

**REVISED**  
MEETING OF THE BOARD OF TRUSTEES  
AGENDA  
Thursday, April 4, 2019 – 3:00 p.m.  
Isadore A. Shrager Boardroom, M2-1

- (1) Meeting Called to Order
- (2) Acknowledgement of Men's and Women's Basketball Teams
- (3) Public Comment
- (4) Executive Session
- (5) Report of the Business Affairs Committee
- (6) Ratification of Executive Committee Actions
  - (a) Architect Selection for the Career and Advanced Technology Center (A)
  - (b) Approval of the Board Resolution for Issuing Bonds for the Career and Advanced Technology Center (A)
  - (c) Appointment of PNC Financial Services as the Underwriter for the Career and Advanced Technology Center (A)
- (7) Report of the Student Outcomes Committee
- (8) Report of the Audit Committee
  - (a) Uniform Guidance Report (A)
- (9) Consent Agenda
  - (a) Proceedings and Minutes of Decisions and Resolutions Meeting of February 7, 2019
  - (b) Gifts and Grants
  - (c) Academic Program Review: Fire Science AAS Degree
  - (d) Academic Program Review: American Sign Language/ English Interpreting AAS Degree
  - (e) New Market Tax Credits (NMTC) Consultant for the Career and Advanced Technology Center

- (f) Contract for Construction Management for the Library and Learning Commons Project
- (g) Ellucian Campus Receivables Collector
- (h) Resolution of Support for 2019-20 PDE Capital Applications
- (i) Approval of Destiny One

- (10) Report of the Chair
- (11) Foundation Report
- (12) Report of the President
- (13) New Business
- (14) Next Meeting: Thursday, May 2, 2019 – 3:00 p.m.  
Isadore A. Shrager Boardroom, M2-1

Future Committee Meetings:

- Business Affairs: Wednesday, April 17, 2019  
9:00 a.m. – Isadore A. Shrager Boardroom, M2-1
- Student Outcomes: Thursday, May 2, 2019  
1:30 p.m. – M2-34

Upcoming Events

- Pennsylvania Commission for Community Colleges Annual Meeting and All-PA Academic Awards Dinner April 8-9, 2019  
Harrisburg Hilton  
1 North 2<sup>nd</sup> Street  
Harrisburg, PA
- Lobby Day Tuesday, April 9, 2019  
Capitol Building – Harrisburg
- College Budget Hearing Tuesday, April 30, 2019  
10:00 a.m. – 4:00 p.m.  
City Council Chambers, City Hall, Room 400
- Retirees Program and Reception Thursday, April 25, 2019  
3:00 p.m. - 5:00 p.m. Program, Pavilion Cube, P2-3  
5:00 p.m. - 6:00 p.m. Dinner  
CHOPS Restaurant, 1701 John F. Kennedy Blvd.  
Second Floor Dining Area
- Nurses Pinning Ceremony Friday, May 3, 2019  
10:00 a.m. - 12:00 p.m., Gymnasium

Academic Awards & Reception

Friday, May 3, 2019  
4:00 p.m. - 6:00 p.m.  
Bonnell Building, Large Auditorium, BG-20

Commencement

Saturday, May 4, 2019  
10:00 a.m. - 2:00p.m.  
Temple University Liacouras Center  
1776 North Broad Street

Classified/Confidential Awards Luncheon

Wednesday, May 8, 2019  
12:00 p.m. - 2:00 p.m.  
Winnet Student Life Building, Great Hall, Room S2-19

Foundation's Black and Gold Gala

Wednesday, June 12, 2019  
6:00 p.m.  
Vie – 600 North Broad Street

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Academic Awards & Reception	Friday, May 3, 2019 4:00 p.m. - 6:00 p.m. Bonnell Building, Large Auditorium, BG-20
Commencement	Saturday, May 4, 2019 10:00 a.m. - 2:00p.m. Temple University Liacouras Center 1776 North Broad Street
Classified/Confidential Awards Luncheon	Wednesday, May 8, 2019 12:00 p.m. - 2:00 p.m. Winnet Student Life Building, Great Hall, Room S2-19
Foundation's Black and Gold Gala	Wednesday, June 12, 2019 6:00 p.m. Vie – 600 North Broad Street

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COMMUNITY COLLEGE OF PHILADELPHIA  
Proceedings of the Meeting of the Board of Trustees  
Thursday, February 7, 2019 – 3:00 p.m.

Present: Mr. White, presiding; Ms. Biemiller, Mr. Clancy, Mr. Epps, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Mr. Herzog, Mr. Martz, Ms. McPherson, Ms. Posoff, Representative Roebuck, Mr. Soileau, Mr. White, Mr. Eapen, Dr. Hirsch, Ms. DiGregorio, Mr. Murphy, Ms. de Fries, Ms. Zellers, Dr. Waller, Schrader Group Architects, and HDR Architects

(1) Meeting Called to Order

Mr. White called the meeting to order.

(2) Public Comment

The following individuals addressed the Board regarding the status of labor negotiations:

Rainah Chambliss, Classified and Co-Chair for the Classified staff for the Faculty Federation; Jake Beckman, Art faculty; Jamie Zigarelli, English faculty and Treasurer for the Faculty Federation; Marissa Johnson-Valenzuela, English faculty; and Yusefa Smith, Foundational Math faculty and Co-Chair for the full-time Faculty Federation unit.

Mr. White thanked the presenters for their comments.

(3) Report of the Business Affairs Committee

(3a) Architectural Firm Selected for the Career and Advanced Technology Center

Ms. Biemiller reported that the Schrader Group Architectural firm had made a presentation at the January 23, 2019 meeting of the Business Affairs Committee regarding the Career and Advanced Technology Center at the West Philadelphia Regional Center. She stated that an RFP process was conducted to select the architect for the project, and that the Schrader Group emerged as the firm for the project.

At the request of Ms. Biemiller, Mr. David Schrader presented the project proposals for the West Regional Center project.

