

Portland Community College
2013 Internal Audit Plan



December 2012

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2013 Internal Audit Plan

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PLAN OVERVIEW

This document provides the 2013 Internal Audit Plan as required by professional auditing standards.

AUDIT PLAN – Exhibit A

The final audit plan covers a 12-month period beginning January 1, 2013 through December 31, 2013. This plan includes internal audits selected based on the results of the entity wide risk assessment performed by Portland Community College's Internal Auditor (IA), input from various stakeholders and managers throughout the college, and input and approval from the Board Audit Committee. Internal Audit work is assigned to the IA based on the results of the annual risk assessment, availability of the IA to perform the audit(s), and the approval of planned audits by the Board Audit Committee.

PRIORITIZED POTENTIAL AUDITS – Support Services – Exhibit B

The IA prioritized the Support Services areas, or auditable units, by sorting the units from highest risk to lowest risk based on scoring criteria used for the entity wide risk assessment. The IA analyzed the results to determine if risk ratings were consistent with what professional judgment would expect. In addition, the IA considered significant changes in processes units are currently undergoing and/or will be undergoing in the near future to help identify the timing of when an Internal Audit should occur. This resulted in the prioritized ranking of audits for Support Services listed in Exhibit B.

PRIORITIZED POTENTIAL AUDITS – Academic Units – Exhibit C

The IA prioritized the Academic Unit areas for each college campus and/or center, or auditable units, by sorting the units from highest risk to lowest risk based on scoring criteria used for the entity wide risk assessment. The IA analyzed the results to determine if risk ratings were consistent with what professional judgment would expect. In addition, the IA considered significant changes in processes units are currently undergoing and/or will be undergoing in the near future to help identify the timing of when an Internal Audit should occur. This resulted in the prioritized ranking of audits for Academic Units listed in Exhibit C.

RISK FACTOR DEFINITIONS AND SCORING CRITERIA – Exhibit D

The IA established risk criteria, based on best practices implemented by other Internal Audit Departments throughout governmental and academic entities in the State of Oregon, to be used in determining the overall risk for each potential audit unit. The IA scored risk for each auditable unit by: receiving input from key stakeholders throughout the college; scoring the complexity of each unit; scoring the significance of the impact an error and/or weakness would have to the college as a whole if a detrimental event were to occur in that unit; scoring the significance of revenues and expenditures flowing through the unit; and scoring risk based on the IA's professional experience and judgment.

AUDIT ENTITIES – Exhibit E

Exhibit E provides an overview of the audit universe at the college (i.e. "what is auditable"). Defining the audit universe is a critical step in helping plan future internal audits at the college. Each auditable unit must be distinct and contain activities structured to obtain common objectives. The IA's has broken auditable units for the college into two distinct classifications. The first being Support Services and the second being Academic Units. Support Services have been defined as units that provide critical support and customer services to other units throughout the college and assist in the college's daily business activities. Examples of Support Services units include Payroll, Procurement, Finance & Budgeting, etc... Academic Units have been defined as units that provide instruction to students attending the college and/or are administrative units overseeing instructional units. Examples of Academic Units include Office of the Campus President, Dean of Instruction, Dean of Students, Social Sciences Division, English/Modern Language Division, etc.... For the 2013 entity wide risk assessment, there are 65 auditable units, 26 for Support Services and 39 for Academic Units.

EXHIBIT A

Internal Audit Plan

January 1, 2013 through December 31, 2013

Audit #	Engagement Title	Hours*	Timeframe**	Comments
Risk Assessment	Annual Risk Assessment	160	Nov-Dec. 2012	Annually required by IIA auditing standards.
Tier I Audits				
2013-1	Telephone Tax Follow-Up Audit	Estimated at 75 hours	Jan-Feb. 2013	
2013-2	Technology Services Solutions	Estimated at 625 hours	Jan - Apr. 2013	
2013-3	Allied Health, Emergency, and Legal Services - CA	Estimated at 500 hours	Mar.-June 2013	
2013-4	Public Safety – Clery Act	Estimated at 400 hours	July-Sept. 2013	
2013-5	Corrections Education Follow-Up Audit	Estimated at 180 hours	Oct.-Nov. 2013	
MISCIR	Investigations & Consulting Work	100	Jan.-Dec. 2013	Special reviews, investigations, and consulting work as needed/requested.
	Total Audit Hours for 2013 Calendar Year	1,880		
INDIRECT	Indirect hours for 2013	200	Jan. 2013-Dec. 2013	Hours are estimates for training, leave time, & mgmt. meetings.
	Total Budgeted Hours	2,080		
Tier II Audits				
2014-1	Parking Follow-Up Audit	Estimated at 400 hours	Estimated for early 2014	
2014-2	Bond Program Follow-Up Audit	Estimated at 600 hours	Estimated for mid to late 2014	
2014-3	Math & Advanced/Industrial Tech. Divisions – RC & SY	Estimated at 600 hours	Estimated for mid to late 2014	
2014-4	Bookstore	Estimated at 600 hours	Estimated for late 2014	

* Hours may be adjusted as needed based on scope and objectives of the planned audit and potential issues identified during fieldwork.

