



MEETING OF THE BOARD OF TRUSTEES  
Thursday, May 1, 2014 – 3:00 p.m.  
Isadore A. Shrager Boardroom – M2-01

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MEETING OF THE BOARD OF TRUSTEES

AGENDA

Thursday, May 1, 2014 – 3:00 p.m.

Isadore A. Shrager Boardroom, M2-1

- (1) Consent Agenda
  - (a) Proceedings and Minutes of Decisions and Resolutions  
Meeting of April 3, 2014
  - (b) Gifts and Grants
  - (c) Addition of Roth 403(b) Option to TIAA-CREF and Fidelity Retirement Plans
  - (d) Automotive Program Receivable Write-Off
  - (e) Accounting Program Academic Audit
  - (f) Interview of Finalists Identified as Potential Providers of Financial  
Audit Services for the Next Five Fiscal Years
  - (g) Capital Requests for West Building Projects
- (2) Report of the Chair
- (3) Foundation Report
- (4) Report of the Interim President
- (5) New Business
- (6) Next Meeting: Thursday, June 5, 2014 – 3:00 p.m.  
Isadore A. Shrager Boardroom, M2-1
- (7) Executive Session

Future Committee Meetings:

Student Outcomes: Thursday, May 1, 2014  
1:30 p.m. – M2-34

Business Affairs: Wednesday, May 21, 2014  
9:00 a.m. – Isadore A. Shrager Boardroom, M2-1



Upcoming Events

Nurses Pinning	Friday, May 2, 2014	10:00 a.m. – Gymnasium
Academic Awards & Reception	Friday, May 2, 2014	6:00 p.m. – Bonnell Building Large Auditorium
Commencement	Saturday, May 3, 2014	10:00 a.m. – Temple University’s Liacouras Center Broad & Montgomery Streets
Classified/Confidential Luncheon	Wednesday, May 7, 2014	12:00 noon – Winnet Student Life Building Great Hall, S2-19
Foundation Annual Golf Tournament	Monday, August 4, 2014	11:30 a.m. Commonwealth National Golf Club 250 Babylon Road Horsham PA 19044

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COMMUNITY COLLEGE OF PHILADELPHIA  
Proceedings of the Meeting of the Board of Trustees  
Thursday, April 3, 2014 – 3:00 p.m.

Present: Mr. Bergheiser, presiding; Ms. Biemiller, Mr. Edwards, Ms. Holland, Ms. Horstmann, Mr. Johnson, Mr. Lassiter, Mayor Nutter, Dr. Rényi, Representative Roebuck, Ms. Sparandara, Ms. Tsai, Ms. Vieira, Mr. White, Dr. Gay, Ms. Bauer, Ms. Brown-Sow, Mr. Brown, Ms. DiGregorio, Ms. Garfinkle Weitz, Dr. Generals, Dr. Hirsch, Mr. Murphy, Mr. Spiewak, and Dr. Thompson

(1) Executive Session

The Executive Session was devoted to a discussion of personnel matters.

(2) Consent Agenda

Mr. Bergheiser requested approval of the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions  
Meeting of February 6, 2014
- (b) Gifts and Grants
- (c) 2012-2013 A-133 Audit Report
- (d) Board Resolution Required by PDE for Electronic Signature
- (e) High Speed Copiers Lease
- (f) Northwest Regional Center HVAC Project

Ms. Holland moved, with Mr. Lassiter seconding, that the Board approve the Consent Agenda. The motion carried unanimously.

(3) Ratification of Hiring of New College President

Mr. Bergheiser introduced Dr. Donald “Guy” Generals, newly appointed president of Community College of Philadelphia. He stated that Dr. Generals is a great leader, a strong advocate of student success, and an agent of change. Mr. Bergheiser stated that Dr. Generals is a skilled administrator who understands the barriers to education that confront many of our students, and who has built a distinguished career by developing innovative approaches to overcoming them. Mr. Bergheiser stated that Dr. Generals had been vetted by thirty plus people within the last three months and found that at every step of his career, Dr. Generals excelled. Mr. Bergheiser stated that the agenda that matters most to the College is breaking down barriers for students and giving them the opportunity to succeed, and that he knows beyond a shadow of a doubt that Dr. Generals will succeed. Mr. Bergheiser stated that Dr. Generals will be a great leader of Community College of Philadelphia.

Mr. Bergheiser asked for a motion to ratify the hiring of Dr. Donald “Guy” Generals as the sixth president of Community College of Philadelphia under the terms discussed in Executive Session.

Mr. Edwards moved, with Mayor Nutter seconding, that the Board approve the ratification of the hiring of Dr. Donald “Guy” Generals as the sixth president of the College. The motion carried unanimously.

Dr. Generals thanked the Board for their vote of confidence, and stated that it was an honor for him to lead a great institution such as Community College of Philadelphia. He thanked the Board and the Search Committee for the hospitality extended to him and his wife during their visit. Dr. Generals stated that his hand is extended in friendship as well as extended to those willing to partner and work together for the College to excel. Dr. Generals stated that he was looking forward to working with members of the Board of Trustees to make Community College of Philadelphia the best community college in the country.

(4) Report of the Student Outcomes Committee of the Board Meeting of April 3, 2014

Ms. Holland reported that the Student Outcomes Committee had met earlier in the day and reviewed and discussed a recommendation for candidates for promotion. She stated that faculty who apply for promotion must present a portfolio detailing that they have met the basic responsibilities of their position, have excelled in instructional leadership and teaching effectiveness, service to students, and contribution to the life of the College. Ms. Holland stated that the Committee was recommending the promotion of one faculty from assistant to associate professor.

Mr. Lassiter moved, with Dr. Rényi seconding, that the Board approve the promotion of one faculty from assistant to associate professor. The motion carried unanimously.

(5) Report of the Chair

(5a) Association of Community College Trustees/  
American Association of Community Colleges  
National Legislative Summit, February 10-13, 2014  
Washington, DC

Mr. Bergheiser reported that the Association of Community College Trustees and the American Association of Community Colleges National Legislative Summit took place on February 10-13, 2014 in Washington, DC. The Summit is an opportunity for presidents and trustees to advocate for community colleges at the national level. Mr. Bergheiser stated that he, Mr. White, Ms. Tsai, Dr. Gay, and Ms. Brown-Sow attended the meeting. He stated that Mayor Nutter spoke at the conference on February 11. Mr. Bergheiser stated that the group also had an opportunity to meet with Congressmen Robert Brady and Chaka Fattah as well as Congresswoman Allyson Schwartz.

(5b) College Budget Hearing

Mr. Bergheiser reported that the College's Budget Hearing before City Council is scheduled for Monday, April 7, 2014 at 10:00 a.m. in City Hall, Room 400.

(5c) Introduction of Anthony Simonetta

Mr. Bergheiser introduced Mr. Anthony Simonetta, senior vice president of Operations at the Philadelphia Industrial Development Corporation. Mr. Simonetta has agreed to chair the Audit Committee of the Board of Trustees. Mr. Bergheiser stated that Mr. Simonetta has extensive experience in finance and audit and is a certified public accountant. Members of the Board welcomed Mr. Simonetta.

(5d) Commencement

Mr. Bergheiser reminded members of the Board that Commencement is scheduled for Saturday, May 3, 2014 at 10:00 a.m. at Temple's Liacouras Center. Robing will take place in the Courthouse Club. This year's Commencement speaker is Ms. Jotaka L. Eaddy, the NAACP's senior advisor to the President and chief executive officer and senior director for Voting Rights.

(5e) Announcements

Mr. Bergheiser congratulated Ms. Tsai on her article "*Reducing Impact of Affinity Bias in the Legal Profession*" in *The Legal Intelligencer* issue of March 10, 2014.

(6) Foundation Report

Mr. Murphy reported that the College had received a \$25,000 grant from the McLean Contributionship for a campus landscape project. This is the first grant from this funder.

Mr. Murphy reported that the College had received small grants from the Turkish Coalition of America and Penn Middle East Center which will support the Turkey Study Abroad.

Mr. Murphy reported that Petterson Dental has made an in-kind donation of equipment for the Dental Hygiene Clinic. The value of the gift is to be determined.

Mr. Murphy reported that the College has received feedback from the National Science Foundation on our Advanced Technological Education Grant proposal for \$529,410. He stated that the College is hopeful that the grant will be received in September. Mr. Murphy stated that the grant would support the implementation of the Biomedical-Equipment Technician Program at the College.

Ms. Murphy reported that Ms. Rhonda R. Cohen and Mr. Charles P. Pizzi have agreed to co-chair the Community College of Philadelphia Foundation's 17<sup>th</sup> Annual Golf Classic for the third year in a row. The tournament will be held at the Commonwealth National Golf Club in Horsham, Pennsylvania on Monday, August 4, 2014.

Mr. Murphy reported that to date the Annual Fund appeal has raised \$55,048. He stated that the amount is 3% over last year's total. Mr. Murphy stated that he expected to be at 12% over last year's total by the end of the fiscal year.

(7) Report of the Interim President

(7a) Middle States Evaluation Team Visit

Dr. Gay reported that the Middle States Evaluation Team Visit took place March 30-April 2, 2014. The team met with a number of constituencies on campus including members of the Board of Trustees. The oral report was given by Dr. Dukes, chair of the Evaluation Team, on April 2.

(7b) National Meetings

Dr. Gay reported that the RC: 2020 meeting took place on March 12-16, 2014, in New York City. The overall theme of the conference was entrepreneurship as a tool for institutional transformation.

(7c) State Meetings/Events

Dr. Gay reported that she had attended the Commission for Community Colleges All-Pennsylvania Academic Team dinner on March 31, 2014 in Camp Hill, Pennsylvania. Two students, Ms. Deborah Fine and Ms. Victoria Moore, represented the College.

(7d) Local/City Meetings

Dr. Gay reported that she had been meeting with members of City Council to advocate on behalf of the College's budget. To date, Dr. Gay has met with Councilman Mark Squilla. Mr. Derek Green, Special Aide to Councilwoman Marian Tasco, and Councilman Curtis Jones.

(7e) On-Campus Events/Meetings

Dr. Gay reported that Congresswoman Nancy Pelosi was on campus on February 7, 2014. Pathways, PA, an organization that provides services and advocacy for women, children, and families hosted the event supporting the Women's Economic Agenda that Congresswoman Pelosi is backing. Mr. Lassiter and Representative Roebuck attended the event.

Dr. Gay reported that the African-American Heritage Month Breakfast took place on February 19, 2014. Dr. Karen Dace, vice chancellor for Diversity, Equity and Inclusion at Indiana University at Perdue, was the keynote speaker. Dr. Dace talked about how diversity is a thought not an afterthought; an action not a reaction; and that we must use these guiding principles in everything we do on campus.

Dr. Gay reported that Law and Society Week took place from February 24-February 28, 2014. A variety of workshops, panel discussions, and presentations were held during the week. One of the highlights of the week was a presentation by former Governor Ed Rendell on the evening of February 24, 2014.

Dr. Gay reported that the twelfth Annual Lindback Lecture took place on March 19, 2014. The lecture featured Mr. Christopher DiCapua, associate professor, Department of Foreign Languages, the 2013 Lindback Award Winner. The title of Professor DiCapua's lecture was *From Vulnerability to Connection: A Personal Greek Odyssey*.

Dr. Gay reported that she had met with Ms. Yolanda Hughes and two other staff members from Step IT Up America on March 20, 2014. Step IT Up started in Atlanta and Philadelphia and is a program whose goal is to train 1,000 African-American women students in 10 U.S. cities over a 10-month period in IT and STEM careers. The selected participants will go through a 90-day training program. After training, all students are guaranteed entry-level positions at companies through UST Global service contracts.

Dr. Gay reported that the Phi Theta Kappa Rho Upsilon Chapter Induction Ceremony took place on March 20, 2014. More than 160 students were inducted in the honor society. Members of Phi Theta Kappa attended the Middle States Region Convention on March 6-9, 2014 and the Rho Upsilon Chapter won the following awards: Five Star Chapter Plan Certificate for 2014; Middle States Region Gold Chapter Trophy; and Mr. Earl Weeks, President of the Chapter, won a Hall of Honor Chapter President Pin. Additionally, Ms. Danyelle Watson-Young, Student Success Support Coach, Office of Student Success Initiatives, was nominated as the Alumni of the Year for helping the Chapter Commit to Complete for the last two years.

Dr. Gay reported that the College held a Women's Leadership Conference on March 26, 2014. The title of the conference was *The Woman: Mind, Body & Spirit...Developing and Refining the Leader Within*. Registrants for the conference totaled 255. The program for the conference was rich and varied with workshops, speakers and panel discussions focusing on the unique challenges/opportunities for women in leadership roles. Dr. Gay stated that she was the luncheon keynote speaker at the conference.

Dr. Gay reported that International Festival Week began on March 31 through April 4, 2014. A variety of events, workshops, and festivals celebrate the diversity of cultures on campus.

Dr. Gay reported that the Alpha Beta Gamma initiation ceremony is April 3, 2014. Twenty-eight students will be initiated into the international business honor society.

(7f) Off-Campus Events/Meetings

Dr. Gay participated in the following off-campus events/meetings:

- Attended the Mayoral luncheon on February 18, 2014. Mayor Nutter spoke on the state of the City;
- Attended the Chinese New Year celebration on February 21, 2014. Ms. Brown-Sow and Ms. Sun, CCP faculty member, also attended;
- Attended the Workforce Development meeting on February 26, 2014. The meeting of senior leaders of the Philadelphia business community along with the school district, community college leadership and workforce development

discussed the executive summary of recommendations of the Mayor's Manufacturing Task Force. The participants agreed to re-convene with Philadelphia Works, Community College of Philadelphia, and the Philadelphia School District to create a specific initiative to deliver the training needs;

- Met with Pennsylvania's Secretary of Corrections John Wetzel on February 27, 2014 and discussed the College's re-entry project and ways in which the College can work with the department;
- Attended the National Coalition of 100 Black Women, Inc. – Pennsylvania Chapter 28<sup>th</sup> Annual Madam CJ Walker Awards Luncheon for scholarships and female participation in corporate boards, on March 1, 2014 at the Lowes Hotel. Ms. Brown-Sow also attended;
- Attended the Philadelphia Tribune Black History Month Awards Luncheon on March 6, 2014. Ms. Brown-Sow also attended and was a speaker;
- Attended the United Negro College Fund Mayor's Masked Ball on March 7, 2014. Mr. Johnson received an award for his contributions to the community. Congratulations to Mr. Johnson on this recognition;
- Attended the American Culinary Federation of Philadelphia President's Ball on March 10, 2014. Mr. Andres Marin, Community College of Philadelphia's chef for the College's Culinary Arts and Hospitality Management Program, received the Educator of the Year Award. The award is given to a Culinary educator who has proven to give excellent culinary education and counseling to young culinarians. Two students from the College and two additional faculty also attended;
- Attended the *10,000 Small Businesses* Program event on March 13, 2014. The event was an opportunity to engage *10,000 Small Businesses* Program Philadelphia alumni. The event was held at Printfresh, owned by Amy and Leo Voloshin. Amy Voloshin is an alumna of the Goldman Sachs program. Mr. John Rogers, executive vice president, chief of staff and secretary to the Board at Goldman Sachs and Mayor Nutter spoke at the event;
- Attended the Greater Philadelphia Chamber of Commerce Council for Growth meeting on March 17, 2014;
- Attended the Police Foundation of Philadelphia Breakfast on March 18, 2014;
- Attended the Achievability Food for Thought event on March 22, 2014. Two students, Mr. Jason Mays, president of Student Government Association and Ms. Cindy Ngo, 1<sup>st</sup> vice president of the Student Government Association, also attended;
- Attended the Middle States Commission on Higher Education Town Hall Meeting on March 27, 2014 at the Sheraton University City;

- Met with Mr. Richard Cohen, president and chief Executive Officer of Public Health Management Corporation, on March 27, 2014; and
- Attended the State of Freedom Luncheon on March 28, 2014. Ms. Brown-Sow also attended.

(7g) Announcements

Dr. Gay informed the Board that she was appointed to serve as a member of the Workforce Advisory Committee of the Philadelphia International Airport's Capacity Enhancement Program. The inaugural meeting of the committee took place on February 13, 2014. A follow-up meeting is being planned.

Dr. Gay reported that the Art and Design Department is sponsoring *April is Art*, the College's Annual Student Art Exhibition. The opening reception is scheduled on April 3, from 4:00 – 6:00 p.m. in the Mint Building Rotunda. The *April is Art* exhibition will be on display until April 22, 2014.

Dr. Gay reported that the College's Annual Civility Week will begin on Monday, April 7, 2014. There will be many programs offered by members of the College community as well as workshops presented by outside speakers from the Philadelphia area.

Dr. Gay reported that the Pathways Magazine Breakfast is scheduled on Tuesday, April 8, 2014 at 8:30 a.m. in the Center for Business and Industry, in Room C2-5. The featured guest speaker is Dr. Neil D. Theobald, President, Temple University.

Dr. Gay reported that the Student Leadership Award Ceremony is scheduled on Thursday, April 10, 2014 at 4:30 p.m. in the Great Hall, Room S2-19 in the Winnet Building. This event recognizes students in a variety of leadership achievements outside of the classroom, including clubs and organizations, ambassadors, and outstanding club of the year.

Dr. Gay reported that the Pathways to Reaccreditation Breakfast is scheduled to take place on Monday, April 14, 2014 at 8:00 a.m. in the Winnet Building, Great Hall, Room S2-19. The breakfast is to thank the College community for their work related to the Middle States Reaccreditation visit.

Dr. Gay reported that the Edward R. Becker Citizenship Award Ceremony is scheduled on Friday, April 25, 2014 at 9:00 a.m. in the Pavilion Klein Cube. Senator Robert Casey, Jr. is this year's recipient of the Award.

Dr. Gay reported that the Annual Breakfast for Graduates and their Families is scheduled on Saturday, April 26, 2014 in the Pavilion Cube. This is an opportunity to acknowledge graduates and their families by College staff serving them breakfast. There will be three shifts: 8:30 a.m.; 10:00 a.m.; and 11:30 a.m.



Dr. Gay reported that Philadelphia Hospitality will be honoring Ms. Rhonda Cohen, former chair of the Board of Trustees, on October 20, 2014 with the Vision for Philadelphia Award.

(8) New Business

There was no new business discussed at the meeting.

(9) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, May 1, 2014 at 3:00 p.m. in the Isadore A. Shrager Boardroom, Room M2-01

The meeting adjourned at 3:55 p.m.

COMMUNITY COLLEGE OF PHILADELPHIA  
Meeting of the Board of Trustees  
Thursday, April 3, 2014 – 3:00 p.m.  
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. Bergheiser, presiding; Ms. Biemiller, Mr. Edwards, Ms. Holland, Ms. Horstmann, Mr. Johnson, Mr. Lassiter, Mayor Nutter, Dr. Rényi, Representative Roebuck, Ms. Sparandara, Ms. Tsai, Ms. Vieira, Mr. White, Dr. Gay, Ms. Bauer, Ms. Brown-Sow, Mr. Brown, Ms. DiGregorio, Ms. Garfinkle Weitz, Dr. Generals, Dr. Hirsch, Mr. Murphy, Mr. Spiewak, and Dr. Thompson

(1) Executive Session

The Executive Session was devoted to a discussion of personnel matters.

(2) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions  
Meeting of February 6, 2014
- (b) Gifts and Grants
- (c) 2012-2013 A-133 Audit Report
- (d) Board Resolution Required by PDE for Electronic Signature
- (e) High Speed Copiers Lease
- (f) Northwest Regional Center HVAC Project

(3) Ratification of Hiring of New College President

The Board approved the hiring of Dr. Donald “Guy” Generals as the sixth president of the College.

(4) Report of the Student Outcomes Committee of the Board  
Meeting of April 3, 2014

The Board approved the promotion of one faculty from assistant to associate professor.

(5) Report of the Chair

(5a) Association of Community College Trustees/  
American Association of Community Colleges  
National Legislative Summit, February 10-13, 2014  
Washington, DC

The Association of Community College Trustees and the American Association of Community Colleges National Legislative Summit took place on February 10-13, 2014 in Washington, DC.

(5b) College Budget Hearing

The College's Budget Hearing before City Council is scheduled for Monday, April 7, 2014 at 10:00 a.m. in City Hall, Room 400.

(5c) Introduction of Anthony Simonetta

Mr. Anthony Simonetta, senior vice president of Operations at the Philadelphia Industrial Development Corporation, agreed to chair the Audit Committee of the Board of Trustees.

(5d) Commencement

Commencement is scheduled for Saturday, May 3, 2014 at 10:00 a.m. at Temple's Liacouras Center.

(5e) Announcements

The Board congratulated Ms. Tsai on her article "*Reducing Impact of Affinity Bias in the Legal Profession*" in *The Legal Intelligencer* issue of March 10, 2014.

(6) Foundation Report

The Board was informed about the following grants/donations to the College:

- \$25,000 from the McLean Contributionship for a campus landscape project.
- Two small grants from the Turkish Coalition of America and Penn Middle East Center; and
- In-kind donation of equipment from Petterson Dental for the Dental Hygiene Clinic.

The College has received feedback from the National Science Foundation on the Advanced Technological Education Grant proposal.

Ms. Rhonda R. Cohen and Mr. Charles P. Pizzi have agreed to co-chair the Community College of Philadelphia Foundation's 17<sup>th</sup> Annual Golf Classic.

(7) Report of the Interim President

(7a) Middle States Evaluation Team Visit

The Middle States Evaluation Team Visit took place March 30-April 2, 2014.

(7b) National Meetings

The RC: 2020 annual meeting took place on March 12-16, 2014, in New York City.

(7c) State Meetings/Events

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(7d) Local/City Meetings

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The twelfth Annual Lindback Lecture took place on March 19, 2014.

Dr. Gay met with Ms. Yolanda Hughes and two other staff members from Step IT Up America on March 20, 2014.

The Phi Theta Kappa Rho Upsilon Chapter Induction Ceremony took place on March 20, 2014.

The College held a Women's Leadership Conference on March 26, 2014.

International Festival Week began on March 31 through April 4, 2014.

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- The Chinese New Year Celebration on February 21, 2014;
- The Workforce Development meeting on February 26, 2014;
- Met with Pennsylvania's Secretary of Corrections John Wetzel on February 27, 2014;
- The National Coalition of 100 Black Women, Inc. – Pennsylvania Chapter 28<sup>th</sup> Annual Madam CJ Walker Awards Luncheon on March 1, 2014;

- The Philadelphia Tribune Black History Month Awards Luncheon on March 6, 2014;
- The United Negro College Fund Mayor's Masked Ball on March 7, 2014;
- The American Culinary Federation of Philadelphia President's Ball on March 10, 2014;
- The *10,000 Small Businesses* Program event on March 13, 2014;
- The Greater Philadelphia Chamber of Commerce Council for Growth meeting on March 17, 2014;
- The Police Foundation of Philadelphia Breakfast on March 18, 2014;
- The Achievability Food for Thought event on March 22, 2014;
- The Middle States Commission on Higher Education Town Hall Meeting on March 27, 2014;
- Met with Mr. Richard Cohen, president and chief Executive Officer of Public Health Management Corporation, on March 27, 2014; and
- The State of Freedom Luncheon on March 28, 2014.

(7g) Announcements

Dr. Gay was appointed to serve as a member of the Workforce Advisory Committee of the Philadelphia International Airport's Capacity Enhancement Program.

The Art and Design *April is Art*, the College's Annual Student Art Exhibition, will be on display until April 22, 2014.

The College's Annual Civility Week will begin on Monday, April 7, 2014.

The Pathways Magazine Breakfast is scheduled on Tuesday, April 8, 2014 at 8:30 a.m.

The Student Leadership Award Ceremony is scheduled on Thursday, April 10, 2014 at 4:30 p.m.

The Pathways to Reaccreditation Breakfast is scheduled on Monday, April 14, 2014 at 8:00 a.m.

The Edward R. Becker Citizenship Award Ceremony is scheduled on Friday, April 25, 2014 at 9:00 a.m.

The Annual Breakfast for Graduates and their Families is scheduled on Saturday, April 26, 2014 in the Pavilion Cube.

Ms. Rhonda Cohen, former chair of the Board of Trustees, will be honored by Philadelphia Hospitality on October 20, 2014.

(8) New Business

There was no new business discussed at the meeting.

(9) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, May 1, 2014 at 3:00 p.m. in the Isadore A. Shrager Boardroom, Room M2-01

The meeting adjourned at 3:55 p.m.

Community College of Philadelphia  
Office of Institutional Advancement  
Record of Grants and Gifts  
for the May 2014 Meeting of the Board of Trustees

Summary by Grant Type:

	Current Month	Fiscal
		Year-to-Date
<b>Government/Public Grants</b>		
Federal	\$286,598	\$1,337,182
State		\$1,841,006
Local		\$2,310,000
<b>Private Grants</b>		
Corporation		\$26,423
Foundation	\$24,975	\$1,776,222
Organization	\$3,000	\$9,000
<b>Other Grants</b>		
<b>Grant Total</b>	<b>\$314,573</b>	<b>\$7,299,833</b>

**GIFTS**

Summary by Gift Type:

**Gifts to the Foundation (\$5,000+)**

	Amount	Purpose

**Gifts In-Kind**

	Amount	Purpose
Tracey, Inc.	\$15,000	Student Study Carrel
Tona Whitaker	\$892	Books

**COMMUNITY COLLEGE OF PHILADELPHIA**  
**Office of Institutional Advancement**  
**Monthly Summary of Grants and Gifts**  
**for the May 2014**  
**Meeting of the Board of Trustees**

**Federal Grant**

The U.S. Department of Defense has funded the Molecular Analysis Research at Community College of Philadelphia grant for \$286,598. This grant will support the purchase of equipment to improve the College's ability to carry out research in molecular genetics. The supported research projects expand current curricular offerings at the College and provide opportunities for both faculty and undergraduate community college student research.

**Foundation Grant**

McLean Contributionship has funded the 17<sup>th</sup> Street Greening Project grant for \$24,975. This grant provides capital dollars to fund the planting of trees, shrubs and greenery for the 17th St. Plaza, as described in the College's Landscaping Vision Plan.

**Organization Grant**

The Turkish Coalition of America has funded the Turkey Study Abroad grant for \$3,000. The Center for International Understanding applied for this grant to underwrite expenses for its Turkey Study Abroad program in 2014.



**STUDENT OUTCOMES COMMITTEE OF THE  
BOARD OF TRUSTEES**

**MINUTES**

**Thursday, April 3, 2014**

**1:30 p.m. – M2-34**

**Presiding:** Ms. Stacy Holland

**Present:** Mr. Mark Edwards, Dr. Judith Gay, Dr. Samuel Hirsch, Ms. Mary Horstmann,  
Mr. Chad Lassiter, Dr. Sharon Thompson, Dr. Judith Renyi, Rep. James Roebuck.

**Guests:** Mr. Daniel Melamed, Mr. John Moore, Mr. Richard Saxton, Dr. Wayne Wormley

**(1) Executive Session**

The committee discussed candidates for promotion; the Middle States Reaccreditation Team Visit. Dr. Hirsch updated the committee on student tuition payment procedures.

**(2) Public Session**

**(a) Approval of Minutes of February 6, 2014**

The minutes were accepted unanimously.

**(b) Accounting Program Academic Audit**

Mr. Moore presented the Audit. He suggested that the audit raises timely issues since there are a number of emerging issues in the field. Transfer institutions such as Temple and Drexel will no longer accept our upper level accounting courses. In such cases it is better for students to pursue our degree in Business Administration to prepare them for transfer. The degree is an A.A.S. degree but students who want to be accountants must pursue a bachelor's degree and pass a certification examination. Both accounting and bookkeeping are high priority occupations. The strategic question for the program is whether to pursue an A.A.S. in bookkeeping and/or keep a transfer focus. It was pointed out that Peirce College and Strayer University accept our courses. Mr. Saxton expressed concerns on the part of the faculty that eliminating accounting will limit the options for our students and that good advising is necessary. Ms. Holland asked when advising occurred and suggested that this needs to happen sooner so students are making informed choices. Several suggestions were offered for ways the faculty could engage with their students earlier to include open houses, meet and greet, information sheets with curricular pathways. Costs for the program are low. If the program is revised to an A.A. degree, alignment with TAOC would be required. The Committee agreed that this issue needs to be addressed but asked for a shorter time line to reach the decision. Dr. Renyi pointed out that bookkeeping prepares students for excellent job opportunities. It was mentioned that the program recently developed a paraprofessional certificate.

**Action: The Student Outcomes Committee recommends that the Board of Trustees accept the Accounting Academic Audit with the following revisions:**

- 1. The deadline for decisions about the future of the program will be completed by the end of Fall 2014. Changes will be implemented by Spring 2015.**
- 2. The program must, by Fall 2014, demonstrate that they are communicating to Accounting students upon entry into the College about their options for transfer and workforce entry and advise them about the best programmatic options for them at that time.**

#### **(c) Computer Science 2010-11 Academic Audit Update**

The Committee noted that this audit update was due in December 2012 and asked for a reason for the extended delay. Mr. Melamed indicated that the delay was due to faculty sabbaticals, retirements and other issues. The committee asked why this curriculum was still low enrolled. Mr. Melamed responded that it was because of the high level of math required. The potential to work with high school populations was discussed. Ms. Holland suggested high school partnerships that might be fruitful than the one listed in the enrollment planning document provided. It was reinforced that this was a transfer program not intended to lead directly to employment. The committee reiterated that this follow up was long overdue and advised the Dean and department head to meet all future deadlines.

#### **(d) Completion Data to Include Proficiency Certificate Students**

Dr. Hirsch explained that proficiency certificates range from 9 to 29 credits. Currently Academic Certificates (30 credits and above) are including in College data, e.g. graduation numbers. We have not included proficiency certificates. It was recommended to the cabinet that beginning this year, we include students who earned the proficiency certificate in our graduation ceremony and in our data. This is common practice in other institutions. Had we included these graduates in our numbers, we would have increased by almost 100. This item is brought to the Committee for informational purposes. The change will be footnoted for informational purposes in our research documents.

The meeting was adjourned at 2:51 p.m.

#### **(3) Next Meeting**

The next meeting of the Student Outcomes Committee of the Board is scheduled for May 1, 2014 at 1:30 p.m. in conference room M2-34.

#### **Attachments:**

Minutes of February 6, 2014  
Accounting Program Academic Audit  
Computer Science 2010-11 Academic Audit Update

## Summary of Accounting Audit

The Accounting AAS degree at CCP was founded in 1965. The goal then, was to develop a set of skills for entry level employment in positions such as accounting assistants, bookkeepers, and auditing clerks. More recently, the program faculty have additionally focused on transfer opportunities for students. The program has also attended to issues raised by their advisory board (adding more computer and legal skills to the curriculum). However, the Accounting program at CCP is currently at a crucial point in its development. There are broad external changes such as changes to the accreditation standards at some transfer institutions and internal concerns such as declines in retention and graduation that the program must address. While the program has recently adopted a program management plan to address these issues, a more fundamental change to the program may be needed in the long term to keep the program viable and serving the needs of both students and the region.

Pertinent data include:

- There has been 3% growth in enrollment over the past 5 years (12 students).
- There has been a 40% decrease in graduates between 2008 and 2012.
- Fall to Spring (66%) and Fall to Fall (37%) retention have declined over the past few years, but are still equal to the College's averages.
- Graduation rates (7%) are lower than to the College (10%) and the Division (14%) over the past five years.
- The cost per FTE is lower than both the College and Division medians.
- Both Bookkeeping (an associate's level position) and Accounting (a bachelor's level position) are designated HPOs for the Philadelphia region.
- There are 9 local institutions as potential transfer institutions, but two of the largest (Drexel and Temple) no longer accept upper level accounting courses from associate programs.

Recommendations for the program included:

1. Clarification of the program's future directions given the current challenges: should the program continue to offer an AAS or is some other combination of degree and certificates more appropriate.
2. Sustain and update the program management plan with participation of all faculty.
3. The program needs to continue to follow its plan for assessing student learning outcomes.
4. The program should further promote its proficiency certificate program.
5. In support of recommendation 1, above, the program needs to collect data appropriate for the decisions to be made including from alumni, practitioners, current students, and advisory board members.

Action: The Student Outcomes Committee of the Board recommends that the Board of Trustees accept the audit of the Accounting program with the following revisions:

1. The deadline for decisions about the future of the program will be completed by the end of Fall 2014. Changes will be implemented by Spring 2015.
2. The program must, by Fall 2014, demonstrate that they are communicating to Accounting students upon entry into the College about their options for transfer and workforce entry and advise them about the best programmatic options for them at that time.

**STUDENT OUTCOMES COMMITTEE OF THE  
BOARD OF TRUSTEES**

**MINUTES**

**Thursday, February 6, 2014**

**1:30 p.m. – M2-34**

**Presiding:** Ms. Stacy Holland

**Present:** Dr. Judith Gay, Dr. Samuel Hirsch, Dr. Sharon Thompson, Mr. Chad Lassiter, Ms. Mary Horstmann (by phone), Dr. Judith Renyi, Rep. James Roebuck.

**Guests:** Dr. Mary Anne Celenza, Mr. John Moore, Ms. Margaret Niven, Mr. Jon Spielberg

**(1) Executive Session**

The committee discussed honorary degrees.

**(2) Public Session**

**(a) Approval of Minutes of November 7, 2013**

The minutes were accepted.

**(b) Student Outcomes Dashboard**

Ms. Holland presented the conceptual framework for the proposed dashboard. It presents a snapshot in time and can provide information to guide more in depth discussions on specific elements of the dashboard. It will also serve to help track the College's overall progress. The Committee discussed whether the proposed format meets those needs. It was agreed that the dashboard is a high level document that can be shared with external constituencies as well. Dr. Renyi noted that she liked the "at a glance" concept and was impressed with how evidence based the College is. It was noted that too much data can be overwhelming. It was agreed that the dashboard has areas that will continue to be used in the future as it addresses student outcomes and the completion agenda. It can also serve as a baseline from which to derive aspirational goals.

The committee discussed whether the dashboard addresses the "value added" nature of the community college experience. It does address workforce preparation, transfer and completion. It does not capture student satisfaction data that is collected through the Noel Levitz and CCSSE surveys. It was agreed that "value added" is difficult to measure, particularly for students who have not graduated. We do get at some of these areas through our assessment of general

education and the core competencies. It was agreed that the staff will think about the concept of “value added” and how we might capture it in a metric which could be added in the future.

