July 18, 2011

Gary Beitzel, Chairman
Robert Zárate, Audit, Budget & Finance Committee Chairman
Board of Trustees
Alamo Colleges
201 W. Sheridan
San Antonio, Texas 78204

Dear Mr. Beitzel, Mr. Zárate and Trustees:

Re: Student Financial Aid Awards – Tuition Assistance Program Review Reports

Alamo Colleges' Internal Audit Department has completed a review of the Student Financial Aid Awards – Tuition Assistance Program. This was the third in a series of student financial services projects included in the Approved Internal Audit Plan from fall 2008. Enclosed are an executive summary and a detailed report which document twenty-one recommendations that primarily focus on policy and procedure compliance. However, they also address enhancing controls, ideas for greater efficiencies, and better practices used by higher education institutions and other organizations.

At this time, the Vice Chancellor for Finance and Administration and her staff are still coordinating management's responses to the recommendations. We will forward their formal response to our internal audit report once it is received and reviewed. The Internal Audit Team appreciated the full cooperation of Alamo Colleges' Management and Staff during this engagement. The Associate Vice Chancellor of Human Resources, the Chief Bursar, and the Benefits Manager were instrumental in completing this project.

Between fiscal years 2006 and 2010, Alamo Colleges distributed over $2.6 million in funds to assist employees and/or their qualified dependents who are students. Approximately fifty-one percent of the assistance provided went to employees while forty-nine percent was given to dependents. Each student is eligible for a maximum of $1,700 annually in tuition assistance benefits. Alamo Colleges Policy D.6.1 authorizes the benefit to employees; it does not mention assistance to employee dependents.

Tuition Assistance Program payments for ten terms, from fall 2007 through spring 2010, were reviewed. For the terms evaluated, over $1.2 million was disbursed with the average award amounting to $411. Tuition Assistance Program results for this period demonstrated some attainment of the District's strategic initiatives regarding student success and employee development. During these terms, Alamo Colleges invested over $587,000 in benefits for 524 employees and over $669,000 for 617 dependents. Of the 7,904 courses taken using Tuition Assistance funds, sixty-seven percent were completed successfully (with a grade of a "C" or better). Some of the courses taken were for private lessons. Various courses were repeated/taken multiple times by students.
The scope of this audit did not include a review of the tuition assistance benefits for the Upward Mobility Program for employees completing a degree at another institution, or for the annual $100 per employee voucher program.

A formal exit conference was held in July 2010 with District Management and the Human Resources Department. The purpose of the meeting was to provide specific data about monies recoverable from employees due to unacceptable student outcomes which were estimated as $327,000, and to address the compliance and control issues identified. A separate exit conference was held with the Vice Chancellor for Student Success and the District Director of Student Financial Services on June 15, 2011, to address additional observations and recommendations regarding financial aid compliance.

The costs associated with this Program are substantial due to the various manual, paper-driven processes that have evolved over many years. The significant compliance and control issues reported resulted from policy interpretations by staff, from incomplete procedures, from inappropriate program reporting and monitoring, and from inadequate training on policy/procedures. These issues have substantially increased the Tuition Assistance Program overall costs, caused some waste of District funds, and diminished student accountability. Other issues noted during this audit were segregation of duties and the accounting/reporting of student receipts and Program expenditures in different fiscal years.

Since the fieldwork was completed for this audit, the Banner Student and Financial Aid Modules have been implemented. As a result, Internal Audit performed limited additional review procedures for Tuition Assistance Program expenditures and postings in academic year 2011. This work indicated that the manual processes and practices are still similar to those audited with one critical difference. Prior to fall 2011, the Tuition Assistance Program benefits were funded with commission revenue from various sources. With the Banner implementation, Tuition Assistance is now processed as a waiver/exemption instead of a cash payment by students at the beginning of each term. We will make a short presentation on this audit project at the July 19, 2011 Audit, Budget & Finance Committee Meeting.