Mr. Epps asked Mr. Schrader about the diversity of the workforce at the Schrader Group. Mr. Schrader stated that about 25% of his workforce are people of color. He stated that his firm will also be working with minority vendors/contractors on the project.

Mr. Epps asked Mr. Brobat, President of Lavelle Brensinger Architects, who presented the design for the West Regional Center project, regarding the diversity of the workforce at his firm. Mr. Brobat stated that he had no people of color in his workforce.

Mr. Epps stated he was very concerned that one of the firms has no people of color in its workforce noting that this issue is a problem for him.

Ms. McPherson also expressed concern regarding the lack of diversity in the workforce of Lavelle Brensinger Architect firm.

Representative Roebuck asked what will the architects do to connect the building to the community in West Philadelphia. Can the space be used by the community? Representative Roebuck noted that relationships with West Catholic High School and Paul Roberson High School should be included in the architectural plans and should be shared with the community.

Mr. Soileau asked about the philosophy of classrooms vs. the labs. How did the architect come to that conclusion? Mr. Schrader noted that the architects will work with faculty and staff and business partners in this regard, and that flexibility will be part of the discussion. Theories will be tested to get an understanding that spaces will be able to accommodate courses, programs and students.

Ms. Biemiller stated that the Business Affairs Committee was comfortable with the firm. She stated that financial information had been given to the Business Affairs Committee at its meeting of January 23, 2019. She stated that the Business Affairs Committee had approved the award to the Schrader Group contingent upon the College staff providing the sources and uses of funds for the construction and proforma of the revenues and expenses for the programs at the Center.

Ms. Biemiller stated that on February 5, 2019 the Business Affairs Committee held an additional meeting where more detailed information on the sources and uses of funds for construction and proforma of revenues and expenses for the programs at the proposed site were provided and the information was discussed among the Committee members and staff. The Business Affairs Committee directed staff to provide additional information on the programs for the Center, competition with other colleges and universities, demand for programs and affordability of programs as the College moves forward.

Ms. Biemiller stated that after reviewing the information and with an agreed-upon plan for moving forward, the Business Affairs Committee unanimously approved the selection of the Schrader Group as architects for the Career and Advanced Technology Center in the amount of \$2,100,000 with payments made in phased stages as the project progresses.

On behalf of the Business Affairs Committee, Ms. Biemiller moved that the Board of Trustees approve the selection of the Schrader Group as architects for the Career Advanced

Technology Center in the amount of \$2,100,000 with payment in phased stages as the project progresses. Ms. Hernández Vélez seconded the motion. Ms. Biemiller stated that this is an opportunity for the College to represent opportunities to the City of Philadelphia in the West Philadelphia area and it is important that it is done in a responsible way. Ms. Biemiller noted that the Business Affairs Committee requested additional information regarding anticipated programs and revenues to be provided as the project moves forward.

Ms. McPherson stated that it was important that Mr. Epps' concerns regarding the lack of diversity in one component of the Schrader group be taken into account. She indicated that this is happening too frequently with many firms.

Mr. Martz questioned whether a decision regarding the project had to be made today. He stated that he had additional questions regarding the financials.

Mr. Epps stated that the College needs to do more diligence in the future regarding recommended firms for projects as it relates to the diversity of their workforce.

Mr. White stated that since there were a series of issues and questions related to the West Philadelphia project, he indicated that this item will be referred back to the Business Affairs Committee and requested that a meeting of the Committee be scheduled.

The motion made by Ms. Biemiller was withdrawn.

(3b) Resolutions to Authorize Penn DOT Agreements

Ms. Zellers read the following Resolution approving Penn-Dot Contracts:

WHEREAS, on November 14, 2018, at a joint meeting of the Business Affairs and Executive Committees, the Business Affairs Committee and the Executive Committee of the Board of Trustees approved two Resolutions: (1) one for the College to enter an Agreement with the Commonwealth of Pennsylvania, acting through the Pennsylvania Department of Transportation, for the College to provide an Emissions Inspector Certification Program; and (2) one for the College to enter an Agreement with the Commonwealth of Pennsylvania, acting through the Pennsylvania Department of Transportation, for the College to provide a Safety Inspector Certification Training Program;

NOW THEREFORE, on this 7<sup>th</sup> day of February, 2019, the Board of Trustees for the Community College of Philadelphia hereby ratifies the two Resolutions of the Board for the College to enter into the Agreements with the Commonwealth of Pennsylvania, acting through the Pennsylvania Department of Transportation, to provide an Emissions Inspector Certification Program and a Safety Inspector Certification Training Program, for the President of Community College of Philadelphia, to be authorized and directed

to sign such Agreements and for the Vice President, Workforce and Economic Innovation of Community College of Philadelphia to be authorized to attest the same.

Ms. Hernández Vélez moved, with Mr. Soileau seconding, that the Board approve and ratify the above Resolutions. The motion carried unanimously.

(4) Report of the Student Outcomes Committee

Ms. Hernández Vélez reported that the Committee had met immediately prior to the Board meeting. She stated that the Committee had discussed enrollment data and graduation rates for first-time, full-time students for multiple years. Ms. Hernández Vélez stated that enrollment is slow, but not declining like other institutions. The graduation rate has increased from last year from 13% to 16%. Ms. Hernández Vélez stated that the increase in the graduation rate is very heartening and is due to the work being done at the College for students to succeed. Ms. Hernández Vélez called attention to the Computer Information Systems Academic Program review listed on the Consent Agenda. She stated that the Committee had approved the update on the basis that the assessment work continues to build on success for students.

(5) Consent Agenda

The White requested Board approval of the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions  
Meeting of November 1, 2018
- (b) Gifts and Grants
- (c) Academic Program Review Update: Computer Information Systems-  
Information Technology, Network and Systems Administration Proficiency  
Certificate, Computer Science, Computer Programming, and Software  
Development Proficiency Certificate

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

(6) Update on Library and Learning Commons Project

At the request of Mr. Eapen, Mr. Rew from HDR Architectural firm presented a virtual update of the Library and Learning Commons project.

