

EXHIBIT B.1

I wanted to make sure that I represented correctly the timeline on NWACC's extra help appropriation.

FY2001 - NWACC is furnished, installs and begins using a computer program that takes extra help position and salary data from the college's student-financial information system (Banner) and converts it to data that can be transferred to AASIS.

June 2011 - DFA contacts NWACC with a reconciliation problem involving benefit payments for unrestricted / restricted employees.

June 2011 - NWACC discovers source of problem: link converting data from NWACC's student information system to AASIS captures only unrestricted positions and salaries. This link does not capture or report to AASIS restricted (grant) positions and salaries.

June 2011 - NWACC fixes link and begins reporting both unrestricted and restricted.

December 2011 - Arkansas awarded \$14 million DOL PACE Grant.

January 2012 - Because of the award and under reported restricted, NWACC requests and later receives an increase in extra help cash appropriation from \$880,000 to \$2.5 million in FY13 appropriation act.

June 2012 - NWACC exceeds FY12 extra help cash fund by \$236,530 and makes request of DFA for \$250,000 from DFA authority and PEER committee review so that NWACC can close the books on FY12.

July 2012 - NWACC researches source of link (where'd it come from?) and discovers it came from an Arkansas Banner User Group (ABUG) institution.

I hope this helps.

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