The Committee agreed that they were comfortable moving forward with the dashboard as presented. It was suggested that meetings during the year could be dedicated to a particular section of the dashboard for more in depth analysis and review. Dr. Gay pointed out that there is one measure that is open to debate. Do we want to increase both transfer and graduation? Are these contradictory? It was suggested that we might look at what the goals of the users are. Finally, it was agreed that we add the opportunity to include a footnote to provide context for a particular indicator or to explain a score, e.g. if there are external factors influencing the outcome.

### **(c) Photographic Imaging Academic Audit**

Mr. Moore, Ms. Niven and Mr. Spielberg joined the meeting. Mr. Moore presented an overview of the recommendations. The faculty have already begun to work on enrollment planning. They also have conducted surveys of current students. A sample survey was distributed. The faculty are now focusing on encouraging students who leave before completing the degree to complete the proficiency certificate. This is an excellent alternative for students and provides a guided pathway for their course taking. The audit has provoked conversation among the faculty and with the advisory committee about the issues raised by the audit and the direction the program should take. The essential question is whether to maintain the degree program and if so how that should best be structured. Mr. Spielberg said that the College is the only public institution in the area that has a photographic imaging program that serves low income, minority students. It was pointed out that programs do exist at Moore College, the University of the Arts, Temple and Drexel. Mr. Spielberg explained that when our students do transfer to these schools, they have excellent preparation and advanced technical skills. Students also pursue the degree to begin a new career. Many already have work experience. The Committee discussed the value of the degree versus our just offering courses. It was speculated that if we do not offer the degree, students may not come to the program at all. The high costs are associated with the program courses themselves. In any case, the faculty need to address the low number of graduates. They have already begun to inform students about the proficiency certificate and have 20 students ready to graduate. Dr. Hirsch reminded the group that Student Affairs can assist to identify students who qualify for the certificate.

**Action: The Student Outcomes Committee recommends that the Board of Trustees accept the Photographic Imaging Academic Audit and require a follow-up report by Spring 2015 with a decision on whether the program will be discontinued.**

**(d) Recommendation to Close the A.A.S. Degree in Patient Service Representative**

Dr. Celenza presented the recommendation. The decision to close the program was based on looking at the issue in four ways: maintaining the quality and integrity of all Allied Health programs, ensuring the currency of our program offerings, having clear and direct pathways for our students and responding to changes in the employment in health care. A review of the current job market and qualifications for positions indicated that most employers only required a high school diploma for the position. If additional coursework is required, the department has developed a proficiency certificate in this area. The certificate has been recently revised to add courses needed for employability. Students who wish to earn an associate's degree can continue on in the Health Services Management curriculum. In addition the faculty and Dean reviewed enrollments and the low number of students graduating before making the recommendation to discontinue the degree program.

**Action: The Student Outcomes Committee recommends that the Board of Trustees accept the recommendation to discontinue the A.A.S. degree in Patient Service Representative.**

The meeting was adjourned at 3 p.m.

**(3) Next Meeting**

The next meeting of the Student Outcomes Committee of the Board is scheduled for Friday, March 21, at 1:00 p.m. in conference room M2-34.

**Attachments:**

Minutes of November 7, 2013

Draft - Student Outcomes Dashboard

Academic Program Audit: Photographic Imaging

Recommendation to Close the A.A.S. Degree in Patient Service Representative

***Community College of Philadelphia***

***Academic Program Audit:***

***Accounting***

Authors:

John V Moore

III Richard

Saxton Wayne

Williams

Date: February 2014

## I. Executive Summary

The Accounting program at CCP is at a crucial point in its development. There are broad external pressures such as changes to accreditation standards at transfer (Bachelor's level) institutions. While the program is an AAS degree, it has traditionally focused on transfer—however, Pennsylvania has indicated that both Accountants (Bachelor's level) and Bookkeepers (Associate's level) are currently High Priority Occupations for the region. The program has had some recent declines in retention and graduation as noted in QVI reports and has responded by developing a management plan.

## II. Program

The Accounting curriculum leads to an Associate in Applied Science (A.A.S.) degree. Students receive training in accounting theory and generally accepted accounting techniques, as well as in basic management and related fields. Students are prepared for a variety of careers in both industry and government, including positions such as junior accountant, accounting trainee, accounts receivable or accounts payable technician, bookkeeper, or tax examiner.

### A. Brief History of the Program

The Accounting Program was started in 1965. The goal of the program was, as it is now, to develop a set of skills for entry level employment in accounting positions. In 2001, the year the last audit was conducted, the program was considering strategies to grow student enrollment, including offering more courses through distance education and exploring a CPA Candidate Certificate Program. As a result of the 2001 Audit, there was a curriculum revision (in 2003) to add more computer and law competencies into the curriculum. An additional revision in 2009 brought the program into compliance with the new General Education requirements. This change also served to reduce the program requirements from 64 to 62 credits.



B. Curriculum Sequence

**ACCOUNTING COURSE SEQUENCE**

<b>Course Num / Name</b>	<b>Prerequisites and Corequisites</b>	<b>Credits</b>	<b>Gen Ed Req.</b>
<b>FIRST SEMESTER</b>			
ACCT 101 - Financial Accounting		4 credits	
ECON 181 - Principles of Economics (Macro-econ)		3 credits	
ENGL 101 - English Composition I		3 credits	ENGL 101
Mathematics Course*	Appropriate Placement Level or Pre-req class	3 credits	Mathematics
MNGT 121 - Introduction to Business		3 credits	
<b>SECOND SEMESTER</b>			
ACCT 102 - Managerial Accounting	ACCT 101 with a "C" or better	3 credits	
ENGL 102 - The Research Paper	ENGL 101 with a "C" or better	3 credits	ENGL 102, Info Lit
ECON 182 - Principles of Economics (Micro-econ)		3 credits	
ACCT 103 - Microcomputers in Accounting	ACCT 101 with a "C" or better	3 credits	
MNGT 141 - Principles of Management	Pre- or Corequisite: MNGT 121	3 credits	
<b>THIRD SEMESTER</b>			
ACCT 201 - Intermediate Accounting I	ACCT 101	3 credits	
Humanities Elective		3 credits	Humanities
ECON 112 - Statistics I	MATH 118 or higher than	4 credits	
Social Science Elective		3 credits	Social Sciences
CIS 103 - Applied Computer Technology		3 credits	Tech Comp
<b>FOURTH SEMESTER</b>			
ACCT 202 - Intermediate Accounting II	ACCT 201	3 credits	
Accounting Elective**		3 credits	
ECON 114 - Statistics II	ECON 112	3 credits	
Science Elective		3 / 4 credits	Natural Science
MNGT 262 - Business Law		3 credits	
		62/63 Credits Total	

\*MATH 151 *Linear Mathmematics*, Math 161 *Precalculus I*, Math 162 *Precalculus II*, or Math 171 *Calculus*

\*\*ACCT 203 *Cost Accounting*, ACCT 208 *Tax Accounting*, ACCT 215 *Nonprofit Accounting*, ACCT 206 *Auditing*, or ACCT 250 *Advanced Accounting*

### C. Curriculum Map

COURSES	PROGRAM STUDENT LEARNING OUTCOMES			
	Demonstrate an understanding of financial statements prepared according to Generally Accepted Accounting Principles (GAAP), prepare journal entries and complete the accounting cycle using computerized general ledger software.	Demonstrate an understanding of managerial and cost accounting concepts.	Analyze and interpret financial statements for economic decision-making.	Effectively communicate with users of financial information orally and in writing.
ACCT 101 - Financial Accounting	I & R		I	I
ECON 181 - Principles of Economics (Macroeconomics)		I		I
ENGL 101 - English Composition I			I	I
MATH 151 - Linear Mathematics or MATH 161 - Precalculus I or MATH 162 - Precalculus II or MATH 171 - Calculus I			I	
MNGT 121 - Introduction to Business	I	I	I	I
ACCT 102 - Managerial Accounting	R	I & R	R	R
ENGL 102 - The Research Paper				M
ECON 182 - Principles of Economics (Microeconomics)		R	R	R
ACCT 103 - Microcomputers in Accounting	R	R	R	
MNGT 141 - Principles of Management		R		
ACCT 201 - Intermediate Accounting I	R / M			
Humanities Elective				R
ECON 112 - Statistics I			R	
Social Science Elective				M
CIS 103 - Applied Computer Technology	I / R		R	
ACCT 202 - Intermediate Accounting II	M			
Accounting Elective	ACCT 206: R ACCT 215: R ACCT 250: R	ACCT 203: M	ACCT 203: M ACCT 215: M ACCT 250: M	ACCT 206: R ACCT 208: R
ECON 114 - Statistics II			M	
Science Elective				R
MNGT 262 - Business Law				R

Key: I = Introduced; R = Reinforced ; M = Mastered

#### D. Future directions in the field/program

Temple and Drexel Universities—both of which are Association to Advance Collegiate Schools of Business (AACSB) accredited programs—have ceased accepting the transfer of upper-level accounting courses from community colleges (although other regional colleges still do). This presents an important challenge to the program and its future.

In response, the faculty are contemplating several ideas which include additional certificates or directed course packages to assist individuals interested in supplementing their education or preparing for the accounting certification exams. Additionally, the faculty have started infusing existing courses with information about International Financial Reporting Standards (IFRS). Both of these stem from recommendations from the Advisory Committee.

### III. Profile of Faculty

Faculty in the Accounting program reside, as the program itself does, within the Business Administration department.

Full time faculty in addition to their teaching responsibilities have accounting practices that enable them to keep up with current trends in the profession and to bring real life examples into their classrooms. The adjunct faculty consists of licensed and practicing CPAs, non-profit and governmental accountants and auditors, IRS, state, and city employees and retirees, and private industry accountants. Several of the faculty, both full-time and adjunct, also teach or have taught, at other area schools, including Holy Family, St. Joseph's, Strayer, and Temple Universities; and Gwynedd-Mercy, Ursinus, and Bucks County Community Colleges.

Those who are licensed - CPA, JD, or CFP, are required by their licensing authorities to earn continuing education credits to keep their licenses active. The continuing education they complete keeps them up to date with industry trends and practices, enables them to tailor their classroom presentations, and encourages them to share changes in the profession with their peers.

The last full-time member was hired (from the part-time ranks) two years ago. Prior to that, the last hiring of a full-time member was 7 years before. There has not been a need to hire a new adjunct in the last 5 years. The Accounting faculty has 3 minority and 1 female member. While striving to hire the most qualified candidates, the members of the hiring committee are consciously aware of the need to increase the diversity of the faculty. One full-time faculty position in the program has remained unfilled for the past two years; efforts continue to identify and hire a qualified applicant.

## A. Program Faculty

<b>Faculty Member</b>	<b>Position</b>	<b>Courses Taught</b>
Alan E. Davis MBA, Accounting, Information Management Systems; CPA	Associate Professor, Business Administration	Financial Accounting; Managerial Accounting; Microcomputers in Accounting; Intermediate Accounting I and II; Cost Accounting; Auditing; Tax Accounting; Advanced Taxation
James "Barry" Johnson MBA, Management; CPA	Assistant Professor, Business Administration	Financial Accounting; Managerial Accounting; Intermediate Accounting I and II
Dennis Gentekos MA, Economics	Assistant Professor, Business Administration	Financial Accounting; Managerial Accounting
Cory Ng MS, Accounting; CPA, CGMA	Assistant Professor, Business Administration	Financial Accounting; Managerial Accounting; Microcomputers in Accounting; Nonprofit Accounting
David Berman BS, Accounting; CPA	Adjunct Instructor	Financial Accounting; Managerial Accounting; Microcomputers in Accounting; Intermediate Accounting I and II; Tax Accounting; Advanced Taxation
Thomas Burke PhD, Economics	Adjunct Instructor	Financial Accounting; Managerial Accounting
Tamra Chase MBA, Finance	Adjunct Instructor	Managerial Accounting
John Donovan MBA, Accounting; CPA	Adjunct Instructor	Financial Accounting; Managerial Accounting; Microcomputers in Accounting; Intermediate Accounting I and II
Otis Hightower MA, Administration	Adjunct Instructor	Financial Accounting; Managerial Accounting; Microcomputers in Accounting; Intermediate Accounting I; Nonprofit Accounting
Shirin Jahanian MBA Finance; CPA	Adjunct Instructor	Financial Accounting; Managerial Accounting; Intermediate Accounting I and II; Cost Accounting; Auditing

## B. Level of Engagement of Program Faculty

The program faculty participates in many college wide initiatives, including various hiring committees, curriculum development committees, and an enrollment management team. They also engage with organizations such as Alpha Beta Gamma (International Business Honor Society of Community, Junior, and Technical Colleges), the American Association of Women in Community

Colleges, the Presidents Minority Council, the Faculty Council on Education, the National Association of Black Accountants, the Campaign for Working Families, and Student Government Association. The program faculty also attend various professional development activities that include continuing education for Certified Public Accountants and participate in grant funded programs such as the Goldman Sachs 10,000 Small Businesses.

Accounting faculty have participated in Open House events at the Main and regional campuses as well as in the Majors Fairs on Main Campus. Annually, accounting faculty and students have attended the Pennsylvania Institute of CPAs (PICPA) Networking & Casino Night to expose students to the accounting profession and meet with potential employers. Faculty made arrangements for accounting students to visit the corporate headquarters of the PICPA in Center City Philadelphia and Kensey Nash, a biomedical manufacturing firm in Exton, PA. Accounting faculty currently serve on the Editorial Board of the PA CPA Journal and have published articles on a variety of topics including accounting education assessment, doing business in China and current trends in online accounting education. Accounting faculty, both full and part-time, attend the annual Teachers of Accounting at Two Year Colleges conference to learn the latest pedagogy. Guest speakers from the accounting profession and the PICPA have served as guest lecturers in accounting classes on campus.

Although there are benefits to faculty maintaining outside business interests—it helps faculty stay in touch with changes in the field and provides them with real world examples for their students—there is some administrative concern about faculty ability to balance their responsibilities at the College with full time positions outside of campus, particularly those related to program management issues.

#### IV. Program Characteristics

##### A. Student Profile

The headcount of students has remained stable over the past five years; it currently is about 5% down from its 5 year average (Table 1). From 2009 to 2011 there was a bump in enrollments, followed by a decline in 2012. The overall pattern of percent growth follows both that of the Division and the College, with slightly larger swings (Figure 1).

The program enrolls twice the percent of Asian students than the College (14.7% vs. 7.2%) and a slightly smaller percentage of African American students (43.2% vs. 48.2%). (Table 2)

Course enrollments are slightly lower than the average for the Division or the College. Spring enrollments tend to have a slightly lower fill percentage across all areas; this is often due to an attempt to facilitate graduation by offering upper level courses at slightly lower enrollments so that students who need a specific course to graduate are able to enroll in it. (Table 3)

Table 1. Headcounts

		Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	5 Year Average	5 Year Change
Accounting	Headcount	313	348	363	367	325	343.2	3.8%
	FTE Headcount	221	245	263	259	232	242.1	5.0%
Business & Technology	Headcount	2,778	3,072	3,166	3,251	3,162	3,089.40	13.8%
	FTE Headcount	2,036	2,289	2,357	2,371	2,323	2,261	14.1%
College	Headcount	17,327	19,047	19,502	19,752	18,956	19,046.50	9.4%
	FTE Headcount	11,883	13,362	13,696	13,682	13,111	13,098.20	10.3%

Figure 1. Year to Year Percent Change in FTE Headcounts

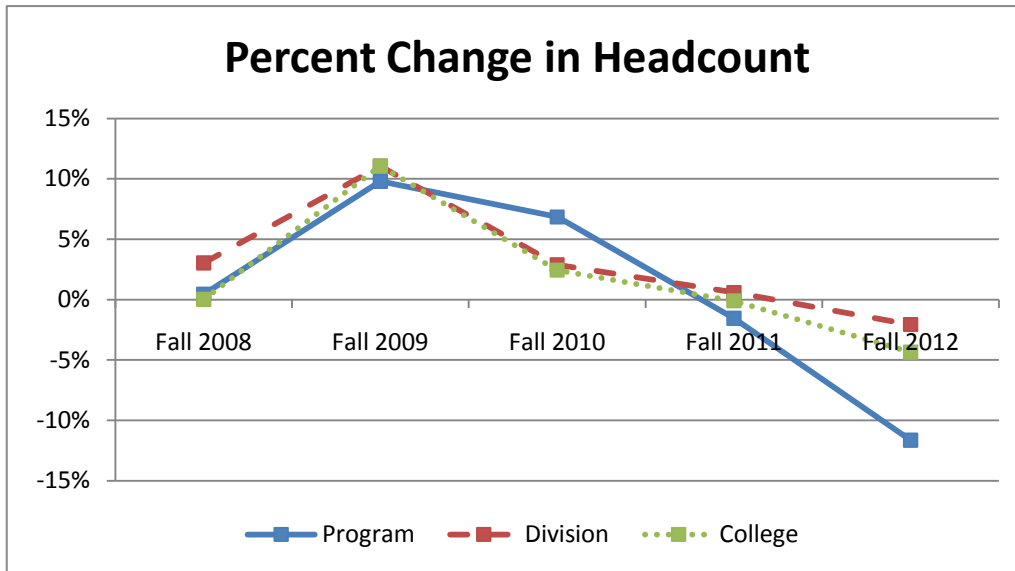


Table 2. Demographics

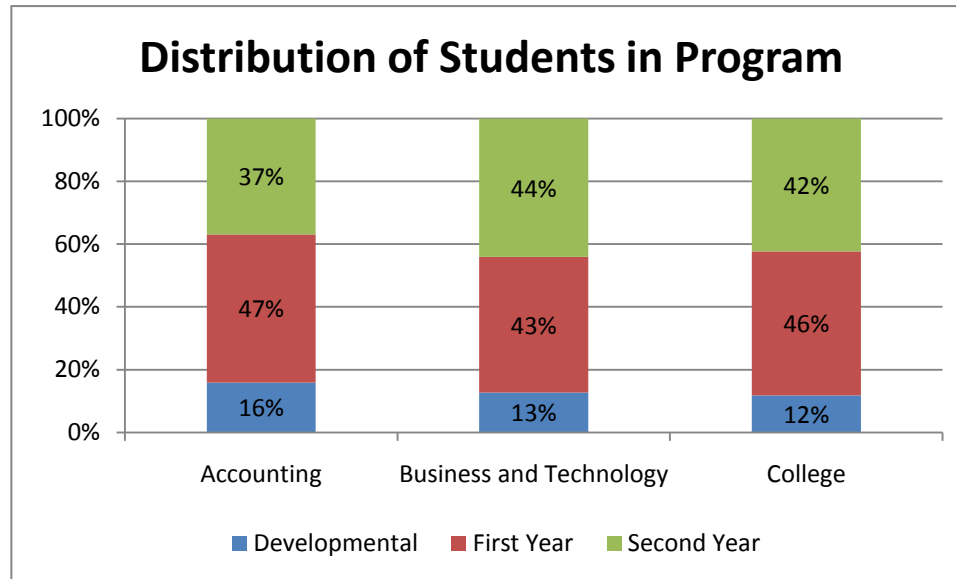
<b>Demographics: Running 5 Year Average</b>			
	Accounting	Business and Technology	College
Female	57.9%	47.1%	65.0%
Male	41.7%	52.4%	34.4%
Unknown	0.7%	0.5%	0.6%
<hr/>			
Native American	0.6%	0.5%	0.5%
Asian	14.7%	10.3%	7.2%
African American	43.2%	48.6%	48.2%
Latino/a	5.1%	6.2%	6.1%
White	23.9%	21.0%	25.2%
Other	3.7%	4.2%	3.8%
Unknown	8.9%	9.3%	9.1%
<hr/>			
16 – 21	30.6%	35.7%	32.6%
22 – 29	35.7%	37.1%	35.4%
30 – 39	18.7%	14.3%	16.9%
40 +	13.9%	11.6%	13.6%
Unknown	1.2%	1.3%	1.5%
<hr/>			
Full Time	33.2%	38.2%	31.4%
Part Time	66.8%	61.8%	68.6%
<hr/>			
College Ready <sup>1</sup>	17.7%	18.6%	27.2%
Some Developmental	50.4%	54.6%	47.3%
All Developmental	31.9%	26.9%	25.5%

<sup>1</sup> Status upon entering the College.

Table 3. Course Enrollments

		Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013	Fall Average	Spring Average
Accounting	Courses	38	50	39	49	41	51	42	51	37	44	39.4	49.0
	Avg Enrollment	29.0	25.0	30.5	28.1	30.3	26.8	29.0	26.3	28.3	29.0	29.4	27.1
	Percent Filled	80%	70%	85%	78%	84%	75%	81%	74%	79%	82%	81.8%	75.7%
Business and Technology	Courses	267	302	281	328	289	452	281	160	270	266	277.6	301.6
	Avg Enrollment	25.7	25.3	27.7	27.1	27.8	23.7	22.2	27.0	27.8	28.5	26.2	26.3
	Percent Filled	79%	77%	86%	84%	83%	82%	85%	81%	84%	86%	83.7%	82.2%
College	Courses	2689	2822	2870	3090	2915	2987	2996	2918	2719	2716	2837.8	2906.6
	Avg Enrollment	21.2	21.2	22.3	22.0	21.9	21.6	21.9	22.2	22.3	22.1	21.9	21.8
	Percent Filled	83%	83%	87%	86%	84%	83%	85%	85%	86%	84%	85.0%	84.4%

Figure 2: Student Distribution Pattern





## B. Student Outcomes

Most of the student outcomes were, on average, similar to both the division and the College as a whole. The most notable differences were in success at departure. Students in Accounting were less likely to leave due to graduation or with long term success and more likely to depart unsuccessfully. Transfer patterns are similar to the Division and College with two exceptions: students who graduate are slightly less likely to transfer; students who leave after 24 credits are slightly more likely to transfer. This, however, is to be expected in an AAS program.

Table 4. Outcomes Data: 5 Year Averages

		Program	Division	College
Standing	Good Standing	83.3%	81.3%	84.1%
	Probation	13.9%	15.4%	13.2%
	Dropped	2.9%	3.3%	2.7%
Fall-Spring Retention	Returned/Same	65.6%	63.9%	65.6%
	Returned/Different	8.0%	5.9%	5.2%
	Graduated	1.4%	3.3%	2.0%
	Did Not Return	25.0%	26.9%	27.2%
Fall-Fall Retention	Returned/Same	37.3%	36.5%	36.5%
	Returned/Different	11.4%	8.3%	8.5%
	Graduated	6.3%	9.8%	8.2%
	Did Not Return	45.0%	45.4%	46.8%
Success at Departure <sup>2</sup>	Graduated	7.2%	14.4%	9.9%
	Long Term Success	30.7%	33.7%	35.8%
	Short Term Success	18.1%	13.2%	17.7%
	Unsuccessful	44.1%	38.6%	36.6%
Course Outcomes	Course Completion	86.4%	86.8%	88.4%
	GPA	2.60	2.57	2.65

<sup>2</sup> “Graduated” are students who earned certificates or associates degrees at the College. “Long term success” is defined as departure with a GPA of 2.0 or greater and 12 or more cumulative credit hours earned. “Short term success” is defined as departure with a GPA of 2.0 or greater and 11 or fewer cumulative credit hours earned. The “unsuccessful” departure group includes all departing students not otherwise classified including students who never complete a college-level course.

Table 5 and Figure 2. Degrees Awarded

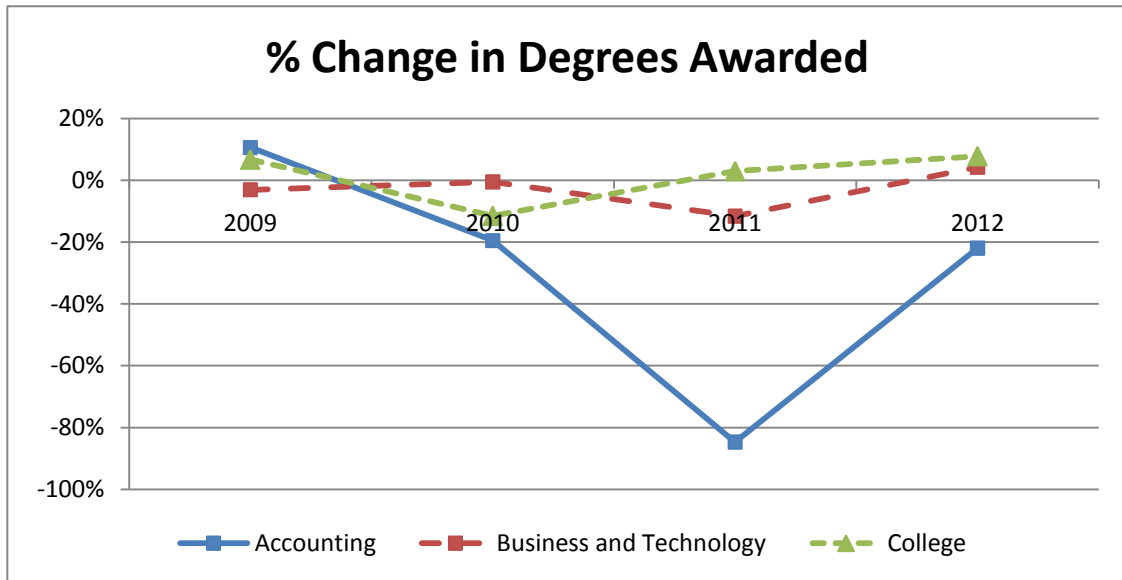
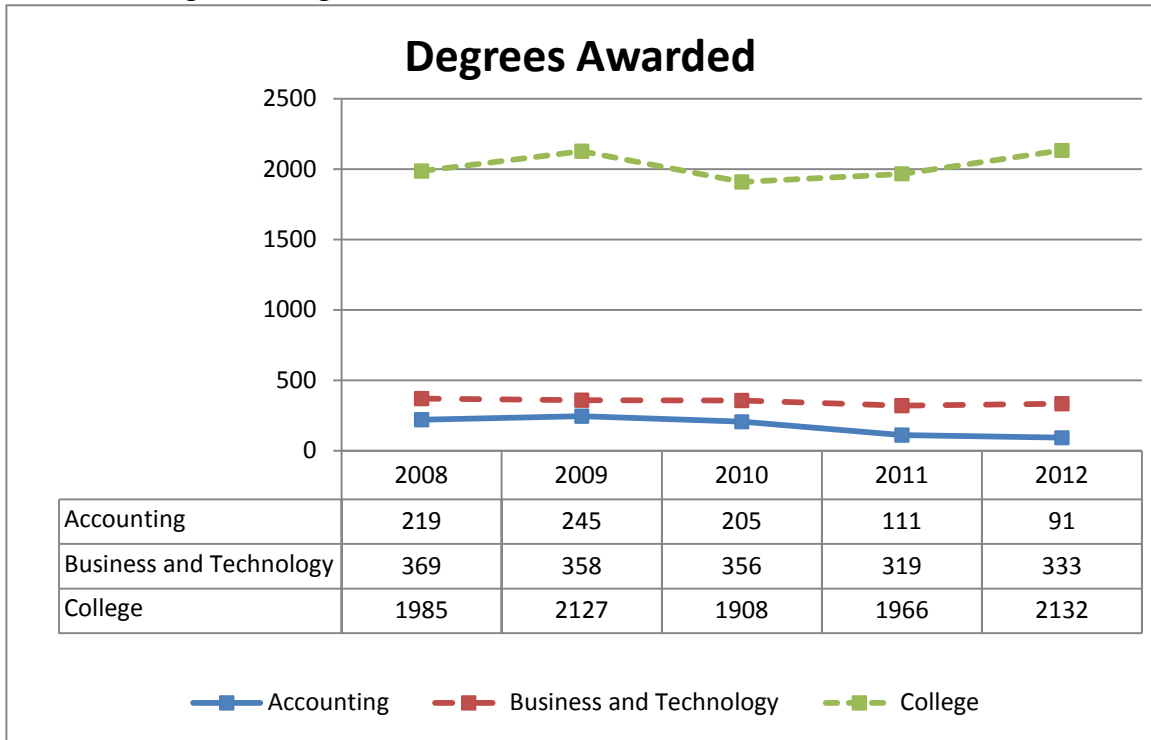
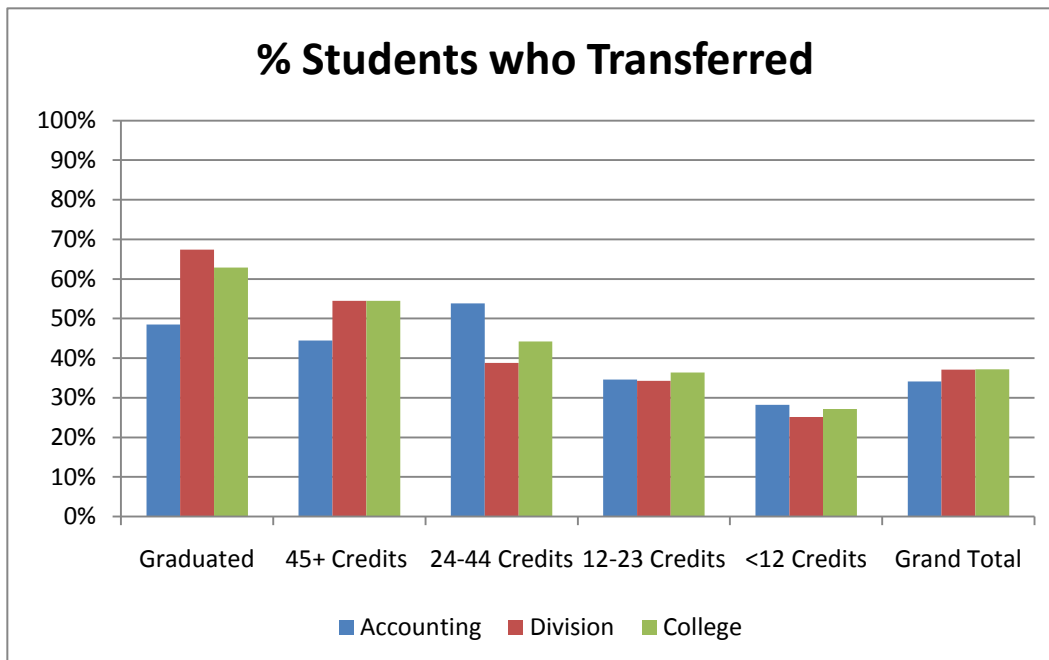


Figure 3. Transfer by Departure Status<sup>3</sup>



### C. Student Surveys

Surveys were sent out to current students via SurveyMonkey®. Eighteen current students responded to the survey. Responses around the issue of best parts of the program and areas for improvement were the most telling: students earlier in their program appreciated the flexibility of program offerings, specifically, online courses (5 of 11 responses). Students later in their program indicated a need for more online courses (6 of 14 responses).

Each year the office of Institutional Research conducts a graduation survey; in the past 5 years, 16 students from the Accounting program have completed the survey. Because the numbers are small, there are few significant differences between responses from these students and those of the Division or College (Table 6), the lowest level of significance was set at .1 to compensate slightly for the small number.

Accounting students were lower than their peers in a few areas related to their development while at CCP. They had lower levels of growth in preparation for community participation (at the Division and College levels), and in artistic expression and continued intellectual growth (at the College level). While artistic

<sup>3</sup> Fall 2005- Fall 2009 Cohorts

expression is understandable as a less prioritized outcome for Accounting, community involvement and lifelong learning would be important for graduates in any field. Understanding how these skills are infused in the discipline and reinforced would be a worthwhile pursuit for program faculty.

Table 6: Student Alumni Survey

Please indicate the level of progress you made at CCP in the following areas of knowledge, skills, and personal development	Program		Division		College	
	Mean	N	Mean	Sig.	Mean	Sig.
Enhanced Ability to Express Myself Artistically	1.75	16	2.14		2.18	*
Developed Meaningful Career Goals	2.38	16	2.40		2.51	
Developed into a more Informed Citizen	2.25	16	2.43		2.51	
Improved Preparation for Active Participation in Community Activities	1.56	16	2.06	**	2.20	***
Using Computing and Internet Technology	2.63	16	2.49		2.44	
Enhanced Self-Confidence	2.19	16	2.40		2.47	
Enhanced Understanding of My Own and Different Cultures	2.31	16	2.33		2.45	
Improved Self-Discipline	2.38	16	2.41		2.51	
Acquiring a Broad General Education	2.63	16	2.47		2.55	
Developed Interpersonal Skills and the Ability to Relate to Others	2.44	16	2.38		2.50	
Improved Leadership Abilities	2.00	16	2.26		2.39	
Solving Numerical Problems	2.50	16	2.46		2.30	
Working Effectively with Others	2.44	16	2.38		2.49	
Preparation for Continued Personal and Intellectual Growth after College	2.27	16	2.44		2.58	*
Understanding People of Other Racial and Ethnic Heritage	2.31	16	2.37		2.48	
Improved Self-Reliance	2.44	16	2.42		2.50	
Speaking Clearly and Effectively	2.38	16	2.45		2.46	
Thinking Critically and Analytically	2.50	16	2.55		2.57	
Contributing to the Welfare of my Community	1.88	16	1.99		2.18	
Writing Clearly and Effectively	2.50	16	2.54		2.55	

\* p < .1, \*\* p < .05, \*\*\* p < .01

## V. Learning Outcomes and Assessment

### A. Program Student Learning Outcomes

Upon completion of the Accounting curriculum, the student will be able to:

- Demonstrate an understanding of financial statements prepared according to Generally Accepted Accounting Principles (GAAP), prepare journal entries and complete the accounting cycle using computerized general ledger software.
- Demonstrate an understanding of managerial and cost accounting concepts.
- Analyze and interpret financial statements for economic decision-making.
- Effectively communicate with users of financial information orally and in writing.

### B. Outcomes Assessment

Student Learning Outcomes (SLOs) have been developed for all courses. Accounting 101 has been completed (see Appendix B), and recommendations for improvement are currently being implemented with plans to assess again in the next cycle. Assessments have also been completed for Accounting courses 102, 103 and 208. Additionally one faculty member has published an article on assessment of accounting courses.<sup>4</sup>

### C. Advisory Committee

The Accounting program has an active Advisory Committee (AC), comprised of faculty from local institutions, individuals from a variety of industries, as well as current and former students. Recent discussions have focused on the possibilities for additional program certificates (e.g. clerking or bookkeeping) and/or tracks (i.e. transfer vs. employment), local employment needs, transfer possibilities, skill sets needed for employment and transfer, internationalization of the curriculum, advising, and the general focus of the program.