Mr. Epps inquired regarding the diversity of the workforce at HDR. Mr. Rew noted that the firm has 3 to 4 staff of color and will also be working with Arroyo Construction, a minority based firm, on the project.



(7) Report of the Chair

Mr. White reported that he, Dr. Generals, Ms. Ireland, Ms. Jean-Baptiste, and Dr. Gay will be attending the ACCT Legislative Summit in Washington, DC February 10-13, 2019. He stated that the Summit is an opportunity to meet with legislators to advocate on behalf of the College.

Mr. White reported that Senator Vincent Hughes and Representative Roebuck are working on the Pennsylvania Promise initiative to bring free college to all Pennsylvanians, through Senate Bill 111.

(8) Foundation Report

Mr. Murphy reported that the Foundation had raised \$2.9 million in six months, which was just short of what was raised in a full year in 2018.

Mr. Murphy reported that thus far \$80,000 has been raised for the Black and Gold Gala in June. He stated that Malcolm Jenkins; Julie Coker Graham, and Hayward Bell will be honored.

Dr. Waller asked the Board to support the June 12, 2019 Black and Gold Gala. She also reminded the Board regarding the Faith-Based Brunch which is scheduled for Monday, February 18, 2019 at 10:00 a.m. at South Kitchen and Jazz Bar located at 600 North Broad Street.

(9) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining activities in which he participated November 1, 2018 – February 6, 2019.

(9a) Governor's Budget

Dr. Generals called attention to an outline of the Governor's 2019-20 budget. He stated that no funding was included in the budget for community colleges. He stated that there is an \$8 million tuition assistance funding, the purpose of which is not clear and that more data and intelligence are needed on this appropriation. Dr. Generals noted that PASSHE did receive funding. Dr. Generals stated that there was a similar scenario last year in the Governor's budget. However, \$6 million was eventually received for the community colleges sector, of which CCP received \$1 million.

Dr. Generals called attention to a press release from the Pennsylvania Commission for Community Colleges expressing disappointment over funding for Pennsylvania's community colleges.

(10) New Business

There was no new business discussed.

(11) Next Meeting

The next meeting of the Board of Trustees is scheduled for April 4, 2019 at 3:00 p.m., in the Isadore A. Shrager Boardroom, M2-1.

The meeting adjourned at 4:30 p.m.

At this point in the meeting, the Board reconvened in Executive Session.

(12) Executive Session

The Executive Session was devoted to a discussion related to labor negotiations.

COMMUNITY COLLEGE OF PHILADELPHIA  
Meeting of the Board of Trustees  
Thursday, February 7, 2019 – 3:00 p.m.  
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. White, presiding; Ms. Biemiller, Mr. Clancy, Mr. Epps, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Mr. Herzog, Mr. Martz, Ms. McPherson, Ms. Posoff, Representative Roebuck, Mr. Soileau, Mr. White, Mr. Eapen, Dr. Hirsch, Ms. DiGregorio, Mr. Murphy, Ms. de Fries, Ms. Zellers, Dr. Waller, Schrader Group Architects, and HDR Architects

(1) Meeting Called to Order

Mr. White called the meeting to order.

(2) Public Comment

The following individuals addressed the Board regarding the status of labor negotiations:

Rainah Chambliss, Classified and Co-Chair for the Classified staff for the Faculty Federation; Jake Beckman, Art faculty; Jamie Zigarelli, English faculty and Treasurer for the Faculty Federation; Marissa Johnson-Valenzuela, English faculty; and Yusefa Smith, Foundational Math faculty and Co-Chair for the full-time Faculty Federation unit.

(3) Report of the Business Affairs Committee

(3a) Architectural Firm Selected for the Career and Advanced Technology Center

The Board reviewed and discussed the presentation made by the Schrader Group for the Career and Advanced Technology Center. Since there were a series of issues and questions related to the West Philadelphia project, this issue was referred back to the Business Affairs Committee. The Business Affairs Committee will schedule a meeting to discuss the project.

(3b) Resolutions to Authorize Penn DOT Agreements

The Board approved the following Resolutions:

WHEREAS, on November 14, 2018, at a joint meeting of the Business Affairs and Executive Committees, the Business Affairs Committee and the Executive Committee of the Board of Trustees approved two Resolutions: (1) one for the College to enter an Agreement with the Commonwealth of Pennsylvania, acting through the Pennsylvania

Department of Transportation, for the College to provide an Emissions Inspector Certification Program; and (2) one for the College to enter an Agreement with the Commonwealth of Pennsylvania, acting through the Pennsylvania Department of Transportation, for the College to provide a Safety Inspector Certification Training Program;

NOW THEREFORE, on this 7<sup>th</sup> day of February, 2019, the Board of Trustees for the Community College of Philadelphia hereby ratifies the two Resolutions of the Board for the College to enter into the Agreements with the Commonwealth of Pennsylvania, acting through the Pennsylvania Department of Transportation, to provide an Emissions Inspector Certification Program and a Safety Inspector Certification Training Program, for the President of Community College of Philadelphia, to be authorized and directed to sign such Agreements and for the Vice President, Workforce and Economic Innovation of Community College of Philadelphia to be authorized to attest the same.

(4) Report of the Student Outcomes Committee

The Committee met immediately prior to the Board meeting and discussed enrollment data and graduation rates for first-time, full-time students for multiple years.

(5) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions Meeting of November 1, 2018
- (b) Gifts and Grants
- (c) Academic Program Review Update: Computer Information Systems- Information Technology, Network and Systems Administration Proficiency Certificate, Computer Science, Computer Programming, and Software Development Proficiency Certificate

(6) Update on Library and Learning Commons Project

The Board was provided with a virtual update of the Library and Learning Commons project.

(7) Report of the Chair

Mr. White, Dr. Generals, Ms. Ireland, Ms. Jean-Baptiste, and Dr. Gay will be attending the ACCT Legislative Summit in Washington, DC February 10-13, 2019.

(8) Foundation Report

The Foundation has raised \$2.9 million in six months, which was just short of what was raised in a full year in 2018.