** Dates will be adjusted as needed to avoid a negative impact on agency projects, available staff and resources.

See next page for description of audits.

Audit Plan
Description of Audits
January 1, 2013 through December 31, 2013

Audit #	Description
2013-1	A follow-up audit on the status of the recommendations made in the Telephone Tax memo (report # 2011-0) provided to PCC management in February 2011.
2013-2	A detailed risk assessment of TSS, which will include an examination of TSS's internal controls over financial transactions. The audit will include an assessment of whether controls are designed and implemented to reduce the risk of error in processing of transactions, safeguarding college assets, complying with key rules and regulations, and ensuring Technology Funds are being used for intended purposes.
2013-3	An examination of the Allied Health, Emergency, and Legal Services division at Cascade Campus. The audit will include determining whether controls are designed and implemented to reduce the risk of error in financial transactions, safeguarding college assets, compliance with key rules and regulations, and monitoring performance of this auditable unit.
2013-4	A detailed review of Clery Act compliance at PCC. This project will look at supporting documentation for Clery Act reporting requirements to help gain assurance that PCC is in compliance with key compliance requirements over campus crime statistic reporting, supporting documentation retention requirements, the completeness and accuracy of the crime statistics captured and reported on, and other key requirements of the Clery Act.
2013-5	A follow-up audit on the Corrections Education Program at Coffee Creek Correctional Facility and Columbia River Correctional Facility. The follow-up audit will focus on the status of the reportable findings outlined in report # 2012-2 issued on this PCC program.
Risk Assessment	The annual risk assessment forms the basis of the audit plan. Auditing standards require the IA to conduct an annual risk assessment for the purpose of preparing the annual audit plan.
Follow-Up Audits	Required to be performed to meet IIA standards. Annually performed on past internal audits conducted to determine the status of all IA recommendations and management corrective action plans.
Irregularity Reviews	Includes hours for unplanned, special requests for audit reviews and investigations arising from allegations received and/or actual detrimental events occurring at the college.

2013 Prioritized Audit Risk Model – Support Services

Auditable Entity / Unit	Total Risk	Risk Ranking	Risk Category	IA Planned for Calendar Year (CY) 2013?
Capital Projects (FMS)	110.8	1	High	No
Bookstore	106.4	2	High	No
Media Services (TSS)	104.6	3	High	Yes
Human Resources & Payroll	104.2	4	High	No*
Risk Mgmt.	101.5	5	High	No*
Technical Services (TSS)	98.4	6	High	Yes***
Campus Technical Services (TSS)	94.1	7	High	Yes
Public Safety	93.6	8	High	Yes
Financial Aid	92.4	9	High	No**
Food Services/Vending	91.8	10	Moderate	No
Instructional Support	91.8	11	Moderate	No
2008 Bond Program	91.0	12	Moderate	No**
Plant Maintenance-Collegewide (FMS)	89.8	13	Moderate	No
Grants Development	89.8	14	Moderate	No**
Institutional Advancement	88.6	15	Moderate	No
Procurement	87.7	16	Moderate	No*
Business Office(s)	85.2	17	Moderate	No
Office of the District President & Governing Board	85.2	18	Moderate	No**
Parking & Transportation	83.6	19	Low	No**
Institutional Effectiveness	82.2	20	Low	No
A/R & Treasurer	81.1	21	Low	No*
Student Affairs (Financial Aid assessed separately)	74.9	22	Low	No
Affirmative Action	61.7	23	Low	No
Finance/Budget	57.5	24	Low	No*
Print Shop	38.8	25	Low	No
Libraries	38.5	26	Low	No

* - IA may indirectly audit aspects of this auditable unit via the planned audits for 2013. For example, certain procurement processes, such as contract creation, contract monitoring, and contract enforcement may be audited via the 2013 planned audits. Also, supporting documentation may be reviewed at the Business Office, Risk Management, Financial Services, Payroll, and Human Resources.

** - The IA conducted an internal audit work over this unit during 2011 or 2012. This unit will be subject to a follow-up audit most likely in 2014.

***- The IA conducted some consultation review work over this unit during 2011 or 2012. This unit will be subject to a follow-up review during 2013 based on the recommendations made from the prior work.

EXHIBIT C

2013 Prioritized Audit Risk Model – Academic Services by Campus

Cascade Campus – Auditable Units	Risk Score	Risk Ranking	Risk Rating	IA Planned for CY13?
Allied Health, Emergency & Legal Services	126.8	1	High	Yes
Student Services	111.9	2	High	No
Arts & Professions Division	86.6	3	Moderate	No
Enrollment & Employment Services	70.9	4	Moderate	No
Office of the Campus President	69.9	5	Moderate	No
Dean of Instruction	64.8	6	Low	No
Dean of Students	62.4	7	Low	No
Liberal Arts & Pre-College Programs	47.7	8	Low	No

Rock Creek Campus - Auditable Units	Risk Score	Risk Ranking	Risk Rating	IA Planned for CY13?
Student Development	141.6	1	High	No
Science & Technology Division	125.7	2	High	No
Math, Aviation, & Industrial Tech Division	118.0	3	High	No**
Communications & Humanities Division	95.2	4	Moderate	No
Business, Applied Tech, Coll. Prep Div.	93.9	5	Moderate	No
Social Sciences & Health Division	88.4	6	Moderate	No
Dean of Instruction	71.8	7	Moderate	No
Office of the Campus President	67.8	8	Low	No
Hillsboro Center	49.5	9	Low	No
Columbia County	47.4	10	Low	No

Southeast Center and Sylvania Campus are present on the next page.