### D. Quality/Viability Indicators

Over the past two QVIs, issues have been noted with retention, graduation, and enrollments (the same trends mentioned above). The program management plan the faculty were asked to develop by the Division was one of the responses to these concerns.

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<sup>4</sup> <http://onlinedigeditions.com/publication/?i=124717&p=24>

## VI. Resources

The Accounting program faculty has reviewed technological needs for Accounting courses. Several courses utilize course related program software that students need for course work including Pearson's MyAccounting Lab and Wiley Plus; these courses need access to computer classrooms. Instructors also like to use the computer classrooms for course lab projects and testing. Accounting resources are limited to these items which have been handled by appropriate scheduling for the program courses and minimal software requirements for both the classrooms and the students. The College has used Perkins funding in the past to support Accounting, specifically, to buy updates to their QuickBooks Accounting software, and will be purchasing another upgrade this year.

## VII. Demand and Program Management

Many of the jobs associated with this field have growth potential higher than the average for all jobs (Table 7). However, the local picture is more complicated. Regionally, jobs for individuals with degrees in accounting have decreased by 2.5% in the past year. Further, the number of individuals graduating with degrees (at all level) has been lower than the number of job openings in the local marketplace for many of the past 5 years (Figure 3). Despite that, accounting (requiring at least a BA and passing of the CPA examine) and bookkeeping (requiring an AAS) are both listed at High Priority Occupations by the state of Pennsylvania.

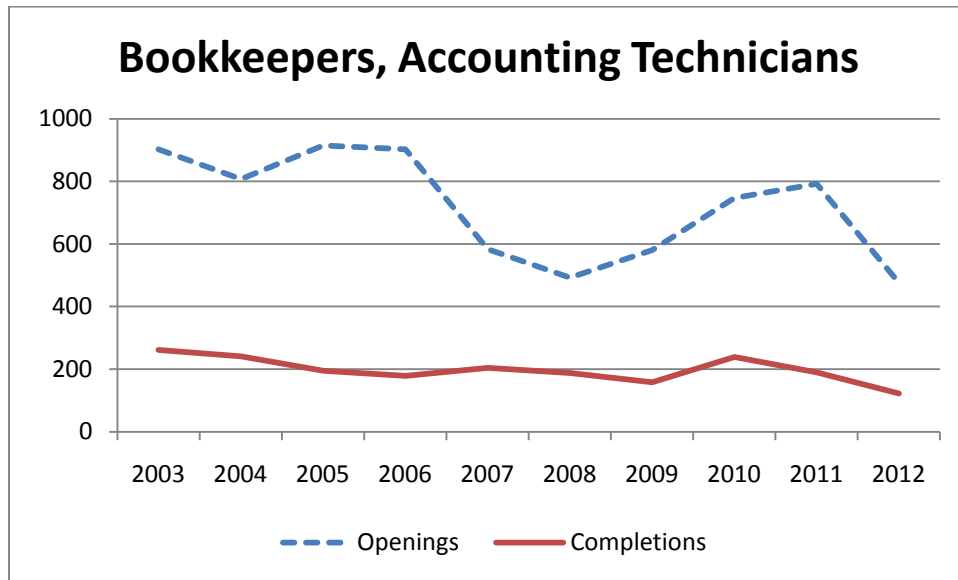
Locally, 9 schools offer associate degree in accounting or a related field. Seventeen schools in the region offer Bachelor's level degrees in Accounting (at all levels) meaning there are a number of possibilities for transfer for CCP students. However, as mentioned earlier, there are issues with new transfer policies (where 200 level courses in accounting are not transferrable) for CCP students to some programs at four year schools, of particular note is that two of our largest transfer partners, Temple and Drexel are included in this list. These changes will certainly have an impact upon demand for the program. Accounting does have transfer agreements with 10 institutions (6 of them local, 4 that focus primarily on distance education).

The program also has developed a 3 year program management plan to address the decrease in both enrollment and the number of graduates (Appendix A).

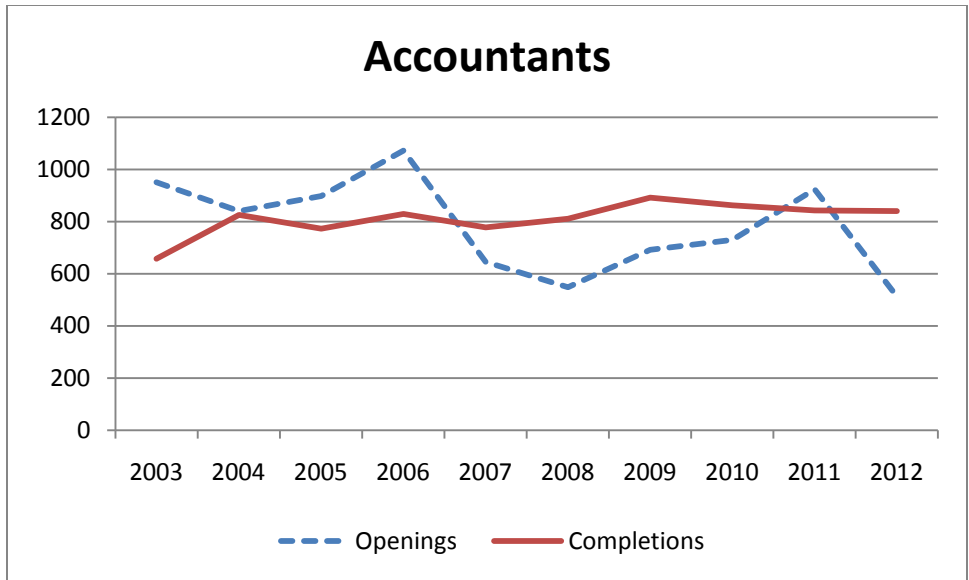
Table 7: National Jobs Outlook

Job Title	Growth 2010- 2020	Mean Annual Salary
Accountants and Auditors	16%	\$61,690
Bookkeeping, Accounting, and Auditing Clerks	14%	\$34,030
Budget Analysts	10%	\$68,200
Cost Estimators	36%	\$57,860
Financial Analysts	23%	\$74,350
Financial Examiners	27%	\$74,940
Tax Examiners and Collectors, and Revenue Agents	7%	\$49,360
All Jobs	14%	---

Figures 4a and b: Regional Degree Completions and Job Openings<sup>5</sup>



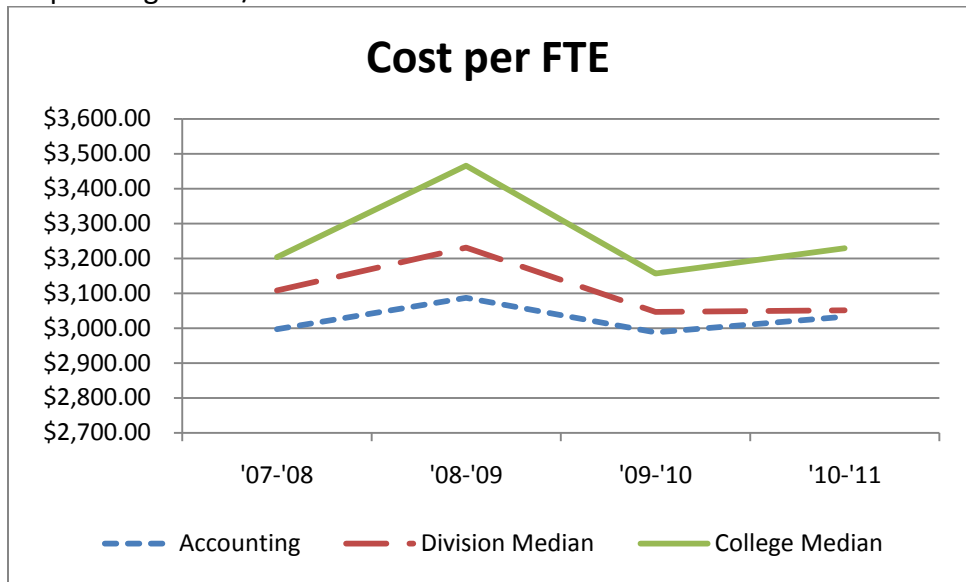
<sup>5</sup> Includes degrees and job openings at all education levels.



### VIII. Operating Costs

Accounting's cost per FTE is lower than the median for both the College and the Division and has increased slightly over the past few years.

Figure 5: Operating Costs / FTE





## IX. Findings and Recommendations

1. Clarification of the program's future direction(s) in the College and its objectives given the challenges the program currently faces.

The following issues need to be addressed within the program:

- a) The accounting degree, currently, is an AAS; as such, it is not designed for transfer. However, transferring, earning a Bachelor's degree, and eventually becoming an Accountant is something some students want pursue, faculty want to provide, and the Advisory Committee and is identified by the State as an HPO (at both the Associate's and Bachelor's level).
- b) Because of national changes, the Business Administration degree currently is more suited to transfer into Bachelor's level Accounting programs than the Accounting AAS degree. This has the potential to create confusion for students and may impact them at their time of transfer (in courses that do not transfer).
- c) There is an HPO in Bookkeeping, an area potentially unserved by the current program, but one that may be more appropriate, given the nature of the degree. The Advisory Board supports this as one direction the program could pursue.

The group tasked with this project should determine the most appropriate degree (or degrees/certificates) for students, given their reasons for attending (transfer, employment), the changing educational landscape, and the workforce needs of the area.

Persons responsible: Program Faculty, Advisory Board, Department Head, Dean  
Timeline: Completed Spring 2015.

2. Sustain and update the program management plan with participation of all faculty.

The program has recently embarked on a program management plan (2013-2016). Enrollments and, more importantly, graduates are declining; this will pose problems for the program's viability if this trend continues. To ensure the program's success, participation of all faculty will be important. In addition to recruitment activities, the program will need to perform regular assessment of student needs and future plans (including flexibility in course offerings and/or online courses); examine reasons for student departure prior to degree completion (Table 4); post-degree

alumni successes (transfer, jobs, promotions); and local employer needs.

Persons responsible: Program Faculty, Department Head, Dean

Timeline: Ongoing (annual reporting)

3. The program needs to continue to follow its plan for assessing student learning outcomes (SLOs). The assessment activities presented has demonstrated the capacity for the program to collect, analyze, and make changes based on data. The program has SLOs for several more courses to assess as well as program learning outcomes. The program should also consider outcomes such as those found on Table 6, and if they are satisfied with how students are performing on these general skill sets. Results of these assessments should also be used to examine the course map; the outcome related to effective communication is mastered through courses external to the program – this makes it difficult to control the outcomes appropriately.

Timeline: Ongoing (All SLOs completed by 2016)

Persons Responsible: Program Faculty, Department Head

# Community College *of* Philadelphia

## Business *and* Technology Division

### Program Management Plan

Starting Semester: Fall 2013Ending Semester: Fall 2016Department: Business AdministrationProgram: AccountingDate Submitted: 10/28/2013Prepared By: Full-time Accounting Faculty

#### Recruitment

**Key Performance Indicator (KPI):** Increase New Students Entering the Program

<b>Metric</b> (What is the specific activity/initiative?)	<b>Strategy</b>	<b>Timeline</b>	<b>Faculty Responsible</b>	<b>Resources Required</b>	<b>Expected Outcome/Data Tracking</b>	<b>Indicator</b> (What will success look like? How will you know the outcome was achieved?)
Majors Fair	Provide prospective students with an opportunity to learn about the accounting program and meet faculty.	October 8, 2013 and Spring 2014	Cory Ng represented the accounting program at the Majors Fair.	Printed materials describing accounting program	A sign-up sheet will be available for Spring 2014 events to track student interest in the accounting program.	Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3.
Open House	Provide prospective students with an opportunity to learn about the accounting program and meet faculty.	October 23 – 23, 2013 and Spring 2014	Alan Davis represented the accounting program on 10/22 at NERC. Barry Johnson represented the accounting program at WERC on 10/26. Tamra Chase represented the accounting program at Main on 10/24/13.	Printed materials describing accounting program	A sign-up sheet will be available for Spring 2014 events to track student interest in the accounting program.	Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3
Open house follow-up with phone call to answer questions	Contact students who expressed an interest in the Accounting program during open houses		Department representatives at houses.	None	Number of contacts made.	Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3

# Community College *of* Philadelphia

Business *and* Technology Division

## Program Management Plan

Starting Semester: Fall 2013

Ending Semester: Fall 2016

Department: Business Administration

Program: Accounting

Date Submitted: 10/28/2013

Prepared By: Full-time Accounting Faculty

<p>Invite High School students to attend an accounting class</p>	<p>Work with College Admissions and outside organizations such as Philadelphia Academies to invite high school students to attend an accounting class and tour the campus. President or Advisor of Alpha Beta Gamma could give a presentation on the business honor society. Similar campus tours could be provided at NERC for high schools in the Northeast.</p>	<p>Spring 2014</p>	<p>Various accounting faculty</p>	<p>Classroom space large enough to accommodate 70 or more students, such as C2-28.</p>	<p>Number of high school students that attend.</p>	<p>Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3</p>
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# Community College *of* Philadelphia

## Business *and* Technology Division Program Management Plan

Starting Semester: Fall 2013

Ending Semester: Fall 2016

Department: Business Administration

Program: Accounting

Date Submitted: 10/28/2013

Prepared By: Full-time Accounting Faculty

### Retention

**Key Performance Indicator (KPI):** Increase Student Retention

Metric (What is the specific activity/initiative?)	Strategy	Timeline	Faculty Responsible	Resources Required	Expected Outcome/Data Tracking	Indicator (What will success look like? How will you know the outcome was achieved?)
Advising	Accounting faculty should utilize MyDegreePath to advise students on required courses to complete ACCT degree program. Meeting with students one semester prior to graduation to review progress would be helpful.	Fall 2013 – Spring 2014	Alan Davis, Dennis Gentekos, Barry Johnson and Cory Ng	Computer with Internet Access	Log should be maintained of student advising	Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3.
Tutoring	Recommend prospective accounting tutors to Learning Lab	End of each semester forward names of students earning an "A" grade in ACCT 101 and 102, after discussing tutoring with student to determine their interest in helping others, to Learning Lab.	All accounting faculty	None	Learning Lab will select from names submitted to recruit and hire accounting tutors for main campus, NERC, NWC	Number of accounting tutors available each semester.

# Community College *of* Philadelphia

## Business *and* Technology Division Program Management Plan

Starting Semester: Fall 2013

Ending Semester: Fall 2016

Department: Business Administration

Program: Accounting

Date Submitted: 10/28/2013

Prepared By: Full-time Accounting Faculty

Tutoring	Faculty should inform all students of the tutoring resources available through the College's Learning Lab as well as resources available online such as WileyPlus, MyAccounting Lab.)	Fall 2013 – Fall 2016	All full-time and part-time accounting faculty	Accounting tutors must be available at the College's Learning Lab	Reports of the number of students receiving accounting tutoring should be made available to accounting program faculty.	Improved test scores and increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3.
Greater transferability of AAS Accounting degree	Work with 4-year institutions to have AAS Accounting degree accepted	On going	FT Accounting faculty	None	Increased acceptance of AAS Accounting degree at 4-year colleges.	Colleges accepting the AAS Accounting degree.
New accelerated online course offerings	Offer new accounting courses in an online and accelerated format	Spring 2014	Cory Ng will facilitate ACC 206 (auditing) and ACC 215 (nonprofit accounting) in an online, accelerated format, providing flexible options for students to complete courses needed for the accounting degree program.	Canvas	Sufficient enrollment in new online/accelerated courses	Students completing these courses with grades of C or better. Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3
Being various retention projects such as: 1) analyzing course outcomes in sequential courses to determine student	Data driven retention projects will provide useful information for faculty to make informed decisions	Fall 2013 – Fall 2016	FT Accounting faculty	Institutional Research Surveys and bantasks data; Program Director for Accounting Program with a minimum of 3 credits course release time to manage	Various	Increased enrollment in the accounting program by 5% in year 1; 10% in year 2; 15% in year 3

# Community College *of* Philadelphia

## Business *and* Technology Division Program Management Plan

Starting Semester: Fall 2013

Ending Semester: Fall 2016

Department: Business Administration

Program: Accounting

Date Submitted: 10/28/2013

Prepared By: Full-time Accounting Faculty

<p>success in 200-level ACCT courses; 2) Does the placement levels of students impact their success in 100-level ACCT courses?; 3)Are majors able to pass the ACCT 101 and/or 102 prerequisite courses to continue in program?; 4) Review of assessment of SLOs to improve retention; 5) Who are the students who are succeeding in the program now? Why are they succeeding? ; 6) Each semester, the Division receives Bantasks student data indicating how many students did not return, the GPA &amp; # of credits accumulated by students in every program.</p>	<p>regarding ways to improve the ACCT program.</p>			<p>projects.</p>		
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Graduates

# Community College *of* Philadelphia

## Business *and* Technology Division Program Management Plan

Starting Semester: Fall 2013

Ending Semester: Fall 2016

Department: Business Administration

Program: Accounting

Date Submitted: 10/28/2013

Prepared By: Full-time Accounting Faculty

**Key Performance Indicator (KPI):** Increase the Number of Program Graduates

<b>Metric</b> (What is the specific activity/initiative?)	<b>Strategy</b>	<b>Timeline</b>	<b>Faculty Responsible</b>	<b>Resources Required</b>	<b>Expected Outcome/Data Tracking</b>	<b>Indicator</b> (What will success look like? How will you know the outcome was achieved?)
Jobs	Track students obtaining jobs in accounting after completing AAS degree.	Fall 2013 – Fall 2016	N/A	Institutional Research Surveys and bantasks data; Program Director for Accounting Program with a minimum of 3 credits course release time to manage projects.	Reports should be provided to full-time accounting faculty documenting number of students obtaining jobs after completing degree	At least 30% of accounting graduates, or approximately 5 students (using 2011 data during which 16 students graduated) obtain entry-level positions in accounting related jobs.
Transfers to 4 year institution	Track students transferring to four-year institutions after completing AAS degree.	Fall 2013 – Fall 2016	N/A	Institutional Research Surveys and bantasks data; Program Director for Accounting Program with a minimum of 3 credits course release time to manage projects.	Reports should be provided to full-time accounting faculty documenting the number of students transferring to four-year institutions after completing degree.	At least 30% of accounting graduates, or approximately 5 students (using 2011 data during which 16 students graduated) transfer to four-year institutions to complete accounting education.



**Student Learning Outcomes:**

Upon completion of the course, the student will be able to:

1. Analyze, record, and report the results of business transactions through the accounting cycle for service and merchandising companies.
2. Discuss the components of, and prepare, the financial statements for service and merchandising companies.
3. Discuss and apply the different valuation techniques used for assets, liabilities, and the components of equity.

Section		SLOs 1 and 2					SLO 3					
		P1-2A	P2-5A	P3-2A	P4-1A	P5-8A	P6-2A 6-9A	E7-11	E8-3 E8-10	E9-7 E9-9	P10-2A	P11-4A P11-9A
<b>101-xxx</b>	Average Count	84% 36	76% 33	78% 31	91% 29	81% 26	65% 26	79% 26	90% 20	87% 20	83% 13	83% 18
<b>101-xxx</b>	Average Count	89% 29	83% 33	81% 30	89% 30	84% 32	60% 31	97% 28	87% 27	86% 27	97% 18	78% 20
<b>101-xxx</b>	Average Count	87% 29	83% 30	96% 20	92% 27	90% 27	63% 27	95% 24	85% 22	80% 20	91% 19	78% 13
<b>101-xxx</b>	Average Count	86% 27	78% 29	73% 28	89% 27	92% 24	76% 22	90% 20	84% 19	88% 18	83% 13	82% 18
<b>101-xxx</b>	Average Count	70% 17	72% 29	87% 23	33% 17	85% 23	81% 23	88% 21	76% 21	94% 22	88% 19	75% 19
<b>Overall</b>	Average Count	<b>83%</b> <b>138</b>	<b>79%</b> <b>154</b>	<b>83%</b> <b>132</b>	<b>79%</b> <b>130</b>	<b>86%</b> <b>132</b>	<b>69%</b> <b>129</b>	<b>90%</b> <b>119</b>	<b>84%</b> <b>109</b>	<b>87%</b> <b>107</b>	<b>88%</b> <b>82</b>	<b>79%</b> <b>88</b>

**Outcomes:**

Two faculty members collaborated to develop multiple, shorter, more focused, exercises in WileyPlus to illustrate discussion points as a method of increasing students understanding instead of longer, more complex and comprehensive, problems. They identified common problems and grading policies (e.g., allowing two attempts for all homework problems with 100% point potential, providing students an opportunity to learn from their mistakes without being penalized). Faculty will review success of changes implemented during next assessment cycle.

**A.S. in Computer Science  
2010-2011 Academic Audit**

**Spring 2014 Update**



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*This document is a follow up report to the 2010-2011 Academic Audit of the Associate in Science in Computer Science degree program.*

*The Computer Science program was audited during the 2010-2011 Academic Year and was presented to the Student Outcomes Committee of the College's Board of Trustees in January, 2012. The audit summarized the state of the program and included eight recommendations. In addition to the eight (8) recommendations in the Academic Audit, the Student Outcomes Committee asked that faculty establish and implement an enrollment management plan, meet enrollment goals to improve the graduation rate, and enhance the program by adding innovative ideas. This follow-up was due December 2012.*

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### **Enrollment Update**

Since the audit, the program has experienced growth:

- The number of **Computer Science majors** has grown from 40 in the Fall of 2010 to 56 in the Fall of 2013.
- The number of **Computer Science graduates** has grown from 7 in 2010 to 15 in 2013.
- The **number of sections of CSCI 111**, the introductory course in the curriculum, has increased from 2 in Fall 2011 to 4 in Fall 2013, and all sections of the course were filled at the beginning of the Fall 2013 semester, as well as in Spring 2014. The Department is in the process of hiring additional faculty in order to be able to expand the number of sections of Computer Science courses offered. Students who major in Computer Science (CSCI), Mathematics (MATH), Engineering Science (ENGS), Computer Information Systems (CIST), and Culture, Science, and Technology (CSTP) take the course and the number of those majors is illustrated in the following table.

<b>FALL 2013</b>	<b>CSCI</b>	<b>CSTP</b>	<b>CIST</b>	<b>ENGS</b>	<b>MATH</b>	<b>OTHER</b>	<b>TOTAL</b>
40289 CSCI 111-001	7	9	6	2	2	9	35
40295 CSCI 111-002	9	5	3	6	0	12	35
47937 CSCI 111-900	2	11	4	5	1	8	31
48284 CSCI 111-901	4	14	2	4	1	8	33
<b>SPRING 2014</b>	<b>CSCI</b>	<b>CSTP</b>	<b>CIST</b>	<b>ENGS</b>	<b>MATH</b>	<b>OTHER</b>	<b>TOTAL</b>
10746 CSCI 111-004	6	10	8	3	0	9	36
17702 CSCI 111-900	1	13	7	3	1	9	36

## Audit Recommendations

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### Recommendation 1:

*Align the program with the Pennsylvania Department of Education's curriculum guidelines for Computer Science established in 2011 by the Transfer and Articulation Oversight Committee (TAOC). Update the program's curriculum following the guidelines and standards associated with the Computer Science Advisory Board (CSAB).*

This process has been completed. Course content and degree requirements were revised in 2012. The program is in alignment with current TAOC guidelines and CSAB standards.

### Recommendation 2:

*Explore program accreditation as an option to keep the program up-to-date with the latest industry standards and to ensure the program consistently mirrors the first two years of a baccalaureate program.*

The Computer Science Accreditation Board (CSAB) is no longer offering accreditation for associate degree programs in Computer Science or Software Engineering. However, the program revisions that took effect at the beginning of the Fall 2013 semester placed the program in full curricular alignment with CSAB (industry) standards. In addition, the Computer Technologies Advisory Committee, which meets in the fall and spring semesters, includes working professionals, industry representatives, academics, graduate students and consultants in the IT sector, selected to provide relevant insights and perspectives based on their extensive knowledge, experience and expertise. This committee will help insure that the CSCI Program incorporates current best practices and reflects future trends, consistent with the first two years of a baccalaureate program.

### Recommendation 3:

*Create a sub-committee of the over-arching Computer Technologies Advisory Committee to address the curricular, resources, and other program concerns of the Computer Science program.*

At the time of the audit, only Drexel and Temple Universities were represented on the Computer Technologies Advisory Committee. Representatives of Peirce College and a student from the University of Pennsylvania were added to the Advisory Committee in 2012-13. In Spring 2014, representatives from LaSalle, St Joseph's University, and West Chester University have agreed to join the larger CT Advisory Committee, and will serve on a sub-committee to provide advice on curricular content and the transfer process for CSCI graduates.

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**Recommendation 4:**

*Designate a specific faculty member to be responsible for supervision of the program. That person should be responsible for implementing the goals of the program.*

Designation of a specific curriculum coordinator or program supervisor was required for accreditation. However, with accreditation for associate degree programs no longer an option, this is no longer a requirement. The programs in Computer Technologies operate with a designated faculty member serving as Program Supervisor to support the work of the Department Head.

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**Recommendation 5:**

*Develop and implement a comprehensive enrollment management plan that includes an assessment of current and past efforts, effectiveness, and new recruitment strategies.*

The faculty have been engaged in recruitment activities since the audit, as evidenced in part by the increase in majors and graduates in the program. Faculty developed an Enrollment Management Plan for the 2013-2014 academic year, which is attached. They are in the process of developing a more comprehensive, multi-year plan to facilitate the growth of CSCI even further, in light of projected trends in job growth in the industry.

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**Recommendation 6:**

*Increase emphasis on securing computer science specific articulation agreements with area schools and universities that have 4-year computer science degree programs.*

Students have always been able to transfer with ease from the Computer Science program to four-year computer science degree programs. The TAOC agreement discussed in Recommendation 1, with which the CSCI Curriculum fully complies, eliminates the need to negotiate agreements with PASSHE institutions and other colleges or universities which recognize it. Since the audit, the faculty concluded a new articulation agreement with Temple University and Drexel has indicated they will recognize the TAOC agreement.

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**Recommendation 7:**

*Using authentic assessment, continue to refine and implement the outcomes assessment plan at the program and course levels, to ensure excellence in student learning and academic success. The goal is to complete assessment of all student learning outcomes within five years, with 20% of the course student learning outcomes completed each year.*

Faculty conducted assessments of Student Learning Outcome (SLOs) each semester up to and including the Fall 2011 semester and met with the college's new Director of Academic Assessment & Evaluation early in 2012 and again in August 2013, to review the progress made in assessing student learning outcomes in all courses.

Currently, the program is using new curriculum materials with built-in assessment mechanisms developed by faculty, for all sections of Computer Science courses. All sections of Computer Science courses are using the Canvas learning management system to gather quantitative and qualitative assessment data, in the form of specific test items and student participation in weekly discussion forums, directly related to SLOs. An outcomes assessment report based on this work will be available at the end of the current semester, for all sections of Computer Science courses. The faculty expect to achieve the goal of assessing 60% of course student learning outcomes by the end of 2013-14 and 100% by 2015-16.

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**Recommendation 8:**

*Develop a detailed Technology Plan with Academic Computing to monitor and assess the hardware and software needs of the program to ensure that the technology used for courses is current. The plan should consider acquisition of hand-held devices and gaming consoles for use in class for computer science students to have practical experiences with developing applications for these devices.*

Complete. The program's Technology Plan is incorporated in the Computer Technologies Department's overall Technology Plan, which is available for review. The plan was developed in conjunction with the College's Director of Academic Computing and the IT staff.

All of the hardware and software used in Computer Science courses is up-to-date. The College has always been very supportive in supplying necessary hardware and software for the program. For example, in Fall 2013, the department acquired 37 Microsoft Surface RT tablets for use in CSCI courses, as platforms for demonstrating and exploring applications and software development on mobile devices.

## Enrollment Management Plan

Starting Semester: Spring 2013 Ending Semester: Spring 2015  
Department: Computer Technologies Program: Computer Science  
Date Submitted: September 2013 Faculty Responsible: C. Herbert & C. Nelson

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### A.S. in Computer Science Enrollment Management Plan



#### I. Recent Activities and Enrollment Trends

All sections of Computer Science 111 – the introductory course – offered during the past two years have been full. For the 2013-2014 semesters we doubled the number of sections from four per year to eight. (4 Fall, 2 Spring, 2 Summer). Since January 2012, our recruitment activities have included:

- three game programming workshops for interested College and high school students approximately 75 students attended;
- visits to high schools, (Martin Luther King, Roxborough, and George Washington High Schools);
- participation in College fairs and other events sponsored by Admissions Office;
- participation in meetings with high school faculty;
- participation on the Advisory Committee for the Philadelphia Scholl District’s programs in computer technology.

Currently, students accepted into the Computer Science program are waiting for seats to open in Computer Science 111. In response to this demand, we will increase the number of sections in next available semester – Summer 2014. We are in the process of hiring new part-time and full-time faculty so that we can increase the number of sections of introductory Computer Science courses to meet demand.

## Enrollment Management Plan

Starting Semester: Spring 2013 Ending Semester: Spring 2015  
 Department: Computer Technologies Program: Computer Science  
 Date Submitted: September 2013 Faculty Responsible: C. Herbert & C. Nelson

### Recruitment

**Key Performance Indicator (KPI):** Increase New Students Entering the Program

<b>Metric</b> (What is the specific activity/initiative?)	<b>Strategy</b>	<b>Timeline</b>	<b>Resources Required</b>	<b>Expected Outcome/Data Tracking</b>	<b>Indicator</b> (What will success look like? How will you know the outcome was achieved?)
<i>Schedule game programming &amp; Android development Workshops</i>	Increase awareness & visibility of program at the College & with high schools	Spring 2013 – Spring 2015	Classrooms with required software or Internet access	A minimum of 15-18 students attend (36 seats maximum)	Increase number of CSCI 111 sections offered
Visit Philadelphia School District High Schools (M.L.King, Roxborough, George Washington) and parochial high schools	Inform high school students about program and the ability to transfer to 4-year institutions; include schools with a large female population	Spring semesters	Identify relevant high schools to visit	High School students complete CCP inquiry cards	After high school graduation students enroll in CSCI program
Present to Philadelphia School District High Schools Teacher at their Professional Development meetings	Present mini-gaming workshops to high school teachers	2014-2015	James Gist will identify relevant high school faculty	Increase high school teachers' awareness of CSCI program	Increase in number of high school graduates who directly enroll in program
Attend Philadelphia School District-wide Advisory Committee for Information Technology	Increase visibility of CSCI program faculty and participation in the IT Advisory Committee to cultivate additional high school partnerships	Spring 2013 – Spring 2015	James Gist will inform of date and location of meeting	Improve communication of activities between School District and CSCI	Requests from additional high schools to visit CSCI program at Community College of Philadelphia or for CSCI faculty receive more invitations to visit high schools
Participate in College sponsored Majors Fairs and Open Houses	Increase students' awareness & visibility of CSCI at the College	Spring 2013 – Spring 2015	PowerPoint about CSCI as an information tool at table	Increase interest in students are undecided about their major	Requests for more program information from undecided majors
Conduct a CSCI Career Day for high school girls	Communicate with high schools	Spring 2014	Reserve classrooms; connect with Admissions staff; Betty Canon, Manager of ITS will be keynote speaker	Increase visibility of CSCI program to high school students	Requests for CSCI program information
Explore awarding scholarships for incoming	Fund scholarships using the Computer Technologies Dept.		Discuss using scholarship funds with Department	Identify how many female students have	Decision by Department faculty for how to proceed regarding

## Enrollment Management Plan

Starting Semester: Spring 2013 Ending Semester: Spring 2015  
 Department: Computer Technologies Program: Computer Science  
 Date Submitted: September 2013 Faculty Responsible: C. Herbert & C. Nelson

female students	endowment		faculty	entered CSCI program	scholarship.
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## Retention

### Key Performance Indicator (KPI): Increase Student Retention

<b>Metric</b> (What is the specific activity/initiative?)	<b>Strategy</b>	<b>Timeline</b>	<b>Resources Required</b>	<b>Expected Outcome/Data Tracking</b>	<b>Indicator</b> (What will success look like? How will you know the outcome was achieved?)
Participate in industry events that promote gaming and development of software applications	Communicate to CSCI students what the local industry events are and how they are able to participate/attend	Spring 2013- Spring 2015	Industry e-news, professional organizations, journals,	CSCI students network with industry professionals	Increased student participation in professional events
Increase the number of female CSCI majors at the College	Contact female students taking CSCI courses who are not CSCI majors	Spring 2014- Spring 2015	Class lists for CSCI sections; outreach to AWC (Association of Women in Computing) and ACMW (Association for Computing Machinery, Committee on Women)	Students will change curriculum & will be mentored by members from both professional organizations	Increase in the number of female CSCI majors
Sponsor trip for CST students	Visit the Extraordinary Women in Science and Medicine exhibition at the Grolier Club in New York City that features several women who have made important contributions to computer science.	2014-2015	Coordination with Office of Student Life and Co-curricular activity form to reserve bus and make arrangements	CST students participate	Feedback from students after taking the trip.
Communicate to students about the Software Development and Programming Certificate (PC)	Inform current and former students who have taken CSCI courses about the PC	2014-2015	Request Bantasks report with student data; prepare and send email communication	Increase in the number of student inquiries about PC	Increase in the number of PC completers



**MEETING OF THE BUSINESS AFFAIRS COMMITTEE  
OF THE BOARD OF TRUSTEES  
Community College of Philadelphia  
Wednesday, April 23, 2014 - 9:00 A.M.**

Present: Mr. Jeremiah J. White, Jr., presiding; Mr. Matthew Bergheiser (*via* conference bridge), Ms. Suzanne Biemiller (*via* conference bridge), Mr. Willie Johnson (*via* conference bridge), Stella Tsai, Esq., Dr. Judith Gay, Ms. Marsia Henley, Dr. Samuel Hirsch, Mr. Robert Lucas, Mr. Todd Murphy, Mr. Anthony Simonetta, Mr. James P. Spiewak, Jill Weitz, Esq., and by invitation, the following accounting firm finalists: Bowman & Company, ParenteBeard and Grant Thornton

**AGENDA – PUBLIC SESSION**

**(1) Interview of Finalists Identified as Potential Providers of Financial Audit Services for the Next Five Fiscal Years (Action Item):**

Discussion: Mr. Spiewak stated that, based upon the College's solicitation of proposals for accounting services, the College received five proposals. After reviewing the proposals, staff decided to interview representatives from four of the firms. The fifth firm was not selected for an interview because the firm's proposed fee was more than 25% higher than the next highest proposed fee. Based upon the interviews, staff identified three firms as finalists (Bowman & Company, ParenteBeard, and Grant Thornton) who are making presentations to the Committee.