Sincerely,

Patricia M. Major

Patricia M. Major CPA, CIA, CGAP
District Director of Internal Audit

Attachments: 2

cc: Dr. Bruce Leslie, Chancellor
    Diane Snyder, Vice Chancellor for Finance & Administration
    Dr. Adelina Silva, Vice Chancellor for Student Success
    Linda Boyer-Owens, Associate Vice Chancellor for Human Resources
    Pamela Ansboury, Associate Vice Chancellor for Finance & Fiscal Services
    Richard Hernandez, District Director, Student Financial Services Department
    Elisa Hernandez, Human Resources Benefits Manager
    Mary Hall, Chief Bursar
    Dr. Roberto Aguero, Vice Chancellor for Academic Affairs
    Dr. Thomas Cleary, Vice Chancellor for Planning, Performance & Information Systems
    Retha Karnes, J. D., General Counsel
Student Financial Aid Awards –
Tuition Assistance Program Review
Executive Summary
May 27, 2011

Prepared by: Alamo Colleges’ Internal Audit Department
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OVERVIEW
The Approved Internal Audit Plan included several projects related to student financial services and financial aid. The first project was an operations review of the Student Financial Services Department. Fieldwork for the operations review began in March 2009, and a report was issued in April 2010. The second audit was to be a review of the SunGard Student Information System (SIS) Plus Application security and financial aid related transactions processed. As a result of the planning and survey activities for this project, it was determined that the review of security should be separated from the transactions component. A report for the SIS Plus Security Processes and Controls Review was issued in June 2010; and a report is in-progress for the SIS Plus Application Transactions and Controls Review. The third project planned was to be a review of financial aid awards.

In spring 2009, as the initial projects were being planned, Management requested a special review to evaluate its investigation of a St. Philip's College Student Financial Services (SFS) Office employee. Their concern related to this SFS employee improperly using a supervisor’s SIS Plus System access, which resulted in her misapplication of student financial aid and other resources. This special project began in late February 2009, and a report was issued in May. The report identified various control deficiencies that proved helpful in performing the planned student financial aid projects.

This SFS employee had been a recipient of financial aid, including Pell Grants, loans and District tuition assistance, for a number of years. The St. Philip’s College SFS Department Director reported this to the Department of Education based on a recommendation by Internal Audit. Internal Audit also recommended that the Human Resources Department recover the Tuition Assistance Program funds awarded to this student for fall 2008 that were not earned due to unacceptable academic performance. Based on the various control deficiencies noted in this review, Internal Audit determined that a specific audit of the Alamo Colleges’ Tuition Assistance Program would be appropriate as part of the Student Financial Aid Awards Project.

An entrance conference was held with Management in late June 2009, the Vice Chancellors for Finance & Administration and Student Services, the Associate Vice Chancellors for Finance & Fiscal Services and Human Resources, and the District Ethics and Compliance Officer were in attendance. At the meeting, Internal Audit shared initial observations noted during planning work that appeared to show non-compliance issues and significant control deficiencies. Preliminary survey work performed indicated that potentially $175,000 could be recovered from employees due to academic issues.
After the entrance conference, detailed analyses were performed between summer 2009 and spring 2010, and more specific information was gathered to better understand the control deficiencies. Conversations were also held with members of the Project Phoenix Team who indicated that the current Tuition Assistance processes were not supported by the Banner System. The Director of Internal Audit met with the Chancellor and Vice Chancellor of Finance and Administration in July 2009 and in spring 2010 to discuss cost savings and efficiencies. These discussions included those that could be realized if the Tuition Assistance Program operated according to policy and procedures, and if it was administered more effectively. In June 2010, fieldwork was updated with analyses for four additional terms.

An exit conference was held in July 2010 to discuss the final results of this review. Management was represented by the Associate Vice Chancellor for Human Resources, the District Comptroller, the District’s Chief Bursar, the Accounting Director, the Accounts Receivable Manager, and the Benefits Manager. The purpose of the meeting was to provide specific data on the monies recoverable from employees, and to address the compliance and control issues identified. Since then, Internal Audit has been periodically checking on the status of their review and the related corrective action plan for the recommendations offered.

Between fiscal years 2006 and 2010, Alamo Colleges has distributed over $2.6 million in funds to assist employees and/or their qualified dependents who are students. Annually, the expenditures for this assistance have ranged from $467,000 to $699,000. Approximately fifty-one percent of the assistance has been provided to employees while forty-nine percent was given to dependents of employees, see Table 1 below.