EXHIBIT C
Cont.

2013 Prioritized Audit Risk Model – Academic Services by Campus

Southeast Center – Auditable Units	Risk Score	Risk Ranking	Risk Rating	IA Planned for CY13?
CLIMB Center – Workforce Trng. & Dev.	129.5	1	High	No
Workforce Development	128.4	2	High	No
Community Education	108.2	3	High	No
Student Development SVCS & Admin.	78.1	4	Moderate	No
Dean of Instruction	78.1	5	Moderate	No
Office of the Campus President	67.8	6	Low	No
Pre-College Skills Programs	58.1	7	Low	No**
Core Campus Programs	57.6	8	Low	No

Sylvania Campus - Auditable Units	Risk Score	Risk Ranking	Risk Rating	IA Planned for CY13?
Health Prof., ECE, & Phys Ed.	121.5	1	High	No
Math & Industrial Tech. Division	120.0	2	High	No
Science & Engineering Division	111.4	3	High	No
Visual & Performing Arts Division	93.4	4	High	No
Business, Computer Tech, & Real Estate	83.3	5	Moderate	No
Student Services	69.4	6	Moderate	No
Dean of Students	67.6	7	Moderate	No
English/Modern Language Division	61.7	8	Moderate	No
Dean of Instruction	61.0	9	Moderate	No
Student Activities	59.2	10	Low	No
Social Sciences Division	58.9	11	Low	No
Development Education	56.8	12	Low	No
Office of the Campus President	55.6	13	Low	No
Newberg Center	46.4	14	Low	No

Risk Factor Definitions and Scoring Criteria

Overview of Entity Wide Risk Assessment

Auditable Unit	Risk Assessment Survey Score	Complexity of Unit and Impact to PCC					Total Business Risk Factors	Combined Risk Assessment & Complexity Score	Financial Significance Score	Last Time Audit by IA Score	Total Risk Score
		Strategic	Operational	Financial	IT	Legal Compliance					
Example Unit A	30	1	1	1	1	1	5	150	15	25	190
Example Unit B	10	0	1	0	0	0	1	10	.2	0	10.2

Risk Assessment Survey Score – The IA held interviews with key stakeholders from the various auditable units to help gain an understanding of risks and obstacles each unit was facing and to gain a more thorough understanding of the duties and responsibilities of each unit. The IA met with ~20 stakeholders throughout PCC to obtain input on the 2013 risk assessment and reviewed input received from ~60 stakeholders interviewed for the 2011 risk assessment and ~25 stakeholders from the 2012 risk assessment. The IA asked stakeholders questions on:

General Risks

- **Control Environment** – This describes the tone management sets/displays for personnel in regards to how policies and procedures are followed and control activities are performed.
- **Risk Assessment** is management’s identification and analysis of risks relevant to the achievement of objectives and goals. In addition, it includes a plan for determining how known risks should be managed to help the organization achieve its objectives and goals.
- **Control Activities** include policies and procedures, segregation of duties, and physical & automated controls that help management ensure directives are carried out.
- **Information and Communication** is the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities. Information systems deal with both internally generated data and information about external events, activities, and conditions.
- **Monitoring** is a process established by management that assesses the quality of internal control and program performance over time. Monitoring provides external oversight, either ongoing or in the form of independent checks of internal controls by management or other parties outside the process.

Specific Risks

- **Obstacles the unit faces** – examples include spikes in demand on services, lack of adequate infrastructure, etc...
- **Known risks the unit faces** – grant requirements, monitoring requirements, safety risks, etc...
- **Confirmed or alleged instances of fraud, waste, or abuse** – misappropriation of assets, loss of funds, termination of personnel, etc...

- **Risks with turnover of personnel** – The risk that the organization will lose a significant amount of institutional knowledge at a key time in operations.
- **Other areas of concerns** – manual vs. automated processes, lack of key data to help manage programs, perceptions of program processes that cause concerns, etc...

The IA scored the responses provided by stakeholders to the 10 topic areas listed above based on his professional experience and observations of each unit by the IA. The IA then received rankings and/or scores of risk from each stakeholder either via input provided on an Excel spreadsheet/questionnaire or during interviews with the stakeholders via verbal rankings of units by stakeholders. The IA then averaged his risk score with the stakeholders' risk scores and placed this averaged score into Column **A** above. The highest score possible for this section of the risk assessment was 30 points and the lowest was 10 points.