Copies of each firm's proposals are attached as follows: Bowman & Company (Attachment A); ParenteBeard (Attachment B); and Grant Thornton (Attachment C). Attachment D contains a summary of the strengths and concerns for each firm as identified by staff members during the course of their interview. Attachment E provides a detailed summary of each firm's proposed hours and fees for the entire five-year contract period.

All three finalists provided background information on their firm and the staff that would participate in the audit. Each firm presented their qualifications, their understanding of the Higher Education industry and their communication strategies in regards to interacting with College staff and Board members. Grant Thornton introduced the principal of the minority firm, Meridian Group, that would be involved in the audit. Grant Thornton maintains a mentor-protégé relationship with this organization.

During the course of the discussions, Committee members and staff asked many questions of the firms' representatives related to fees, including A-133 Major Programs, transition plans, interaction with the College's internal auditor, timing and scheduling of the audit and accessibility to the Audit Committee and other Board members. The firms also responded to questions related to current and potential GASB issues and the financial challenges facing higher education in general, and community colleges in particular. Questions related to the stability and continuity of their audit teams as well as how their concurrent partner review process works were also asked. The firms indicated that they had the capacity to handle the College's audit with existing staff and had the resources to dedicate to specialized topics such as the College's self-funding of its medical and prescription drug programs.



At the conclusion of the presentations, Mr. Simonetta, the Chair of the Audit Committee led the Committee members and staff through a discussion of the firms' strengths. It was the general consensus that Bowman & Company lacked depth and breadth of experience and capacity when compared to ParenteBeard and Grant Thornton. Staff reported on the reference checks that were conducted for all finalists and noted the five-year fee costs of each.

After discussion, Mr. White asked that Committee members in favor of hiring Grant Thornton as the College's external audit firm to indicate their approval by saying yes. All members of the Committee voted in the affirmative. Mr. White then asked that all Committee members in favor of hiring ParenteBeard as the College's external audit firm indicate their approval by saying yes. No vote was voiced by the Committee. Accordingly, Grant Thornton was unanimously approved as the College's external audit firm for a five-year contract period to perform the fiscal year audits 2014 through 2018 at a total five-year cost of \$646,500.

**(2) Tuition and Fee Recommendation for the 2014-15 Year (Information Item):**

Discussion: Mr. Spiewak stated that, as in prior years without revenue and expense changes, the College's budget planning process for fiscal year 2014-15 began with a projected revenue shortfall. He noted that the College's budget is about 84% salaries and fringe benefits. With a salary budget of \$73 million, the 3% contractual salary increase adds \$2.2 million to the budget. The additional costs of the fringe benefit programs will result in a \$2.6 million increase to the budget; the majority of which is related to the medical program. Mr. Spiewak explained that, contrary to prior years, the College has had, as of March 2014, eleven high-cost medical claims; seven of which exceed \$250,000. Ms. Weitz noted that this is more of a normal number based upon the number of covered lives and that the College had been fortunate in the past that it did not experience this high number of high cost claims. Mr. Spiewak noted that in order to achieve a viable budget, senior staff were provided with an expense target that was based upon the approved FY 13-14 budget adjusted only for situations where there were contractual increases associated with multi-year vendor contracts.

Mr. Spiewak explained that several important factors limited the extent of the budget shortfall for FY 14-15 as compared with prior years: 1) The budget contains an additional \$500,000 in City Appropriations based upon the Mayor's proposed 2014-15 City Budget; 2) Eighteen employees are planning to retire at the end of the 2014 fiscal year or during the next fiscal year; all of which are faculty except for one. This has the effect of lowering budgeted salaries as replacement employees are typically hired at lower salaries than those of the retiring employee; 3) The number of full-time faculty positions will be lower in 2014-15 as a result of reductions in the faculty contract-required number of sections to be taught by full-time faculty; and 4) the debt service associated with the original Northeast Regional Center has been retired as well as the debt service associated with outfitting the new Northeast Regional Center, Pavilion Building and Bonnell, Mint and West Buildings. This reduction in debt service means that approximately \$1.34 million more of the City appropriation can be applied to the Operating Budget.

The preliminary budget has a revenue gap of approximately \$2.2 million. Each \$1 increase in tuition generates \$350,000 of revenue. Staff recommend that the tuition per credit hour be increased by \$4 which equates to a 2.1 percent increase. With the additional tuition revenue, the revenue shortfall for fiscal year 2014-15 would be reduced to \$800,000.



The impact of the tuition increase to a full-time student receiving the maximum Pell award would be a reduction of \$6 per semester of their balance check. The impact of the tuition increase to a full-time student receiving no financial aid would be an increase of \$48 per semester. It was noted that most CCP students have access to one or more opportunities to assist them in the payment of the College's tuition and fee charges. The majority of the College's students are eligible for Federal and State financial aid programs. Middle-income family students are eligible for Federal tax credits for educational expenditures. The maximum Pell award for 2014-15 will be raised by \$85 from \$5,645 to \$5,730. Figures 2A through 3B show the 2014-15 net cost impact of the tuition increase for students receiving Pell aid or the education tax credit. Figure 1 provides a history of tuition and fee charges at the College since 1995. Figures 4 and 5 provide current tuition and fee information for other colleges and universities. All figures can be found in Attachment F.

Committee members discussed the merits of approving a tuition increase without seeing the entire budget and without a discussion of priorities nor fully understanding the ramifications of the Middle States reaccreditation report. Ms. Biemiller stated that she would not approve a tuition increase until those discussions have taken place. Mr. White noted that there is an upcoming Executive Committee meeting at which time these discussions need to take place. He suggested that staff would be able to present a budget that incorporated the priorities driven from these discussions to the Business Affairs Committee on May 21, 2014. Staff discussed its concerns about the delay in approving a tuition fee schedule as it relates to processing of financial aid and possible student confusion. Dr. Hirsch was asked whether a delay in approving a tuition increase would affect financial aid processing. He responded that it would make it more challenging, but that staff will be able to manage it. Mr. White emphasized that the Board needs to have some serious discussions concerning revenue sources, retention, marketing efforts, student success efforts, and the extent to which the Foundation can relieve pressure on the Operating Budget. Mr. Bergheiser noted that he does not object to the tuition increase but agrees that the Executive Committee needs to have some deep conversations as described by Mr. White. He also noted that the Committee was only seeing a skeleton picture of the budget. In response to comments made by Ms. Biemiller, Dr. Gay described that the final written report of the Middle States Commission will not be available until after the Commission meets in June 2014. Colleges are advised that the report from the Middle States visiting team is subject to modification by the Commission. The discussion ended with Mr. White stating that more Board discussions are required to address specific concerns of the Board and how subsequent activities driven by these discussions will affect the budget.

No action on the recommended tuition increase of \$4 per credit hour was taken.

### **(3) Capital Requests for West Building Projects (Action Item):**

Discussion: Mr. Spiewak stated that, as discussed at the March 19, 2014 Business Affairs Committee meeting, the construction, professional services and outfitting costs associated with the various renovation projects on the second and fourth floors of the West Building will exceed budget and the amount of borrowings. At that time, staff presented a recommendation to fund the additional costs from capital funds available in fiscal year 2013-14 and from the capital budget that is being developed for fiscal year 2014-15. Since the capital



cost to be incurred for fiscal year 2013-14 is above \$50,000, specific Board action for this expenditure is required.

Mr. Spiewak stated that approval by the Committee is being requested for up to \$300,000 of construction, professional services and outfitting costs associated with the West Building Projects be charged against the fiscal year 2013-14 capital budget. The exact amount will be based upon the completed, stored and billed work as of June 30, 2014 with the remaining costs incorporated into the capital budget for fiscal year 2014-15.

Action: Ms. Tsai moved and Ms. Biemiller seconded the motion that the Committee recommend to the full Board that up to \$300,000 of construction, professional services and outfitting costs associated with the West Building Projects be charged against the fiscal year 2013-14 capital budget. The motion passed unanimously.

**(4) Items to Add to the Board May 1, 2014 Consent Agenda (Action Item):**

Discussion: Staff explained that the two items approved at the November 20, 2013 Business Affairs Committee were unintentionally omitted from the February 6, 2014 full Board consent agenda. These items were the write-off of \$16,820 in Vendor Receivable associated with the Automotive Program and that the College's Retirement Plan Documents be modified to include the Roth IRA option within the College's 403(b) plans. Staff requested that these items be added to the May 1, 2014 full Board consent agenda.

Action: Ms. Tsai moved and Mr. Johnson seconded the motion that the Committee recommend that these two items be added to the May 1, 2014 full Board consent agenda. The motion passed unanimously.

**(5) Complete With 15 – New Scholarship Initiative (Information Item):**

Dr. Hirsch stated that the Complete With 15, a new scholarship initiative, will provide eligible students, who enroll in four courses (minimum 12 credits) each semester, with a scholarship that will fund an additional 3-credit course. By enrolling in five courses per semester with a minimum of 15 credits, students will accelerate their time to complete an associate's degree thus saving time and reducing debt. Additional information can be found in Attachment G.

**(6) Next Meeting:**

The next meeting date of the Committee is scheduled for **Wednesday, May 21, 2014 at 9:00 A.M.** in the College's Isadore A. Shrager Boardroom, M2-1. At that time, the proposed 2014-15 College Budget will be presented to the Committee.

# **ATTACHMENT A**

**BOWMAN & COMPANY  
PROPOSAL**



# REQUEST FOR PROPOSAL #9823

## PUBLIC ACCOUNTANT SERVICES

For the Fiscal Years Ending  
June 30, 2014 through 2018

# COMMUNITY COLLEGE OF PHILADELPHIA



Submitted by:

Carol A. McAllister, CPA, Partner



601 White Horse Road

Voorhees, NJ 08043

856-435-6200

February 28, 2014



## A: EXECUTIVE SUMMARY – Statement of Qualifications

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We feel that the Bowman & Company LLP is a tremendous asset to the Community College of Philadelphia (the “College”). We feel that we are best suited to be appointed as the College’s auditor for the following reasons:

- Bowman & Company LLP has wealth of experience in the County College sector and would provide the Community College of Philadelphia with the best team possible for their needs.
- Bowman & Company LLP is the largest provider of auditing services to the New Jersey County College Community, and understands the services required to be performed. Bowman & Company currently audits seven County Colleges:
  - Atlantic Cape, Burlington, Camden, Cumberland, Gloucester, Mercer, and Union.
  - Full-time enrollments range from 4,000 to 14,000+
  - Total Student Financial Aid Awards range from \$6 million to \$40+ million
- The proposed audit staff has a combined total of over thirty-five (35) years-experience auditing County Colleges.
- Our college audit staff has experience with a variety of the accounting and student financial aid software systems.
- Bowman & Company LLP is a limited liability partnership registered to practice as a Certified Public Accounting firm by the New Jersey State Board of Accountancy and authorized to do business in the State of Pennsylvania; and the partners, practicing as part of the Firm's Governmental Services Department, are licensed as Certified Public Accountants, Registered Municipal Accountants and Public School Accountants.
- A key aspect of the audit of the College is the single audit performed in accordance with OMB A-133. Our firm has taken an active role in the implementation of the single audit since its inception in 1984. Our commitment to excellence is demonstrated by:
  - The Firm is a charter member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center.
  - The firm annually sends a contingent to the AICPA Governmental Accounting and Auditing Update Conference.
  - **The firm annually sends key audit staff to a three day seminar on Audits of Federal Student Financial Aid Programs.**
  - Our firm has had ongoing representation on the State Society’s Governmental Accounting and Auditing Committee.
  - Our longstanding involvement with the single audit has enabled us to foster a working relationship with many federal officials responsible for the development and implementation of financial assistance regulations.
  - Members of our governmental services department regularly attend web based conferences and training involving single audit compliance auditing and the revised Data Collection Form.



## A. EXECUTIVE SUMMARY - Statement of Qualifications

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- Bowman & Company LLP, including all partners and employees, meet the independence requirements of the AICPA's Code of Professional Ethics and Government Auditing Standards, 2011 revision, published by the U. S. Government Accountability Office.
- Bowman & Company LLP, as a member of the American Institute of Certified Public Accountants, has positively responded to the Institute's requirement for member firms to participate in a qualifying peer review program. Under this requirement, a peer review of our accounting and auditing practice must be performed once every three years. To date, we have received unqualified (clean) opinions for all of the reviews conducted. Our last review was conducted in September 2011. We are proud to report that we had no letter of comments.
- Bowman & Company LLP requires forty (40) credit hours of continuing professional education annually for all of our professionals. The CPE covers governmental accounting and auditing subjects, which include compliance auditing of federal grants
- Because Bowman and Company LLP audits seven County Colleges, we are aware of the due dates imposed and will devote sufficient resources for timely report filing of both the College and Federal Agencies.
- Bowman & Company LLP is an equal opportunity employer with an affirmative action plan that ensures applicants are recruited and employed without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.
- Bowman & Company LLP maintains blanket contractual insurance under the Firm's Business Owner's Policy in the amounts of \$1,000,000.00 for any one occurrence and \$2,000,000.00 general aggregate. Professional Errors and Omissions are covered under the Firm's Professional Liability Insurance in the amount of \$3,000,000.00 for any one occurrence and \$6,000,000.00 general aggregate.
- Our firm is part of the social and economic fabric of South Jersey. Since our founding in 1939, the members of our firm have reached out into the community and volunteered for service and provided resources for numerous educational, community and non-profit organizations.
- Bowman & Company LLP is one of the largest CPA firms in the tri-state area with an approximate total staff of ninety-five.
- We are available for questions anytime during the year and will promptly respond to any questions the College may have.
- Robert P. Nehila Jr., CPA, proposed Consulting Partner, has been a frequent speaker at the NJ Community College Business Officers Association annual meetings regarding a variety of topics in the County College Sector.



## **B. INTRODUCTION**

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### **1.0 Firm Profile, Experience and Background**

Bowman & Company LLP (the "Firm") takes great pride in the quality of the services that we have provided to our clients since 1939. We have the knowledge, experience and expertise to meet virtually any accounting need from those of a small non-profit organization, to a large corporation, to an Institute of Higher Education such as the Community College of Philadelphia (the "College"). Because we are a large firm, a number of our professionals are able to specialize in specific areas of accounting. This ability to specialize allows us to provide the services and advice required to handle even the most complex situations. Each client receives the same kind of careful, considerate and competent attention, no matter what the level of need. Our size permits us to provide these services at the convenience of the clients in order to satisfy their needs.

Our Firm employs an expertly trained staff of accountants, led by partners and managers who have quality experience, and this assures that virtually any client need will be met with full professional consideration. Our Firm regularly provides its professional staff with current continuing professional education, which further enhances the resources that will be available to our clients. Our professionals enjoy and thrive upon the challenge of new situations and we are constantly expanding to meet changing client needs.

As previously stated, our size permits our staff to specialize in particular areas of our profession. For our clients this is a definite advantage. Answers to unusual or extraordinary questions are readily available from our specialists without the need for outside consultation or costly research. The Firm is often able to meet client needs expeditiously and with less cost than smaller firms whose size does not permit specialization.

### **2.0 Governmental Audit Quality Center**



In 2004, the Firm was accepted as a charter member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center. The AICPA, like the Firm, is committed to helping its members achieve the highest standards in performing quality governmental audits. This voluntary membership Center is designed to help governmental auditors meet the challenges of performing quality audits in this unique and complex area, and to promote the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services.

The Center offers resources to the Firm designed to enhance the quality of our governmental audits. Frequently, online conferences are sponsored by the Center. The Firm has found these sessions valuable in assisting to keep our staff updated on changing standards of the profession as they relate to governmental accounting and auditing. The Firm's membership in the Center is another indication of our dedication to excellence in the services we provide to our clients.



## **C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES**

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### **1.0 Services to be Performed**

We will perform the services listed below, for the Community College of Philadelphia, for the five fiscal years ending June 30, 2014 through June 30, 2018. The audits will be performed in accordance with auditing standards generally accepted in the United States of America (GAAS); Government Auditing Standards, issued by the Comptroller General of the United States and U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

#### **Scope - College**

1. Audit of financial statements prepared in conformity with accounting principles generally accepted in the United States of America
2. Audit of Federal Financial Assistance in accordance with the requirements of Federal Government's OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations
3. Agreed Upon Procedures on behalf of the Commonwealth of Pennsylvania addressing enrollment verification, tuition compliance, and capital expenditures in accordance with applicable Commonwealth regulations contained in Pennsylvania Code/Title 22, Chapters 35 and 335

#### **Scope – College Foundation**

4. Audit of financial statements prepared in conformity with accounting principles generally accepted in the United States of America as a component unit of the College
5. Preparation of the Foundation's Federal Information Return, Form 990 Return of Organization Exempt from Income Tax

### **2.0 Audit Plan Overview**

Our Firm has developed an approach to similar audit engagements which we feel is responsive to our clients. The staff assigned to the audit of the College would be comprised of an engagement partner, a manager, a supervisor, a senior and staff accountants. The technical and audit staff planned for this engagement have been adequately trained and have experience in the audits of county colleges. This experience encompasses the specialized financial reporting model and as well as audits of Federal Student Financial Aid.

### **2.1 Audit Preparation Stage**

Audit planning encompasses many of the AICPA's standard procedures for an audit engagement and is of prime importance for the timely, effective completion of the engagement. To commence our planning, representatives of our Firm will meet with members of the College's administration to discuss our approach to the engagement in order to ensure that the audit will be conducted in the most effective and efficient manner. Also, during this initial meeting, any changes in accounting principles, regulations relative to the engagement or new GASB Pronouncements will be discussed. At the conclusion of this meeting, planning documents will be prepared and our understanding of the College's system of internal control will be documented/updated. The planning stage will continue as internal controls are tested, the potential for material fraud is considered, and risk assessment procedures are performed.



## **C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES (CONT'D)**

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### **2.1 Audit Preparation Stage (Cont'd)**

As previously stated, the Firm provides auditing services for seven county colleges. As a result, we have developed audit work programs that are modified to accommodate the audit of the Community College of Philadelphia. These work programs are regularly updated to reflect any professional standard or regulatory changes that affect our clients.

### **2.2 Evaluation of the System of Internal Control**

U.S. auditing standards requires an independent auditor to obtain an understanding of internal controls based on five elements: the control environment, risk assessment, control activities, information and communications, and monitoring. Our procedures place reliance on a documented understanding of our clients' control environments, based upon the most efficient and cost effective method for the given situation. In addition, we will also obtain an understanding of the way computers are used in the information and communications system of the College and consider the effect of information technology on our consideration of internal controls. Flow charts, checklists, or narratives will be used for recording our understanding of the flow of financial information, as appropriate.

### **2.3 Consideration of Fraud (SAS No. 99)**

Auditing standards also require auditors to plan an audit to detect material misstatements in the financial statements whether caused by error or fraud. During the conduct of our audit, we will identify and assess fraud risk factors, in part by conducting inquiries of your management and staff, and subsequently design audit tests in compliance with the standards. It is important to note that fraud risk factors do not necessarily indicate the existence of fraud; however, they are often present where fraud exists. However, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the College complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

### **2.4 Assessment of Risk**

U.S. auditing standards require the auditor to identify and assess the risks of material misstatement, whether due to error or fraud, at the financial statement and relevant assertion levels. These risks are identified and assessed by obtaining an understanding of the entity and its environment, including its internal control, and this understanding provides a basis for designing and implementing responses to the assessed risks of material misstatement. The overall assessment of risk of material misstatement at the financial statement level is made in audit planning, based on information such as the effectiveness of the entity's control environment and identification of fraud risk factors. Our firm has designed responsive audit methodologies that result in an effective, focused effort by the audit engagement team to meet the requirements of these standards.



## C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES (CONT'D)

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### 2.4 Assessment of Risk (Cont'd)

The auditor's consideration of audit risk and materiality in a compliance audit, such as a Single Audit, is similar to the consideration in a financial statement audit. In a Single Audit, audit risk and materiality are considered together for each major program being tested as well as for each direct and material compliance requirement in determining the nature, timing, and extent of auditing procedures and in evaluating the results of those procedures.

### 2.5 Substantive Tests and Examination of Account Balances

We will perform substantive audit tests of transactions and analytical review, where appropriate, in the areas of payroll, purchasing, revenues, and expenditures; the nature, timing and extent of which will be determined upon our evaluation of the system of internal control and our subsequent testing of the system. We will also prepare requests for confirmation of cash balances, student account receivable balances, enrollment information and financial aid. We will bring all significant findings and suggested audit adjustments, if any, to the attention of the administration for timely action.

With regards to these tests we will:

- Work under the premise that the records will be closed out, balanced and available at a reasonable time subsequent to year-end.
- Mail confirmation requests on selected year-end balances, if necessary, and summarize and evaluate responses received.
- Perform various audit procedures, including but not limited to, examination of supporting documentation and other evidential matter to verify reasonableness of assets, liabilities, revenues, expenses and net assets.
- Obtain the College's written representation regarding completeness of disclosures and integrity of accounting records.
- Prepare request for legal counsel's response as to the nature and status of litigation and other legal matters.
- Prepare a draft management letter, if necessary, and review it with appropriate administration personnel.
- Meet with appropriate members of the audit committee and administration to discuss the audit at its conclusion.

In addition, we will also:

- Complete the agreed upon procedures as recommended by the Commonwealth of Pennsylvania Department of Education in the Statement of Auditing and Accounting Standards for Community Colleges related to eligible full-time equivalent students, tuition compliance calculation and tuition equalization account status, and schedule of capital mandated expenses.



## C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES (CONT'D)

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### 2.6 Single Audit

As previously stated, our single audit will be performed in accordance with U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The Firm has extensive experience in performing such audits, and supplements that experience with continuing education relevant to our clients' needs.

The Firm has developed workprograms consistent with the audit requirements of the Single Audit Act and the various compliance supplements. Wherever possible, in order to promote efficiency, we will attempt to perform single audit compliance tests concurrent with the College's financial statement audit. **The Firm stays current with Student Financial Aid changes by attending an annual three day Student Financial Aid auditing seminar.**

### 2.7 General Approach in County College Audits

Our experience with county college audit clients has been to perform audit fieldwork over enrollment and student financial aid during preliminary testing. In order to achieve greater audit efficiency, we test tuition revenue concurrently with enrollment. Once the accounting records are closed we return to the College and complete the fiscal year end audit.

In addition, we document and test internal accounting controls to determine their sufficiency. Based upon this testing, we determine if controls in place may be relied upon or if additional testing is required. We also verify, test or analytically substantiate all balances deemed to be material to the College.

As we discover audit findings, they are reviewed with the appropriate college personnel. Upon the completion of our fieldwork, an exit conference report is prepared and reviewed with College management as well as any audit committee. If necessary, a Management Letter is prepared for the Board of Trustees. We also present the audit to the Board.

### 2.8 Reporting

Upon completion of our audit we will:

- Review draft financial statements with the audit committee and appropriate administrative personnel.
- Prepare and submit a final management letter.
- Prepare and present the audit report to the Board of Trustees.
- Prepare and file the statutory Single Audit.
- Prepare and file the PA State agreed upon procedures.
- Assist with the preparation of the Foundation Form 990 Information Return.



## **C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES (CONT'D)**

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### **3.0 Management Letter**

A management letter is often a by-product of our normal audit. This document, if necessary, will be submitted to the governing body and administration at the conclusion of the audit if additional information regarding reportable conditions that were discovered during the conduct of the audit needs to be communicated to College management. Included in the letter will be recommendations for related improvements in the accounting system, internal controls or other matters.

Our audit approach relies heavily upon the identification of areas for improvement and communication of them to the client. We realize, however, that not every suggestion needs to be communicated by written memorandum. Frequently items, specifically those of less significance, will be informally communicated to administration as they are identified.

### **4.0 Additional Services**

The Firm, because of its size and years of experience, can provide prompt consulting services, in accordance with the restrictions placed by the independence standards promulgated by the General Accounting Office. These services have not been included in the proposed fee included Section E. 1.0. However, the average hourly rate charged for the performance of such services is included in Section E. 2.0 of this proposal.

### **5.0 Post Audit**

Following the audit we will contact the appropriate administrative personnel to ensure that any adjusting entries resulting from the audit are properly included in the records of the College.

### **6.0 GASB Expertise within the Firm**

Bowman & Company audits over 100 governmental entities and is widely recognized as leaders in the governmental auditing field. As previously mentioned, the proposed engagement team has over 35 years-experience auditing county colleges. Additionally, the Firm is well known in this sector and the consulting engagement partner, Mr. Robert Nehila, is frequently asked to speak at Business Officers' meetings because of his expertise with various GASB items related to county colleges.

### **7.0 Review Process After Fieldwork**

The proposed engagement partner, and consulting partner, will have a significant presence on site during audit fieldwork. This will enable the efficient review of staff and shorten the amount of time between the completion of fieldwork and issuance of reports. It also allows for College staff to ask any questions that may arise during fieldwork. The draft report will be presented to College staff at the completion of fieldwork, and a technical review of the draft will be completed by another county college partner within our Firm.



## C. AUDIT SPECIFICATIONS -- SCOPE OF SERVICES (CONT'D)

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### 8.0 Consideration of Sarbanes-Oxley Act of 2002

The Sarbanes-Oxley Act of 2002 was enacted in an effort to reform the financial reporting process relative to public companies that are required to register their securities with the Securities and Exchange Commission. While the provisions of this Act do not apply to entities such as the College, we recognize that certain provisions contained in the Act provide an opportunity for all entities to step back and take a close look at the effectiveness of their financial reporting process.

In consideration of the Act, we suggest that our clients consider following questions:

- Does the reporting entity utilize an effective audit committee and is there at least one member of the audit committee that has expertise in financial reporting?
- Does the reporting entity have a code of conduct with which all members of the governing body, officers and employees (especially employees that perform duties relative to financial reporting) must comply?
- Has the reporting entity established and documented a reliable system of internal controls and established a monitoring procedure to ensure that management has full responsibility for its design and implementation?
- Has the reporting entity established requirements that all financial documents, including statements, notes and other disclosures include full and accurate disclosure of all significant financial transactions and are certified by a senior financial officer?

In addition to considerations relative to the Sarbanes-Oxley Act, entities such as the College, whose audits must be performed in accordance with generally accepted governmental auditing standards, must consider their part in their auditor's compliance with the GAO Independence Standards, 2011 Revision. Specifically, we suggest that such entities consider the standards as they relate to external impairments to auditors independence (as defined in the standards) and the effect that non-audit services performed by the auditor may have on ongoing, planned and future audits. The standard defines seven safeguards that auditors must follow when performing allowable non-audit services. It is essential that the financial management of the entity is aware of these safeguards and is diligent in the performance of their responsibilities.



## D. RESUME

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### 1.0 Firm Organizational Structure

Bowman & Company LLP was founded by Edmund D. Bowman over seventy years ago. Prior to the creation of the Firm, Mr. Bowman was employed by the Local Government Board of the State of New Jersey. In 1939, he was appointed to serve as auditor for five municipalities, three of which the Firm still serves today. Having achieved early success, Mr. Bowman employed Edwin B. Lickfield as his first employee, hired two other staff accountants and commenced the operation of the Firm. Mr. Lickfield, who eventually became Mr. Bowman's first partner, served the Firm for many years and succeeded Mr. Bowman as Managing Partner upon Mr. Bowman's retirement in 1973.

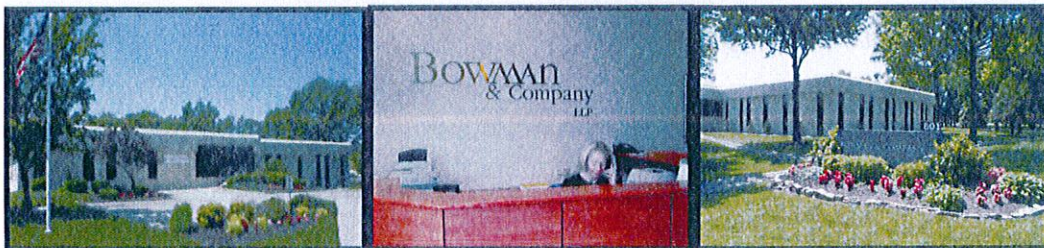
From this small beginning, our Firm has grown from a sole proprietorship to an organization presently comprised of eighteen partners, one principal, thirteen managers, twelve consultants and retirees, and over sixty other professional and administrative staff. The professional staff includes over forty Certified Public Accountants. Presently, Bowman & Company LLP is the largest locally based public accounting firm in South Jersey and is among the fifteen largest firms in the Philadelphia metropolitan area.

Bowman & Company LLP currently serves seven County Colleges, three counties, approximately seventy-five municipalities, fifty school districts, and sixty authorities and special districts. The Firm also serves numerous not-for-profit and for-profit organizations. The not-for-profit clients is currently comprised of six County College Foundation audits, which includes providing assistance in the preparation of IRS Form 990.

At Bowman & Company LLP, we take pride in our rich history and culture of excellence and passion for the governmental industry. Our Firm has been committed to our profession for seventy-five years and as we enter our 75<sup>th</sup> Anniversary year, we continue to welcome new clients to take part in our ongoing story.

### 1.1 Offices of Bowman & Company LLP

Bowman & Company LLP operates from two offices located in Voorhees Township and Woodbury, New Jersey. The Voorhees office will be the primary office to serve the College.



### Office Locations and Website

601 White Horse Road  
Voorhees, New Jersey 08043  
(856) 435-6200

6 North Broad Street, Suite 201  
Woodbury, New Jersey 08096  
(856) 853-0440

[www.bowmanllp.com](http://www.bowmanllp.com)



## **D. RESUME (CONT'D)**

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### **2.0 Proposed Engagement Personnel**

#### **2.1 Carol A. McAllister** **Engagement Partner**

Carol A. McAllister was admitted as a Partner of the Firm on July 1, 2005. Ms. McAllister joined the Firm in 1989 upon earning her Bachelor of Science degree in Business Administration from Widener University. Her areas of expertise are the audits of county colleges, county and municipal governments, school districts, and federal and state programs. Mrs. McAllister is responsible for the technical review of all the authority audits performed by our Firm. She is licensed to practice as a Certified Public Accountant in Pennsylvania and New Jersey. She is also licensed to practice as a Registered Municipal Accountant and as a Public School Accountant in New Jersey. She has also been certified by the New Jersey Department of Community Affairs, Division of Local Government Services as a Certified Municipal Finance Officer.

Experience – Mrs. McAllister has been the partner in charge of several County Colleges throughout the last eight years. She has attended a three day Student Financial Aid Audit Seminar that focuses on the rules and regulations, including new developments, surrounding the federal and state funding. She works with the Manager and staff in the field for several weeks during the audit and examines the internal controls, policies and procedures and financial records for the College audits. She is directly involved in risk assessment and review of all work papers prepared by staff.

In addition, Mrs. McAllister currently serves as the partner in charge of two county colleges, one county government, seven municipalities and two school districts. She has also performed various program specific audits. She has extensive Single Audit experience, including the audits of Student Financial Assistance Grants, grants funded under the American Recovery and Reinvestment Act, and Workforce Investment Act Grants. She also has experience in the preparation of official statements, verification reports, arbitrage calculations, and other special services for our clients.

Membership in Professional and Civic Organizations - Mrs. McAllister is a member of the American Institute of Certified Public Accountants, New Jersey Society of Certified Public Accountants, where she is currently a member of the Governmental Accounting and Auditing Interest Group, and the Registered Municipal Accountants' Association of New Jersey. In the community, Mrs. McAllister volunteers for a variety of activities within the local school district. She is a resident of Washington Township, Gloucester County with her husband, Jim, and their three children.

#### **Contact Information**

Office Phone Direct Dial – (856) 821-6864

Cell Phone – (856) 404-1812

Fax (856) 782-5032

cmcallister@bowmanllp.com

#### **Professional Licenses**

PA CPA License #CA029134L, licensed in 1991

NJ CPA License #CC02291700, licensed in 1994



## D. RESUME (CONT'D)

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### 2.0 Proposed Engagement Personnel (Cont'd)

#### 2.2 Robert P. Nehila, Jr. Consulting Partner

Robert P. Nehila, Jr. was admitted as a partner of the Firm on July 1, 2003 and has been in governmental auditing since 1991. He is licensed to practice as a Certified Public Accountant, Registered Municipal Accountant and Public School Accountant in New Jersey. He is a graduate of Rider University and resides in Evesham Township with his wife and two daughters.

Experience –Mr. Nehila has experience with auditing county colleges, municipal governments, county governments, school districts, fire districts, public libraries and non-profit organizations. Mr. Nehila is also experienced with the requirements of the Single Audit Act and annually attends a three day Student Financial Aid Audit Seminar. He is currently the Partner-in-Charge of Burlington County Community College, Camden County College, Mercer County Community College, Cumberland County College the Township of Evesham, Township of Hainesport, and the Borough of Merchantville. He has spoken at the County College Business Offices Association meetings on several occasions regarding the implementation of GASB 35, *Financial Reporting Model for Colleges and Universities*, GASB 39, *Determining Whether Certain Organizations Are Component Units*, various other new GASB Pronouncements and issues surrounding the County College Enrollment Audits. Mr. Nehila has served as Partner-in-Charge of the Firm's in-house monitoring program for governmental engagements. He has also developed and instructed numerous in-house continuing professional education seminars.

Membership in Professional and Civic Organizations - Mr. Nehila is a member of the American Institute of Certified Public Accountants, the New Jersey Society of Certified Public Accountants and the New Jersey Registered Municipal Accountants Association. In his community, he has been coaching girl's sports, such as softball, basketball and field hockey since 1999. He has served as the commissioner for Marlton Girls Softball, is currently their treasurer, and has been inducted into the Marlton Recreation Council Coaches Hall of Fame.