The Foundation has raised \$80,000 for the Black and Gold Gala scheduled on June 12, 2019.

(9) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining activities in which he participated November 1, 2018 – February 6, 2019.

(9a) Governor's Budget

The Board was provided with an outline of the Governor's 2019-20 budget. No funding was included in the budget for community colleges.

(10) New Business

There was no new business discussed.

(11) Next Meeting

The next meeting of the Board of Trustees is scheduled for April 4, 2019 at 3:00 p.m., in the Isadore A. Shrager Boardroom, M2-1.

The meeting adjourned at 4:30 p.m.

At this point in the meeting, the Board reconvened in Executive Session.

(12) Executive Session

The Executive Session was devoted to a discussion related to labor negotiations.

Community College of Philadelphia  
Office of Institutional Advancement  
Record of Grants and Gifts  
April 2019 Meeting of the Board of Trustees

**GRANTS**

**Summary by Grant Type:**

	1/30/19 - 3/26/19	2019 FY Year-to-Date*
<b>Government/Public Grants</b>		
Federal		\$1,723,594
State		\$2,308,776
Local		
<b>Private Grants</b>		
Corporation		
Foundation	\$105,745	\$1,590,853
Organization		\$154,264
<b>Other Grants</b>		
<b>Grant Total</b>	<b>\$105,745</b>	<b>\$5,777,487</b>

**GIFTS**

**Summary by Gift Type:**

<b>Gifts to the Foundation (\$5,000+)</b>	<b>Amount</b>	<b>Purpose</b>
AmeriHealth Caritas	\$15,000	Event
Private Donor	\$10,000	Endowed - Scholarship
Private Donor Advised Fund	\$10,000	Endowed - Scholarship
Parx Casino	\$8,500	Event
Private Donor Advised Fund	\$5,000	Restricted - Scholarship
Parx Casino	\$5,000	Student Programs
PHLConvention & Visitors Bureau	\$5,000	Event
<b>Gifts In-Kind (estimated value \$200+)</b>		

\*2019 FY Year-to-Date totals have been adjusted to exclude a 2018 FY state grant and to reflect the reclassification of a grant from organization to federal.

**Community College of Philadelphia  
Office of Institutional Advancement  
Summary of Grants  
April 2019 Meeting of the Board of Trustees**

**Private**

The Free Library of Philadelphia Foundation has granted \$5,745 for an Active Reading Grant from 1/1/19 through 8/30/19. Funding will support the Division of Access and Community Engagement's Active Reading Parent Workshops Initiative. The College will deliver active reading workshops for 100 parent/caregiver attendees, provide extensive feedback, and contribute to the development of supplementary and revised materials.

The Lenfest Foundation has awarded \$100,000 for a P-TECH Philly Planning Grant from 1/1/2019 through 8/30/2020. This grant will support a planning process that will result in the opening of IBM's nationally recognized P-TECH (Pathways in Early College High School) 9-14 model in Philadelphia. Beginning in Fall 2020, P-TECH Philly will enroll 50 new students per year, all of whom will have the opportunity to earn a high school diploma and industry recognized associate degree, as well as real-world work experience sufficient to make them competitive for employment in the tech industry upon graduation.

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

**MINUTES**

**Thursday, February 7, 2019**

**1:30 p.m.**

**Conference Room M2-34**

**Presiding:** Ms. Hernández Vélez

**Committee**

**Members:** Ms. Fulmore-Townsend, Ms. McPherson, Ms. Posoff

**College**

**Members:** Ms. de Fries, Dr. Generals, Dr. Hirsch, Dr. Roberts

**Guests:** Mr. Davison, Ms. Frizell, Mr. Morrison, Dr. Sweet

**(1) Executive Session**

There were no agenda items for the Executive Session.

**(2) Public Session**

**(a) Approval of the Minutes of November 1, 2018**

The minutes were approved unanimously.

**(b) Enrollment and Completion Data Review**

Dr. Hirsch provided an overview of recent enrollment and completion data. From 2008 through 2010, enrollment increased with the recession taking place. Enrollment was steady from 2012 through 2015; many other community colleges in general and institutions in the area experienced a decline during those years. The lower enrollments as seen in later years show the effects of a better economy. Declines began in 2016, particularly with part-time students. Enrollment for full-time students decreased less, which could be related to the establishment of the 50<sup>th</sup> Anniversary Scholarship and to the Philadelphia School District moving more students through the pipeline leading to college. Philadelphia metro area is a highly competitive marketplace with 105 colleges and universities. Dr. Generals noted that in the Philadelphia area, only West Chester University has experienced positive enrollments; this institution is affordable and is accessible to students from three area community colleges. The proprietary schools undertake aggressive marketing (but students then leave with debt). As a strategy, the College is reviewing offerings at



proprietary institutions and marketing those programs when the College also offers them.

Ms. Hernández Vélez asked about regional projections for employment. Dr. Generals noted that if there are factors that could lead to a recession in the next two to three years, then this would increase students seeking retraining, especially in technology-related fields. The College is able to react more quickly than traditional four-year institutions and can be seen as a support network for students. Dr. Hirsch explained that the College's Academic Pathways chart will look very different in the next few years with the addition of several proficiency certificates and post-degree certificates.

For the three-year graduation rate used by IPEDS, the most recent data is for the 2015 full-time, first-time in college (FTIC) students having a 16% completion rate. This compares to the 2014 cohort with a 13% completion rate. While this is a key measure for both two- and four-year institutions, two-year schools do raise concerns about using full-time students as a measure. For community colleges, the majority of students are typically part-time students. The first cohort of students to experience some of the College's guided pathway efforts is the 2016 cohort, with the 2017 cohort experiencing even more reforms. As such, the College has not yet seen the potential full impact of guided pathways in the three-year completion rate. While IPEDs does not count transfers to four-year institutions, the College does for its own Dashboard. The College has been meeting its benchmark for students who leave without graduating and transfer to another institution.