Complexity of Unit and Impact to PCC Scores – The IA scored each unit based on his understanding of the complexity of processes overseen by the unit and the impact that an actual error in the unit's processes could have to the college as a whole. Complexity and impact were broken out into five various subject areas as defined below:

- **Strategic** – The IA scored this category primarily based on his understanding of high level goals the current college administration wants to strive to achieve. A few examples of a significant strategic impact for PCC might include the college's goals for student access, sustainability measures, and diversity of the college's workforce and student population.
- **Operational** – The IA scored this category primarily based on customer service aspects the auditable unit provided to students and to other college units. An example of a significant operational unit for PCC would be the Business Office and/or Financial Aid.
- **Financial** – The IA scored this category primarily based on the number of funding streams each auditable unit had and the significance of the amount of funds flowing through the unit. An example of a significant financial unit would be Financial Aid and/or the Bond Program.
- **Information Technology** – The IA scored this category primarily based on the significant amount of information technology (i.e. computers, specialized equipment, etc...) the unit used within its daily processes. Also, the IA looked at how significant a role the unit had in determining what type of information technology was used and how it would be implemented throughout the college. An example of a unit that had a significant impact on information technology would be TSS (Technology Solution Services).
- **Legal Compliance** – The IA scored this category primarily based on the complexity of legal and regulatory compliance requirements each auditable unit faced. The IA considered FERPA, HIPPA, ADA, PCI, grant rules and regulations, etc... in scoring each audit unit for this category. An example of an audit unit with significant and/or complex legal compliance requirements over it would be Financial Aid.

The IA would give a score of either 0 or 1 for each of these five complexity/impact areas per auditable unit. These complexity/impact scores were then used as a "multiplier" score to help assess risk. The total complexity/impact scores were placed in Column **B** above and used to compute **C** above for each unit. The highest risk score possible for Column **C**, after the risk "multiplier" was considered, was 150 points and the lowest was 10 points.

Financial Significance Score – The IA also assigned a risk score to each auditable unit based on how much revenues the unit processed during fiscal year 2012 (FY12) or how much expenditures the unit incurred during FY12. The primary concept of the risk scoring for this attribute was that as the amount of revenues

and/or expenditures increases in a unit the risk for that unit also directly increases. The IA primarily used financial data extracted from FY12 using Banner's FGIBDSR report to obtain the revenue and expenditure amounts. Also, the IA used PCC's FY12 CAFR and 2008 Bond Program bond limitation amounts to obtain revenue and expenditure amounts for some auditable units. The greater of revenues or expenditures being processed through the unit for FY12 was used to score the financial risk for the unit using the scoring matrix outlined below:

Support Services Risk Score Matrix for Financial Significance:

Revenue or Expenditure Total for FY12	Multiple Risk Score in Column C to Calculate Financial Risk Score Placed in Column D
> \$15,000,000	10.00%
\$15,000,000 to \$8,000,001	8.00%
\$8,000,000 to \$4,000,001	6.00%
\$4,000,000 to \$2,000,001	4.00%
\$2,000,000 to \$0	2.00%

Academic Units Risk Score Matrix for Financial Significance:

Revenue or Expenditure Total for FY12	Multiple Risk Score in Column C to Calculate Financial Risk Score Placed in Column D
> \$9,000,000	10.00%
\$9,000,000 to \$5,000,001	8.00%
\$5,000,000 to \$2,000,001	6.00%
\$2,000,000 to \$1,000,001	4.00%
\$2,000,000 to \$0	2.00%

The highest score an audit unit could obtain from the financial risk scoring here would be 15 points, and the lowest possible score an audit unit could obtain from this scoring would be .2 points. The highest combined risk score possible for Column D, after the Financial Significance "multiplier" was considered, was 165 points and the lowest was 10.2 points.

Last Time Audited by the IA Score - The IA also assigned a risk score to each auditable unit based on how much time has elapsed since the IA conducted an Internal Audit or consultation review at each of the auditable units. A risk score was added onto each auditable unit using the scoring matrix below based on the length of time that has elapsed from the IA's last audit of the unit.

Last Time Unit was Audited by IA	Risk Points Scale
Never Audited by the IA	25
Audited 10+ years ago	15
Audited 8-9 years ago	9
Audited 5-7 years ago	7
Audited 3-4 years ago	5
Audited by IA in 2011 with no follow-up audit performed at this time	3
Internal Audit conducted during 2012	0

The risk scores from the length of time elapsing since an internal audit has been conducted at the auditable unit was placed in Column **E** above. The highest combined risk score possible for Column **E**, after the Last Time Audited score was considered, was 190 points and the lowest was 10.2 points.

Total Risk Score - To obtain the total risk score for each auditable unit, the IA took the risk score in Column **C** and added it to the financial risk score calculated in Column **D**. In addition, the risk score in Column **E** based on the last time the unit was audited was added in to get the total risk score was placed in Column **F** above. These risk scores are the scores presented in Exhibit B and Exhibit C that were used to sort the various auditable units from high risk (i.e. a large risk score) down to low risk (i.e. a small risk score). The highest total risk score an audit unit could obtain using the risk scoring criteria above would be a score of 190 points, and the lowest score an audit unit could obtain would be a score of 10.2 points. Finally, to help designate high, moderate, and low risk audit units, the IA took the highest third of the audit units total risk scores (i.e. the top 33% of the audit units) and classified these as high risk units. The next third were classified as moderate risk units, and the bottom third were classified as low risk units. **Note – IA had to round the audit units up and/or down a risk classification based on the total number of units being assessed. Also, the IA reviewed risk scores between academic units college-wide and adjusted the risk rankings if outliers were denoted from this college-wide review.**

Auditable Units Summary Descriptions

Support Services Units

1. **Accounts Receivable & Treasury Management** – The Accounts Receivable Office works to support the College’s mission and goals by providing students financial and informational assistance and accurately receipting, recording and reporting College revenues. The department is also charged with assisting in collecting on delinquent accounts.