#### Contact Information

Office Phone Direct Dial – (856) 821-6861

Cell Phone – (609) 417-2604

Fax (856) 782-5007

Rnehila@bowmanllp.com

#### Professional Licenses

CPA License #CC02170300, licensed in 1993



## D. RESUME (CONT'D)

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### 2.0 Proposed Engagement Personnel (Cont'd)

#### 2.3 Henry J. Ludwigsen Technical Review Partner

Henry J. Ludwigsen joined the firm in 1981 after earning his B.S. in Business Administration from Temple University. He was admitted as a partner in the firm in 1994 and became the firm's managing partner in July 2009. He specializes in governmental audits for counties, county colleges, school districts and non-profits and federal and state financial assistance programs. Mr. Ludwigsen earned the Certified Information Technology Professional credential and the Certificate of Educational Achievement in Governmental Accounting and Auditing from the American Institute of Certified Public Accountants. He is licensed to practice as a Certified Public Accountant Registered Municipal Accountant and as a Public School Accountant in New Jersey.

Experience - His assignments have included the annual audits of the Counties of Burlington and Cumberland; Camden, Atlantic Cape, Gloucester, Ocean and Burlington County Colleges; the Burlington County Bridge Commission; several cities and towns; non-profit organizations and various information technology consulting engagements.

His responsibilities have included the evaluation of computer system controls; bond issuance matters and municipal utility rate studies; developing Technology Plans; internet development and integration planning; installation, updating and maintenance of the Firm's computer network and communication infrastructure and assistance to clients in the selection and implementation of hardware or software. He has extensive computer experience and keeps abreast of current developments in the information technology field.

Membership in Professional and Civic Organizations - Mr. Ludwigsen is a member of the American Institute of Certified Public Accountants, New Jersey Society of Certified Public Accountants and the Registered Municipal Accountants' Association of New Jersey. He is active in the community and served as President of the Southern New Jersey Council of the Boy Scouts of America and currently serves as the Vice President of Finance for the Council.



## D. RESUME (CONT'D)

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### 2.0 Proposed Engagement Personnel (Cont'd)

#### 2.4 Other Engagement Personnel

##### Paul D. Ewert Engagement Manager

Paul D. Ewert has over twenty-five years' experience in the Governmental Services Department of the Firm. His area of experience is audit of county colleges, municipalities, school districts, and authorities. He is licensed to practice as a Certified Public Accountant, Registered Municipal Accountant and Public School Accountant in New Jersey. He also has been certified by the New Jersey Department of Community Affairs, Division of Local Government Services as a Certified County Finance Officer and Municipal Finance Officer. Paul is a graduate of Rutgers University.

Experience - During his career Mr. Ewert has performed audit services for four county colleges, including the current Audit Manager at Union County College. Paul has developed an approach to the audit that focuses on risk areas that are identified in the planning phase of the audit. This approach to the audit develops throughout field work and usually encompasses most departments of the College. He has also been assigned to ten municipalities, three school districts, two libraries, one county and one authority. Each of these entities is subject to the Single Audit Act. He has prepared arbitrage calculations for two municipalities, and two school districts. He has been involved in preparing municipal budgets, official statements and other special services for our clients. Mr. Ewert has conducted in house training classes and assisted in the preparation of the work programs used for our municipal audits. He has successfully completed the American Institute of Certified Public Accountants' courses to obtain the Government Accounting and Auditing Certificate of Educational Achievement.

Membership in Professional Organizations - Mr. Ewert is a member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants and the Registered Municipal Accountants' Association. He has been a chairman of the finance committee for a condominium association.

Regina Chico, CPA – Supervisor Accountant graduated in 2003 from Monmouth University with a B.S. in Accounting and will be assigned as the supervisor in-charge of fieldwork. She has ten years of experience auditing county colleges. Gina annually attends a three day Student Financial Aid Audit Seminar and is proficient in completing federal single audits. Gina has experience auditing federal student financial aid funding at five County Colleges during her career.



## D. RESUME (CONT'D)

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### 2.0 Proposed Engagement Personnel (Cont'd)

#### 2.4 Other Engagement Personnel (Cont'd)

Laurie Rouh, CPA – Senior Accountant graduated from the University of Delaware with a B.S. in Accounting. Laurie has several years' experience auditing not-for-profit organizations and preparing the related federal and state information returns that are required to be filed. She will be assigned to the audit of the College Foundation as well as the preparation of the Federal Form 990.

Other engagement personnel will be assigned to the engagement, as the situation requires. All staff assigned shall have experience in performing the audits of County Colleges in order to ensure the timely filing of the audit with all required regulatory agencies.

### 3.0 Statement of Assurance

The Firm is not currently in violation of any regulatory rules and regulations that may have an impact on its operations.

The Engagement and Consulting Partners will make themselves available for any meeting of the College, Foundation, Finance Committee or Board of Trustees.

The proposal includes and acknowledges the Proposal Requirements, Instructions, Terms and Conditions, and Specifications sections of the RFP. All of these documents are considered part of the proposal.

Addendum No. 1, including the 9 page question and response with acknowledgement signature, is included in the required submission section of the proposal.

Carol A McAllister is the proposed audit engagement partner and is authorized to execute the agreement and sign all reports. The required Affidavit of Verification of Proposal is included and attached in the required submission section of the proposal.

Upon award and prior to the start of a service, a Certificate of Insurance shall be furnished to the College as specified in the request for proposal, which includes all required insurance and names the Community College of Philadelphia as additional insured.



## D. RESUME (CONT'D)

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### 4.0 County College Engagements and References

Our Firm enjoys the privilege of serving as the auditor for seven county colleges. The following references may be contacted as references.

#### **Current College Clients References**

Bernard Lenihan  
Vice President of Finance  
**Union County College**  
(908) 709-7605  
[blenihan@ucc.edu](mailto:blenihan@ucc.edu)  
January 1, 2013 - December 31, 2013  
\$103,500,000 annual revenues

Dominick Burzichelli,  
VP & Chief Operating Officer  
**Gloucester County College**  
(856) 415-2292  
[dburzichelli@gccnj.edu](mailto:dburzichelli@gccnj.edu)  
July 1, 2013 - June 30, 2014  
\$58,000,000 annual revenues

Diane Fauser  
Executive Director of Accounting Operations  
**Camden County College**  
(856) 227-7200 ext. 4550  
[dfauser@camdencc.edu](mailto:dfauser@camdencc.edu)  
July 1, 2013 - June 30, 2014  
\$115,900,000 annual revenues

Ronald Brand  
Senior VP of Finance and Facilities  
**Burlington County College**  
(609) 894-9311 ext. 1262  
[rbrand@bcc.edu](mailto:rbrand@bcc.edu)  
January 1, 2013 - December 31, 2013  
\$60,150,000 annual revenues

#### **Additional Current College Clients**

Catherine P. Skinner CPA  
Dean Administration and Finance  
**Atlantic Cape Community College**  
(609) 343-5102

Jacob Eapen  
Vice President of Finance  
**Mercer County Community College**  
(609) 570-3610

John K. Pitcher  
VP for Finance and Administrative Services  
**Cumberland County College**  
(856) 691-8600 ext. 1203

#### **Past College Audit Clients**

Maureen Lawrence  
VP Business and Finance  
**Brookdale Community College**  
(732) 224-2219

Sarah Winchester,  
VP of Finance and Administration  
**Ocean County College**  
(732) 255-0400 ext. 2062

## E. BASIS FOR CHARGES AND FEES

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### 1.0 Fee Quote

Our fee quote is based on estimated time to complete the audit and the hourly rates of our staff necessary to perform the engagement. The proposed fee quote for the services described in Section C.1.0 is detailed in the required submission "Proposal Form – Schedule of Hours and Fees".

The fee quote includes normal routine advice concerning periodic technical questions that might arise throughout the fiscal year. Any questions or position papers that require **extensive** research or procedures, outside the scope of the audits, will be billed at our standard hourly rates. However, no such services will be billed without the prior written approval of the College.

This fee quote assumes that the accounting records will be balanced and closed by college staff, in accordance with the established timeline and the College will prepare all required GASB financial statements, including footnote disclosures and the Management's Discussion and Analysis.

### 2.0 Additional Services

If the College requests any additional services that are not included in the annual audit, our fees will be based on the hours spent to perform those services at an average billing rate of \$120.

### 3.0 Billing Method

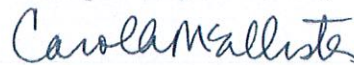
Progress billings will be completed on a monthly basis and will include charges through the end of the immediately preceding month.

## F. APPRECIATION

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We wish to thank the Board of Trustees and the administration of the Community College of Philadelphia for the opportunity to submit this proposal. It will be a pleasure to serve the College, should our proposal receive favorable consideration.

Respectfully submitted,



Carol A McAllister, CPA

**BOWMAN & COMPANY LLP**

(856) 821-6864

[cmcallister@bowmanllp.com](mailto:cmcallister@bowmanllp.com)

601 White Horse Road

Voorhees, NJ 08043



# **ATTACHMENT B**

## **PARENTEBEARD PROPOSAL**



# The Community College of Philadelphia

## Proposal for Public Accountant Services

RFP #9823



An independent member of  
**BAKER TILLY**  
INTERNATIONAL

**ParenteBeard**

CONFIDENCE THROUGH CLARITY

Audit | Accounting | Tax | Business Advisory



# Qualifications of Firm



ParenteBeard is one of the nation's leading independent accounting and consulting firms and is a top 25 U.S. firm. Our team is approximately 1,000 strong and includes more than 100 partners in 19 offices.

Our public sector group has more than 130 full-time professionals dedicated to the needs of our higher education, governmental and nonprofit clients.

ParenteBeard is the accounting firm of choice for thousands of higher education institutions, businesses, and organizations.

Our success has its roots in one guiding philosophy: forging relationships with our clients that add value beyond their expectations. We are a service driven firm where our partners work in the field and where they are accessible in real-time to your management team and to those charged with governance. We are a client centered firm and will deliver nothing but exceptional service and expertise to the College.

Moreover, the College has our commitment that its audit and subsequent deliverables will be the highest level priority at ParenteBeard: this will be a partner driven, "hands on" relationship staffed with our most senior higher education professionals. Furthermore, our exceptional team members will be managing the work from our **Philadelphia office**. This heavy Philadelphia presence will allow us to spend the most quality time with you in the field. We will be on the ground and we will be accessible. Our partners and senior managers will be live and in the field working with management to make the audit the least disruptive to your team members.

## Firm Structure/Organization of Firm

With roots dating back to 1926, ParenteBeard operates as a limited liability company or LLC. The owners of the firm are categorized as "members." The owners are referred to as "partners," a term used generally by professional service organizations. The members elect a board of directors of the firm. The board of directors has responsibility for firm policy decisions, as provided for in the LLC agreement.

The officers of the firm include the chairman/CEO, president, chief financial officer, chief risk officer and other members. The CEO has responsibility for the management of the firm in accordance with the LLC agreement. The firm's president/chief practice officer is responsible for management of the firm's accounting and auditing, tax



# Qualifications of Firm

and consulting practice. The regional managing partners of the practice offices are responsible for all aspects of the continuing administration of the practice office.

ParenteBeard is headquartered in Philadelphia, PA and has offices throughout PA, NJ, MD, NY, CT, DE and TX. We are properly licensed to conduct business in the states in which we have offices.

## License to Practice in the Commonwealth of Pennsylvania

All assigned key professionals for this engagement are properly registered or licensed to practice as certified public accountants in the Commonwealth of Pennsylvania.

We know that the selected firm's professional culture and business approach should reflect your extremely focused sense of organizational commitment. We believe the College will find our service model and level of expertise to be exceptional. We possess significant experience serving higher education clients. Our team is committed to bringing the College exceptional value with friendly and accessible service. Likewise, we believe we can achieve and sustain long-term savings while providing excellent client service.

ParenteBeard is committed to providing the College with "excellent service" by:

- > Our commitment to delivering to the College superior auditing services in a reasonable time frame agreed to by both you and ParenteBeard
- > Our experience and expertise in conducting public higher education audits
- > Immediate communication as issues arise
- > Continuous timely updates in regards to new accounting and auditing standards and other significant matters throughout
- > Our pledge to return all phone calls and emails within 24 hours

At ParenteBeard, our team members set us apart. We have the depth and breadth that creates understanding, fosters genuine connections, powerful ideas and provides momentum to move our client's vision forward.

## Our Independence

ParenteBeard complies with the independence standards in the Code of Professional Conduct of the American Institute of Certified Public Accountants, Government Auditing Standards and the Department of Labor Rules and Regulations. As such, we are not aware of any relationships between our firm and the College that would impair our independence in the services provided as your auditor. ParenteBeard is of sufficient size that the College's engagement does not compromise our independence in fact or in appearance.

## Peer Review

ParenteBeard remains committed to the highest standards of our profession, supported by our professional practice team. Our team members adhere to rigorous quality control policies and we have a proud tradition of unqualified opinions in our peer reviews.



# Qualifications of Firm

**We are pleased that with respect to our most recent peer review in 2011, we again received an unqualified opinion and a rating of pass, the highest of the three potential ratings. Please refer to the appendix section for our most recent Peer Review Report performed under the AICPA Peer Review Program.**

## Our Commitment to You

We have developed a Client Service Commitment, which is included in the appendices of this proposal. Our Client Service Commitment details our pledge to a strong relationship that leverages our depth and breadth of experience and resources to deliver clarity and build confidence. Confidence through clarity is our commitment to build genuine connections with our clients, to understand their business needs and to provide exemplary service, exceptional value and clear, meaningful advice.

Our singular mission is to foster a client experience with the College based on honesty, integrity and accountability that reflects and respects the privilege of serving you.

We are confident our proposal will clearly demonstrate our commitment to you.



# Relevant Experience of the Firm



## Higher Education Experience

Higher education is a year-round focus at ParenteBeard, not something we do to keep ourselves busy during summer months. We are committed to being one of the premier accounting and consulting firms to the higher education industry. The team members who comprise our higher education group have formal training in student financial aid compliance testing, research and development grant accounting and compliance and experience in other federal and state grant programs, including student financial aid, NCAA and other industry specific accounting and auditing issues. Our professionals have significant higher education experience, diverse backgrounds, outstanding credentials and results-driven attitudes. When our professionals are not on site at our higher education clients, they are drafting thought leadership materials, attending seminars related to the education industry and updating our industry guidance to assist with upcoming audits.

Currently, with over 39 higher education clients under annual contracts with our firm, we have both the qualifications and ability to meet your needs for this engagement. Not only are ParenteBeard team members better informed about technical issues affecting our clients, but they also have the ability to make suggestions and help our clients initiate change. Our commitment to the higher education industry is evident by the long-standing relationships with our clients, the certifications we hold and our active participation with industry specific associations throughout the country. Our professionals are involved in a variety of associations and committees relating to the higher education industry. For example, we are active members of the National Association of College and University Business Officers (NACUBO) and the related Eastern Association of College and University Business Officers (EACUBO) and contribute to those organizations' important efforts with respect to knowledge, professional development and advocacy. Furthermore, ParenteBeard higher education specialists regularly present topics at EACUBO's annual meetings and workshops, which cover a broad range of accounting, external and internal auditing, information technology, financial reporting matters, industry trends and techniques and tax compliance issues.



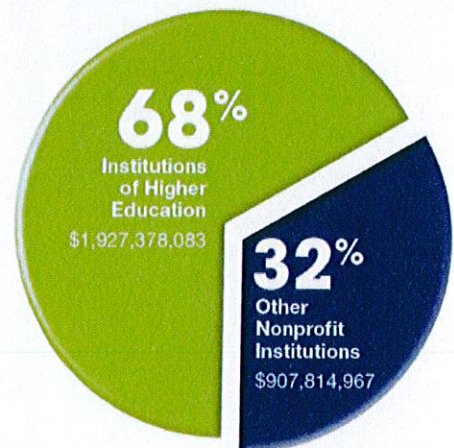
# Relevant Experience of the Firm

"Misericordia University has relied on ParenteBeard as part of its financial management team for 30 years. More than an auditor, the firm has helped Misericordia achieve significant growth in the quality and quantity of students as well as our campus footprint. We've relied on the professionals at ParenteBeard for advice and consultation in a variety of areas, including the financing of construction projects, investment policy, and compliance with the myriad of federal and state regulations with which a growing university must deal. Most important, the team at ParenteBeard understands our vision of providing quality academics, superb career preparation, and service to others as they have supported the University in all these areas. For these reasons and others, we believe ParenteBeard has been a key factor in Misericordia's continuing growth and success."

**Michael A. MacDowell**  
President, Misericordia University

With some of our higher education relationships extending over 30 years, ParenteBeard is well recognized for our expertise in providing auditing services for state and federal grant programs in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act as amended and the provisions of OMB Circular A-133. But we would like to let the numbers speak for themselves:

## **Total Federal Dollars Audited by ParenteBeard for the year ended December 31, 2012**



**Source: Federal Audit Clearinghouse**

We have significant experience with Title IV Student Financial Aid, Title III grants (TRIO and Student Support), Veterans' Administration grants, vocational education, and research and development grants that are prevalent at institutions of higher education. We also have experience in responding to workpaper review requests from the Department of Education and have worked with clients in responding to audits from the Department of Education. New team members in our education group are provided with training sessions related to student financial aid compliance on an annual basis so they are knowledgeable about the requirements before they begin compliance testing.



# Relevant Experience of the Firm

## Client Listing

For decades, relationships have connected us with our clients and defined what we do best – helping people and organizations achieve their goals. Our clients are the best source of information about the services and solutions the College can expect in working with ParenteBeard and represent private and state-affiliated four year institutions, community colleges, and associate degree institutions. Our experiences with a variety of higher education institutions provide ParenteBeard with unique insight into the issues facing the College. We are pleased to present a listing of our firmwide higher education clients, which follows.

Institution	Contact	Phone
Albright College	William W. Wood, Vice President for Administrative and Financial Services	610.921.7749
Alvernia University	Frances A. Aitken, CPA, SVP for Finance & Operations	610.790.1925
Arcadia University	Leonard Sippel, Treasurer and CFO	215.572.2943
Bucks County Community College	Dennis Matthews, Vice President, Administrative Affairs	215.968.8408
Cedar Crest College	Audra Hoffman Kahr, Vice President of Finance	610.606.4666 x3312
Centenary College	Roger Anderson, Chief Operating Officer and CFO	908.852.1400
Chestnut Hill College	Lauri Strimkovsky, Vice President of Financial Affairs	215.248.7001
Chesapeake College	Tracy Brinckerhoff, Director of Financial Services	410.827.5390
Delaware Valley College	Arthur Glass, Vice President for Finance & Administration	215.489.6378
DeSales University	Robert J. Snyder, Vice President Administration, Finance	610.282.1100
Gannon University	Jeff S. Taylor, Controller	814.871.7213
Gwynedd Mercy University	Kevin O'Flaherty, Vice President of Finance	215.646.7300
Keystone College	Kevin Wilson, Vice President Finance & Administration	570.945.8376



# Relevant Experience of the Firm

Institution	Contact	Phone
King's College	Lisa Marie McCauley, Vice President & Chief Financial Officer	570.208.5832
La Roche College	Robert A. Vogel, Chief Financial Officer & Treasurer	412.536.1032
Lebanon Valley College	Deborah R. Fullam, Vice President for Finance	717.867.6206
Lehigh Carbon Community College	Brian Kahler, VP of Finance and Administration	610.799.1740
Lycoming College	Jeffrey L. Bennett Controller/CFO/Treasurer	570.321.4031
Lincoln University	Charles T. Gradowski, Vice President for Fiscal Affairs	484.365.7305
Marywood University	Kevin J. May, Director, Fiscal Affairs & Controller	570.348.6293
Messiah College	Wendy Starner, Controller & Director of Financial Operations	717.796.1800 x6920
Misericordia University	Ron Hromisin, Controller	570.674.6312
Montgomery County Community College	Thomas Freitag, Vice President of Finance & Administration	215.641.6538
Moore College of Art & Design	William Hill, Vice President of Finance & Administration	215.965.4021
Moravian College	Mark Reed, Director of Business and Financial Operations	610.861.1312
Neumann University	Joseph F. Gorman, Vice President for Finance & Administration	610.558.5504
Pennsylvania Institute of Technology	Annamarie Cassidy, Chief Financial Officer	610.892.1500



## Relevant Experience of the Firm

Institution	Contact	Phone
Point Park University	Jim Hardt, Assistant Vice President for Finance	412.392.3969
Richard Stockton College of New Jersey	Theresa Lew, Assistant Vice President of Administration and Finance	609.626.3594
Rosemont College	Mary Beth Tsikalas, Vice President of Finance & Administration	610.526.2981
Saint Francis University	Robert Datsko, Vice President Finance & Administration	814.472.3261
Saint Vincent College	Gina Nalevanko, Treasurer	724.805.2551
The University of the Arts	Stephen J. Lightcap, Vice President Finance & Administration	215.717.6180
University of Pittsburgh	Thurman Wingrove, Associate Vice Chancellor, Financial Information	412.624.6028
University of Scranton	Edward Steinmetz, Vice President, Finance & Treasurer	570.941.7413
Waynesburg University	Roy R. Barnhart, Vice President Business & Finance	724.852.3241
Wilkes University	Janet Kobylski, Controller	570.824.4651
William Patterson University	Rosemarie Genco, Associate Vice President for Finance and Controller	973.720.2107
Wilson College	Deborah A. Burke, Controller	717.262.2017

Please refer to the appendix section for a letter of recommendation from one of our former clients.



# Our Audit Approach



## A Fresh Perspective

Providing the highest quality finished product and quality timely service are the top priorities of ParenteBeard. We focus on this for each and every engagement regardless of how large or small a client happens to be. Nothing is more important to us than doing things right. This is why our partners take a very active role in every engagement. We commit to investing the time necessary to understand your operations to enable us to bring value that goes far beyond the numbers. You deserve nothing less.

Quality to ParenteBeard means the following:

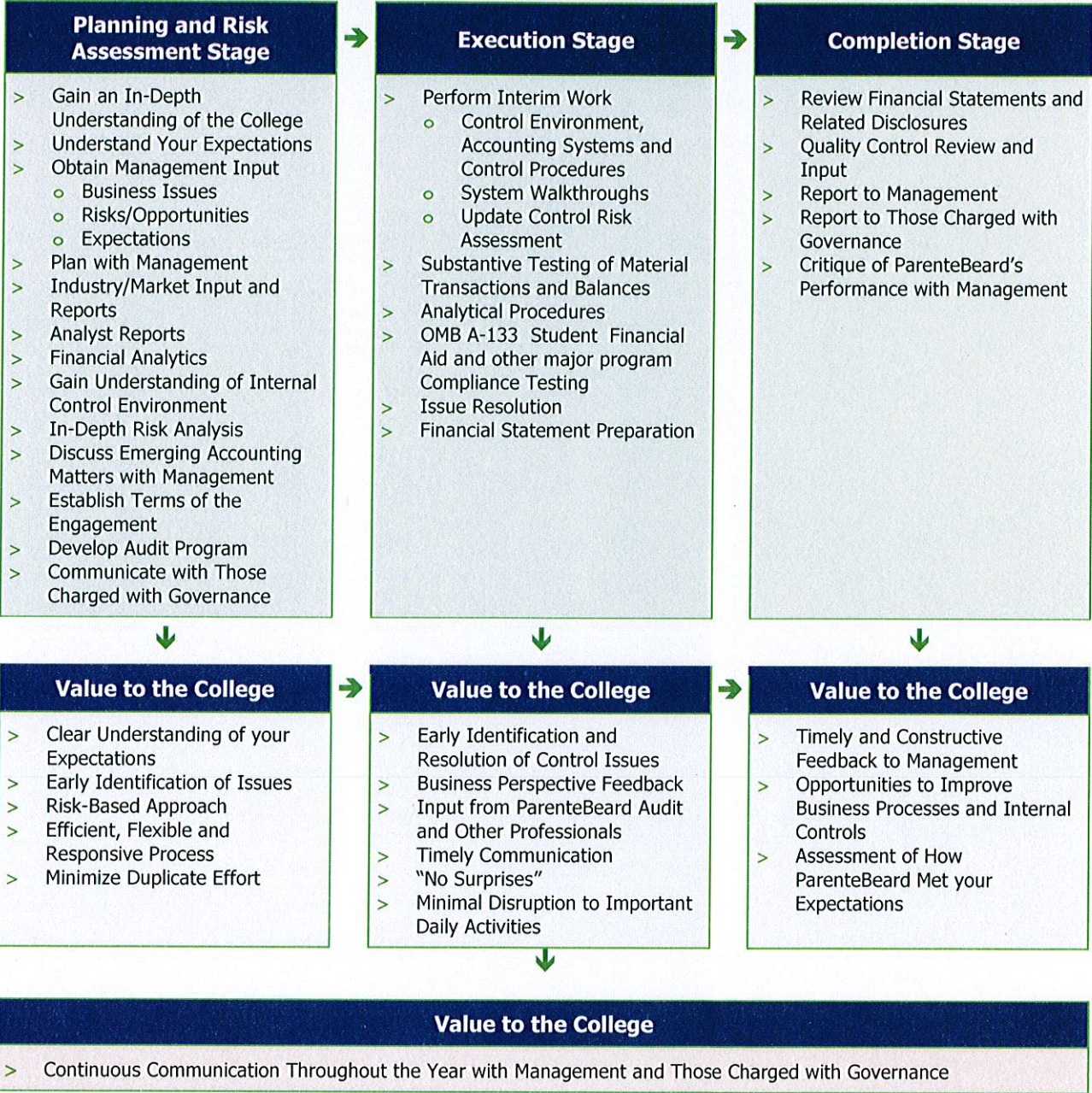
- > No surprises. Upfront, direct and constant communication are key elements to a successful audit
- > Financial reports completed accurately and on time
- > Well thought-out management comments for the improvement of internal controls and management processes
- > Satisfied clients who are "raving fans"
- > A mutually beneficial relationship built on trust

It is for these reasons that we approach each audit engagement with tremendous energy and a fresh perspective.



# Our Audit Approach

Our audit approach consists of three distinct phases, as outlined in the chart below along with the value each phase provides. We tailor this approach to meet your needs and requirements.





# Our Audit Approach

**PLANNING and RISK ASSESSMENT STAGE** – Our goals during the planning and risk assessment stage are to make sure we have a comprehensive understanding of the College and that we have identified all significant risk areas. This will allow us to design the most effective and efficient audit plan.

Some of the procedures we will perform during this stage of the audit include:

- > Schedule and meet with key management personnel to agree upon responsibilities and timing of services. We will also use this time to enhance our understanding of the College and any significant changes that occurred during the year.
- > Schedule and meet with those charged with governance to provide an overview of the planned scope and timing of the audit and to gain an understanding of any concerns they have and any risk analysis procedures they may have performed.
- > Utilize information gathered through our conversations and through review of your internal documents to document our understanding of the College.
- > Perform preliminary analytical review procedures to improve our understanding of the College's operations and to help identify areas that may represent specific risks relevant to the audit.

Our methodology during this phase involves assessing risk at various levels including, but not limited to, the financial statement and significant account level. This requires considering a number of factors at each of those levels, along with the concept of materiality.

Factors considered at the industry, entity and financial statement level include, but are not limited to:

- > Economy
- > Financial condition / performance
- > Industry risks
- > Management reputation
- > Management philosophy
- > Turnover of financial personnel
- > Control environment
- > Potential conflicts of interest
- > Audit history
- > Users of financial statements

Factors considered at the significant account level include, but are not limited to:

- > Susceptibility to fraud



# Our Audit Approach

- > Complexity of accounting issues
- > Difficulty to audit
- > Prior-period misstatements
- > Competence and experience of related accounting personnel
- > Need for judgment
- > Nature of transactions

The risk assessment process is a subjective process that is conducted by upper level engagement personnel and takes the above factors into consideration in determining the nature, extent and timing of our audit procedures.

Through the use of internal control questionnaires, interview of the College's staff and through observation and corroboration, we will develop and document our understanding of the five components of the College's internal control (control environment, risk assessment, information and communication, control activities and monitoring), and, based upon this understanding, we will assess control risk. As a follow up to the above discussions and observations, we will update and build on our systems memorandums and flowcharts, further documenting our understanding of the various significant internal control processes. Once complete, we will review these documents with the College's management to ensure that our understanding is accurate.

As required under the risk assessment audit standards, we will update our understanding of key controls over the following significant entity-wide transaction cycles:

- > Cash and investment management
- > Accounts/student receivable/revenue
- > Accounts payable/expenses
- > Payroll/human resources
- > Capital assets
- > Long-term debt
- > Federal and state grant programs

Our risk assessment will also include identifying the risks associated with related party transactions, management override of controls and revenue recognition.

Other matters that will be addressed during the planning phase of our audit will include consideration as to the College's use of service organizations (e.g., bank trust departments and student loan servicing agents), and the effect of such practices on the audit process, as well as certain audit risk and fraud considerations. We will evaluate the additional relevant federal or state grant audit requirements, including those related to the Single Audit. In addition, we will prepare audit confirmations during this interim phase, test capital additions and update our permanent records.



# Our Audit Approach

**EXECUTION STAGE** – We will customize audit programs to the specific College circumstances based upon information gathered during the planning stage. Our audit programs set forth, in detail, the procedures that we believe to be necessary in order to accomplish the objectives of the audit.

Traditionally referred to as “final fieldwork,” this portion of our engagement will be carried out on-site at the College’s campus. This audit work will be conducted in accordance with your timeline as presented in the request for proposal.

Our approach to the College’s audits will be to use a combination of substantive tests and test of controls and transactions. This process will allow us to spend more time with the College’s management during the interim time period and allow for more efficient use of our time and your personnel’s time during the more confining year-end time period. Our primary focus will be on the College’s accounts with significant balances, those accounts with significant activity, and those areas posing more significant risk. Such areas would include, but are not limited to the following:

- > cash and cash equivalents
- > student accounts receivable and related revenues
- > government grants receivable and related revenues
- > investments
- > capital assets
- > accounts payable, accrued expenses and related operating expenses
- > payroll expense and related liabilities
- > bonds and capital leases payable
- > other post-retirement benefits (OPEB) liabilities.

Other areas not considered to be significant in terms of risk and materiality may be addressed through the use of substantive analytical procedures to help increase audit efficiency. **In addition, as June 30, 2015 draws closer, significant time will be devoted to GASB Statement No. 68, Accounting and Financial Reporting for Pensions.**

Our audit approach in these areas will incorporate the use of various sampling techniques. Our audit software (Knowledge Coach) provides techniques that are proven to add quality and efficiency to the audit.

As a “by-product” of this process, we typically identify opportunities for improvement within the individual entity’s internal controls. These matters will be discussed with management, and, if deemed appropriate, will be communicated to management and those charged with governance in the form of a management letter.

Throughout the conduct of our fieldwork, we will continually check in with your senior management to communicate our progress and to ensure there is no misunderstanding on our part regarding project deliverables. This will be accomplished via formal weekly audit status update meetings with key personnel, as well as informal



# Our Audit Approach

meetings throughout our fieldwork. Should any misunderstandings arise, we will work with management in a spirit of goodwill and cooperation to ensure our mutual objectives are accomplished.

**FINANCIAL REPORTING** – The reporting phase of the audit includes the completion, and review with management and those charged with governance, of the related financial statements of the College. This process will be managed out of our **Philadelphia office** and will have the involvement of our quality control partners, as required by firm policy.

This phase also deals with the preparation of our management letter and our communication with those charged with governance. The management letter (as required by auditing standards) addresses significant deficiencies, material weaknesses noted as well as material instances of noncompliance, and the communication with those charged with governance, addresses our responsibility under Generally Accepted Auditing Standards, significant accounting policies, accounting estimates, significant audit adjustments, other information contained in the audited financial statements, disagreements with management (if any), management's consultation and difficulties encounter (if any).

In addition, we typically issue a constructive services comment letter to bring any financial or operational areas for improvement to the attention of management.

We commit to having the College's audit reports delivered on or before September 20 of each year under this contract.

All deliverables will be reviewed with your senior management in preliminary draft format well in advance of final draft due dates, in order to ensure an appropriate resolution of any open audit areas or misunderstandings.

## Single Audit

Our technical plan for accomplishing the audit work with regard to the single audit consists of two distinct phases, as follows:

**EXECUTION STAGE** – We will conduct an audit of the College's major federal award programs. This will include documenting our understanding of relevant internal controls and testing compliance with compliance requirements over the programs identified as "major" federal award programs. As required by OMB Circular A-133, our audit will include an opinion as to whether the College complied with laws, regulations, and provisions of contracts or grant agreements that could have a direct and material effect on each major program.

We commit to having the College's single audit reports delivered on or before December 31 of each year under this contract.

**FINANCIAL REPORTING** – The reporting phase of the single audit includes the completion and review with management of the related financial statements and letter reports associated with the Single Audit report package, as well as the auditor prepared financial reporting package.



# Our Audit Approach

## Industry Related Periodicals and Emails

We are committed to keeping you informed about upcoming standards and regulations and how they will impact the College. Our team members are always aware of new industry developments, and the firm makes efforts to keep its friends and clients informed via the use of periodic "Hot Topic" emails. When you have questions, we will provide answers. ParenteBeard also issues periodic emails and quarterly mailers including "The Quality Standard," which discusses new technical issues and accounting and tax matters. **There will be no charge for this service.**

**Each year, typically in June, ParenteBeard holds a seminar specifically for our clients and friends within the higher education sector. At this informative seminar, we provide updates for new accounting guidelines, discuss industry hot topics and provide clients and friends the opportunity to network with their peers.**

## Our Commitment to Perform the Work within the Desired Time Period

Based on your requirements we have developed a calendar which depicts specific deliverables and timeframes required by the College. The calendar serves as both a communications and monitoring tool for all of us. We take our commitment to you seriously and will work diligently with you to meet or exceed the scheduled deadlines as indicated in our work plan and schedule.

Milestone	May	June	July	Aug	Sept	Oct	Nov	Dec
Audit Planning								
Final Fieldwork								
Delivery of Audit Report								
Delivery of Single Audit Report								
Delivery of Pennsylvania State Audit								
Ongoing Management Support								



# Our Audit Approach

## Use of Technology

We use technology extensively in the delivery of professional services and are committed to integrating technology into our audit approach and make the necessary investments to remain at the forefront of technology. ParenteBeard's audit approach is fully automated to reduce the impact on client operations and to maximize efficiency and includes electronic storage of workpapers. All of our workpapers are in electronic form. We do not use "paper" workpapers. All of our professionals are equipped with the latest devices, allowing them to share data, print appropriate documents for client review and electronically scan and store client source documentation. The availability of high speed internet connections at client locations allows our professionals to have timely access to all of the necessary technological resources to efficiently complete engagements, including access to authoritative guidance, Governmental Accounting Standards Board (GASB) pronouncements, Government Accountability Office (GAO) auditing requirements and other tools. We also are able to access all of our research materials online, which enables us to have the most up-to-date information available and to perform effective and efficient technical research.

