programs.
SA-YE	OMB A-133 Audit	Y_PBC SA-03	3	Please reconcile cash draw-down for all programs between general ledger, G-5 (GAPS) reports, and FISAP report
SA-YE	OMB A-133 Audit	Y_PBC SA-04	4	Summary and Detail G5 reports for DL and FWS (cash draw downs and refund) for the 14-15 year. We will select samples for drawdown testing
SA-YE	OMB A-133 Audit	Y_PBC SA-05	5	Prepare a schedule of Expenditures of Federal Awards for fiscal 2015 . (For example: Financial aid programs including Direct Loans, research grants, grants for programs, State or local pass thru funds). List new programs-if any.
SA-YE	OMB A-133 Audit	Y_PBC SA-06	6	Provide Administrative Cost Allowance (ACA) calculation and reconcile to GL
SA-YE	OMB A-133 Audit	Y_PBC SA-07	7	Provide a status update on all prior year's findings for the A-133 audit, if any
SA-YE	OMB A-133 Audit	Y_PBC SA-08	8	Copies of all Federal and State any notices, audited reports (if audited), and/or any correspondence regarding excess cash in Perkins or other communications regarding reporting or compliance from Departments of Education or others concerning Federal Grants or Financial aid
SA-YE	OMB A-133 Audit	Y_PBC SA-09	9	Final Campus-Based Program Funding (to be updated from interim)
SA-YE	OMB A-133 Audit	Y_PBC SA-11	10	Any reportable case on employee drug convictions in CY?
SA-YE	OMB A-133 Audit	Y_PBC SA-12	11	Calculation of matching requirements for: FWS, PERKINS (if applicable), and support for amount and timing of the institution's match
SA-YE	OMB A-133 Audit	Y_PBC SA-13	12	Please provide final FISAP and any other reports filed in relation to the College's financial aid programs for the fiscal year 2015 . (Please have the supporting documentation for these reports available for our inspection) - report due 9/30
SA-YE	OMB A-133 Audit	Y_PBC SA-14	13	A copy of the contract with third-party servicer; if new or renewed

Year-End Single Audit PBC Item Request - A133

Audit Type	Category	Item ID	Num	PBC Item Requested
SA-YE	OMB A-133 Audit	Y_PBC SA-15	14	Loan servicer audit report (compliance) for 2015 - ACS
SA-YE	OMB A-133 Audit	Y_PBC SA-16	15	ACS report - "Fiscal Operations Report, Part III - Federal Perkins Loan Program"
SA-YE	OMB A-133 Audit	Y_PBC SA-17	16	Please have monthly Direct Loan reconciliations along with supporting documents including SAS and G5 drawdown report for our inspection as of 6/30/15 and final for FY15.
SA-YE	OMB A-133 Audit	Y_PBC SA-18	17	Please have monthly FWS reconciliations and supporting documents (GL balance as of the month).
SA-YE	OMB A-133 Audit	Y_PBC SA-19	18	List of students included in community service and FWS amount earned along with dept/agency names and job titles: number of students and amount should tie to FISAP
SA-YE	OMB A-133 Audit	Y_PBC SA-20	19	A copy of Eligibility and Certification Approval Report (ECAR) from ED's Institutional Participation and Oversight Service (IPOS).
SA-YE	OMB A-133 Audit	Y_PBC SA-21	20	A copy of currently valid Program Participation Agreement (PPA)
SA-YE	OMB A-133 Audit	Y_PBC SA-22	21	Accreditations from ABA and WASC - if changed from interim
SA-YE	OMB A-133 Audit	Y_PBC SA-23	22	Program Year Closeout Confirmation for Direct Loan Program
SA-YE	OMB A-133 Audit	Y_PBC SA-24	23	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.
SA-YE	OMB A-133 Audit	Y_PBC SA-25	24	Did UC Hastings make voter registration forms widely available to students and distribute forms physically to those in attendance? What is the method of distribution, by mail or e-mail and who (dept.) is responsible for this process?