Dr. Generals mentioned an article that was recently circulated. This article cited 2016 data, which pertains to the 2013 cohort and is thus several years old. The College has written to the City Council and did respond to a similar article from six months ago regarding the use of outdated data. The College's annual report also addresses the increases shown in recent years.

**(c) Academic Program Review: Fire Science AAS Degree**

Ms. Frizell, from the Office of Academic Assessment, provided an overview of the Fire Science program. The last audit was completed in 2010 and contained several recommendations: offer all required courses within a two-year period; explore certifications; and conduct program learning assessments. These actions have been implemented since Mr. Davison became coordinator in 2016. It is a small program, with students often leaving after completing the first 12 credits. The enrollment has shifted from part-time, older students to more full-time and younger students. Among the fire department's ten-year goals, the only goal not met pertained to educating fire fighters. Mr. Davison believes that the College is the key to meeting this goal and can provide the best education for local fire fighters and volunteers. To Ms. McPherson's question regarding challenges facing the program, Mr. Davison explained that online courses are very attractive to younger students and these students will pay more money for the convenience offered by the online courses at Neumann University.

Mr. Davison described how completing an associate's degree can be an incentive for fire fighters. Having an AAS adds three points on the entrance exam and half a point to the promotion exam. With 10,000 applicants a year and increases in hiring, those three points can be helpful. The fire department needs to explain to fire fighters and potential fire fighters how an education is an investment. The city does provide a limited pool of money for tuition. A degree is not a requirement for paramedics. To address this, Mr. Davison suggested that a title change that encompasses more than Fire Science could be considered.

**Action: The Student Outcomes Committee unanimously recommended that the Board of Trustees accept the program reviews with approval for five years.**

### **Academic Program Review: American Sign Language/English Interpreting AAS Degree**

Ms. Frizell introduced ASL/INT as a unique program that allows students to take courses in American Sign Language and in interpreting at the same time. It attracts a large number of post-baccalaureates because a bachelor's degree (in any field) is needed to be a licensed interpreter. A challenge for the program is tracking employment data, as ASL interpreters fall under the larger "interpreters" category, which also encompasses foreign languages and the FCC-mandated video relay services. The program is working with the Advisory Committee to address this. Mr. Morrison explained that the program has heard from the Advisory Committee that there is a shortage of ASL interpreters. Interpreting referral agencies place interpreters, who are mostly free-lancers. The hourly rate for a new graduate can vary and usually ranges from \$35 to \$40 an hour, while certified interpreters can earn \$75 to \$120.

Mr. Morrison noted that the College's ASL/INT program is the strongest it has been since it was established in 2009-10. It has benefited from the College's guided pathway efforts, in part because the program is essentially cohort-based. The degree encompasses 67 credit hours, which is made up of five general education courses with the remaining credits devoted to ASL and then interpreting courses. The program has also established two shorter post-baccalaureate proficiency certificates to start in Fall 2019. These will better address the needs of students who already have a degree and therefore do not need to complete all the AAS requirements. The first proficiency certificate covers the first 23 ASL/INT courses, with the remainder making up the second proficiency certificate.

**Action: The Student Outcomes Committee unanimously recommended that the Board of Trustees accept the program review with approval for five years.**

**(d) Workforce Development Update**

Ms. de Fries continued with the overview of the Division of Workforce and Economic Innovation (WEI) begun at the previous meeting. Advanced Manufacturing is a focus now. The CNC program had two separate courses (one in fall and one in spring), which is an increase from the one course last year. Enrollments in the courses also increased from six to 11. Sixty-seven (67) percent of students who completed so far reported CNC-related employment (two were recruited while in the program), with pay ranging from \$16.50 to \$30 an hour. Job placement support could add to these numbers. Money for the CNC Labs came from the state. Enrollments in Welding are lower this year, but grant funds allow courses to run with fewer students.

The microcredentials grant's current enrollments are down from last year, but last year's enrollments were supplemented by Welding students. Training in this leads to good jobs, though better reporting could provide more accurate information on this. The College received the third phase of the JOIN grant. These funds paid for special advertising for the Advanced Manufacturing in the Spring (Facebook, bus shelters in front of Career Links, etc.); there were 152 leads. Digital badges were produced for the microcredentials grant; they will also be done for the JOIN grant. For the microcredentials grant, training ended in December; record keeping and data submission are occurring now. Success outcomes for the program were above average.

The Power Up Your Business grant is in the last year of a three-year fiscal commitment from the City Council. As part of this, they did an industry best practices series. The program also partners with Mt. Airy USA; the program provides the curriculum and instruction, while Mt. Airy USA supports recruitment. There was a cohort last October followed by another in January. This program received third place for an innovation award.

Goldman Sachs Ten Thousand Small Businesses finished its fifth year in November. Cohort 18 started in January with 24 students. Last year saw the largest percentage increase in women-owned business and underserved businesses (it should be noted that "underserved" does not address ethnicity but is rather a geographic designation).

Career Connections holds job fairs at the regional campuses now, in addition to the main campus. It hosted an appreciation event for employers. Efforts are being increased to track employment.

**(e) New Business**

There was no new business.

**Next Meeting**

The next meeting of the Student Outcomes Committee of the Board is scheduled for April 4, 2019 at 1:30 p.m. in Conference Room M2-

**Attachments:**

Minutes of November 1, 2018

Enrollment and Completion Data

Fire Science Program Review

American Sign Language/English Interpreting Program Review

Academic Pathways 2018-19

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

**MINUTES**

**Thursday, November 1, 2018  
1:30 p.m.  
Conference Room M2-34**

**Presiding:** Ms. Hernández Vélez

**Committee**

**Members:** Mr. Clancy, Ms. Ireland, Ms. Jean-Baptiste, Ms. Posoff, Rep. Roebuck

**College**

**Members:** Ms. de Fries, Dr. Gay, Dr. Generals, Dr. Hirsch, Dr. Roberts

**Guests:** Dr. Carter, Mr. Coleman, Ms. Freeman

**(1) Executive Session**

There were no agenda items for the Executive Session.