ProSystem fx Engagement and Knowledge Coach Technology will facilitate the financial reporting process with the ability to download the unadjusted trial balances, post adjustments and reclassifications and support groupings for balances and amounts in the financial statements. IDEA, an electronic data mining/auditing tool, will be utilized, to the extent practical, to import your general ledger, to validate the analysis and review of selected financial statement balances and amounts, general ledger postings, testing of accounts receivable aging reports and the selection and review of non-standard journal entries, to name a few applications.



# Our Audit Approach

## Our System of Quality Control

One of our core values is our commitment to quality.

**To:** The Community College of Philadelphia

**From:** Phil Santarelli, Chief Risk Officer

At ParenteBeard we focus on providing all of our team members with the tools necessary to make quality a habit, not just an occasional act. Those tools include training for all of our team members that far exceed the hours requirements of State Boards of Accountancy. Attendance is mandatory at our firm's annual quality update and other industry based internal and external training sessions. Other common practices of the firm related to our quality control include the following:

- > We subscribe to, and all firm members have access to, CCH Accounting Research Manager, which is a powerful research tool providing historical and up to the minute information on accounting and auditing standards.
- > We only associate ourselves with organizations and clients that we believe share our passion for quality and integrity. Our client acceptance procedures involve input from the respected members of our leadership team.
- > We have implemented procedures for all audit engagements that involve members of our Professional Practice Team.

In addition, our firm actively advances quality in our profession by the following:

- > Maintaining membership in the Center for Audit Quality, the Employee Benefit Plan Audit Quality Center and the Governmental Audit Quality Center
- > ParenteBeard partners are members of the following national committees of the profession:
  - > Professional Practice Executive Committee
  - > Technical Issues Committee of the AICPA Private Company Practice Section
  - > Financial Reporting Executive Committee
  - > Professional Ethics Executive Committee
  - > Strategic Advisory Group of the PCAOB
  - > Industry expert panels for Healthcare and Insurance

**At ParenteBeard, everything starts and ends with quality in mind.**



# Our Audit Approach

ParenteBeard maintains a quality assurance system designed to ensure that the products and services provided meet all professional standards. In addition to having proper staffing and a rigorous review process, all financial statement audits are subject to an Independent Report Review, where an independent partner performs a review of the financial statements and disclosures prior to report issuance. The firm's policies also require internal technical consultations on specific complex issues. The consultations help the firm provide you with the highest quality product. Your financial statements will receive the benefit of these consultations. Our initial planning process is designed to surface any technical issues requiring a consultation early, so there are no last minute surprises. This ensures that management is never surprised by an audit finding that can materially affect the financial statement. Our firm also employs an engagement quality review (EQR) service on all engagements where the service partner has been involved for a five year period. This EQR process involves the detailed review of all aspects of the engagement by another partner completely independent of the specific audit engagement. This helps us mitigate any risk that the audit team may become too familiar with the audit and it provides added assurance that all standards are properly adhered to.

## Tax Approach

Our tax exempt team will work with you to develop clear communication protocols surrounding all compliance requirements and preparation of tax returns. We will guide you through the process and provide meaningful comments that will jump start the planning process for future years.

Federal and state tax laws for exempt organizations are complex and always changing. The firm's tax services are designed to provide both comprehensive and specialized tax assistance. Our tax professionals are specialists in the reporting requirements of the education, nonprofit and healthcare sectors. We are always available to assist you with any questions which might arise relative to your tax exemption status.

We provide tax compliance services that include preparation of the following forms:

- > Form 990, Return of Organization Exempt from Income Tax
- > Form 990-T, Exempt Organization Business Income Tax Return
- > Form 990-PF, Return of Private Foundation
- > Form 1120, U.S. Corporation Income Tax Return
- > Form 1065, U.S. Return of Partnership Income
- > Form 5500, Annual Return, Report of Employee Benefit Plan
- > Form 1041, Trust Accumulation of Charitable Amounts



# Our Audit Approach

**ParenteBeard prepares nearly 1,000 form 990s on an annual basis.**

We also provide tax consulting advice that emphasizes:

- > Preparing and/or reviewing tax returns so tax positions are supported and documented
- > Analyzing new laws and regulations and communicating their impact to our clients
- > Planning, so that minimum taxes are paid (i.e., for unrelated business income)
- > Performing other value added services, including creative tax advice in specialized areas:
  - > Executive compensation
  - > Accountable plan review
  - > Unrelated business income
  - > Intermediate sanctions
  - > Employee vs. independent contractor issues
  - > Private inurement
  - > Mergers and acquisitions
  - > Employee benefits planning
  - > Other tax related consultations that our clients may require

Our exempt organization tax team brings a fresh perspective to each client relationship and engagement. Although we can draw from a wealth of experience, we approach each client engagement with a clean slate to ensure that we identify and understand the nuances of your institution's situation, needs and unique challenges. Our goal is to provide solutions that are right for the College, not what is convenient or what may have worked elsewhere.

## Other Value Added Services

ParenteBeard will provide the following services at no additional charge to the College during the duration of the audit contract:

- > Identification of and technical assistance with new GASB accounting pronouncements,
- > Invitation of key personnel to our Annual Higher Education Accounting and Tax Update held in King of Prussia
- > Invitation to Audit/Finance Committee members to ParenteBeard's Annual Audit Committee Forum
- > Access to your peers and other industry professionals through the ParenteBeard network
- > Industry related periodicals and emails, specifically addressing hot topics in higher education
- > Availability of ParenteBeard partners and senior managers to answer your calls and questions on an ongoing basis



# Qualifications of Staff



The College will be represented by ParenteBeard partners who will take active roles in various aspects of our client service. A complete responsibility chart for these partners is depicted here. ParenteBeard will provide you with proactive support, industry knowledge and advisory services as the College continues to grow and encounters the new challenges facing all higher education and nonprofit organizations in the coming years.

Our engagement team has been assembled to provide the best possible expertise of our firm. Our team concept provides a totally integrated service, which is available to management on short notice. Our team provides not only the best possible audit services, but also a variety of advisory, financial management and consulting services. Other accounting firms may have the resources and personnel to meet the needs of major clients in organizations such as yours. Our advantage is that we can bring our resources to any client engagement quickly, decisively and in a personally responsive manner. We pledge that each member of our engagement team will possess the technical knowledge and industry experience commensurate with their assigned duties on this engagement.

## Client Service Hierarchy





# Qualifications of Staff

## Engagement Team Members Resumes



Joseph C. Sassa III  
**Engagement Partner**  
 Philadelphia Office  
 215.972.2539  
[Joe.Sassa@ParenteBeard.com](mailto:Joe.Sassa@ParenteBeard.com)

An audit partner and member of our education and public sector practice group, Joe has over 30 years of experience in public accounting. He is our engagement partner for colleges and universities, independent private schools, private foundations and trade associations of a national, state and local scope. He serves as the engagement executive for several of our major clients.

Joe's professional background includes extensive experience with higher education clients, nonprofit organizations, contractors, manufacturing, distributors and high net worth individuals.

Some of Joe's recent higher education experience includes:

Client	Scope of Services	Role on Engagement
Lincoln University	F/S and A-133 Audit	Audit Partner
Bucks County Community College	F/S and A-133 Audit	Audit Partner
Lehigh Carbon Community College	F/S and A-133 Audit	Audit Partner
The University of the Arts	F/S and A-133 Audit	Audit Partner

### Licenses/Certifications

- > Certified Public Accountant, Pennsylvania

### Professional Affiliations

- > American Institute of Certified Public Accountants
- > Pennsylvania Institute of Certified Public Accountants
- > National Association of College and University Business Officers
- > Eastern Association of College and University Business Officers

### Education

- > BS, Drexel University



# Qualifications of Staff



Andrea L. Caladie  
**Concurring Partner**  
 Wilkes-Barre Office  
 570.820.0174  
[Andrea.Caladie@ParenteBeard.com](mailto:Andrea.Caladie@ParenteBeard.com)

Andrea has over 22 years of diversified public accounting experience in a variety of industries including government, nonprofit and higher education entities. Her expertise includes audits of federal programs under OMB Circular A-133. She is the firm's Government Accountability Office compliance director and designated partner for the American Institute of Certified Public Accountants' Governmental Audit Quality Center.

A graduate of ParenteBeard's internal leadership development program, LEAP (Leadership, Entrepreneurism and Achievement at ParenteBeard), is a three year program to develop leaders who embrace our values and principles. The program helps our professionals formulate effective management and business development attributes, enhance their leadership capabilities and engage in continuous development.

Named the 2012 Distinguished Leader of the Year by Leadership Wilkes-Barre, Andrea is frequently requested to provide expertise and speak at nonprofit and government clients and the Pennsylvania Association of County Controllers.

Some of Andrea's higher education experience includes:

Client	Scope of Services	Role on Engagement
Alvernia University	F/S and A-133 Audit	Audit Partner
Lebanon Valley College	F/S and A-133 Audit	Audit Partner
Lycoming College	F/S and A-133 Audit	Audit Partner
Moore College	F/S and A-133 Audit	Audit Partner
Misericordia University	F/S and A-133 Audit	Audit Partner
Rosemont College	F/S and A-133 Audit	Audit Partner
William Paterson University	F/S and A-133 Audit	Audit Partner

## Licenses/Certifications

- > Certified Public Accountant, Pennsylvania

## Professional Affiliations

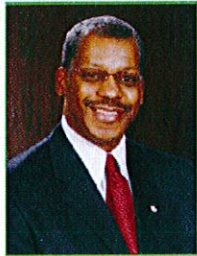
- > American Institute of Certified Public Accountants, Private Companies Practice Section and Technical Issues Committee for Governments
- > National Association of College and University Business Officers
- > Eastern Association of College and University
- > Pennsylvania Institute of Certified Public Accountants

## Education

- > BS, Pennsylvania State University



# Qualifications of Staff



**Julius Green**  
**Tax Partner**  
 Philadelphia Office  
 215.972.2352  
[Julius.Green@ParenteBeard.com](mailto:Julius.Green@ParenteBeard.com)

With over 20 years of experience, Julius is the practice leader for the firm's exempt organization tax practice. He provides consultation on all tax compliance and consulting matters that impact the firm's higher education, nonprofit, healthcare, senior living services and membership organization clients. Under his leadership, the practice focuses on client issues such as merger transactions, due diligence, private inurement, deferred compensation, unrelated business income, obtaining and protecting exempt status, business income tax, sales and use tax and employment tax issues. Prior to joining ParenteBeard, Julius was with two big four public accounting firms for 11 years and with two universities for 11 years.

Julius led the Pennsylvania Institute of Certified Public Accountants' diversity committee to create a diversity toolkit for accounting firms.

Some of Julius' recent higher education experience includes:

Client	Scope of Services	Role on Engagement
Mount Aloysius College	Tax	Tax Partner
Saint Francis University	Tax	Tax Partner
Wilson College	Tax	Tax Partner
Cedar Crest College	Tax	Tax Partner
Lycoming College	Tax	Tax Partner

## Licenses/Certifications

- > Certified Public Accountant in Pennsylvania
- > Certified Public Accountant in Maryland

## Professional Affiliations

- > American Institute of Certified Public Accountants
- > Pennsylvania Institute of Certified Public Accountants, Diversity Committee, Chair, Council (Board) Member
- > Healthcare Financial Management Association
- > Maryland Bar Association
- > District of Columbia Bar Association

## Education

- > BS, University of Baltimore
- > MBA, University of Baltimore
- > JD, George Washington University National Law Center



# Qualifications of Staff



Michael Johns  
 Senior Manager  
 Philadelphia Office  
 215.972.2366  
[Michael.Johns@ParenteBeard.com](mailto:Michael.Johns@ParenteBeard.com)

Michael is a senior manager in the firm's Philadelphia office. He focuses on serving college and university, nonprofit and governmental clients and is responsible for all day-to-day activities of an audit, including review of all workpapers, as well as the preparation and review of financial statements.

A graduate of ParenteBeard's internal leadership development program, LEAP (Leadership, Entrepreneurism and Achievement at ParenteBeard), is a three year program to develop leaders who embrace our values and principles. The program helps our professionals formulate effective management and business development attributes, enhance their leadership capabilities and engage in continuous development.

Some of Mike's recent higher education experience includes:

Client	Scope of Services	Role on Engagement
Bucks County Community College	F/S and A-133 Audit	Senior Audit Manager
Montgomery County Community College	F/S and A-133 Audit	Senior Audit Manager
Richard Stockton College	F/S and A-133 Audit	Senior Audit Manager
Delaware Valley College	F/S and A-133 Audit	Senior Audit Manager
Gwynedd Mercy University	F/S and A-133 Audit	Senior Audit Manager
The University of the Arts	F/S and A-133 Audit	Senior Audit Manager

## Licenses/Certifications

- > Certified Public Accountant in Pennsylvania

## Professional Affiliations

- > American Institute of Certified Public Accountants
- > Pennsylvania Institute of Certified Public Accountants
- > National Association of College and University Business Officers

## Education

- > BS, University of Pittsburgh



# Qualifications of Staff

## Communication and Training

We have made a commitment to our team members to provide them with an opportunity for lifelong learning. It is a requirement of our profession and gives us a competitive advantage. Membership in various professional organizations requires that every team member receive a minimum of 20 hours of continuing professional education (CPE) annually with a total requirement of 120 hours of CPE every three years. Our firm policy exceeds this and requires a minimum of 40 hours of CPE annually. The majority of our team members average over 60 CPE hours annually.

Team members who join the firm at an entry level receive specialized training during their first three years of employment that is provided by experienced ParenteBeard team members. Thereafter, team members receive training from a mixture of internal and external sources. Our typical training curriculum will annually include accounting and auditing updates as well as annual tax updates. Beyond this the team members, depending on their practice areas, receive specialized training. These courses include annual training on OMB A-133 auditing, technical issues related to Accounting Principles Generally Accepted in the United States of America (GAAP) and Generally Accepted Auditing Standards (GAAS) and industry specific topics. Our goal is to provide team members with the ability to more clearly understand the organizations they audit, not just the numbers in the financial statements. Adding this type of training to our extensive experience enables us to bring new perspectives to each engagement. Providing management with an "out of the box" way to look at the College makes us the ideal sounding board for management as it explores ideas to improve performance and enhance the overall organization.

Each year during the month of April, ParenteBeard's public sector group team members from throughout the firm meet for our annual public sector update training. All firm personnel involved with all higher education engagements are required to attend this event. This session has a strong focus on higher education, and typically includes topics such as a higher education industry update, Student Financial Aid update, Best Practices for Single Audits, GASB Update, Audit Sampling, Internal Control Testing, Major Federal Program Determination, Risk Assessment Considerations, Financial Reporting and other relevant topics. **One outcome of this session is that ParenteBeard team members will identify recent developments we consider to be both relevant and significant to the College's audit, and in turn discuss this information with the College's management prior to the start of the audit. We strongly believe that, by sharing such information, we are able to successfully begin the audit process and in turn set expectations for both the auditor and the auditee from the beginning.**

In addition to this higher education training, we will also conduct and organize pre- and post-audit training sessions for all of our team members who are assigned to your audit. The pre-audit session will be conducted before preliminary work is performed. The objective of this training session will be to educate and inform all team members about the audit approach and updated knowledge of your operations. The post-audit training session will be conducted after completion of the audit and issuance of financial statements. The objective of this training session will be to reevaluate our audit approach making any necessary changes to ensure that all our objectives are met in the most effective and efficient manner.



# Qualifications of Staff

## Ensuring Quality of Staff and Continuity

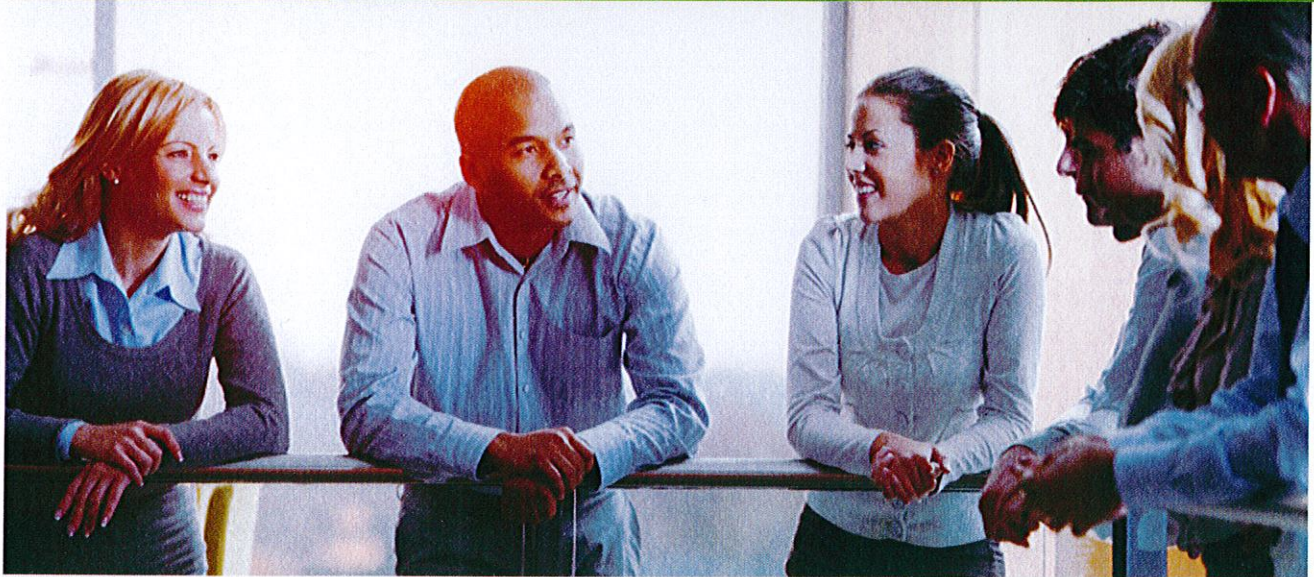
While other firms experience significant, annual staff turnover, ParenteBeard is able to attract and retain leading talent. Our clients benefit from our strong staff retention rate and the continuity of our engagement teams. Our reputation for quality client service, ample opportunities for professional development and depth of talent allows ParenteBeard to recruit and retain committed and talented professionals.

In addition, when there is turnover, we evaluate the staffing needs and level of expertise required. Our replacement strategy involves working with our regional workforce planning manager to establish the required level of expertise to find a suitable match. Subject to team member promotion or departure from the firm, we can commit that the College would have the same team members serving the College. In certain cases, the team may serve in different roles, but the individual will have a strong knowledge of the College and its operations.

To help oversee this process, we utilize a workforce planning manager, who is in charge of monitoring job needs requirements and staff utilization, communication with all levels of staff, providing conflict resolution, generation and review of reports and maintaining client and employee information.



# Transition from Current Auditor



## Transition Experience

The process of engaging a new audit firm may seem daunting at first. Common reasons provided for not wanting to change firms include the following:

- > It will cause disruption to daily activities
- > The current audit firm is familiar with accounting processes and procedures
- > New audit firms require more attention and training
- > It costs too much

At ParenteBeard we understand these concerns and have developed a proven methodology to manage client transitions to ensure a rapid, structured and seamless process. Our first step is to make sure we have the right amount of people with the proper higher education experience in place from day one. **Further, proudly serving as the College's previous independent accountants, ParenteBeard possesses prior institutional knowledge of the College's operations which will decrease the amount of transition related time.**

Our transition procedures will begin as soon as we are appointed as the College's audit firm and involve a kickoff meeting with College management to understand their concerns, agree upon responsibilities and set key dates. We will communicate this information to the engagement teams who will use it to begin the process of building our files. Involving the entire team at this point will allow them to hit the ground running at the start of each engagement, which will help to minimize the time required from College personnel.



# Transition from Current Auditor

Transition procedures also involve the review of predecessor audit firm workpapers and discussions with their key contacts. Professional standards require certain procedures and inquiries be performed. Our goal is to take this a step further with the cooperation of the predecessor firm. We prefer to use these meetings and review time to obtain relevant information that will help to reduce the amount of time required by College personnel. ParenteBeard has successfully transitioned hundreds of clients from "big four" firms, and has been able to do so with limited interruption to client management's daily activities. Following is a testimonial from one such client:

"We made the change to ParenteBeard as we were seeking to utilize a firm that was attentive to our needs and responsive to our accounting team, the management group and the audit committee. Industry knowledge, technical support and value for services were also key considerations. We were looking for a firm that had higher education as a significant part of their practice and did not just take a part-time approach to the industry. ParenteBeard has met all of our needs and has consistently exceeded our expectations. The team performing the audit has communicated with the University very well and performed the audit very efficiently."

**Jim Hardt**

Associate Vice President for Finance and Operations, Point Park University (transitioned from Pittsburgh office of big four firm, FY 2011)

We would consider the College to be a key addition to our existing clientele. As such, we are prepared to make a substantial investment in the engagement in terms of senior management-level talent. We have estimated that approximately 140 hours of time will be necessary to re-acquaint ourselves with the College and its accounting system and procedures, to obtain selected historical financial information and to set up the financial statements and related disclosures. This includes review of predecessor workpapers. **As our investment in a lasting and mutually beneficial relationship, we will absorb this time without any additional billing to the College.**



# **ATTACHMENT C**

**GRANT THORNTON  
PROPOSAL**



**COMMUNITY  
COLLEGE OF  
PHILADELPHIA:  
DELIVERING  
DISTINCTIVE  
SERVICE**

February 28, 2014



**Grant Thornton**

An instinct for growth™



# PROPOSAL REQUIREMENTS

## 1. & 2. Price:

*The bid price is to be an annual fee quoted for each year of the five one-year audit periods: July 1, 2013 – June 30, 2014; July 1, 2014 – June 30, 2015; July 1, 2015 – June 30, 2016; July 1, 2016 – June 30, 2017; July 1, 2017 – June 30, 2018.*

### *Your Investment*

Our fees have been discounted to reflect our great desire to work with you. Please see the attached forms in Appendix B for a complete breakdown of fees and hours.

### VALUE FOR FEES

#### **No start-up costs**

With all new clients, there are substantial start-up costs related to planning, development of permanent file material, and documentation of policies, procedures, processes and internal controls. We anticipate our first-time through expenses will approximate an additional 15%-20% of time on our part beyond our recurring budget. We will absorb these costs as part of our commitment to building a long-term relationship with the College.

#### **Industry tailored thought leadership, webinars and seminars**

We provide a complimentary forum of timely business topics to our clients. In addition to the numerous publications, whitepapers, surveys and other thought leadership materials, we host a number of local roundtable discussions and webinars (20 in 2013) throughout the year that are tailored to the industry, that cover timely topics and are free of charge.

#### **Periodic Briefing Meetings**

We will hold periodic briefing meetings with your board, audit committee and management to discuss industry matters that are tailored to your organization. We also prepare "briefing books" to share information on these trends and challenges.

#### **Fee assumptions**

Our proposed fees are based upon our understanding of the scope and hours we believe will be required to successfully deliver on our commitments. Our fee assumes the following:

- No restatement of prior period financial statements
- No material weaknesses or significant deficiencies are noted over financial reporting or compliance with federal OMB A-133 requirements
- Preparation of timely and accurate account analyses and reconciliations and explanations on audit inquiries
- The general ledgers are closed accurately, and substantially all closing entries are posted before we begin the final phase of our audit work
- Irregularities and illegal acts are not identified during the audit process
- No significant turnover in the the College's key accounting/finance personnel

**Expenses**

In addition to our fees, we will bill you for out-of-pocket expenses. Our invoices will also include a provision for expenses associated with our engagement to cover administration support and report generation, which will be 3.5% of professional fees billed. While all accounting firms charge their clients for such expenses, they do not always break them out separately. We believe it is important to be transparent in disclosing our fees and expenses.

**Questions and consultation**

Communication is an essential element in providing outstanding client service. As such, we do not charge for questions or conversations that do not require substantial research or a formal written response. Our fees include basic telephone consultations, meetings with management and other meetings related to routine business issues. Bottom line—we are confident that our fees are realistic and competitive given anticipated service levels, complexities of your organization and other characteristics of the College.

**No surprise fees**

At Grant Thornton, we practice a policy of “no surprises.” You know our fee up front – without any hidden costs. When conditions require more work than either of us anticipated, we will ask for your approval before we proceed further. Should these fees not correspond to your expectations, we would welcome the opportunity to further discuss the engagement and the level of work required.

**Client acceptance and due diligence**

Our risk management policies and professional obligations require that we take certain additional steps prior to finalizing a new client relationship. We are prepared to undertake the services contained in this proposal upon the successful completion of that process. Upon notification of selection as your service provider, we will complete these acceptance procedures that include background checks on key individuals in the organization using existing public records. Our acceptance of appointment as your service provider is conditioned on satisfactory completion of the background checks and if appropriate, discussions with the prior service provider.

**Right to negotiate**

Grant Thornton anticipates the opportunity and reserves the right to negotiate with the College regarding the terms and conditions applicable to an award under this proposal, to include any terms and conditions as applicable to the final Scope of Services as negotiated between the College and Grant Thornton. We are confident that we will be able to come to a mutually satisfactory agreement with the College regarding terms and conditions, as we have many times in the past in similar situations with other higher education organizations.



### 3. Experience:

*Proposers are to provide evidence of successful GASB auditing experience with public institutions of higher education. Experience should include the auditing of governmental grants, programs, and required financial reporting. A list of references, contact persons, and telephone numbers from each institution is required as part of the proposal. In addition, proposers are required to submit a list with reference names and telephone numbers of all educational accounts within the last three years.*

#### Industry experience that drives value

##### HIGHER EDUCATION

You won't have to bring us up to speed. Our team has extensive knowledge and experience in the higher education sector to help the College navigate critical issues and risks and offer solutions that exceed your expectations. Grant Thornton will hit the ground running and allow you to stay focused on your mission.

While other firms often treat higher education institutions as "sideline" business, Grant Thornton has made an unwavering strategic commitment to serving this sector. In fact, our Higher Education practice is one of three core strategic industry segments served by our firm.

As other large accounting firms have de-emphasized their higher education and not-for-profit practices, we have added resources. Former partners and managers have joined our firm from Deloitte in New York and Chicago, from KPMG in New York, Philadelphia, Albany and Dallas; from Ernst & Young in New York and Chicago; and from PwC in Philadelphia, Boston and Los Angeles to cite just a few examples.

As a result of this investment, we have grown to become one of the largest higher education and not-for-profit practices in the United States. Our firm offers the perfect balance — a strong alternative to the Big Four with extensive resources and deep higher education experience smaller firms may not have.

##### GOVERNMENT INDUSTRY EXPERIENCE

Accountability to the public is essential for every government entity. Auditing provides that independent, objective, fact-based assessment of stewardship, cost, or performance of programs and operations. The Grant Thornton Government Audit Service Line has extensive experience in providing specialized audit services to the government sector.

Your proposed engagement team has extensive experience serving governmental entities. Additionally, Grant Thornton has an extensive national practice, comprised of our state and local government services and our global public sector, devoted to providing audit and advisory services to governmental entities and component units of governmental entities.

The types of services provided have included financial and compliance audits, design and implementation of accounting and reporting systems, preparation of rate studies, assistance with preparation of indirect cost rate proposals, preparation of computer cost rate studies, calculation of arbitrage rebate amounts, preparation of cost studies for specialized service facilities, design, analysis and implementation assistance with comprehensive information processing systems, and technology transfer control issues.

We have been among the profession's pioneers in developing programs, planning, and budgeting systems for governmental entities. We have assisted clients in developing public sector planning techniques, performance measures, evaluation criteria, and financial management systems. We have served as a contractor for virtually every department in the federal government, either directly and/or indirectly through grant programs. We work with state, municipal, county and regional governments and authorities; with K-12 schools, colleges and universities; construction and financing authorities and regional economic development organizations.

##### Grant Thornton Higher Education and Not-for-Profit Practice At-a-Glance

- Currently serves more than 900 not-for-profit organizations nationwide, including more than 200 higher education institutions
- Has more than 40 partners and over 400 professionals experienced in serving the higher education and not-for-profit industry and is composed of former higher education and not-for-profit executives and former Big Four partners, principals and managers
- Averages more than 25 years of experience for partners/managing directors and more than 15 years for senior managers/managers



What does this industry experience mean for the College? It means that you have a firm, as well as, local office personnel that are familiar with and understand the auditing requirements of a governmental higher education institution. Our experience ranges from performing financial statement opinion audits for community colleges, private universities, and public universities. We understand the rules and regulations that govern a GASB entity and have regularly performed financial statement opinion audits in accordance with *Government Auditing Standards* and audits of federal awards in accordance with OMB Circular A-133. We understand and have regularly audited entities that keep their records on a fund basis, which includes cities that operate on a multi-fund basis. As a firm, we have audited over \$3 billion in federal funds for a variety of governmental and not-for-profit entities, including community colleges. You will have a firm that knows how to perform a financial statement opinion audit and an A-133 audit.

## NATIONAL HIGHER EDUCATION CLIENTS

- Adelphi University
- Agnes Scott
- Alamo Community College District
- Albany Law School
- American Committee for Weizman Institute
- American Friends of the Hebrew University
- American Institute of Physics
- American University of Armenia Corporation
- Arizona State University Foundation
- Austin Community College District
- Bank Street College of Education
- Barnard College
- Baylor University
- Bethany College
- Cambridge College
- Center for Advance Studies in Business
- Clark Atlanta University
- Clark University
- College of Mount Saint Vincent
- Concordia University - River Forest
- Curry College
- Delaware State University
- DePaul University
- DeVry, Inc.
- Dickinson College
- Dominican College
- Dominican University
- Dominican University of California
- Eastern Michigan University (EMU)
- Franklin & Marshall College
- Gallaudet University
- Garrett Evangelical Theological Seminary
- Georgian Court University
- Gettysburg College
- Glen Mills
- Illinois Institute of Technology
- Institute of World Politics
- Iona College
- Jewish Theological Seminary
- Johnson C. Smith University
- Kutztown University
- Long Island University
- Manhattanville College
- Marist College
- Massachusetts College Of Pharmacy & Health Sciences
- Merrimack College
- Mills College
- Molloy College
- Monmouth University
- Nevada System of Higher Education
- New England Conservatory of Music
- New England School Of Law
- New York College of Podiatric Medicine
- New York University
- Occidental College
- Peirce College
- Philadelphia College of Osteopathic Medicine
- Philadelphia University
- Practising Law Institute
- Research Foundation of the City University
- Resurrection University
- Rosalind Franklin University of Medicine
- Rutgers, The State University of New Jersey
- Saint Anselm College
- Salus University
- Sarah Lawrence College
- Seton Hall University
- Simmons College
- Southwestern Law School
- St. Edwards University, Inc.
- St. Francis College
- St. George's University
- St. John's University
- St. Joseph's College



- Steven's Institute of Technology
- Temple University
- Texas Tech University
- The California Institute of Technology
- The Commonwealth Medical College
- The Hebrew University of Jerusalem
- The Juilliard School
- The Masters School
- The New School
- Thomas Edison State College
- Thunderbird School of Global Management
- Tufts University
- University of California, Berkeley
- University of Delaware
- University of La Verne
- University of Massachusetts
- University of North Texas at Dallas
- University Of Scranton
- University of Southern Nevada
- University of the Pacific
- Wagner College
- Washington College
- Western University of Health Sciences
- Widener University
- York College

### *Higher education and government industry involvement*

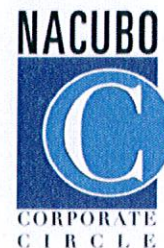
You deserve a firm that is heavily involved with regulatory agencies, a firm that can keep you abreast of new standards, changing regulations and other issues affecting the College. With more than 40 professionals appointed to important committees and task forces, including the GASB, AICPA, PCAOB, the International Accounting Standards Board, and the International Federation of Accountants, we have the resources to provide timely resolution of any technical issue you may encounter. This professional involvement allows our firm and clients to be apprised of the latest developments and interpretations, and to provide our clients with access and input to all significant ongoing considerations within the accounting and related professions. Grant Thornton participates in key higher education and government accounting industry organizations.

### **ASSOCIATIONS OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS**

Grant Thornton is a Corporate Circle sponsor of NACUBO (the National Association of College and University Business Officers). The Corporate Circle consists of the 12 companies that are the “most generous supporters” of NACUBO’s work. Additionally, we are:

- the top accounting firm sponsor of NACUBO;
- active members of NACUBO’s Accounting Principles Council;
- members and sponsor of EACUBO (the Eastern Association of College and University Business Officers);
- members and sponsor of CACUBO (the Central Association of College and University Business Officers);
- members and sponsor of SACUBO (the Southern Association of College and University Business Officers);
- members and sponsor of WACUBO (the Western Association of College and University Business Officers); and
- members and active participants of the Association of College and University Auditors (ACUA), the professional association for internal auditors in higher education.

Our industry specialists often speak to higher education audiences. We often present at regional annual meeting, NACUBO’s annual meeting and many other higher education conferences throughout the year. Grant Thornton is also the sole sponsor of NACUBO’s web-based Financial Accounting and Reporting Manual (FARM). FARM provides comprehensive and up-to-date guidance on all financial and accounting issues faced by colleges and universities today.





## AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

### Governmental Audit Quality Center (GAQC) and Single Audit Roundtable

Kim McCormick, a partner from our San Jose office, just completed a four-year rotation on the Executive Committee of the GAQC where she served on multiple committees creating tools focused on enhancing audit quality and the audit experience both for auditees and auditors. The firm's involvement and membership with the Center provides us with timely information on a variety of technical, legislative and regulatory subjects that we can, in turn, apply to your audit to help ensure compliance with the appropriate standards and changes in regulations. In addition, Kim represents the firm every six months at the Single Audit Roundtable (SART) in Washington, DC. The SART is a critical forum to share information between auditors and OIG representatives from the Department of Education, the Office of Management and Budget and many other key funding agencies. It is through this forum that we have developed relationships with federal agencies that have become important resources as we serve our clients.

### State and Local Government Expert Panel

Dallas Audit Partner Ben Kohnle serves on the AICPA's State & Local Government Expert Panel, which protects the public interest by bringing together knowledgeable parties in state and local government to deliberate and come to agreement on key state and local government issues.