The Treasury Office at the College works with various departments throughout the college to help support their banking needs. In addition, this office manages the College’s investment portfolio. Both the Accounts Receivable and Treasury Offices are budgeted under Organization Code S20310 in Banner.

2. **Affirmative Action** – The Affirmative Action Office is responsible for managing and coordinating college policies, procedures and programs governing Affirmative Action matters. This area of responsibility includes handling discrimination and harassment complaints as well as conducting district-wide training in the areas of cultural and gender awareness, sexual harassment, team-building and conflict mediation. In addition, this office participates in and advises the college’s personnel recruitment. The Affirmative Action Office is budgeted under Organization Code R20000 in Banner.
3. **Bookstores** – The college’s bookstores fall under Auxiliary Services the college provides to students and faculty. There are currently four bookstores operated throughout the district. Bookstores offer books, equipment, supplies, materials, Panther clothing, and other miscellaneous goods to students and faculty. College bookstore operations use MBS (Missouri Bookstore System) to account for their detailed accounting. Summary level accounting information is then interfaced into Banner on a periodic basis. The bookstore operations are budgeted under Organization Code S50400 in Banner.
4. **Business Offices** – The College’s Business Offices provide critical customer service and support to not only students but also other College departments and personnel. Students use the Business Office to pay for tuition and fees, buy parking permits and Tri-Met passes, and receive financial aid. College departments primarily use the College’s Business Offices for cash receipting and depositing needs. There are currently four Business Offices operated throughout the district. The Business Office is budgeted under Organization Code S20320.
5. **Campus Technical Services (TSS)** – Campus Technical Services for this risk assessment has been defined as Technology Solutions Services (TSS) minus Technical Services and Media Services, which have been broken out and assessed separately in #'s 26 and 16 below. TSS helps to support enterprise and campus computing and telephone needs, provides technology training to personnel,

procures College technology, and assists the College in restoring systems when technological problems arise. TSS is budgeted under Organization Code S401 in Banner.

- 6. Capital Projects (FMS)** – Capital projects is one of the critical support arms of FMS (Facilities Management Services). FMS is a centralized, district-wide function that has responsibility for maintaining a healthy and safe physical environment. It is charged with stewardship of all College facilities and grounds. Per FMS, capital projects are any project that changes the physical facilities of the College. Capital projects are budgeted under Organization Code S603 in Banner.
- 7. Finance and Budget** – For the entity-wide risk assessment presented here, Finance and Budget includes the following departments: Associate Vice President of Finance, Accounting, Accounts Payable, Central Distribution Services, Debt Management, and Records Management (i.e. archives). These departments are budgeted primarily under Organization Code S202 & S204.
- 8. Financial Aid** – The Financial Aid Office provides customer service and financial assistance through grants, scholarships, loans, work-study, and/or a combination of these aid packages to students to help students with educational costs. Financial Aid administration is budgeted primarily under Organization Code T80400, and funds granted and loaned out are budgeted under Organizational Code S30800.
- 9. Food Services & Vending** – Food Services & Vending falls under Auxiliary Services the College provides to students, faculty, and the general public. Food Services & Vending provide cafeteria style eateries, other small eatery shops, and food and beverage vending machines for students and faculty to use district-wide. In addition, the department provides catering services for special events. Food Services is budgeted under Organization Code S50100.
- 10. Grants Development and Grants Management** – The Grants Development Office serves as the clearinghouse for all college departments and personnel seeking grant opportunities to advance the mission of the college, prevent duplication of efforts, and maximize grant revenue for the college. In addition, the Contract and Grant Accounting department assists the college in the accounting and compliance oversight of the grants that the Grants Development Office has helped the College receive. These offices have been combined into one auditable unit for this risk assessment. Contract and Grant Accounting is budgeted under Organization Code S20220, and the Grants Development Office is budgeted under Organization Code T9 in Banner.
- 11. Human Resources & Payroll** – The Human Resources department assists the College with hiring personnel, negotiating various unionized employment contracts, employee performance management, and employee compensation and benefits management. Human Resources is budgeted under Organization Code S8 in Banner. The Payroll office helps oversee paying employees for their services to the College. Payroll is budgeted in Banner under Organization Code S205.
- 12. Institutional Advancement** – Institutional Advancement includes the PCC Foundation, Marketing, and Public Affairs. These departments assist in obtaining funds for scholarships for students; advertise and promote the College; and assist with public, government, and media relations. The Foundation uses Financial Edge accounting software provided by Blackbaud for its non-profit operations. In addition, the Foundation receives an annual financial statement opinion audit that is

separate from PCC's annual CAFR audit. Institutional Advancement departments are primarily budgeted under Organization Code R3 in Banner.