<table>
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<th>Fiscal Year</th>
<th>Employees Amount</th>
<th>Employees Percent</th>
<th>Dependents Amount</th>
<th>Dependents Percent</th>
<th>TOTAL Amount</th>
<th>TOTAL Percent</th>
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<td>2006</td>
<td>$378,381</td>
<td>54%</td>
<td>$321,014</td>
<td>46%</td>
<td>$699,395</td>
<td>100%</td>
</tr>
<tr>
<td>2007</td>
<td>$295,739</td>
<td>58%</td>
<td>$214,545</td>
<td>42%</td>
<td>$510,284</td>
<td>100%</td>
</tr>
<tr>
<td>2008</td>
<td>$230,852</td>
<td>49%</td>
<td>$236,561</td>
<td>51%</td>
<td>$467,413</td>
<td>100%</td>
</tr>
<tr>
<td>2009</td>
<td>$237,107</td>
<td>48%</td>
<td>$256,282</td>
<td>52%</td>
<td>$493,389</td>
<td>100%</td>
</tr>
<tr>
<td>2010</td>
<td>$232,338</td>
<td>46%</td>
<td>$276,468</td>
<td>54%</td>
<td>$508,806</td>
<td>100%</td>
</tr>
<tr>
<td>Total</td>
<td>$1,374,417</td>
<td>51%</td>
<td>$1,304,870</td>
<td>49%</td>
<td>$2,679,287</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Banner System FGIBSIS Screens for accounts 6917 and 9918 for fiscal years 2006-2009 and accounts 68112 and 68113 for fiscal year 2010.
The current benefit is up to $1,700 per fiscal year for a student. Employees may receive
100 percent assistance for tuition and fees for up to six semester hours each term and
75 percent assistance for four additional hours per term. Dependents of employees are
eligible for 75 percent assistance to cover tuition and fees for an unlimited number of
semester hours up to the annual cap of $1,700. There is no limit on the number of
dependents that an employee can request assistance for. In addition, neither the
employee nor the dependent have this benefit reported as taxable income based on
special federal tax regulations for higher education employees.

STATEMENT OF AUDITING STANDARDS
The Internal Audit Department conducted this performance and compliance audit in
accordance with generally accepted governmental auditing standards. Those standards
require that we plan and perform the audit to obtain sufficient, appropriate evidence to
provide a reasonable basis for our findings and conclusions based on our audit
objectives. We believe that the evidence obtained provides a reasonable basis for our
findings and conclusions.

ACKNOWLEDGEMENTS
Alamo Colleges’ Management and Staff were extremely cooperative during the
engagement. The Associate Vice Chancellor of Human Resources, the Chief Bursar,
and the Benefits Manager were instrumental in completing this project.

OBJECTIVES
The objectives for the Student Financial Aid Awards – Tuition Assistance Program
Review were to determine if:
- the Program was managed in compliance with applicable federal, state, and/or local
  laws, and Alamo Colleges’ policies and procedures, including records retention
- proper controls exist and are functioning for managing the Program
- this benefit is working as approved by the Board, and has been effectively monitored
- District and College processes are performed efficiently and effectively
- the Program and related processes are representative of best practices
SCOPE AND METHODOLOGY
This project began with interviews of personnel in the Human Resources Department, and in the Finance and Fiscal Services Department, with reviews of policies and procedures related to this Program, and with examining reports generated by the SIS Plus Application. The information gathered was used to flowchart the major processes, and to identify key controls and potential deficiencies based on the guidance provided by the Committee of Sponsoring Organizations (COSO) Internal Control Framework. The specific criteria used to evaluate this Program are provided at the end of the report.

The period from fall 2007 through spring 2009, which covered six terms, was initially selected for review due to the availability of reports. FFA029 "Grades and Courses" Reports were run from the SIS Plus Application to extract the Tuition Assistance Program data for this period. These reports included the name, social security number, courses taken for the term, grades for each course, and the total amount of tuition assistance posted for that employee and/or dependent. This information was used to determine when students did not achieve acceptable academic outcomes, and to calculate the amount of potential collection from employees for the unearned benefit. The methodology used for these calculations included prorating the successful and unsuccessful credit hours taken to the total hours attempted.

In addition, two samples of sixty-four students were randomly selected from this initial data to test for compliance with relevant Alamo Colleges' Policies and Procedures. Compliance with federal, state, and/or local financial aid regulations was also tested, if applicable. Sample I consisted of individuals who did not achieve acceptable grades or who withdrew from classes while Sample II included individuals who had acceptable grades. These samples were expanded to include relatives of the students selected which resulted in a total of 153 students being tested, including 82 for Sample I and 71 for Sample II. Of the 153 students reviewed thirty-six received federal, state, and/or local financial aid besides District Tuition Assistance. Copies of the applications processed for these students were obtained from the Human Resources Department. In the event the Human Resources did not have the copy of an application, the original was obtained from the Bursar's Office based on the student involved and the date the payment was posted. Benefits were recalculated to assure the amount of the award was correct.