### Government Finance Officers Association

Ben Kohnle has served as a special review committee member of the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program for many years and is actively involved in GFOA and Government Finance Officers Association of Texas (GFOAT). Dan Barrón and Angela Dunlap (Houston Government Practice Leader) have both performed reviews for the GFOA's Special Review Program. Additionally, Dan Barrón has served on two special review committees for the AICPA and GASB to review the GASB Comprehensive Implementation Guide and the AICPA State and Local Government Audit and Accounting Guide.

## *OMB Circular A-133 Experience*

Grant Thornton is no stranger to the requirements of OMB Circular A-133, especially impacting higher education, like Student Financial Assistance Program, Research and Development Clusters, and other federal programs. In fact, we annually perform over 200 OMB Circular A-133 audits each year on over \$7 billion in Federal expenditures. Your proposed engagement partner has worked on a wide variety of A-133 audits including public institutions up to 600 million in federal awards.

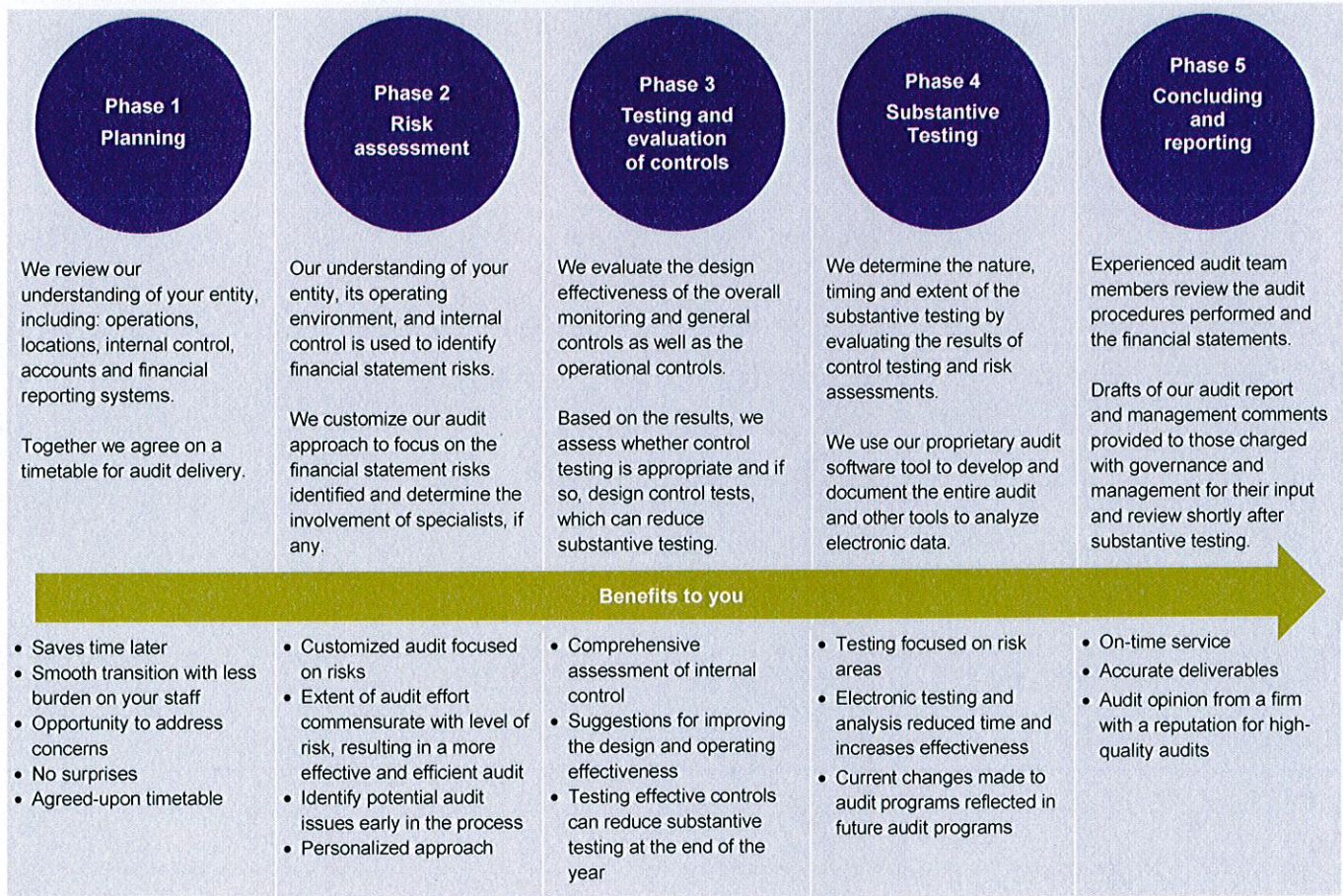
## A-133 AUDITS PERFORMED IN PENNSYLVANIA

- Catholic Social Services Of The Archdiocese Of Philadelphia
- Divine Providence Village
- Don Guanella Village
- Gaudenzia, Inc And Gaudenzia Foundation
- Glen Mills Schools
- Jews Human Services And Jews Foundation
- Kidspeace Corporation
- Lafayette College
- Lillian Holliday Residence Corporation
- NHS Chester County
- NHS Delaware County
- NHS Midatlantic
- NHS Philadelphia And Affiliates
- NHS Pennsylvania
- NYS Youth Services
- Peirce College
- Philadelphia Corporation For Aging
- Philadelphia University
- Salus University
- St. Edmond's Home For Crippled Children
- St. Francis- St Joseph's Home For Children
- St. Gabriel's System
- The Commonwealth Medical College
- The Philadelphia Theological Seminary Of St Charles Borromeo
- Ursinus College
- York College Of Pennsylvania
- Zoological Society Of Philadelphia



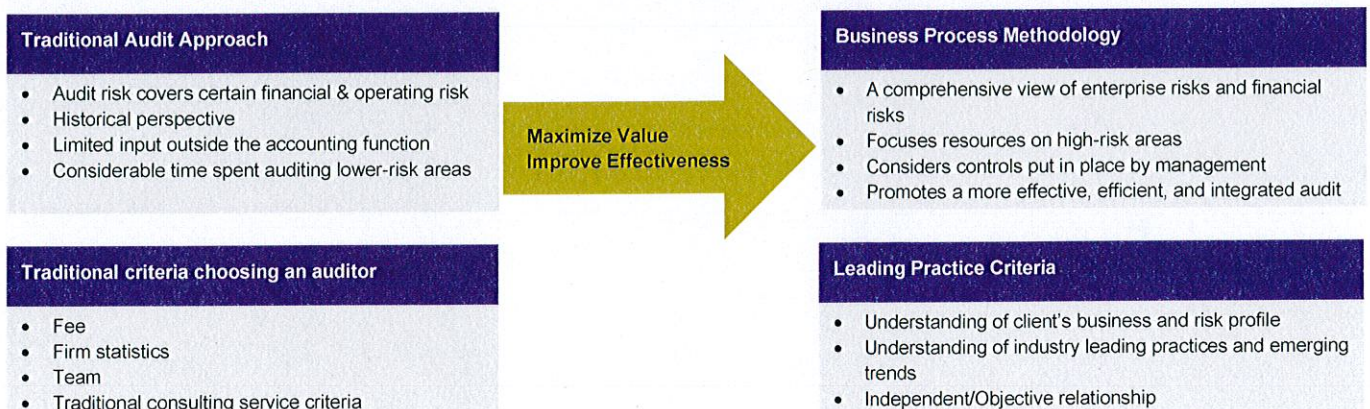
## Audit approach

Our approach to serving the College is grounded in our client service philosophy — to provide the best audit possible while delivering **maximum value**. Our audit approach blends our not-for-profit audit, tax and technology experience and skills with highly automated audit tools to provide an objective and thorough audit. The principle features of our audit approach are outlined in five distinct steps (shown below). They have been designed to achieve our audit objectives in an efficient manner and provide an informed basis for offering constructive business advice to our clients.



## MAXIMIZING VALUE AND AUDIT EFFICIENCY

Our approach includes identifying enterprise risks that are “most vital” to achieving your mission. We will combine our existing knowledge of your external environment, including industry, economic, political, and regulatory risks, with your internal environment. This encompasses mission, strategies, major initiatives, governance and risk management practices, resources and more. With this perspective, our engagement team will design an audit approach that will result in tangible assurance of the financial statements, systems and controls.





## *Tax approach*

An exemption from income taxation is a valuable benefit, but there are many strings attached. Some issues are very complicated, and seemingly small details or technicalities can result in costly tax consequences. Although an institution may have tax-exempt status, unrelated business income is subject to taxation. Adding to the exposure is the fact that, in some cases, the IRS may impose penalties on certain expenditures made by non-profit organizations or their key influencers such as under the intermediate sanctions and lobbying tax provisions. We help our not-for-profit clients successfully navigate the regulations imposed by the U.S. Treasury, IRS, State Departments of Revenue and State Attorney Generals, among others. Our success in providing tax services comes from our commitment to serving the not-for-profit sector and from our extensive experience with the tax laws affecting these organizations.

In this regard, we have developed a pro-active and interactive client approach to managing your tax needs. Our approach has two major focuses. Through application of our ACS 740 (formerly FIN 48), Uncertain Tax Position review, as well as the conduct of our overall tax provision review, our tax team will gain an insightful understanding of your federal, state and local tax position to date. At this time, we will have the ability to assess tax exposures that may detrimentally affect your tax-exempt status, potential unrelated business taxable income activity, as well as possible private inurement/intermediate sanction violations. In addition, our tax team will meet with your financial management team in an effort to gain a thorough and practical. Finally, we will always be in contact with your financial staff, through our periodic meetings, and via electronic communications to communicate new tax opportunities and developments with our insight as to their implications to the College.

It is important to note the breadth and depth of our tax experience to serve not-for-profit organizations in the following areas:

- Tax diagnostic studies for tax-exempts
- Affiliated organizations and grants
- Tax controversy representation
- Planned giving and fundraising
- Lobbying taxes, reporting and disclosure
- State and local tax filing requirements
- International operations
- FIN 48 assistance
- Employee compensation and payroll taxes
- Private letter rulings from the IRS
- Reportable payments – Form 1099 and W-2
- Public reporting and disclosure of Form 990
- Cost allocation for tax purposes
- Corporate sponsorships and affinity
- Intermediate sanctions issues
- State charitable registration and reporting
- Unrelated Business Income tax studies, planning and strategy
- Employee benefit plan design and exposure
- Subsidiaries – formation and operation
- Forms 990 & 990-T filing positions

Many of our clients have complex multi-entity organizational structures including affiliated tax-exempt organizations, joint ventures, taxable corporate subsidiaries and trusts.

### **COLLABORATIVE TAX COMPLIANCE SOLUTION**

Our proposed approach to serve the College includes our electronic SharePoint with Tax Symphony tool, our proprietary methodology for continuous communication.

#### **Tax collaboration through SharePoint**

Using a SharePoint site for our engagement will enable your accounting/tax staff and your Grant Thornton tax team to collaborate effectively and communicate quickly, which allows for a more efficient tax service process where you, the client, are always kept up to date on current or potential issues. A SharePoint site is a website that provides a central storage and collaboration space for documents, information, and ideas. A SharePoint site can help your staff and your tax engagement team share information and work together. For example, a SharePoint site can help you:

- Coordinate tax services projects, meetings, calendars and schedules
- Discuss ideas, issues or concerns and review documents or tax strategies
- Share information and keep in regular contact with your tax team
- Store prior year tax returns for comparative purposes
- Facilitate review of the electronic version of the current year tax returns “real time”
- Maintain an up-to-date timeline reflecting current status of the engagement

SharePoint sites are dynamic and interactive — members of the site can contribute their own ideas and content as well as comment on or contribute to other people’s ideas. As part of our scoping and planning steps, we will tailor the site to meet your needs and accordingly evaluate the best approach to using supporting technologies.



## Higher Education Thought Leadership

Here are some examples of the many ways we will keep you informed:

### LOCALLY HOSTED EVENTS

We host a number of local roundtable discussions throughout the course of the year that highlight changes in higher education and not-for-profit governance and provide a forum for discussing best practices amongst your peers.

### 2014 WEBCASTS

Grant Thornton's Higher Education and Not-for-Profit practice is delighted to announce our 2014 webcast series. Please browse the list of sessions below and register at <http://www.grantthornton.com/events.aspx> as desired. Dozens of archived sessions are also available through our website.

Date	Topic
Wednesday, February 26	Not-for-Profit Ethics: Avoiding Challenges to an Organization's Integrity
Tuesday, March 25	Enhancing Value Within Your Internal Audit Function
Wednesday, April 16	Not-for-Profit Tax Update: Industry Trends and Issues in the Current Environment
Wednesday, May 21	Not-for-Profit Accounting and Regulatory Update
Wednesday, June 25	Operational Review
Wednesday, July 9	State and Local Tax Issues Facing Tax Exempt Organizations
Wednesday, August 20	OMB Circular A-133 Update
Wednesday, September 10	The Role of Board Governance and the Organization's Culture of Ethics
Tuesday, September 23	Enhancing IT Effectiveness Within Your Organization
Wednesday, October 22	Hot Topics in Compensation and Benefits for Not-for-Profit Entities
Wednesday, November 12	The State of ERM in Not-for-Profit Organizations

### NEWSLETTERS

Our higher education newsletter, *OnCourse*, is specifically for trustees and administrators of higher education institutions nationwide. *OnCourse* focuses on important business and financial concerns that colleges and universities face, while providing insight straight from Grant Thornton experts. *ForwardThinking* is our newsletter devoted exclusively to the latest governance issues and best practices for boards and not-for-profit executives.

### MAILINGS AND ALERTS

When time-sensitive matters arise that we believe are important to our clients, you can expect to hear from us. These periodic alerts keep our clients up to date on the most current accounting, tax and regulatory issues and changes.

### PUBLICATIONS, WHITEPAPERS AND HANDBOOKS

Grant Thornton offers pragmatic considerations for trustees and management of higher education institutions, and highlight trends and best practices in the second annual edition of **The state of higher education in 2013**. A full copy of this publication has been included with our proposal and is also available on our website at: [www.grantthornton.com/statcofhighered](http://www.grantthornton.com/statcofhighered).

Other publications include:

- *Guide to intermediate sanctions for compensation paid to not-for-profit executives*
- *Maintaining sufficient reserves to protect your not-for-profit organization*
- *Higher education board member handbook*
- *Higher education audit committee handbook*

## **BENCHMARK STUDIES AND SURVEYS**

Grant Thornton conducts research and benchmark studies on a variety of topics relevant to colleges and universities. By participating in our studies, you can receive the resulting detailed findings; for those who don't participate, we provide a brief survey summary. We conduct both short pulse surveys and more in-depth benchmark studies that yield key industry trends and best practices.

Grant Thornton's *Pulse Surveys* are short surveys that enable us to gather and share real-time information on the latest trends in the industry. These surveys cover a range of topics, including compensation, endowments, strategic planning and other not-for-profit concerns. In addition to findings, the survey reports often include recommendations and best practices.

The *National Board Governance Survey* examines what not-for-profit organizations are doing – or not doing – in the face of declining revenues, growing governance and disclosure expectations, and closer scrutiny from regulators and donors.

*Grant Thornton's 2013 Not-for-Profit Compensation Survey* sheds light on nonprofit compensation practices. This survey seeks to provide up-to-date total compensation data to assist nonprofit organizations in their compensation and benefits planning.



## 4. Local office:

*The College will consider only a major accounting firm with a broad-based client base in the Philadelphia region. Provide the names of contact persons who would be principally responsible for this account, their phone numbers, email addresses and office addresses.*

### *Our Philadelphia Office*

The Philadelphia office is the second largest office of the firm with 39 partners and over 370 professionals. The office has experienced strong, consistent growth, and our professionals provide a full suite of professional services to over 800 clients that reflect the business composition of our market. In Philadelphia, we focus on the following industries: health care, higher education and not-for-profit, consumer and industrial products, technology, and financial services. The office includes a variety of experts, including personnel in assurance, tax and business advisory services. Specialists locally include state and local tax, international tax, valuation and business advisory. Our advisory services include information systems, business risk analysis, internal auditing and organizational consulting.

Not-for-Profit and higher education organizations are a core focus of Grant Thornton's practice nationally and regionally, and our Philadelphia Not-for-Profit and Higher Education Industry practice is one of the largest practices within the firm with more than 30 dedicated professionals. In Philadelphia, we have a dedicated nonprofit and higher education industry group, which includes practitioners with experience in audit, tax and business advisory services. Our clients range in size and specialty, providing us with a depth of understanding and experience that will make us of integral value to the College.

#### **Our not-for-profit experience in the Philadelphia office is substantial.**

As we've demonstrated, our clients represent a snapshot of the Philadelphia not-for-profit and health care market. Additionally, we have the following:

- Dedicated partners, executive directors, senior managers, managers and senior associates who are thought leaders in the industry.
- Numerous executive and senior level personnel who are fully dedicated, or significantly dedicated, to the not-for-profit and health care industry.
- Requirements for all staff members to attend approximately 24 hours of training dedicated to not-for-profit accounting and operational issues.
- Dedicated and experienced thought leaders in the firm and local industry. Brian Page is a member of the Grant Thornton Not-For-Profit Leadership Team and leads Grant Thornton's Northeast Region Higher Education Practice. We also have professionals who help shape and change the rules in the profession. Our partners chair the AICPA not-for-profit committees, serve on fellowships to the Financial Accounting Standards Board, are members of the GAO Quality Center and are members of the federal government single audit round table.

Through our industry practice network, we can also bring to you extensive local and national contacts and references. Grant Thornton has hundreds of partners, managers and staff nationwide who participate in the not-for-profit group. This allows for sharing of best practices and industry and financial reporting trends as well as consultation with peers in other firms, professional organizations, regulators and standards-setters.

#### **Higher Education and Not-for-profit experience**

Our Higher Education and Not-for-Profit practice:

- serves more than 900 not-for-profit organizations, including more than 60 associations and 200 higher education clients.
- has more than 40 partners and over 400 professionals experienced in serving the not-for-profit industry;
- is composed of former not-for-profit executives and former Big Four partners, principals and managers;
- averages more than 25 years of experience for partners/managing directors and more than 15 years for senior managers/managers.



## *People you can trust to do the job right*

### WHAT'S IN IT FOR YOU?

Ultimately, it's the people-on-the-ground that deliver successful results. Your Grant Thornton team will minimize disruptions to your operations, reduce stress and deliver high-quality solutions aligned with industry best practices. You can expect continuity from this team.



#### **Brian Page, Partner, Not-for-Profit Practice**

##### **Role on Engagement: Lead Engagement Partner**

Brian is a partner in Grant Thornton's Philadelphia office who leads the Northeast region Higher Education Practice. He has worked for Grant Thornton since 1995. Brian has significant experience providing value added services to his higher education clients. His clients include educational institutions, social service organizations and other not-for-profit organizations. Brian has significant experience auditing organization under OMB Circular A-133 including organizations with funding from the U.S. Department of Education and other federal agencies. Some of Brian's previous and current higher education clients include the University of Massachusetts, York College, Gordon College, Curry College, New England Conservatory of Music, Cambridge College, Saint Anselm College, Arcadia University, Cabrini College, University of the Arts, University of the Sciences, Salus University, Peirce College to name a few.

##### **Professional qualifications and memberships**

Brian participates in Grant Thornton's internal inspection process to ensure that the highest quality audits are performed for our higher education clients. Additionally, Brian is on Grant Thornton's national committee which monitors accounting, regulatory and tax developments and develops new audit procedures for our higher education clients.

##### **Presentations and publications**

He also has presented seminars to the not-for-profit, higher education and health care communities on fiscal transparency, accounting and auditing updates, best governance practices, and raising tax exempt debt. Brian is active in teaching at the national and local level on topics such as audits under OMB Circular A-133, accounting technical trends and governance trends to industry professionals at Grant Thornton.

##### **Education**

Brian received his B.S. degree, summa cum laude, in accounting from Villanova University. He is a Certified Public Accountant and is a member of the AICPA.



#### **Cosmo Saginario, Partner, Not-for-Profit Leadership Team**

##### **Role on Engagement: Engagement Quality Reviewer**

##### **Experience**

Cosmo is a partner in Grant Thornton's Northeast Not-for-Profit Practice. Cosmo has more than 25 years of dedicated industry experience working within not-for-profit, government and higher education sectors. Cosmo joined Grant Thornton in November 2002; prior to that he was a partner in the Higher Education Practice of a Big Four Accounting Firm. He has extensive experience performing financial statement and regulatory compliance audits, as well as a variety of advisory services projects in such areas as organizational restructuring, strategic planning, financial management, facilities and operations, GASB 34/35 implementations and business process improvement.

Cosmo's clients have included: Brown University; Cornell University; City University of New York; College of Mt. Saint Vincent; Delaware State University; New York College of Podiatric Medicine, Monmouth University; New Jersey Institute of Technology; New York University; Queens College Foundation; Q-Residences LLC; Pratt Institute; Research Foundation of The City University of New York; St. Francis College; St. Joseph's College; St. John's University; St. George's University; Stevens Institute of Technology; University of Massachusetts; University of Vermont; and Yeshiva University, among many others.

##### **Professional qualifications and memberships**

Cosmo is a Certified Public Accountant (CPA) in the States of New York, New Jersey and Connecticut, and a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA), the National Association of College and University Business Officers (NACUBO) and the NYSSCPA Not-for-Profit Organization Committee.

Cosmo is a member of Grant Thornton's National Not-for-Profit Leadership Team, chairs the Firm's Higher Education industry subsector

##### **Education**

Cosmo holds a Bachelor of Science degree in accounting from St. John's University.





**Elizabeth Ireland, Audit Senior Manager**

**Role on Engagement: Engagement Senior Manager**

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**Experience**

Elizabeth Ireland is an experienced member of our higher education and not-for-profit practice who has been with Grant Thornton for 9 years. Elizabeth chose Grant Thornton upon her return to public accounting because it was the only firm that could promise her a concentration in the higher education and not-for-profit sectors. She has over 13 years of accounting and auditing experience. Elizabeth serves as engagement manager, overseeing the audit procedures and serving as a point of contact for many not-for-profit clients in the Philadelphia area, including Washington College, Philadelphia University, and Peirce College.

Elizabeth started her career at Arthur Andersen and transitioned to industry in 2002 in the Financial Reporting Department of the Comptroller's Office at the University of Pennsylvania. In this office, she performed monthly analysis of financial statement accounts. Elizabeth also prepared University financial statements, assisted with the consolidated financial statement preparation, and coordinated the year-end closing process for select schools within the University system.

At Grant Thornton, Elizabeth serves as the Philadelphia office champion for Women@Grant Thornton, a firm initiative to ensure Grant Thornton becomes the premier firm for women with careers in accounting and professional services.

**Community involvement**

Outside of the office, Elizabeth serves on the boards for Women's Way and Professional Women's Roundtable in Philadelphia. She has volunteered with the United Way of Southeastern Pennsylvania and served on the board for the Professional Women's Roundtable in Philadelphia.

Elizabeth conducts local training sessions on not-for-profit topics; and is active in the local industry practice. Elizabeth has presented continuing professional education courses to the not-for-profit community, most recently at Eastern Association of College and University Business Officers (EACUBO) on "Development and the Business Office, Learning to Speak the Same Language."

**Education and licenses**

Elizabeth graduated from St. Joseph's University with a Bachelor's degree in Accounting. She received a Master's degree in Government Administration from the Fels Institute at the University of Pennsylvania and holds a Pennsylvania CPA license.



**Tracy Jones, Audit Senior Associate**

**Role on Engagement: Senior Associate**

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Tracy is an audit senior associate in the Philadelphia office. Tracy concentrates in the not-for-profit, higher education and healthcare industries. As a senior associate, he supervises the engagement team on a day-to-day basis and is primary point of contact in the field. His clients have included

- Commonwealth Medical College
- Gaudenzia
- Peirce College
- Philadelphia Commercial Development Corporation
- Philadelphia Industrial Development Corporation
- Society of Industrial and Applied Mathematics

**Professional qualifications and memberships**

Grant Thornton champion for the Philadelphia professional chapter of the National Association of Black Accountants (NABA)

**Community involvement**

Tracy is an active volunteer in the surrounding Philadelphia community.

**Education**

Tracy received his Bachelor of Business Administration degree with a dual major in accounting and sports management from Widener University.





## Frank Giardini, Tax Principal, Not-for-Profit Practice

### Role on Engagement: Tax Principal

Frank is a principal with more than 28 years of experience with clients in the healthcare and higher education industries advising on business and tax matters. Frank focuses on providing transactional planning and tax consulting including merger and consolidation analysis to his exempt clients.

#### Experience

Frank leads the Mid-Atlantic Non Profit and Healthcare Tax Group from Philadelphia and has been actively involved in speaking to various industry groups including HFMA and the PICPA on tax matters affecting the healthcare industry. He has consulted clients on the tax implications related to:

- Intermediate sanctions planning & compliance
- IRS/state tax audit representation
- Executive compensation
- Unrelated business tax planning
- Fundraising
- Taxable subsidiaries
- Community Benefit rules of Form 990 Schedule H
- Corporate Governance

#### Industry experience

His clients include private foundations; colleges and universities; healthcare organizations; governmental and quasi-governmental entities; public charities; unions; trade associations; and other types of exempt organizations. A representative list of clients served includes: Archdiocese of Philadelphia; Highmark,; NHS, JEVS Human Services, University of Maryland Medical System; The Freedom Forum, Inc.; Sarah Scaife Foundation; Scaife Family Foundation; Carthage Foundation; Allegheny Foundation; Immaculata University; University of Scranton; Commonwealth Medical College; La Speranza Foundation; Ursinus College; Philadelphia College of Osteopathic Medicine; University of the Sciences in Philadelphia; The American University; and the Children's national Medical Center.

#### Professional qualifications and memberships

- American Health Lawyers Association
- Healthcare Financial Management Association
- National and Eastern Association of College and University Business Officers

#### Education

Frank received his B.S. in accounting from LaSalle University and his M.S. in Taxation from Villanova University. He is licensed to practice before the IRS and other taxing jurisdiction

## Andrea Kyzyma, Experienced Tax Manager

### Role on Engagement: Tax Manager

Andrea is a Manager in Grant Thornton's Northeast Not-For-Profit Practice. She has more than 6 years of experience advising on business and tax matters with clients in the healthcare and higher education industries as well as private foundations, for-profit corporations and partnerships. Prior to joining Grant Thornton, Andrea worked for both international and national accounting firms.

#### Experience

Andrea's clients have included: Catholic Health Initiatives, Upper Chesapeake Health System, Inc.; West Penn Allegheny Health System, Inc.; Chester River Health System; Keystone Mercy Health Plan; University of Maryland Medical System; Amerihealth Mercy Health Plan and affiliates; Allegheny Foundation; Carthage Foundation; Sarah Scaife Foundation; Scaife Family Foundation; Immaculata University; Rowan University; The American University; Salus University; Commonwealth Medical College; Gaudenzia, Inc.; Gaudenzia Eerie; Baldwin-Wallace College; Gettysburg College; and Ursinus College.

Andrea has consulted clients on the tax implications related to:

- Unrelated business tax planning
- Limited Liability Companies of tax-exempt organizations
- Alternative Investment Taxation and Reporting
- Corporate Governance

#### Professional qualifications and memberships

Andrea is a member of the American Health Lawyers Association and has served on Villanova University's Academic Integrity Policy Board. She has served as an instructor on various tax technical topics at firm training sessions. Andrea is also a member of the Board of Directors of a California-based Private Family Foundation.

#### Education

Andrea received a B.S. in Business Administration-Finance, Magna Cum Laude, and an M.S. in Accounting & Professional Consultancy from Villanova University.







**Alycia Mecchella, Senior Associate**

**Role on Engagement: Senior Tax Associate**

Alycia will be responsible for assisting Andrea in managing the day-to-day execution of the tax services.

**Experience**

Alycia is a senior associate with over five years of experience in preparing federal, state and foreign tax returns for tax-exempt organizations and for-profit entities. Prior to joining Grant Thornton in January 2011, Alycia worked at another international accounting firm. Alycia supports the not-for-profit tax group from Philadelphia. Alycia is currently working toward her Certified Public Accountant license.

**Clients Served**

Alycia's clients have included: The Annenberg Foundation; Cooper Health System; Girl Scouts of Southeastern Pennsylvania; Kimmel Center; Pew Research Center; Philadelphia Orchestra Association; Robert Wood Johnson Foundation; University of Maryland Medical System; West Penn Allegheny Health System; Western Maryland Health System; Upper Chesapeake Health System.

**Education**

She received her Bachelor of Science in Business Administration-Accounting degree from Kutztown University.



**David Carey, Business Advisory Services Sr. Manager**

**Role on Engagement: NFP IT/BAS Specialist**

Dave is a Senior Manager with 20 years of business advisory experience in the Not-For-Profit and Higher Education Sector.

**Experience**

Dave has a track record of successfully leading clients to capitalize on opportunities that realize productivity gains through the better use of new/existing technologies. His project experience covers process analysis, system selection, as well as operational reporting and business intelligence for NFP organizations.

**Industry experience**

Dave's industry focus is the Not-For-Profit sector where he brings a depth and breadth of process knowledge spanning fund accounting, fundraising, effort reporting, payroll operations, and many other issues unique to NFP clients. Some of the clients Dave has served include Johns Hopkins University & Health System and Temple University.

**Education**

Dave received his Bachelor of Science in Economics from Mt. St. Mary's University.

**ENGAGEMENT TEAM CONTACT INFORMATION**

Name	Phone	Email	Address
Brian Page	215.701.8860	brian.page@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
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Elizabeth Ireland	215.814.1786	elizabeth.ireland@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
Tracy Jones	215.376.6085	tracy.jones@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
Frank Giardini	215.656.3060	frank.giardini@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
Andrea Kyzyma	215.656.3051	andrea.kyzyma@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
Alycia Mecchella	215.814.4019	alycia.mecchella@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103
David Carey	215.701.8859	david.carey@us.gt.com	2001 Market Street, Ste 700 Philadelphia, PA 19103



## MINORITY/DISADVANTAGED BUSINESS ENTERPRISE (“DBE”) PARTICIPATION

Grant Thornton maintains a mentor-protégé relationship with The Meridian Group, Limited (Meridian) which is based in Philadelphia, PA. Meridian is a qualified and experience firm which has provided both audit and advisory services to government agencies of considerable size and complexity. Meridian currently is engaged on various government audit engagements with our firm. Grant Thornton will maintain all functional and technical direction for this proposed audit engagement. Accordingly, Meridian’s professional team will be led by Grant Thornton’s engagement partner and the assigned audit manager. Irrespective of the involvement of two organizations, management will see one fully cohesive unit and team of professionals engaged to facilitate and complete all service deliverables. Meridian’s professional staff maintains widespread experience in working with large public accounting firms in the capacity of a subcontractor on major government audit and assurance engagements.

Meridian is a vertically integrated management consulting firm with a sound track record of offering audit and advisory services to the marketplace. The company is comprised of diverse and qualified professionals who have dedicated their careers to empowering private and public corporations, government entities, and non-profit organizations to support the achievement of effective corporate governance and compliance initiatives. These professionals have held senior level positions in multi-billion dollar corporations and government agencies. Key industry verticals include: banking and financial services; real estate; consumer products; energy; government; non-profit; higher education; transportation and infrastructure; health care; and, insurance. Meridian is a member of Start Up America Partnership, a White House initiative to foster the development of new business enterprise and to increase job growth in key economic centers throughout the United States. Meridian maintains an affiliate licensed certified public accounting firm, MPLP Partners, LP. MPLP performs financial statement audits and compliance reviews relating to OMB Circular A-133. MPLP also performs SSAE No. 16 (formerly SAS-70) audit engagements. Other wholly-owned subsidiaries of Meridian include: MeridianCare USA, a medical staffing and home health care company ([www.meridiancareusa.com](http://www.meridiancareusa.com)) and Meridian Capital Mortgage, a consultant to large investors in residential and commercial mortgage-backed securities and the author of MCM LEAN, a cutting-edge approach providing a sound financial triage for distressed commercial and residential real estate assets. This program has been endorsed by key legislative leaders including US Senator Robert P. Casey, Jr.

### **Anthony B. Scott, Chairman and CEO**

#### **The Meridian Group, Limited**

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Mr. Scott is the founder of The Meridian Group and is the chairman of the board and chief executive officer. Mr. Scott brings operational, financial, internal control, public policy, information technology, and senior management expertise to the organization. Prior to forming The Meridian Group, he held several senior level positions with various organizations. He was a partner with a national consulting practice and was responsible for the management and growth of its business advisory, insurance risk services, and government solutions practices. Mr. Scott has worked with major corporations, non-profits, and government entities, and was chief audit executive for a preferred provider organization located in the Baltimore, MD/Washington, DC metropolitan area. During his tenure, he developed data analysis tools to serve as an effective vehicle to perform retrospective reviews of medical claims payments and effectuate cost prevention. He developed innovative approaches to detect claims overpayments, subrogation recovery opportunities and further other initiatives pertaining to the mitigation of exposure to fraud, abuse and waste. His efforts delivered material gains in profitability, especially in his activities in medical risk management and assessment. Mr. Scott has consulted with major Fortune 500 American manufacturing firms in the area of Sarbanes-Oxley § 404 compliance, which in part requires publicly-traded corporations to strengthen internal controls with respect to financial reporting. Certain of his clients were multinational corporations with annual revenues above \$30 billion. Mr. Scott has consulted with major Fortune 500 firms in the area of Sarbanes-Oxley § 404 compliance and related best practices. Certain of his clients were multinational corporations with annual revenues above \$30 billion. Mr. Scott has consulted with major government entities on operational restructuring and forensic review engagements that yielded significant cost savings to both the respective agencies and taxpayers. In particular, he led and supervised a consulting project with the District of Columbia Government focused on empowering the District to identify the per capita costs of its Medicaid program (at that time the highest in the nation) and to suggest areas of financial and operation improvements resulting in a more protracted reduction in operational costs.

