

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

ACCREDITATION QUESTIONS	EVIDENCE
Has the college received an unmodified opinion? Has the college received any qualified or adverse opinions of 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?	<a href="#">IIID27_IndependAuditRpt_2013-2014.pdf</a> <a href="#">IIID10_BFS_and_IndependAudit_2012-2013.pdf</a> ; <a href="#">SWCCD_BFS_FY2012_Final_Audit.pdf</a>
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?	<a href="#">IIID12_FinRpt_311Rpt_FY2013.pdf</a> <a href="#">CCFS_311_FINAL_FY2011-12.pdf</a> <a href="#">CCFS_311_FINAL_FY2013-14.pdf</a>
What is the institution's unrestricted fund balance and reserves and how has it changed over the last three years?	<a href="#">CCFS-311Q_for_Period_Ending_3-31-15.pdf</a>
Does the College maintain a minimum 5% unrestricted reserve of cash or cash equivalent?	<a href="#">IIID27_IndependAuditRpt_2013-2014.pdf</a> <a href="#">IIID10_BFS_and_IndependAudit_2012-2013.pdf</a> ; <a href="#">SWCCD_BFS_FY2012_Final_Audit.pdf</a>
Has the State Chancellor's Office had to intervene regarding fiscal stability or compliance?	N/A
Does the college have long term debt financing?	<a href="#">IIID27_IndependAuditRpt2013-2014</a> <a href="#">IIID10_BFS_and_IndependAudit_2012-2013.pdf</a> ; <a href="#">SWCCD_BFS_FY2012_Final_Audit.pdf</a>
Does the institution have limits on accrual of unused vacation time? Compensatory time? Is the institution enforcing its policy on limits?	<a href="#">IVA28_ClassifiedAdmin_Hdbk.pdf</a> <a href="#">IIIA14_CSEA_Eval.pdf</a> <a href="#">Academic_Administrator_Handbook.pdf</a>

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Is the fiscal entity self insured for health benefits, workers compensation, and unemployment? How are reserve levels set?	N/A
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?	N/A
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?	<a href="#">SWCF Master Agreement.pdf</a> <a href="#">SWC Foundation Audit Report FY end 6-30-13.pdf</a> <a href="#">SWC Foundation Audit Report FY end 6-30-14.pdf</a> <a href="#">SWCF Audit Report FY En 6-30-12.pdf</a>
Does the college or district have Prop 39 bond fund?	<a href="#">Exhibit_B-4f_SCO-2014-15_Prop 39-2015-06-19.pdf</a>
Does the college have policies and procedures regarding purchasing? Are they being followed?	<a href="#">IIID36 Policy 6330.pdf</a> <a href="#">IIID37 Procedure6330.pdf</a>
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?	<a href="#">IIID3_Fac Mast Plan.pdf</a> <a href="#">IIB12 Five-Yr ConstructionPlan.pdf</a> <a href="#">IIID2_Ed Mast Plan.pdf</a> <a href="#">FMP_TCO.pdf</a>
Is there evidence that planning integrates fiscal and other resources?	<a href="#">IB18_Int Planning Model.pdf</a>
Is there evidence that the institution monitors student financial aid obligations such as student loan default rates and compliance with federal regulations?	<a href="#">Experimental Sites Initiative &amp; Cohort Rate.pdf</a>