Additional FFA029 "Grades and Courses" Reports were run to obtain data on terms beginning with summer 2009 through spring 2010; however, no further samples were selected to test for compliance. The total tuition assistance provided during the ten terms captured was over $1.2 million, see Table 2.
Information about the samples tested for compliance is provided in Table 3. The samples evaluated represented $146,979 of total Tuition Assistance Program expenditures which is approximately 18 percent of the $809,000 disbursed in the initial six terms as shown in Table 2.
OVERVIEW OF CONCLUSIONS
Tuition Assistance Program results for the period reviewed demonstrated some achievement of the District's strategic initiatives for student success and employee development. Alamo Colleges invested over $587,000 in benefits for 524 employees and over $669,000 for 617 dependents during the ten terms. Of the 7,904 courses taken using Tuition Assistance funds, 67 percent were completed successfully (with a grade of a "C" or better).

Using an evaluation tool known as the Sobel Maturity Model, which categorizes operating activities or processes, the Program overall illustrates characteristics associated with the "Initial Level". This means that the various practices involved in the Program's activities rely on institutional/employee knowledge rather than adequate formal procedures or automated controls. As such, there is little assurance that the Program activities are performed consistently and in compliance with laws, regulations or policies. This was not unusual since the District has not formally adopted a suitable internal control model/framework.

While the average award per application for the terms reviewed was $411, the transaction administrative expenses were substantial in relation to the benefit. The significant application processing costs have been primarily due to the current practice of advancing funds to students at the beginning of a term. As a result, the handling of applications has been complex and manually intensive, especially the steps required after the term ends when students did not meet the acceptable academic requirements. Overall handling costs are higher because the volume of applications processed is doubled by including employees with advanced degrees, adjunct faculty, dependents, and retirees. Providing Tuition Assistance in advance of course completion has also diminished student and employee accountability.

This review also noted control deficiencies or exceptions regarding the Program's compliance and effectiveness that exemplify the need for a formal internal control framework. The Tuition Assistance Program is not being coordinated with the Alamo Colleges' federal financial aid program resulting in noncompliance with CFR 668.16 Standards of Administrative Capability. Conflicts in dependency status were noted for three students tested who received other forms of financial aid besides Tuition Assistance. Students claimed independent status for financial aid purposes while they were considered as dependents under the Tuition Assistance Program. Alamo Colleges Procedure D.6.1.3 Educational Assistance does not specifically define a qualified dependent.
The Tuition Assistance Program is not working as approved by Board Policy D.6.1 Professional Development which has resulted in higher costs. The Program was expanded to include assistance to dependents, retirees, and release of time for continuing education courses taken during an employee's work hours which were not authorized in the Policy. It appears that release time is being granted for academic courses as well.

There was evidence of non-compliance with Procedure D.6.1.3 Educational Assistance. In spring 2005, a decision was made by the Benefits Section Staff of the Human Resources Department to suspend the collection process for unacceptable academic outcomes which resulted in approximately $327,800 more costs to the District. This decision appears to have been made without Management's approval and without adequate consideration of the financial impact and/or resulting noncompliance with Alamo Colleges' Policy and Procedure.

Other issues were noted regarding application and payment timeliness, approvals required, and supervisory review. Discrepancies noted from compliance testing may have been caused by the lack of training for employees and supervisors in the Human Resources Department, in the Bursar's Office and in the user departments. In addition, the Program has evolved into manually intensive practices that are paper driven, that are prone to errors, and that have not been efficient or effective.

Significant deficiencies were noted regarding monitoring and reporting for this benefit. The Human Resources Department has not defined performance measures to track Program participation, statistics on types of courses taken, grades attained (academic success), or on-going cost/benefit analyses. Procedure D.6.1.3 does not address all of the processes required for this Program. The lack of detailed procedures for the collections process resulted in Internal Audit spending significant time to determine a methodology for calculating the amount of recoverable funds from employees for unsatisfactory academic performance.

A detailed procedure has not been documented by the Bursar's Office to ensure that its tasks are consistently performed. Bursar personnel are comparing courses shown in SIS Plus student records with the application forms which requires additional time for processing. However, students can make subsequent course changes which are not reviewed until the term ends. Bursar staff overrides SIS Plus Application controls in some cases to facilitate posting employee Tuition Assistance payments.
It is important to note that no evidence of fraud was identified during this audit. However, the control environment for the period reviewed indicates that there is more than a remote likelihood that fraud could have occurred, and might not have been detected. Students hand-carry the applications approved by the Human Resources Department to the Bursar's Office; these applications could be altered which may not be detected. This risk was further elevated due to the lack of reconciliation between the amounts approved by the Human Resources Department, and the credits posted by the Bursar's Office to students' accounts.

