June 30, 2010

Dr. Mark Rocha
President
West Los Angeles College
4800 Freshman Drive
Culver City, CA 90230

Dear President Rocha:

The Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, at its meeting June 9-11, 2010, reviewed the Follow-Up Report submitted by the College. The Commission took action to accept the report.

The Follow-Up Report will become part of the accreditation history of the College and should be used in preparing for the next comprehensive evaluation. The Commission requires that you give the report and this letter appropriate dissemination to your college staff and to those who were signatories of your college report. This group should include the Chancellor, campus leadership, and the Board of Trustees. The Commission also requires that all reports be made available to students and the public. Placing copies in the college library can accomplish this.

**Commission Reminder:** The Commission expects that institutions meet standards that require the identification and assessment of student learning outcomes, and the use of assessment data to plan and implement improvements to educational quality, by fall 2012. The Commission reminds West Los Angeles College that it must be prepared to demonstrate that it meets these standards by fall 2012. (Standards I.B.1, I.A.2.e, I.A.2.f, I.B.4, and II.C.2)

**Commission Concern:** In assessing compliance with Standard III.D Financial Resources, the Commission has a concern about whether the Los Angeles Community College District’s financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. Provisions of Standard III.D requiring a level of financial resources that provide a reasonable expectation of both short-term and long-term financial solvency necessitates that the district and the college begin to act in a way that will create and implement funding plans to ensure that adequate cash or liquid resources will be available to pay for OPEB liabilities at the time those costs become due.
The Commission notes that colleges and districts not making the minimum payment or Annual Required Contribution (ARC) are now accumulating unfunded liabilities that will require cash to be paid out when benefits are paid to retired employees. The consequence of not funding an amount that is at least equal to the ARC is that an unfunded liability will be recorded on the financial statements of the district and the colleges and the ending fund balance or reserves will decline. Eventually, unless this liability is funded the district and the colleges’ financial condition will deteriorate to a level that will make it difficult for colleges to meet the requirements of Standard III.D.

The Commission requests that the College provide information about how the ARC is being handled and how funds in an amount at least equal to the ARC are being paid into an irrevocable trust fund in order to pay for liabilities as they become due (ER 17 and Standard III.D.1.b and c). This information should be provided in the Self Study Report due Spring 2012.

Please note that the next comprehensive evaluation of West Los Angeles College will occur during Spring 2012.

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 quality.

Sincerely,

Barbara A. Beno, Ph.D.
President

BAB/tl

cc: Dr. Tyree Wieder, Interim Chancellor, Los Angeles Community College District
    Board President, Los Angeles Community College District
    Mr. Robert Sprague, Accreditation Liaison Officer