

February 16, 2018

Dr. Dennis Harkins
President
Orange Coast College
2701 Fairview Road
Costa Mesa, CA 92628

Dear President Harkins:

This letter confirms that Orange Coast College is scheduled for its next comprehensive Peer Review Team visit on **Monday, February 25-Thursday, February 28, 2019**. The College will be evaluated against the Eligibility Requirements, Accreditation Standards, and Commission policies (collectively, the Standards).

As your College staff has learned during Institutional Self-Evaluation Report (ISER) training, the accrediting process will focus attention on evidence that the institution's policies and practices align with Commission Standards. The documentary evidence provided to the visiting peer review team should be organized so that it is easily accessible and available in the digital report provided to the team. You will provide this information to the team members on USB Flash drives before they arrive on campus.

To support your preparation, the Commission developed a guide for peer review team members to use for Standard III.D, **Financial Resources**. A copy of the Required Evidentiary Documents for Financial Review is enclosed. The peer review team may also ask for additional documentation or information from the College during the visit.

Peer review teams are also required to examine the quality of educational programs and student support services provided at off-campus sites. U.S. Department of Education regulations require all off-campus sites that offer 50% or more of a program, degree, or certificate to be reviewed by the team. You will want to anticipate this requirement as you establish the visit schedule with the team. The ACCJC *Manual for Institutional Self Evaluation* contains more information regarding how to prepare for the site visit.

Teams must also have appropriate access to courses, programs and student support services provided through electronic media, i.e. distance or correspondence education. The team will review them before the date scheduled for the campus visit. Please make sure you arrange for electronic access to these programs and services.

Dr. Dennis Harkins
Orange Coast College
February 16, 2018
Page Two

I anticipate your accreditation visit will provide both a rewarding validation of Orange Coast College's strengths and helpful recommendations for continuous quality improvement.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Winn", with a long horizontal flourish extending to the right.

Richard Winn, Ed.D.
President

RW/tl

cc: Mr. Kevin Ballinger, Accreditation Liaison Officer

Enclosure

**Required Evidentiary Documents for Financial Review
Supplemental Guidelines for Standard III.D for CALIFORNIA PUBLIC INSTITUTIONS**

ACCREDITATION QUESTIONS

EVIDENCE

<p>Has the college received an unmodified opinion? Has the college received any qualified or adverse opinions or disclaimer of opinions in audit reports in the last 3 years from district, state or federal programs? Has an audit report included an emphasis-of-matter or other-matter paragraph?</p>	<p>Audit Reports (last 3 years)</p>
<p>Has the college implemented all audit findings and recommendations? Have there been the same recommendations for more than one year? What is the auditor's response to the management actions taken?</p>	<p>Management response to auditor's findings and recommendations (last 3 years) CCFS 311 (last 3 years)</p>
<p>What is the institution's unrestricted fund balance and reserves and how has it changed over the last three years?</p>	<p>CCFS 311Q (Most recent quarter) Fiscal Trend Analysis of 311 Data (Can be accessed online at CCCCCO website.)</p>
<p>Does the College maintain a minimum 5% unrestricted reserve of cash or cash equivalent?</p>	<p>Audit Report</p>
<p>Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?</p>	<p>Letter of agreement between State Chancellor's Office and District, Chancellor's Office communication document, Fiscal Health Certificate</p>
<p>Does the college have long term debt financing?</p>	<p>Audit Report</p>
<p>Does the institution have an obligation for post retirement health benefits (OPEB), compensated absences, and other employee related obligations? If it does, has it done the actuarial study and identified the liability? Is there a plan for funding them?</p>	<p>Actuarial study for post-retirement health benefits, collective bargaining agreements, board policies, actuarial report, reserve reports. Institutional Plan for funding the liability</p>
<p>Does the institution have limits on accrual of unused vacation time? Compensatory time? Is the institution enforcing its policy on limits?</p>	<p>Leave Accrual Policy in Contractual Agreement and Labor Agreements, Board Policies, Human Resource Records</p>
<p>Is the fiscal entity self insured for health benefits, workers compensation, and unemployment? How are reserve levels set?</p>	<p>District Self Certification</p>
<p>Does this fiscal entity have obligations for future total compensation expenditures driven by collective bargaining agreements or other agreements (corporate-buy outs, management/employee agreements, etc)? If so, what are they? Of what significance are they? What is the plan for funding these future obligations?</p>	<p>Current Bargaining agreements District Funding Plan Executive Officer agreements regarding buy-outs and other conditions of employment</p>

**Required Evidentiary Documents for Financial Review
Supplemental Guidelines for Standard III.D for CALIFORNIA PUBLIC INSTITUTIONS**

ACCREDITATION QUESTIONS	EVIDENCE
Does the institution and the foundation have an agreement/contract on the role of the foundation? Does it require that the foundation have an independent audit?	Copy of the Agreement Copy of Foundation audited financial statements (last 3 years) Required Continuing Disclosure submittal
Does the college or district have a Prop 39 bond fund?	Copy of minutes from Bond Oversight Committee Copy of audit reports from the last 3 years
Does the college have policies and procedures regarding purchasing? Are they being followed?	Self Certification Policies
Will additional buildings be opened in the next 2-3 years? Is there a plan to fund staff, utilities and operating expenses associated with additional facilities coming online within the next 2-3 years?	Copy of the most current Facility Master Plan Funding Plan Educational Master Plan Total Cost of Ownership Plan Staffing/Human Resources Plan
Is there evidence that planning integrates fiscal and other resources?	Internal documents
Is there evidence that the institution monitors student financial aid obligations such as student loan default rates and compliance with federal regulations?	Annual Financial Report, Financial Aid Compliance Reports

Edited: February 2, 2015