

Roxbury Community College

Findings on Compliance with Rules and Regulations

Finding Number 9: Non-Appropriated Fund Activity and Balances not Reconciled Monthly

Roxbury Community College (College) needs to continue to improve its accounting and reconciliation of non-appropriated funds on the Massachusetts Management Accounting and Reporting System (MMARS), the Commonwealth's central accounting system. Prior audit reports starting with fiscal year 1995 have disclosed that the College had not been entering its Non-Appropriated Fund [Fund 901] activity monthly as required by law and regulations. To comply, the College should also have reconciled the MMARS 110H Report with its internal records on a monthly basis. In the past, the College indicated that it did not have the ability to generate the MMARS 110H Report. The 1998 Single Audit recommended that the College, in addition to entering its Fund 901 activity monthly, work with the Commonwealth's Information Technology Division to acquire the capability to print the MMARS 110H Reports and to reconcile those reports on a monthly basis with its own internal records. In response to the 1998 Single Audit report, the College indicated that they had entered into MMARS the activity for the year ended June 30, 1998 and for the subsequent year through September 1998 and that a staff accountant would perform monthly reconciliations. In connection with the 1999 Single Audit, College administrators indicated that:

Fund 901 activity was entered monthly into MMARS and that all fiscal year 1999 activity had been entered into MMARS.

- New Trust Fund bank accounts opened recently will be incorporated into the appropriate existing Trust Fund Accounts on MMARS.
- The formal reconciliation to the MMARS 110H Report was in process with an expected completion by the end of November 1999.

During the 1999 Single Audit, we found that the College did enter Fund 901 data periodically, however, monthly reconciliations had not been performed. We also observed that the College acquired the ability to produce the MMARS 110H Reports but only one individual, who works in the purchasing department, has the necessary computer resources and training to access and produce these reports. This arrangement is not convenient and places the College in a vulnerable position because the entire process relies on one individual. (*Fiscal Year 1995; 1998 Report Finding 11*)

Recommendation

The College should continue to input its Fund 901 activity on a monthly basis and ensure that the required reconciliations are performed on a monthly basis as well. In addition, the College should provide the computer resources and training necessary for the Business Office staff to obtain the MMARS 110H Reports.

Department Corrective Action Plan

As indicated above, the formal reconciliation of book balances to MMARS is in progress. Adequate staff are on board who will timely input transactions to MMARS, obtain the necessary monthly MMARS generated reports,

and perform the monthly reconciliation. Responsible Individual: Dr. Grace C. Brown

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