The transactions for the time period evaluated indicated that waste and abuse did occur. This was demonstrated by the significant amount and frequency of unearned benefits due to unacceptable academic outcomes. Another example was paying for the same course more than once.

Significant control issues were noted in the various processes performed for this Program. While there is some segregation of duties, it is not appropriate as it does not engage the Student Financial Services Department. Actual expenditures exceeded the appropriated budget which is a control problem that was not detected due to the lack of management reporting. The advancing of funds has also resulted in timing issues in the reporting of Program expenditures and revenues for the fall term in different fiscal years.

RECOMMENDATIONS
Collectively, the gaps noted indicate a need to reassess the Tuition Assistance Program, and to reengineer the processes so that the critical deficiencies are remediated. The following significant recommendations are offered to address the control deficiencies noted, to implement greater efficiencies for the Tuition Assistance Program, and to incorporate better practices used by higher education institutions and other organizations.

FEDERAL, STATE, AND/OR LOCAL REGULATIONS COMPLIANCE
Student Financial Services Management should:

- Comply with 34 CFR 668.16 Standards of Administrative Capability, especially regarding consideration of all financial aid including Tuition Assistance Funds
- Establish a compliance function to review all financial aid awards distributed to employees and their immediate family members to ensure that decisions are (a) in compliance with laws and regulations and (b) based on objective, fair, and reasonable practices
- Develop exception reports for evaluating and monitoring financial aid awards to employees and dependents
RECOMMENDATIONS CONTINUED

POLICY COMPLIANCE

Alamo Colleges Management should:

- Propose that the Board of Trustees approve a new policy to adopt and implement a formal internal control framework, preferably the Committee of Sponsoring Organizations Enterprise Risk Management (COSO ERM) framework.
  - Develop and provide training for personnel about the approved control framework
  - Implement a continuous communication plan to reinforce these control concepts
- Comply with Policy D.6.1 Professional Development and recommend to the Board of Trustees changes to Policy D. 6.1 to clarify the following:
  - Reimburse employees for tuition and/or fees — only upon successful completion, grades of “C” or better, of courses excluding repeated courses
  - for academic courses in an approved degree plan, excluding audited courses
  - for approved continuing education or certification courses
- Comply with Policy C.2.4 Records Management as approved by the Board.
  - Establish the proper retention schedules for and appropriately maintain the SIS PLUS and/or Banner Application Reports, the original application forms, and the billing documentation for unacceptable outcomes

PROCEDURE COMPLIANCE

Human Resources Management should:

- Immediately request reimbursements from employees for unacceptable grades and/or not completing courses; this is estimated to be approximately $327,800 for the ten terms reviewed
- Improve Procedure D.6.1.3 Educational Assistance, especially to address:
  - Reimbursing students after completing the courses
  - Holding students accountable for academic outcomes
  - Administrating and monitoring of the Program
  - Reporting to Management and the Board the annual results, especially exceptions
  - Segregating duties appropriately
  - Defining a qualified dependent, if coverage continues
- Provide additional training to District and Department staff about all policies and procedures related to the Tuition Assistance Program

The Bursar’s Office should develop a comprehensive procedure for its role in administering this Program.
RECOMMENDATIONS CONTINUED

CONTROLS
Human Resources Management should:
- Establish and monitor performance measures for the Tuition Assistance Program, such as participation, courses taken, repetitive courses, cost of tuition and fees paid, administrative costs, release time and associated costs, collection efforts, and success rates especially if funds continue to be advanced
- Provide the Board and Management with reports on performance, including financial and non-financial data to assess its success and identify opportunities for improvement

Finance and Fiscal Services Management should:
- Establish a control so that the Program expenditures do not exceed the budget amount
- Implement appropriate segregation of duties in the activities performed by the Human Resources Department, Bursar’s Office, Miscellaneous Receivable Section, and the Student Financial Services Department
- Establish a control so that Tuition Assistance Program expenditures and related revenues are reported in the same fiscal year

