FCMAT Recommendation	Lead	Due Date
Prepare written procedures to guide college operations. Focus on the most critical functions first.		
Develop, through the collegial consultation process and in accord with the *Participatory Governance Manual,* a procedure that guides college staff in developing department desk manuals and approving college administrative procedures.		
Explore the feasibility of linking the ASCC accounting system with the Banner financial system.		
Consider redefining the PBC's role to be more active and participatory rather than informational only.		
Consider producing more frequent and formal enrollment and expenditure status reports that coincide with the college's annual enrollment and expenditure patterns.		
Develop processes and procedures to enrue that decisions at all stages of budget development and updating, including resource allocations, are aligned with the results of institutional program review and the college's strategic plan.	PRIE	
Connect program review to institutional planning and decision-making.	PRIE	
Ensure that enrollment management is more closely and formally tied to budget development and management processes.		
Develop more formal cross training and staff development to ensure backup for the curriculum and instructional specialist position.		
Create custom Banner reports that allow program administrators to see a consolidated view of all the programs and the multiple funding sources involved in an activity, or create a program to automatically transfer the raw data from Banner into Excel, rather than manually entering the data on an Excel spreadsheet.		
Develop a procedure that specifies what to do when department budgets are overspent at year-end.		
Develop a procedure that requires an annual agreement with all Procard users so users are reminded of their responsibilities and card guidelines.		
Decrease the number of individuals who hold Procards to strengthen internal controls and reduce unauthorized expenditures.		
Conduct a review of procurement card usage, and revoke cards that have been used for spending in excess of the budgeted amount as well as cards with total annual charges less than a certain amount.		
Develop a procedure that gives guidance about what, if any, college fundraising activities must be coordinated with or run in conjunction with the foundation.		
Review the list of most frequently used, highest volume suppliers (e.g., Office Depot) and consider establishing open purchase orders that would be subject to pre-purchase budget controls, including major object code level budget blocks.		
Monitor Procard use more consistently to ensure conformity with policies and procedures and to confirm that all charges are for district-approved purposes.	Administrative Services/Mary	
Develop a college policy and procedure that provides more clarity concerning the purchasing of food, beverages and gifts; include this procedure in an annual Procard recertification/reauthorization.		
Reinforce the need to follow the college requirements for submitting grant applications, especially the requirement to obtain administrative approval.		
Develop procedures and practices that ensure all grant applications and funding requests, including program grant requests, are routed through the college business office. Ensure that program grant requests are submitted on standard forms.		
Develop a plan to ensure the continuity of external funding and compliance functions after the external funding and compliance officer retires.		

Establish a process for review the relationship between Procard procedures and the spending requirements for each grant to determine whether Procards can be used, and if so, under what circumstances and conditions.		
Request that the foundation's budget, agendas, meeting minutes, policies and procedures be posted to the foundation's website.		
Modify the trust account establishment form to require more information, inclduing authorized use of the funds, who approves disbursements, and what happens to funds remaining after a specified tim of inactivity.		
Develop comprehensive documentation of budget management processes, procedures and timelines.		
Develop a college procedure that includes criteria for approving, creating and filling new permanent positions.		
Implement cross training to help ensure that continuity of essential business office functions when a position is vacant or an employee absent.		
Create desk manuals for positions to ensure that other employees can understand and perform all duties when an employee is absent or a position vacant.		