#### **Areas of Specialization:**

- SSAE No. 16 (formerly SAS-70)
- Sarbanes-Oxley 404
- Transportation, Government, Not-for-profits, Manufacturing, Insurance
- Annual Financial Reporting Model Regulation (“AFRMR”)
- Banking and Financial Services
- Medicaid and Medicare Audit and Recovery
- Circular A-133 Single Audits
- Generally Accepted Government Auditing Standards (“GAGAS”)
- Tax Advisory and Property Tax Assessments, Collections and Consulting
- Financial statement audits and reviews, internal control assessments
- Low Income Housing and New Market Tax Credits



He has published articles on the constitutionality of various legislative proposals, and the financial viability of Medicare as it relates to the provisions of the Balanced Budget Act. He has been interviewed on television and radio talk shows including C-SPAN's Washington Journal and National Public Radio's "Talk of the Nation." Most recently, he was featured on the cover page of the Philadelphia Business Journal regarding the insurance industry's implementation of the Annual Financial Reporting Model Regulation ("Model Audit Rule"). He is a recipient of leadership awards from both the Commonwealth of Pennsylvania's state legislature (senate) and the Daughters of the American Revolution. Mr. Scott served as legislative assistant to two members of the United States House of Representatives and focused on policies pertaining to transportation appropriation and funding, agriculture, federal budget, and small business development. An advocate of education and economic development opportunities in disadvantaged communities, he has advised many organizations, including ministries, through board memberships and other supportive means. Mr. Scott attended Saint Joseph's University (Accounting, 1997), The Washington Center for Internships and Seminars, and Harvard Business School's Executive Education Program, "Leading Change in the 21st Century" (2000).

## **Robert Gollon, CPA, Senior Government Audit Consultant**

### **The Meridian Group, Limited**

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Robert Gollon is a senior audit consultant for The Meridian Group. He is a Big-4 trained CPA with over 20 years of senior operating and financial executive experience in public, private, and not-for-profit organizations. He has performed in both an audit and advisory capacity for various government and municipal entities including the Philadelphia School District, Philadelphia Industrial Development Corporation, Philadelphia Commercial Development Corporation, and the Pennsylvania Higher Education Assistance Agency. Bob is a subject matter expert on government audits, public agency funding, community development block grant funding and compliance, and low-income housing tax credit funding. He maintains extensive experience in performing OMB A-133 Single Audits of multi-million dollar private and public agencies. Bob has performed both financial statement and compliance audits for organizations and government agencies clients with revenues and assets in excess of \$20 Billion.

As CFO of a manufacturing and distribution company, he helped it grow from the smallest player in its niche market to the largest, taking it public in the process, experiencing a ten-fold increase in size in five years. The company's rapid growth into a multi-location, multi-national operation was mainly the result of numerous acquisitions (including its number one competitor) that he was directly responsible for facilitating. Robert's extensive experience with mergers and acquisitions encompasses all phases starting with the initial selection analysis, through due diligence and purchase negotiations, and ultimately to post acquisition integration of personnel and systems. Bob also directed a companywide analysis and restructuring of its production/revenue generation cycle, modifying existing "best practices" for maximum benefit that resulted in a 40% decrease in paperwork and processing time and a 30% improvement in profitability.

Robert also served as the CFO of the top optometric medical college in the country and its healthcare facility. In this role his responsibilities encompassed numerous departments other than finance and accounting (including tax reporting). He was instrumental in doubling its profitability in less than 2 years. Much of this profitability was achieved through the efficient reengineering of many of the institution's systems and processes. Two of these were the design and implementation of a comprehensive grants accounting and cost tracking system and a fully automated system to process and bill all patient services to more than 100 insurance companies with coverage validation for each procedure performed. Prior to this position, Robert spent several years as the CFO of a large East Coast law firm where he implemented numerous technology improvements and streamlined each operation of the firm. As a result of these significant improvements, the firm received the "Most Profitable Partner" award from the American Bar Association.

Robert's use of technology to increase efficiencies, reduce operating costs, and improve overall profitability has been a constant throughout his career and has consistently produced double-digit performance increases. In addition to this selective use of technology, he has directed the implementation of several ERP and MRP computer systems. Operationally, Mr. Gollon had the role of COO of a public company in the sports, entertainment, and music industries with an extensive e-Commerce presence. Robert has developed a successful consulting career providing both business process improvement and Sarbanes-Oxley (SOX) services to local, regional, and international companies, with headquarters in the US and Europe. As a result of his extensive SOX knowledge, he has served as a development advisor for several of the leading software packages in the market today.

Robert is a summa cum laude graduate of Drexel University with a BBS degree in accounting and a minor in finance. He is also a member of the American Institute of Certified Public Accountants (AICPA) and Pennsylvania Institute of Certified Public Accountants (PICPA).

# **ATTACHMENT D**

**STAFF ASSESSMENT OF THREE AUDIT FIRMS  
IDENTIFIED AS FINALISTS**

**BOWMAN & COMPANY  
PARENTEBEARD  
GRANT THORNTON**



## **Bowman & Company 2014**

### **Strengths**

- Audits 7 of the 19 Community Colleges in New Jersey.
- The firm has one other Banner Client that they currently audit.
- The Concurring Partner will be on site during the review.
- Audit Staff annually attend 3 day training specific to the Higher Education Industry including Student Financial Aid and A-133.
- The firm states a low level of staff turnover.
- The Audit staff assigned to the engagement has an average of 7 years of Higher Education experience.
- All audit staff are required to attend 40 Hours of CPE training each year.
- The firm provides CPE training to clients.
- The firm provides presentations at the annual New Jersey Community College's Business Officers meeting.
- The firm provides presentations to clients regarding new accounting pronouncements.
- The firm provided suggestions and examples of changes they would recommend to the MD&A.
- The firm has significant GASB experience and 35 years of auditing community colleges.
- There will be no additional A-133 Audit Fees regardless of the number of major programs.
- The firm has ensured minority participation in years 2 through 5.
- The firm offered the lowest audit fee of the finalists.

### **Concerns**

- This firm is the smallest firm with the least number of staff of the finalists.
- The full proposed audit team was not represented during interview.

### **PROPOSAL REQUIREMENTS MET:**

#### **1. Price**

\$96,420 Year 1  
\$489,065 Five Year Total  
Lowest cost of the finalists.

#### **2. Experience in GASB and Higher Education**

Significant GASB Experience. Seven New Jersey community college clients.

#### **3. Local Office**

601 White Horse Road  
Voorhees, NJ 08043



## **Grant Thornton 2014**

### **Strengths**

- The firm has a significant number of Higher Education clients, including colleges that use Banner.
- The firm has significant GASB experience.
- The firm is an active member of NACUBO & EACUBO.
- The firm is the sole sponsor of NACUBO's Financial Accounting and Reporting Manual.
- The firm will perform a complete IT review of internal controls and risk assessment at the start of the audit process. The IT audit will be led by a former Banner implementation partner.
- The firm's partner and manager state that they will provide continuous communications throughout the year.
- The concurring partner is involved in the early stages of the audit so that the concurrent review is expedited.
- The audit staff attend in-house training specific to the Higher Education Industry. The firm's entry level professionals undergo industry training in GASB Requirements.
- The audit staff receive a minimum of 16 Hours per year in A-133 audit and nonprofit accounting procedures and emerging risk assessment procedures.
- The firm has many A-133 Clients issuing two hundred A-133 Reports annually.
- The firm states that it has a favorable turnover rate for staff below the national average of 23%.
- The firm will dialogue with the Board to better understand their concerns and inform the Board on how accounting issues may impact the institution's financial statements.
- The firm provides professional development opportunities to its clients in Higher Education.
- The firm conducts roundtable discussions and numerous seminars each year at no cost to clients. (staff, management and Board Members)
- The firm will partner with a minority audit firm for all five years of the contract.
- The firm provides Higher Education publications and portal accounting research tools that are available to clients.
- The firm has an existing mentor relationship with a minority CPA firm.
- The full team was present during interview process, including IT, Tax and Minority firm.

### **Concerns**

- Concurring Partner is based in New York.
- A-133 Audit fee includes 3 major programs, additional fee of \$5,000 for two additional major programs.



**PROPOSAL REQUIREMENTS MET:**

**1. Price**

\$124,000 Year 1

\$645,500 5 Year Total

Cost is the highest of the three finalists.

**2. Experience in GASB and Higher Education**

Significant GASB Experience.

**3. Local Office**

2001 Market Street Suite 700

Philadelphia, PA 19103

## **PARENTEBEARD**

### **Strengths**

- The firm has the largest market share of Higher Education clients in Pennsylvania of the three finalists.
- The firm audits three Pennsylvania Community Colleges.
- The firm has a dedicated education group.
- The firm is an active member of NACUBO & EACUBO.
- The firm has significant knowledge of College operations obtained during prior audit contract.
- The firm has reviewed the College's IT internal controls and performed risk assessment in the Banner System during previous audits and is familiar with the College's ERP system.
- All audit staff of the firm are required to attend annual audit updates in Higher Education and A-133 issues.
- All engagement staff of the firm participate in 40 hours of CPE training annually, averaging 60 hours.
- The firm has an extensive tax department that deals with 990 issues and compliance. The firm prepares nearly one thousand 990's annually.
- The firm's tax department is proactive in speaking with Boards on compliance issues before IRS regulations take effect.
- The firm states that its turnover rate is below the national average.
- The firm will dialogue with the Board to better understand their concerns and inform the Board on how accounting issues may impact the institution's financial statements.
- The firm is well versed in emerging accounting issues.
- The proposed audit partners and staff are located in Philadelphia office.
- The principal partner states that he will provide continuous communications throughout the year which should allow for a smooth audit engagement.
- The firm conducts annual seminars for clients that provide training on relevant topics and trends.
- The firm will provide fifteen complimentary hours of consulting on College governance and risk management or Information technology controls and risks .
- The firm has ensured minority participation in years 2 through 5.
- The firm's costs are the second lowest cost of the finalists.

### **Concerns**

- The unavailability of the previous partner and recent turnover of audit team manager may prevent seamless transition.
- The full team not represented during the interview.



- The A-133 Audit fee includes four major programs; additional fee of \$5,000 for each additional major program.
- 

**PROPOSAL REQUIREMENTS MET:**

**1. Price**

\$103,350 Year 1  
\$542,300 Five Year Total

**2. Experience in GASB and Higher Education**

Large market share of Higher Education clients in Pennsylvania.  
Highly experienced with A-133 audits and Federal Programs.

**3. Local Office**

One Liberty Place  
1650 Market Street Philadelphia

# **ATTACHMENT E**

## **HOURS AND FEE PROPOSALS FOR AUDIT SERVICES**



Public Accounting Services - Audit Services							5 Year Total
<b>Bowan &amp; Company</b>							
	<b>Hours</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
<b>Schedule of Fees</b>							
Audit of College Financial Statements	460	\$59,500.00	\$59,500.00	\$60,000.00	\$60,750.00	\$62,000.00	\$301,750.00
Foundation Financial Statements	116	\$14,320.00	\$14,320.00	\$14,500.00	\$14,600.00	\$14,900.00	\$72,640.00
Single Audit of Federal Title IV Reqrmts	136	\$16,600.00	\$16,600.00	\$16,750.00	\$17,000.00	\$17,300.00	\$84,250.00
Single Audit Commonwealth PA	30	\$3,900.00	\$3,900.00	\$3,950.00	\$3,975.00	\$4,050.00	\$19,775.00
Foundation 990 Return	16	\$2,100.00	\$2,100.00	\$2,100.00	\$2,150.00	\$2,200.00	\$10,650.00
<b>Total</b>	<b>758</b>	<b>\$96,420.00</b>	<b>\$96,420.00</b>	<b>\$97,300.00</b>	<b>\$98,475.00</b>	<b>\$100,450.00</b>	<b>\$489,065.00</b>
<b>ParenteBeard</b>							
	<b>Hours</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
<b>Schedule of Fees</b>							
Audit of College Financial Statements	500	\$67,000.00	\$68,600.00	\$70,300.00	\$72,050.00	\$73,900.00	\$351,850.00
Foundation Financial Statements	50	\$6,000.00	\$6,100.00	\$6,250.00	\$6,400.00	\$6,500.00	\$31,250.00
Single Audit of Federal Title IV Reqrmts	175	\$22,000.00	\$22,500.00	\$23,050.00	\$23,600.00	\$24,200.00	\$115,350.00
Single Audit Commonwealth PA	55	\$6,400.00	\$6,600.00	\$6,700.00	\$6,900.00	\$7,000.00	\$33,600.00
Foundation 990 Return	15	\$1,950.00	\$2,000.00	\$2,050.00	\$2,100.00	\$2,150.00	\$10,250.00
<b>Total</b>	<b>795</b>	<b>\$103,350.00</b>	<b>\$105,800.00</b>	<b>\$108,350.00</b>	<b>\$111,050.00</b>	<b>\$113,750.00</b>	<b>\$542,300.00</b>
<b>McGladrey</b>							
	<b>Hours</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
<b>Schedule of Fees</b>							
Audit of College Financial Statements	530	\$67,980.00	\$70,065.00	\$72,230.00	\$74,395.00	\$76,615.00	\$361,285.00
Foundation Financial Statements	50	\$6,270.00	\$6,470.00	\$6,675.00	\$6,875.00	\$7,085.00	\$33,375.00
Single Audit of Federal Title IV Reqrmts	170	\$21,825.00	\$22,495.00	\$23,190.00	\$23,885.00	\$24,515.00	\$115,910.00
Single Audit Commonwealth PA	85	\$10,660.00	\$10,995.00	\$11,345.00	\$11,690.00	\$12,045.00	\$56,735.00
Foundation 990 Return	20	\$3,000.00	\$3,090.00	\$3,185.00	\$3,280.00	\$3,380.00	\$15,935.00
<b>Total</b>	<b>855</b>	<b>\$109,735.00</b>	<b>\$113,115.00</b>	<b>\$116,625.00</b>	<b>\$120,125.00</b>	<b>\$123,640.00</b>	<b>\$583,240.00</b>
<b>Grant Thornton</b>							
	<b>Hours</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
<b>Schedule of Fees</b>							
Audit of College Financial Statements	576	\$72,000.00	\$72,000.00	\$74,000.00	\$77,000.00	\$80,000.00	\$375,000.00
Foundation Financial Statements	184	\$23,000.00	\$23,000.00	\$23,700.00	\$24,600.00	\$25,600.00	\$119,900.00
Single Audit of Federal Title IV Reqrmts	166	\$20,750.00	\$20,750.00	\$21,400.00	\$22,300.00	\$23,200.00	\$108,400.00
Single Audit Commonwealth PA	34	\$4,250.00	\$4,250.00	\$4,400.00	\$4,600.00	\$4,800.00	\$22,300.00
Foundation 990 Return	26	\$4,000.00	\$4,000.00	\$4,100.00	\$4,300.00	\$4,500.00	\$20,900.00
<b>Total</b>	<b>986</b>	<b>\$124,000.00</b>	<b>\$124,000.00</b>	<b>\$127,600.00</b>	<b>\$132,800.00</b>	<b>\$138,100.00</b>	<b>\$646,500.00</b>
<b>BDO</b>							
	<b>Hours</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Total</b>
<b>Schedule of Fees</b>							
Audit of College Financial Statements	840	\$92,000.00	\$92,000.00	\$92,000.00	\$95,000.00	\$95,000.00	\$466,000.00
Foundation Financial Statements	150	\$18,000.00	\$18,000.00	\$18,000.00	\$18,500.00	\$18,500.00	\$91,000.00
Single Audit of Federal Title IV Reqrmts	355	\$39,000.00	\$39,000.00	\$39,000.00	\$39,000.00	\$40,000.00	\$197,000.00
Single Audit Commonwealth PA	55	\$6,000.00	\$6,000.00	\$6,000.00	\$6,500.00	\$6,500.00	\$31,000.00
Foundation 990 Return	35	\$4,000.00	\$4,000.00	\$4,000.00	\$4,500.00	\$4,500.00	\$21,000.00
<b>Total</b>	<b>1435</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>	<b>\$164,500.00</b>	<b>\$164,500.00</b>	<b>\$806,000.00</b>

# **ATTACHMENT F**

## **BACKGROUND INFORMATION FOR 2014-15 TUITION AND FEE PROPOSAL**



**FIGURE 1**  
**Community College of Philadelphia**  
**Tuition and Fee Charges History**

Year	Per Credit Tuition	Per Credit General Fee	Per Credit Technology Fee	Average Course Fee per Credit*	Average Total Cost per Credit	Average Dollar Increase	Percent Increase	Average Full-time Tuition and Fees per Academic Year
1994-95	61	3		0	64			1,524
1995-96	66	3		0	69	5	7.9%	1,644
1996-97	69	3	3	0	75	6	8.8%	1,788
1997-98	69	3	3	0	75	1	0.7%	1,800
1998-99	72	3	4	0	79	4	5.3%	1,896
1999-00	74	3	6	0	83	4	5.1%	1,992
2000-01	76	3	6	0	85	2	2.4%	2,040
2001-02	79	3	6	0	88	3	3.5%	2,112
2002-03	83	3	10	0	96	8	9.1%	2,304
2003-04	87	3	14	0	104	8	8.3%	2,496
2004-05	97	4	18	5.25	124.25	20.25	19.5%	2,982
2005-06	104	4	22	6.26	136.26	12.01	9.7%	3,270
2006-07	112	4	26	6.48	148.48	12.22	9.0%	3,564
2007-08	115	4	28	6.65	153.65	5.17	3.5%	3,688
2008-09	115	4	28	6.53	153.53	-0.12	-0.1%	3,685
2009-10	122	4	28	6.39	160.39	6.86	4.5%	3,849
2010-11	128	4	28	6.31	166.31	5.92	3.7%	3,991
2011-12	138	4	28	7.61	177.61	11.30	6.8%	4,263
2012-13	148	4	28	7.61	187.61	10.00	5.6%	4,503
2013-14	153	4	28	7.61	192.61	5.00	2.7%	4,623
<b>2014-15**</b>	<b>157</b>	<b>4</b>	<b>28</b>	<b>7.66</b>	<b>196.66</b>	<b>4.05</b>	<b>2.1%</b>	<b>4,720</b>

\* Course fees, where charged, currently range from 75 to 300 dollars per course.

\*\* Proposed fees for 2014-15.

**FIGURE 2A**  
**IMPACT OF PROPOSED TUITION INCREASE**  
**ON STUDENTS RECEIVING PELL GRANTS**  
**(For Students Not Selecting Courses**  
**Requiring Payment of a Course Fee)**

The maximum Pell award for the 2014-15 award year is \$5,730. Shown below is a comparison of what the current balance check is for a maximum Pell award, and what the balance check will be for the proposed charges of \$157 per credit for tuition, \$28 per credit for the Technology Fee, and \$4 per credit for the General College Fee.

<b>2013-2014 YEAR<sup>(1)</sup></b>		<b>2014-2015 YEAR<sup>(1)</sup></b>	
Max Pell - 12 Credits	\$2,823	Max Pell - 12 Credits	\$2,865
Tuition/Fees	\$2,220	Tuition/Fees	\$2,268
Balance Check Per Term	\$603	Balance Check Per Term	\$597
Max Pell - 9 Credits	\$2,117	Max Pell - 9 Credits	\$2,149
Tuition/Fees	\$1,665	Tuition/Fees	\$1,701
Balance Check Per Term	\$452	Balance Check Per Term	\$448
Max Pell - 6 Credits	\$1,411	Max Pell - 6 Credits	\$1,432
Tuition/Fees	\$1,110	Tuition/Fees	\$1,134
Balance Check Per Term	\$301	Balance Check Per Term	\$298
Max Pell - 3 Credits	\$706	Max Pell - 3 Credits	\$716
Tuition/Fees	\$555	Tuition/Fees	\$567
Balance Check Per Term	\$151	Balance Check Per Term	\$149

(1) Includes tuition, technology fee, and general College fee.

**Note:** This chart does not consider the impact of other forms of student aid such as PHEAA grants, SEOG, private scholarships, and employer-paid tuition and fees.



**FIGURE 2B**  
**IMPACT OF PROPOSED TUITION INCREASE**  
**ON STUDENTS RECEIVING PELL GRANTS**  
**(Typical Pattern for Students Selecting**  
**Courses with Fees)**

The maximum Pell award for the 2014-15 award year is \$5,730. Shown below is a comparison of what the current balance check is for a maximum Pell award, and what the balance check will be for the proposed charges of \$157 per credit for tuition, \$28 per credit for the Technology Fee, and \$4 per credit for the General College Fee. The calculation for this table includes the assumption that the student pays one or two course fees.

<b>2013-2014 YEAR<sup>(1)</sup></b>		<b>2014-2015 YEAR<sup>(1)</sup></b>	
Max Pell – 12 Credits	\$2,823	Max Pell – 12 Credits	\$2,865
Tuition/Fees (Two Course Fees: \$150, \$75)	\$2,445	Tuition/Fees (Two Course Fees: \$150, \$75)	\$2,493
Balance Check Per Term	\$ 378	Balance Check Per Term	\$ 372
Max Pell - 9 Credits	\$2,117	Max Pell - 9 Credits	
Tuition/Fees (Two Course Fees: \$150, \$75)	\$1,890	Tuition/Fees (Two Course Fees: \$150, \$75)	\$1,926
Balance Check Per Term	\$ 227	Balance Check Per Term	\$ 223
Max Pell - 6 Credits	\$1,411	Max Pell - 6 Credits	\$1,432
Tuition/Fees (One Course Fee: \$75)	\$1,185	Tuition/Fees (One Course Fee: \$75)	\$1,209
Balance Check Per Term	\$ 226	Balance Check Per Term	\$ 223
Max Pell - 3 Credits	\$ 706	Max Pell - 3 Credits	\$ 716
Tuition/Fees (One Course Fee: \$75)	\$ 630	Tuition/Fees (One Course Fee: \$75)	\$ 642
Balance Check Per Term	\$ 76	Balance Check Per Term	\$ 74

(1) Includes tuition, technology fee, general College fee, and representative course fees.

**Note:** This chart does not consider the impact of other forms of student aid such as PHEAA grants, SEOG, private scholarships, and employer-paid tuition and fees.



**FIGURE 3A**  
**IMPACT OF TUITION INCREASE**  
**ON DEPENDENT AND WORKING STUDENTS**  
**ELIGIBLE FOR THE AMERICAN OPPORTUNITY TAX CREDIT<sup>(3)</sup>**  
**(For Students Not Selecting Courses**  
**Requiring Payment of a Course Fee)**

Category	2013-14 Tuition and Fees <sup>(1)</sup>	2013-14 Cost After Tax Credit <sup>(3)</sup>	Proposed 2014-15 Tuition and Fees <sup>(2)</sup>	2014-15 Cost After tax Credit <sup>(3)</sup>	Net Increase 2013-14 to 2014-15
Part-Time Student (3 Credits)	\$555	\$555	\$567	\$567	\$12
Part-Time Student (6 Credits)	\$1,110	0	\$1,134	0	0
Part-Time Student (9 Credits)	\$1,665	0	\$1,701	0	0
Full-Time Student - Term (12 Credits)	\$2,220	\$165	\$2,268	\$201	\$36
Full-Time Student - Year (Enrolled for 24 Credits)	\$4,440	\$1,940	\$4,536	\$2,036	\$96

(1) Includes the following fees: Tuition \$153 per credit; General College Fee, \$4 per credit; and Technology Fee, \$28 per credit.

(2) Includes the following charges: Tuition \$157 per credit; General College Fee, \$4 per credit; and Technology Fee, \$28 per credit.

(3) The American Opportunity Tax Credit covers 100% of the first \$2,000 of eligible expenditures and 25% of the second \$2,000 for any student enrolled half time in at least one semester.

In addition to tuition and fees, the tax credit can be applied toward the cost of textbooks and course materials. There is also a direct federal payment of up to 40 percent of the American Opportunity Tax Credit amount to low-income students paying tuition and fees who do not have a federal tax liability for the year.



**FIGURE 3B**  
**IMPACT OF TUITION INCREASE**  
**ON DEPENDENT AND WORKING STUDENTS**  
**ELIGIBLE FOR THE AMERICAN OPPORTUNITY TAX CREDIT<sup>(3)</sup>**  
**(Sample Pattern for Students Selecting Courses with Course Fees)**

Category	2013-14 Tuition and Fees <sup>(1)</sup>	2013-14 Cost After Tax Credit <sup>(3)</sup>	Proposed 2014-15 Tuition and Fees <sup>(2)</sup>	2014-15 Cost After tax Credit <sup>(3)</sup>	Net Increase 2013-14 to 2014-15
Part-Time Student (3 Credits) (One Course Fee: \$75)	\$630	\$630	\$642	\$642	\$12
Part-Time Student (6 Credits) (One Course Fee: \$75)	\$1,185	0	\$1,209	0	0
Part-Time Student (9 Credits) (Two Course Fees: \$150, \$75)	\$1,890	0	\$1,926	0	0
Full-Time Student –Term (12 Credits) (Two Course Fees: \$150, \$75)	\$2,445	\$333.75	\$2,493	\$369.75	\$36
Full-Time Student – Year (Enrolled for 24 Credits) (Four Course Fees: Two at \$150, Two at \$75)	\$4,890	\$2,390.00	\$4,986	\$2,486.00	\$96

(1) Includes the following fees: Tuition \$153 per credit; General College Fee, \$4 per credit; Technology Fee, \$28 per credit; and course fees of \$75 and \$150.

(2) Includes the following charges: Tuition \$157 per credit; General College Fee, \$4 per credit; Technology Fee, \$28 per credit; and course fees of \$75 and \$150.

(3) The American Opportunity Tax Credit covers 100% of the first \$2,000 of eligible expenditures and 25% of the second \$2,000 for any student enrolled half time in at least one semester.

In addition to tuition and fees, the tax credit can be applied toward the cost of textbooks and course materials. There is also a direct federal payment of up to 40 percent of the American Opportunity Tax Credit amount to low- income students paying tuition and fees who do not have a federal tax liability for the year.

## FIGURE 4

### TUITION AND FEES AT AREA COLLEGES AND UNIVERSITIES

COLLEGE	TUITION AND FEES			\$ CHANGE	% CHANGE
	2011-12	2012-13	2013-14		
LA SALLE	\$35,240	\$36,650	\$38,200	\$1,550	4.2%
DREXEL	\$34,505	\$36,090	\$37,505	\$1,415	3.9%
ARCADIA	\$34,150	\$35,620	\$36,810	\$1,190	3.3%
CABRINI	\$33,176	\$29,000	\$29,000	\$0	0.0%
ROSEMONT	\$29,050	\$30,450	\$30,950	\$500	1.6%
EASTERN	\$25,850	\$26,984	\$28,090	\$1,106	4.1%
HOLY FAMILY	\$24,640	\$25,590	\$27,100	\$1,510	5.9%
TEMPLE	\$13,006	\$13,596	\$14,096	\$500	3.7%
WEST CHESTER	\$8,274	\$8,620	\$8,850	\$230	2.7%
CHEYNEY	\$8,404	\$8,602	\$8,806	\$204	2.4%
COMMUNITY COLLEGE OF PHILADELPHIA (based on 24 credits)	\$4,080	\$4,320	\$4,440	\$120	2.8%

(1) Based upon 24 credits

Source: <http://chronicle.com/premium/stats/tuition/results.php>

Chronicle of Higher Education, April 8, 2014



**FIGURE 5**  
**Pennsylvania Community Colleges' 2013-14 Tuition and Fees**

Per Credit Fees	Pennsylvania Community Colleges' 2013-14 Tuition and Fees													
	Allegheny	Beaver	Bucks	Butler	Delaware	Harrisburg	Lehigh Carbon	Luzerne	Montgomery	Northampton	PA Highlands	Philadelphia	Reading	Westmoreland
Tuition	99.75	115.00	123.00	93.00	105.00	142.50	98.00	110.00	125.00	88.00	102.00	153.00	109.00	93.00
Sponsored	199.50	230.00	246.00	186.00	210.00	201.00	196.00	220.00	250.00	176.00	204.00	306.00	218.00	186.00
Non-Sponsored	299.25	345.00	369.00	279.00	315.00	301.50	294.00	330.00	375.00	264.00	306.00	459.00	327.00	279.00
Out-of-State							147.00			147.00	179.00			
Other														
Universal	6.50	20.00	10.00	9.00	3.00	5.00	9.00	11.00	10.00	59.00	14.00	10.00	2.00	6.00
Capital - Non-Sponsored	6.50	40.00	20.00	18.00	6.00	10.00	18.00	22.00	20.00	101.00	14.00	20.00	2.00	6.00
Capital - Out-of-State							9.00			23.00	7.00			
Capital - Other										18.00				
Technology	18.25	19.00	35.00	31.00	39.00	20.00	12.00	11.00	20.00	18.00		28.00	24.00	15.00
Activity	4.20		1.00		2.00	4.00	5.00		3.00				3.00	
College/Comprehensive/General		12.00				10.00		17.00	5.00	17.00	43.00	4.00	19.00	3.00
Student Services/Academic Enhancement	4.25				35.00				125.00					3.00
International Student													35.00	3.00
Academic Credit by Exam				15.00	123-375	69.75				42.50				
Distance Learning														
Laboratory										15-80				
Experiential Learning		10.00				69.75			125-375					
Health Careers Course Fee	20.00													
Full-Time Fees														
Tuition	1,496.25	1,725.00	1,395.00	1,395.00	1,260.00	1,470.00	1,470.00	1,650.00	1,320.00	1,320.00	1,485.00	1,635.00	1,635.00	1,395.00
Sponsored	2,992.50	3,450.00	2,790.00	2,790.00	2,520.00	2,940.00	2,940.00	3,300.00	2,640.00	2,640.00	2,970.00	3,270.00	3,270.00	2,790.00
Non-Sponsored	4,488.75	5,175.00	4,185.00	4,185.00	3,780.00	4,410.00	4,410.00	4,950.00	3,960.00	3,960.00	4,455.00	4,905.00	4,905.00	4,185.00
Out-of-State						2,205.00	2,205.00	2,673.00	2,205.00	2,205.00	2,673.00			
Other														
Universal	78.00				36.00	135.00	135.00	165.00	885.00	885.00	210.00		30.00	
Capital - Non-Sponsored	78.00				72.00	270.00	270.00	330.00	1,515.00	1,515.00	210.00		30.00	
Capital - Out-of-State						135.00	135.00	95.00	345.00	345.00	95.00			
Capital - Other					468.00	180.00	180.00	165.00	270.00	270.00			360.00	
Technology					24.00	75.00	75.00	255.00	255.00	255.00	650.00		45.00	
Activity	50.40													
College/Comprehensive/General														



FIGURE 5  
Pennsylvania Community Colleges' 2013-14 Tuition and Fees

Fixed Fees	Allegheny	Beaver	Bucks	Butler	Delaware	Harrisburg	Lehigh Carbon	Luzerne	Montgomery	Northampton	PA Highlands	Philadelphia	Reading	Westmoreland
Universal Application			25.00	25.00	25.00	35.00			25.00	25.00	20.00			25.00
College/Comprehensive/General														
Academic Course Fees			10-450			10-850		10-560		10-606		75-300		
Distance Learning	20.00							40.00				35.00	30.00	
Laboratory	10.00			25.00						15-80	10-950		405.00	10-25
Assessment							95.00						45.00	
Credit by Exam	99.75	75.00	60-102	15.00								153.00	109.00	30.00
Experiential Learning			60.00						125.00		30.00	153.00	22.00	75.00
Independent Study						50.00								
Accident Insurance	5.25													
Accident Insurance	7.70		15.00	20.00		25.00				10-70			23.00	
Malpractice Insurance														
ID Card														
Replacement ID Card														
Replacement of Higher One Card		10.00	3.00	20.00		5.00			10-20	10.00		10.00	5.00	5.00
Registration Deposit		500.00 <sup>1</sup>				20.00		50.00		20.00				
Admission Deposit										50-200				
Matriculation/New Student Fee	25.00											60.00		
Re-registration		25.00								10.00				
Late Registration		25.00	25.00	25.00	20.00		5.00	15.00	10.00		50.00	30.00		
Schedule Revision		5.00						10.00						
Drop Fee							5.00							
Withdrawal Fee								15.00						
Transcript	4.00	5.00	2.00	4.00		3.00		5.00	5.00			3.00	3.00	
Graduation	20.00		20.00	40.00	25.00			50.00					60.00	
Processing Fee					5-20			2.00						
Record Reproduction								25.00						
Tuition Payment Plan	25.00	50.00	25.00		30.00	30.00	25.00	35.00	35.00	35.00		35.00	15.00	25.00
Payment Plan Late Fee	15.00	100.00				15.00			25.00	25.00				
Late Payment									15.00					
Returned Check	25.00	25.00	25.00	20.00	25.00	20.00	25.00	25.00	25.00	25.00		25.00	25.00	25.00
Check Stop Payment Fee	20.00					25.00	25.00							

<sup>1</sup> Air Traffic Control program



# **ATTACHMENT G**

**DRAFT**

**Complete With 15  
New Scholarship Initiative**

**DRAFT**  
**Complete With 15**  
**New Scholarship Initiative**

Complete With 15 will provide eligible students, who enroll in four courses (minimum 12 credits) each semester, with a scholarship that will fund an additional 3-credit course. By enrolling in five courses per semester with a minimum of 15 credits, students will accelerate their time to complete an associate's degree thus saving time and reducing debt.

Each semester, beginning fall 2014, up to 100 students will be chosen to participate. Students will be provided with the support needed in order to be successful and must fulfill all responsibilities.

Eligibility to Participate in Complete With 15

- Must complete the Complete With 15 Scholarship Application
- Must be an enrolled Community College of Philadelphia student in good academic standing with a minimum cumulative GPA of 2.5
- Must have no holds or outstanding financial obligations
- Must have successfully completed a minimum of 24 earned credits which can include transfer credits, credit by exam and credit for life experience
- Any developmental courses must have been completed with a passing grade on the first attempt and prior to participation in Complete With 15
- All remaining courses required for the associate's degree must be able to be completed within three semesters (assuming enrollment in a minimum of five courses per semester)
- Must not have been enrolled for 15 or more credits five courses in the previous semester
- Must be a Philadelphia County resident

Student Responsibilities

- Sign and submit scholarship agreement
- Complete a graduation review to certify eligibility to graduate within three semesters in an associate's degree program of study
- Advance in prescribed course requirements within an outlined sequence
- Meet with an academic advisor at least once a semester
- Register for upcoming semester during first week of web registration
- Fulfill all responsibilities outlined in scholarship agreement including:
  - Maintain good academic standing
  - No withdrawals or course failures
  - Seek support if needed or as directed
  - No changes to agreed-upon course sequence, major or degree
  - Meet all financial obligations
  - Demonstrate continued commitment to Complete With 15 scholarship goals
- Failure to meet stated responsibilities will result in termination of future eligibility