EFFICIENCY AND EFFECTIVENESS
Human Resources Management should:
- Limit assistance to:
  - Paying $80 per course up to a maximum of $480 per term to simplify the process and administrative system algorithms (Note: Summer terms would be $240 each)
  - Paying for a course only once
  - Supporting degree plan courses only
  - Including only approved continuing education or certification courses
  - Assisting full-time employees after completing one-year of service
- Reconsider continued coverage of adjunct faculty and dependents; three major college districts in Texas do not provide assistance to these individuals
- Reengineer the processes for the Tuition Assistance Program to utilize Banner Application functionality and controls, such as workflow for documents and approvals and algorithms for applying credits
- If Tuition Assistance advances are continued, then implement a one-term suspension for students who do not meet academic/grade performance requirements (grade of C or better in the courses paid for by the District)
RECOMMENDATIONS CONTINUED
OTHER EFFICIENCY AND EFFECTIVENESS
Human Resources Management should discontinue the use of Tuition Assistance Program funds to pay for private lessons.

Chancellor and Executive Management should discontinue offering students' private lesson courses for any discipline due to the disproportionate costs; this would include kinesiology, music and voice.
CRITERIA
The major criteria used to evaluate the compliance and performance of the Tuition Assistance Program included the following:

Alamo Colleges Policies and Procedures [http://www.alamo.edu/district/ethics/policies.htm#c](http://www.alamo.edu/district/ethics/policies.htm#c)
- Policy D.6.1 Professional Development
- Procedure D.6.1.3 Educational Assistance and related attachments or forms
- Policy C.2.4 Records Management (providing for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records)

Federal Regulations
- Code of Federal Regulations Title 34 Section 668.16 Standards of Administrative Capability
- U.S. Department of Education Federal Student Aid Handbook

Texas Laws and Regulations Local Schedule
  - Course Registration and Status Records
  - Transcripts
  - Withdrawal Authorization
  - Fee Assessment and Collection Efforts
  - Employee Pension and Benefits Records
  - Deduction Authorizations
  - Requests and authorizations for participation in educational programs or college classes in which the expenses of an employee are defrayed or reimbursed

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework

Sobel Maturity Model

Human Resources Department
- Website at [http://www.alamo.edu/district/hr/default.htm](http://www.alamo.edu/district/hr/default.htm)
- Employee Tuition Assistance Program Application Form

Bursar’s Office
- Excerpt from San Antonio College Business Office 2007 Employee Development Day presentation – Overview of Program and How to Calculate Amount of Assistance

Student Financial Services Department
- Various Operations Manuals (Scholarships, Appeal Process, Awarding Financial Assistance to Coworkers and Relatives)
SOURCES
The major sources used to perform the Tuition Assistance Program Review included:

Electronic
SCT Plus Human Resource System:
- Screens
  012 Corporation Root Add/Maint 016 Assignment Add/Maintain L16 Assignments List

SCT Student Information System (SIS) Plus:
- Screens
  007 Biographic & Demographic 314 Student Federal Data 347 FAM Audit Display
  107 Class List 315 Parent Federal Data 406 Adjust Charge/Payment
  110 Academic Program Main 319 Award Summary 408 Billing Statement
  136 Transcript Display 320 Award Detail Display 409 Account Snapshot
  312 Budget 321 Aggregate Award Display SP1 SPE Academic Maintenance
- Customized FFA029 “Grades and Courses” Reports (by College)
  Subcodes 67701 and 77701 for Employees
  Subcodes 67702 and 77702 for Dependents
  Terms Fall 2007 through Spring 2010

Banner Finance Module:
- Organization Budget Status (FGIBDST) Screens
  Fiscal years 2006-2009 Accounts 6917 (Dependents) and 6918 (Employees)
  Fiscal year 2010 Accounts 68112 (Dependents) and 68113 (Employees)

Alamo Colleges Information:
- San Antonio College catalogs for all terms except Fall 2009
- District Academic Calendar for Fall 2009 to Summer 2010
- Tuition and Fee Schedules for Fall 2007 through Spring 2010

Human Resources Department
Employee Tuition Assistance Program Application File Copy
Interviews with Personnel

Bursar’s Office
Employee Tuition Assistance Program Application File Original
Interviews with Personnel

Best Practice Sources
Austin Community College District, www.austincc.edu
Dallas County Community College District, www.dcccd.edu
El Paso County Community College District, www.epcc.edu
Tarrant County College District, www.tccd.edu
Maricopa County Community Colleges, www.maricopa.edu
University of Texas at San Antonio, www.utsa.edu