- 13. Institutional Effectiveness** – Institutional Effectiveness assists the College in conducting research and surveys, reporting FTE figures to the State of Oregon and Federal Government, grant accountability, and other ad hoc requests by management. Institutional Effectiveness is budgeted under Organization Code T7.
- 14. Instructional Support** – Instructional Support includes Distance Education, International Education, and PAVTEC. These departments assistance in providing distance learning opportunities to students, assisting international students attend PCC courses, and to enhance the access high school and PCC students have to quality career and technical education. These offices are primarily budgeted under Organization Codes T100, T2, and T4 in Banner.
- 15. Libraries** – The PCC Library department assists students and faculty with homework, research, and other informational needs. There are currently five libraries operating district-wide for students and faculty to use. The Library department is budgeted under Organization Code T5 in Banner.
- 16. Media Services (TSS)** – Media Services helps to provide all audio and visual support for classrooms to help facilitate instructional goals of faculty. Media Services is primarily budgeted under Organization Code S40103 in Banner.
- 17. Office of the District President, Office of the District Vice President, and Governing Board of Directors** – These offices and positions help to oversee and administer the core mission and objectives of the College. These offices and positions are budgeted in Banner with Organization Codes R10000, R40000, and V.
- 18. Parking & Transportation** – The Parking & Transportation office falls under Auxiliary Services. Parking & Transportation sells parking permits to students and faculty, enforces parking rules throughout the College and within close proximity neighborhoods, and provides shuttle services to students and faculty. Parking & Transportation is budgeted in Banner under Organization Code S50300.
- 19. Plant Maintenance-Collegewide (FMS)** – The Plant Maintenance (FMS) office helps to maintain College facilities through the district. The Plant Maintenance (FMS) office is budgeted under Organization Code S601 in Banner.
- 20. Print Center** – The Print Center falls under Auxiliary Services. The Print Center produces print and non-print materials for students, instructional and administrative staff for the College. The Print Center is budgeted under Organization Code S50200 in Banner.
- 21. Procurement** – The Procurement department helps oversee procurement and contracting processes throughout the College. Procurement is budgeted under Organization Code S20410 in Banner.

- 22. Public Safety** – The Public Safety department helps to promote a safe and secure campus community through the delivery of personal and facility security, crime prevention services, public safety communication, a disaster preparedness program, emergency medical services and public assistance. The Public Safety department is budgeted under Organization Code S7 in Banner.
- 23. Risk Management** – The Risk Management helps oversee the College’s various insurance policies, environment waste removal processes, safety training and drills for emergency preparedness, and other safety and health risks present at the College. Risk Management is budgeted under Organization Code S20400 in Banner.
- 24. Student Affairs** – Student Affairs includes the Registrar’s office, the Curriculum Support office, and Disability Access Services. **Note – The Financial Aid office was assessed separately from Student Affairs as outlined in #8 above.** Student Affairs is primarily budgeted under Organization Code T8 in Banner.
- 25. Technical Services (TSS)** – Technical Services provides support for the College’s data and voice networks, the administrative host computer systems, e-mail and related internet and web technologies. Technical Services is one of the critical support arms of Technology Solution Services, and the department is budgeted under Organization Code S40102 in Banner.
- 26. 2008 Bond Program** – The Bond Program team has been empowered to centrally administer the \$374 million bond the public passed in 2008. The funds are being used to expand PCC campuses and locations, make PCC facilities more sustainable, and renovate current facilities to meet the increased demand in student enrollment. The Bond Program has implemented the use of the “E-Builder” application to help account for and manage the various projects for the 2008 Bond.

Academic Services Units (by Campus)

Cascade Campus

1. **Allied Health, Emergency & Legal Services** – This unit includes Allied Health, Emergency, and Legal Services; Alcohol & Drug Counselor; Medical Lab Technology; Medical Assisting; Health Information Management; Ophthalmic Medical Technician; Health Education; Medical Professions; Emergency Services Department; Emergency Medical Services; Emergency Telecommunicator; Fire Protection Technology; Emergency Management; Criminal Justice; and Paralegal. The programs under this unit are budgeted under Organization Code C402.
2. **Arts & Professions Division** – This unit includes Business Administration; Computer Applications/Office Systems; Art/Theatre Arts; Professional Music; Education/Library Media; Apprenticeship; Trade Extension; Multimedia; and the Margaret Carter Skill Center. The programs under this unit are budgeted under Organization Code C403.
3. **Dean of Instruction** – This unit includes the office of the Dean of Instruction, the Teaching Learning Center, and the Cascade Art Gallery. The offices under this unit are budgeted under Organization Code C401.
4. **Dean of Students** – This unit includes the office of the Dean of Students, Diversity Events, and District-Wide Testing. The offices and programs under this unit are budgeted under Organization Code C3. **Note – Enrollment & Employment Services, and Student Services have been broken out and assessed separately in #'s 5 and 8 below.**
5. **Enrollment & Employment Services** – This unit includes Placement Testing; Career Services; the Women's Resource Center; and Orientation & Outreach. The programs under this unit are budgeted in Banner under Organization Code C303.
6. **Liberal Arts & Pre-College Programs** – This unit includes Anthropology; Economics; English; ESOL; History & Humanities; Philosophy; Political Science; Psychology; Sociology; Spanish; Speech; Developmental Reading & Writing; the Student Learning Center; ABE/GED; Chinese; and Geography. The programs under this unit are budgeted under Organization Code C404.
7. **Office of the Campus President** – This unit includes the Office of the Campus President, the Cultural Affairs Program, and the Ethnic Minority (Tuition Waiver). The offices included in this unit are budgeted in Banner under Organization Code C1 and C30105.
8. **Student Services** – This unit includes Career Guidance; Advising; Intramural Activities; Student Leadership; Student Government; GED Testing Program; Student Fund Raising Activities; Student Honorary Membership; Child Care Program; Cascade Physical Education Facility; Project Independence; Men's & Women's Inter-Collegiate Basketball; Student Sponsored Diversity; District Student Council; District Student Programs; Student Activities;