**(2) Public Session**

**(a) Approval of the Minutes of October 4, 2018**

The minutes were approved unanimously.

**(b) Academic Program Review Update: Computer Information Systems-  
Information Technology, Network and Systems Administration Proficiency  
Certificate, Computer Science, Computer Programming and Software  
Development Proficiency Certificate**

Ms. Freeman provided an update on the programs' assessment efforts. She described how the course learning outcomes data had been compiled into program learning outcomes data, which was forwarded to the dean and placed into a repository. Dr. Carter gave an overview of the alignment between program learning outcomes, course learning outcomes, and course assignments. Ms. Freeman also explained the programs' efforts to recruit more female students, including that female Computer Technology faculty are attending more recruiting events and marketing materials are showing more female representation. The programs are also in the process of revamping the advisory committee to include a CTE representative from the high schools; Cisco and Comcast have been invited to attend the next meeting in

December. For recruiting students, the College uses a customer relationship management (CRM) software, which allows programs to learn about students' interests and then target communications with specific students. Committee members suggested working with technology-minded organizations with experience in outreach to raise interest.

**Action: The Student Outcomes Committee unanimously recommended that the Board of Trustees accept the program reviews with approval for five years, contingent on annual update reports on efforts related to assessment and recruitment of female students.**

**(c) Committee Orientation**

Ms. de Fries provided an overview of the Division of Workforce and Economic Innovation (WEI). She introduced Mr. Coleman, the Assistant Vice President for Workforce and Economic Development, who oversees Corporate Solutions. Corporate Solutions used to be part of the academic division for Business and Technology, but under Dr. Generals, Workforce Development has a separate division and leadership and is an important component of the College's mission. Ms. de Fries described high level accomplishments since the division was formed. The division has widened its breadth from Corporate Solutions to encompass more Workforce Development options, viewing opportunities through two lenses: the students' perspective and their needs, and the area employers' perspective and their needs. In addition to Corporate Solutions, the division also has Entrepreneurship Programs (to help area small businesses) and Career Connections (to prepare students for careers).

Ms. de Fries summarized the certificate programs offered by WEI. These encompass programs in healthcare, education and wellness (Dental Assisting, Child Development Associate); in technology; in manufacturing, energy, and trades (Advanced Manufacturing, Gas Distribution Pipeline Mechanic); and business and finance (Bookkeeping, Mobile Food Management). These include many new programs and the list is continually expanding. There are several new programs developed for 2019, with technology (such as Amazon Cloud Service and Adobe Creative Workshops) and health care programs (e.g., Massage Therapy) prioritized for the coming year. The division is also developing a Diversity Institute to have eight workshops in various areas; these will be designed by College faculty who already provide training to College faculty and staff, or a consultant.

Several non-credit programs have certification as exit points. In the WEI catalog, credit proficiency certificates related to WEI programs are advertised. Ms. de Fries is working with the Dr. Hirsch, Vice President for Academic and Student Success, on bridging more non-credit to credit programs. In regards to modality, some programs are very hands-on and are therefore offered in person; other programs are offered online or as a hybrid when possible.

Ms. de Fries discussed that alignment with area companies is underway. Ms. Posoff said that she would like to see what programs could map to Comcast needs and Ms. Ireland said her company might have opportunities for training via the WEI division around customer service and their work with the City's 311 Call Center. Dr. General described how the division has made significant progress and its offerings are seen as viable options by area industry. Ms. Posoff asked about the division's top two or three outcomes where it is trying to move the needle and show the largest impact. Ms. de Fries said that the division is trying to create a pipeline for entry-level workers to positions that do not require post-secondary credits and have a family-sustaining wage. WEI has made progress in getting area companies involved in developing curricula. The division is also mapping ways it can fit into the City's workforce strategy. In regards to area high schools, WEI has worked on a limited basis with the Philadelphia School District as part of the Advanced Manufacturing program and has also done some presentations at area high schools. WEI also developed micro-credentials for soft skills. Based on feedback from employers, the division has developed training to address soft skills and help workers define their own career goals.

**(d) New Business**

There was no new business.

**Next Meeting**

The next meeting of the Student Outcomes Committee of the Board is scheduled for February 7, 2019 at 1:30 p.m. in Conference Room M2-34.

