



**ACCREDITING
COMMISSION
for COMMUNITY and
JUNIOR COLLEGES**

*Western Association
of Schools and Colleges*

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7-8-2013 copy to:

- 1) Y. Delahoussaye/Chancellor
- 2) CO files

July 3, 2013

Dr. Adriana Barrera
Interim Chancellor
Los Angeles Community College District
770 Wilshire Boulevard
Los Angeles, CA 90017

Dear Chancellor Barrera:

The Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, at its meeting June 5-7, 2013, reviewed the Special Report submitted by the Los Angeles Community College District and the report of the external evaluation team that visited the District.

The Commission took action to require the Los Angeles Community College District submit a **Follow-up Report by October 15, 2013**. The Report will demonstrate complete and sustained resolution to the District Recommendations noted in the Comprehensive Reports for Los Angeles Harbor College, Los Angeles Southwest College, and West Los Angeles College as a result of the 2012 comprehensive visits to those colleges and the Financial Reviewer Team Recommendations of February 5, 2013.

District Recommendation 1

In order to meet the Standards and Eligibility Requirements, the Teams recommend that the District actively and regularly review the effectiveness of the construction bond oversight structure and the progress in the planned lifting of the moratorium to ensure the financial integrity of the bond programs, and the educational quality of its institutions as affected by the delays of the planned facilities projects. (Standard III.B.1.a; III.D.2.a; IV.B.1.c; Eligibility Requirements 17 and 18)

With regard to District Recommendation 1, it was noted that the District had conducted a thorough review of the Bond Oversight Structure including the formation of an Independent Review Panel, the hiring of a new District Executive Director of Facilities Planning and Development, and an evaluation of the Total Cost of Ownership for facilities. However it was noted that the District is continuing to implement the recommendations of the Independent Review Panel and is considering additional Ad Hoc Committees Policies to strengthen bond oversight and control. The Report should identify continuing actions that ensure the District's oversight of this construction program.

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L.A. COMMUNITY COLLEGE DISTRICT
CHANCELLOR'S OFFICE

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Dr. Adriana Barrera
Los Angeles Community College District
July 3, 2013

District Recommendation 2

In order to ensure the financial integrity of the District and the colleges, and to meet the Standards and Eligibility Requirements, the Teams recommend the resolution of the material weakness and significant deficiencies cited in the 2010 financial audit be fully effected by the completion of next year's audit, and appropriate systems be implemented and maintained to prevent future audit exceptions. (Standards III.D.2.a; IV.B.1.c; Eligibility Requirements 17 and 18)

With regard to District Recommendation 2, the District has addressed many of the 2010 audit findings identified as Material Weaknesses or Significant Deficiencies. However the 2012 audit report notes that four findings have been only partially implemented and an additional finding was added. Additionally, continuing findings have been identified related to Capital Assets and General Obligation Bonds as well as Information Technology and that additional work is needed to fully implement the auditor's findings.

The Commission had also noted in its requirement for a Special Report based on the findings of the Financial Reviewers that there was a concern with the accuracy and consistency of the Annual Fiscal Reports submitted by the District's colleges and the District's consolidated position.

The District did require that the colleges submit their reports to the District so that it could complete its portion of the report. The District should provide both the reports of the individual colleges and a consolidated District report so that the overall condition of the District is available as well as the financial positions of the individual colleges.

On behalf of the Commission, I wish to express continuing interest in the institution's educational quality and students' success. Professional self-regulation is the most effective means of assuring institutional integrity, effectiveness, and educational quality.

Sincerely,



Barbara A. Beno, Ph.D.
President

BAB/tl

Cc: President, Board of Trustees, Los Angeles Community College District
Mr. Farley Herzek, President, Los Angeles Harbor College
Dr. Jack Daniels, President Los Angeles Southwest College
Mr. Nabil Abu-Ghazaleh, President, West Los Angeles College

¹Institutions preparing and submitting Midterm Reports, Follow-Up Reports, and Special Reports to the Commission should review *Guidelines for the Preparation of Reports to the Commission*. It contains the background, requirements, and format for each type of report and presents sample cover pages and certification pages. It is available on the ACCJC website under College Reports to ACCJC at: (<http://www.accjc.org/college-reports-accjc>).