and Counseling. The programs included in this unit are budgeted in Banner under Organization Code C302.

Rock Creek Campus

1. **Business, Applied Technology, and College Prep. Division** – This unit includes Business Administration; Computer Applications/Office System; Japanese; Spanish; French and American Sign Language; Landscape Technology; Building Construction Technology; ESOL; and ABE/GED. This unit is budgeted in Banner under Organization Code B406.
Note – Hillsboro Center and Columbia County have been broken out of this unit and assessed as separate auditable units.
2. **Columbia County** – PCC has two locations in Columbia County where credit classes are offered to students, Scappoose and St. Helens. The Columbia County unit is budgeted in Banner under Organization Code B40608.
3. **Communications & Humanities Division** – This unit includes Cultural Activities; the Student Learning Center; Developmental Writing/Reading; the Business Department; the Humanities Department; Chicano Latino Studies; Religion; the Writing Center; and the Social Science Department. The programs included in this unit are budgeted in Banner under Organization Code B402
4. **Dean of Instruction** - This unit includes the Dean of Instruction and the Teaching Learning Center. The offices included in this unit are budgeted in Banner under Organization Code B401.
5. **Hillsboro Center** – The Hillsboro Center is a satellite facility of the Rock Creek Campus. The center offers a variety of university transfer courses in Arts/Letters, Social Sciences, and Math/Sciences. Also, Professional/Technical classes and Developmental classes are offered at this center. This center is budgeted in Banner under Organization Code B40607.
6. **Office of the Campus President** – This unit includes the Office of the Campus President; Diversity Events; and Campus Operations & Facilities. The offices and programs included in this unit are budgeted in Banner under Organization Code B1.
7. **Math, Aviation & Industrial Tech Division** – This unit includes Shops & Labs; Computer Science; Computer Information Systems; Welding Technology; the Mathematics Department; Auto Collision; Diesel Technology; CAT Dealer Service Tech. Training; Aviation Maintenance Tech.; and Aviation Science. The programs included in this unit are budgeted in Banner under Organization Code B404.
8. **Science & Technology Division** – This unit includes the College Farm; Environmental Studies; Microelectronics; Landscape Department; Veterinary Technology; Computer Science; Biology & Management of Zoo Animals; and the Science Department. The programs included in this unit are budgeted in Banner under Organization Code B403.

9. **Social Sciences & Health Division** – This unit includes Anthropology; Psychology; Sociology; Economics; Geography; History; Political Science; Health Education; Physical Education; and Foods & Nutrition. The programs included in this unit are budgeted in Banner under Organization Code B405.
10. **Student Development** – This unit includes the Office of Student Development; Career Guidance; Career/Transfer Center; Women’s Resource Center; New Directions; Cooperative Education; Counseling; Testing Center; Developmental Writing/Reading; ESOL; Information & Facilities Services; Student Activities; Student Government; District Student Council; Student Activities Administration; Veterans Center; Child Care Program; Student Fund Raising; Student Honorary Membership; Oregon Leadership; GSA Resource Center; Student Sponsored Diversity; Intramural Activities; Student Employment & Cooperative Education; Orientation & Outreach; Enrollment Management; Rock Creek Advising; and Disability Counseling Services. The programs included in this unit are budgeted in Banner under Organization Code B3.

Southeast Center

1. **CLIMB Center** – This unit includes Extended Learning Campus Operations; CLIMB Administration; CEU/CED Administration; GED Testing; Life By Design; CLIMB Small Business Development Center; CLIMB Contract Training; CLIMB Health Professionals; CLIMB Professional Development; and PCC Prep. The programs included in this unit are budgeted in Banner under Organization Code E404.
2. **Community Education** – This unit includes Administration & Operations of Community Education; Home & Garden; Creative Arts; Language & Culture; Work & Life Balance; Recreation & Wellness; Motorcycle & Drivers Education; Travel; Online; and CEU’s. The programs included in this unit are budgeted in Banner under Organization Code E405.
3. **Core Campus Programs** - This unit includes Liberal Arts & Sciences; Humanities; Mathematics; Sciences; and Professional/Technical Programs. The programs included in this unit are budgeted in Banner under Organization Code E402.
4. **Dean of Instruction** – This unit includes the Dean of Instruction; Extended Learning Campus Operations; and the GED Tuition Grant offices. The offices included in this unit are budgeted in Banner under Organization Code E401.
5. **Office of the Campus President** – This is the Campus President’s Office at the Southeast Center. This office is budgeted under Organization Code E10100 in Banner.
6. **Pre-College Skills Programs** – This unit includes ABE/GED; ESOL; Volunteer Literacy; Testing; SE Tutoring Center; Corrections Education; Career Technical Education; Aviation Science; Computer Application Systems; Computer-Aided Design & Drafting; Culinary Assistant Program; and Occupational Skills Training. The programs included in this unit are budgeted in Banner under Organization Code E403.