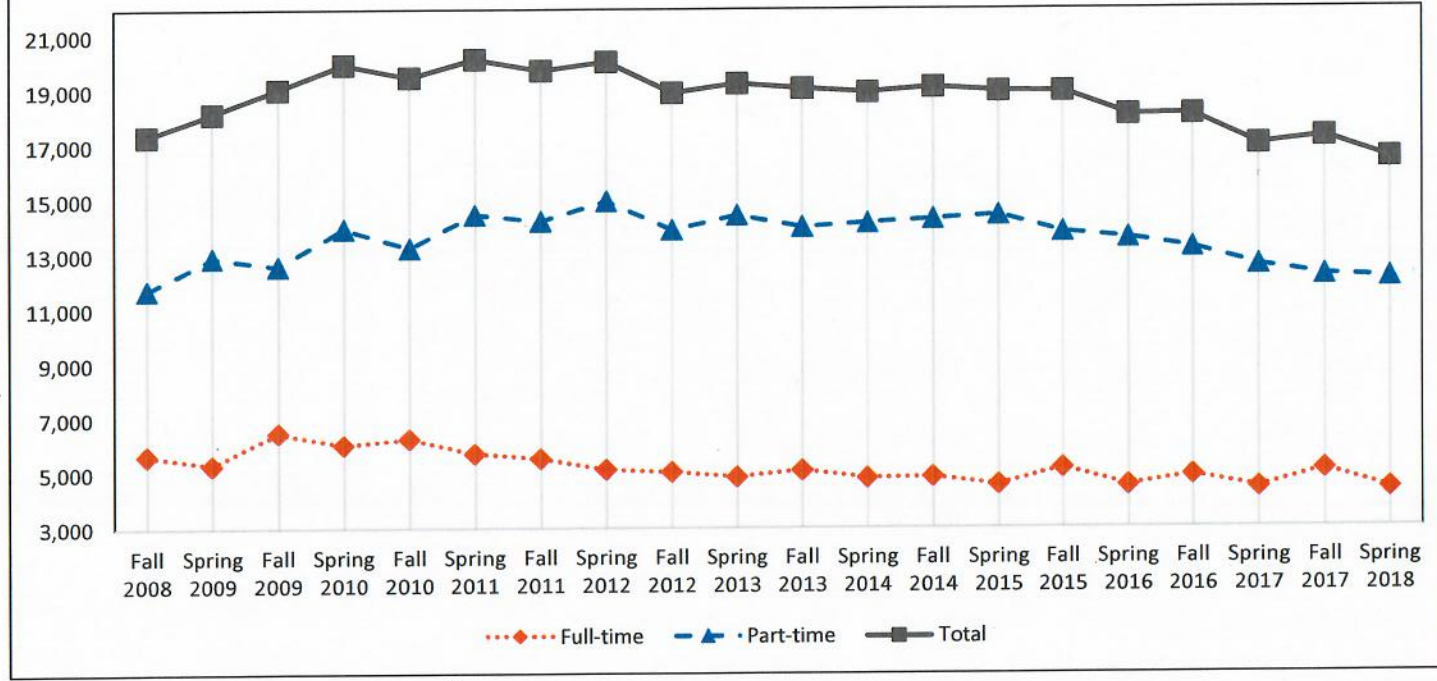
**Attachments:**

Minutes of October 4, 2018

Division of Workforce and Economic Innovation – Description

Division of Workforce and Economic Innovation – Update

### Ten-Year Full and Part-Time Enrollment



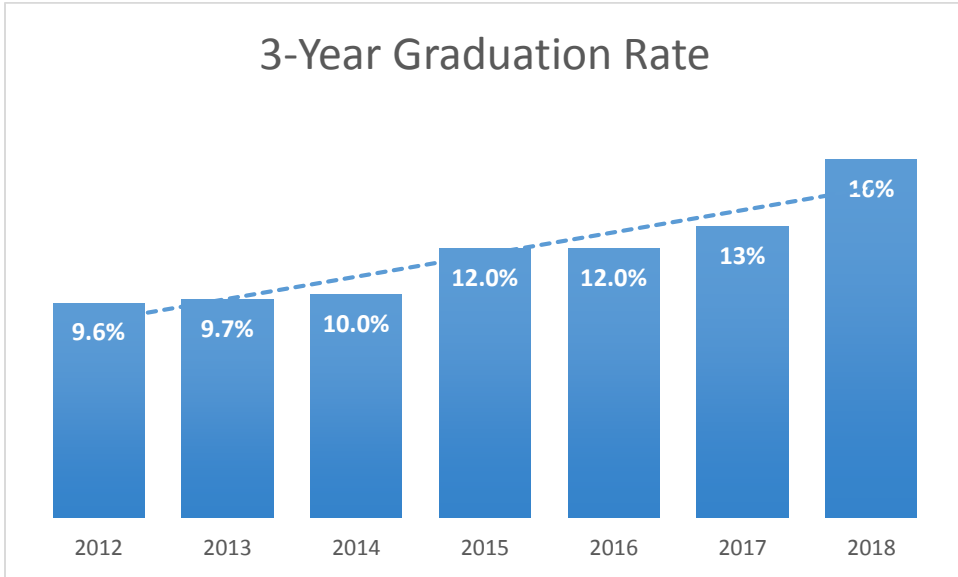
Enrollment	Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013
Full-time	5,641	5,291	6,477	6,025	6,254	5,705	5,527	5,116	5,025	4,838
Part-time	11,725	12,903	12,593	13,963	13,260	14,475	14,233	14,960	13,906	14,431
Total	17,366	18,194	19,070	19,988	19,514	20,180	19,761	20,076	18,931	19,269

Enrollment	Fall 2013	Spring 2014	Fall 2014	Spring 2015	Fall 2015	Spring 2016	Fall 2016	Spring 2017	Fall 2017	Spring 2018	Fall 2018
Full-time	5,075	4,793	4,833	4,545	5,158	4,513	4,884	4,426	5,084	4,384	4,983
Part-time	14,006	14,156	14,301	14,437	13,814	13,599	13,242	12,593	12,212	12,120	11,855
Total	19,081	18,949	19,134	18,982	18,972	18,112	18,126	17,019	17,296	16,503	16,838



Community College of Philadelphia

3-Year Graduation Rate



Cohort	2009	2010	2011	2012	2013	2014	2015
Grad Year	2012	2013	2014	2015	2016	2017	2018
	9.6%	9.7%	10.0%	12.0%	12.0%	13%	16%

Community College *of* Philadelphia

# Academic Program Review: AAS in Fire Science

TERESA FRIZELL, RICHARD DAVISON

## A. Key Findings

### For the period Fall 2013-Spring 2018:

#### Prior Audit

The Program implemented three of the recommendations from the 2010 Academic Program Audit (now Academic Program Review):

1. Refine the enrollment management plan to work towards increasing the number of students in the Program and the number who graduate from the Program. This plan should include exploration of:
  - a. Offering all ten required Fire Science courses within a two-year period\
  - b. Adding additional courses
  - c. Adding more daytime courses
2. Explore offering certifications that correspond with appropriate Fire Science courses.
3. Assess the effectiveness of the Program and courses by developing and implementing a learning assessment plan

#### Enrollment and Demographics

1. The Program enrolled between 25-38 students each semester, with an average of 30.
2. The Program ranged between 66% and 89% part-time enrollment.
3. Fluctuations in the percent of students with more than 24 credit indicate that there is no trend towards Program completion. The Program averaged 49.3% of students with 24 credits or fewer, compared to the College average of 44.5%. The percentage of Fire Science majors with greater than 24 credits ranged between 18.5-53.8%, averaging 38.3% compared to the College's range of 40.7-47.3% and average of 43.1%.
4. At 13%, the average proportion of students categorized as developmental is equal in the Program and College, though the Program's range has varied more than the College's.
5. The Program averaged 83.4% Male enrollment.
6. White enrollment decreased from a high of 60.7% to a low of 16.1% while Black and Hispanic enrollment increased overall. Asian enrollment averaged 2%.
7. Program enrollment shifted from 50% under 30 to 89% under 30.