7. **Student Development SVCS and Administration** – This unit includes Student Activities Administration; Disability Counseling Services; Student Government; Student Fund Raising Activities; Women’s Resource Center; Student Honorary Membership; Student Activities Administration; Child Care Program; Fitness Studio; Clubs Administration; Office of Student Development; Outreach and Orientation; Advising; Counseling; Placement Testing; and Career Guidance Instruction. The programs included in this unit are budgeted in Banner under Organization Code E406 and E301.
8. **Workforce Development** – This unit include Workforce Development programs at DWP, STS, Metro Center, and Capital Center. The programs included in this unit are budgeted in Banner under Organization Code E407.

Sylvania Campus

1. **Business, Computer Technology, & Real Estate** – This unit includes Business, Computer Technology & Real Estate; Computer Applications/Office Systems; Computer Information Systems; Computer Science; Real Estate; and Business Administration. The programs included in this unit are budgeted in Banner under Organization Code A402.
2. **Dean of Instruction** - This unit includes the Dean of Instruction and Teaching/Learning Center Administration. The offices included in this unit are budgeted in Banner under Organization Code A40100 and A40101.
3. **Dean of Students** – This unit includes the Office of the Dean of Students; Student Activities Administration; the Multicultural Center Administration; and the Women’s Resource Center Administration. The programs included in this unit are budgeted in Banner under Organization Code A301.
4. **Development Education** – This unit includes Career Guidance; Counseling; Student Support Services Administration; the Student Success Center; Developmental Math; Developmental Reading; Developmental Writing; ABE/GED; Associate Dean of Students; Advising; High School Completion; Transitions; Health Admissions; and Sylvania Testing. The programs included in this unit are budgeted under Organization Code A304.
5. **English/Modern Language Division** – This unit includes English; ESOL; French; German; Sign Language/Interpreter Program; Japanese; Russian; Spanish; Writing; Languages/Computer Lab; and the Writing Center. The programs included in this unit are budgeted in Banner under Organization Code A407.
6. **Health Professional, ECE, & Physical Education** – This unit includes Health Professional, ECE, & Physical Education; Physical Education Facilities; Child Development Center; Early Childhood Education; Foods & Nutrition; Nursing Programs; Dental Department; Rad/Sono Department; and New Venture. The programs included in this unit are budgeted in Banner under Organization Code A405.

- 7. Math & Industrial Technology Division** – This unit includes Math & Industrial Technology; Applied Manufacturing Technology; Automotive Technology; Machine Technology; Shop & Lab Service; and Mathematics. The programs included in this unit are budgeted in Banner under Organization Code A404.
- 8. Newberg Center** – The Newberg Center was opened during Fall Term 2011. The programs included in this unit are budgeted in Banner under Organization Code A5.
- 9. Office of the Campus President** – This unit includes the Office of the Campus President; and Cultural Activities. The programs included in this unit are budgeted in Banner under Organization Code A1.
- 10. Science & Engineering Division** – This unit includes General Science/Geology; Physics; Biology; Health Education; Civil/Mechanical Engineering; Engineering; Electronic Engineering Technology; Biological Sciences; and Chemistry. The programs included in this unit are budgeted in Banner under Organization Code A406.
- 11. Social Sciences Division** – This unit includes Anthropology; Economics; Geography; History; Humanities; Philosophy; Political Science; Psychology; Sociology; Gerontology; and Women’s Studies. The programs included in this unit are budgeted in Banner Under Organization Code A409.
- 12. Student Activities** – This unit includes the Student Programs Involvement Network; Student Senate; the Women’s Resource Center; Student Activities Administration; the Multicultural Center; Intramural Activities; Student Fund Raising; the Child Care Program; Student-Sponsored Diversity; Student Honorary Membership; Alpha Eta Iota; and Clubs Administration. The programs included in this unit are budgeted in Banner under Organization Code A303.
- 13. Student Services** – This unit includes Cooperative Education; Career Resource Center; and Orientation & Outreach programs. The programs included in this unit are budgeted in Banner under Organization Code A302.
- 14. Visual & Performing Arts Division** – This unit includes Architectural Drafting; Industrial Drafting; Interior Design; Visual & Performing Arts & Design; Art; Dance; Graphic Design; Journalism; Music; Speech; Theater; the Performing Arts Center; Graphic Design/Pub. Tech. CEU; and Graphics & Publishing CEU. The programs included in this unit are budgeted in Banner under Organization Code A408.