#### Retention

8. The majority (70%) of students who departed the Program did so between 0-11 credits.
9. On average, 35% of declared Fire Science majors did not return to the College Fall to Spring, compared to the College's Fall to Spring attrition rate of 28%. The Program's rate of attrition increased to 50% Fall to Fall, while the College's increased to 46%. The number of Fire Science majors who did not return to the College ranged between 13-20 each semester.
10. Females persisted at higher rates than Males Fall to Spring by an average of 16%.

## **Graduation**

11. The Program awarded four AAS degrees in 2013, and has awarded two or fewer each year since 2014.
12. The Program's graduation rate averaged 8%, which was lower than the College's average of 12%.

## **Assessment**

13. The Program began formally assessing and reporting Program Learning Outcomes assessment in 2016.
14. The Program assessed PLOs 1-4 and met the benchmark for all of them.

## **Success**

15. The Program averaged 50.6% long-term success and 19.8% short-term success, with up to 15% higher rates of short- and long-term success than the College.

## **Advisory Committee**

16. At the time of writing this document, the Program Coordinator was creating a new advisory board.

## **Transfer**

17. Although this is not a transfer program, 7 out of the 10 students who transferred did so to other community or proprietary colleges.
18. Neumann University was the baccalaureate-granting institution that received the other three transfers. At Neumann, students can complete a BA in Fire Science entirely online.

## **Cost**

19. The Program consistently costs less per credit hour than the average program cost across Liberal Studies and the College. In AY 2015-2016 and 2016-2017 the Program cost \$129 per credit hour compared to Liberal Studies' \$177 and the College's \$184 per credit hour.

## **Synthesis of Key Findings**

Many students left before attaining 12 credits in the Program; most students who did stay after the first semester retained a G.P.A. of 2.5 or higher and met the benchmark on assessments, but did not complete the Program. Further, the Program saw a demographic shift away from White Males, aged 30 and above, towards Black and Hispanic Males, aged 29 and below. While Males dominated Program enrollment, Females persisted Fall to Spring at higher rates.

## **B. Action Items**

**The Office of Assessment and Evaluation makes the following recommendations for the Program:**

### **Prior Audit**

1. Review the remaining seven recommendations from the 2010 Program Audit and respond. The response should indicate whether the Program implemented the recommendation in the past or is currently implementing the recommendation. If the Program has chosen not to implement the recommendation, it should explicate the reason.

### **Enrollment and Demographics**

1. Develop an enrollment management plan that focuses on recruitment, retention during the first 12 credits, and graduation.
2. Develop online and/or hybrid courses to meet student needs.
3. Explore the purchase of fire simulation software.
4. Work with the Office of Assessment and Evaluation to survey current and past students regarding their satisfaction with the Program.
5. Explore program-to-program dual admissions agreements with local baccalaureate institutions.
6. Explore options to allow students to begin work towards their Bachelor's Degree before graduating from the College.

### **Benchmarks**

1. Achieve benchmarks set by Program Dean by 2023.

### **Assessment**

1. Continue to assess every PLO at least once in a 5-year cycle as planned.
2. Analyze PLO assessment data and enact teaching and learning improvements.

### **Narrative**

The mission of the Fire Science Program and the Fire Science Proficiency Certificate is to prepare and teach students the appropriate knowledge, skills and abilities to pursue and obtain leadership roles in the fire service industry, as well as to provide a professional public service to the community. All Fire Science faculty are part-time members of the College, including the Program Coordinator. All have extensive careers in the fire service or related fields. Several faculty members also teach at other colleges and or universities. The Fire Science curriculum is designed to serve the needs of Pennsylvania firefighters and volunteer firefighters desiring to progress in professional expertise, knowledge, skills, abilities, and rank. It also prepares high

school graduates and those seeking a career change to become fire safety agents in a growing field in public safety administration, fire management, building inspections, and a myriad of other fire safety categories. The Philadelphia Fire Department recognizes the importance of the Fire Science Associate's degree by awarding a bonus of a half point on all promotional examinations to any firefighter or fire officer who earns this degree. The half point can move firefighters ahead five or more positions on a promotional list.

Community College *of* Philadelphia

Academic Program  
Review: AAS in American  
Sign Language/English  
Interpreting

Executive Summary

TERESA FRIZELL, BRIAN MORRISON  
SPRING 2019

## I. Executive Summary

### A. Key Findings

#### **For the period Fall 2013-Spring 2018:**

##### **Enrollment and Demographics**

1. The Program enrolled between 28-44 students each semester, with an average of 36.
2. With the exception of Academic Year 2015-2016, part-time enrollment was 90% or above. In Fall 2015 part-time enrollment was around 80% and in Spring 2016 part-time enrollment was 71%.
3. The Program was comprised of 15% or less males throughout the period reviewed.
4. Between 57-75% of students in the Program were White, compared to an average of 23% College-wide.
5. The Program showed around 12% higher enrollments in the 30-39 and 40+ age ranges than the College.
6. The Program attracts post-baccalaureate students and students with Master's degrees.
7. To enter the ASL/English Interpreting program students must earn a minimum grade of "C" in ASL 101 and "B" in ASL 102.

##### **Retention**

8. More than 90% of students in the Program were in "Good Standing" compared to the College's rate of 87%.
9. At 47% the Program's Fall to Fall retention exceeded the College's "Returned to Same Program" rate by an average of 11%.
10. The Program's departing "Unsuccessful" rate averaged 4%, 32% lower than the College's average departing "Unsuccessful" rate. Students categorized as "Unsuccessful" have a GPA of less than 2.0.

##### **Graduation**

11. Since Fall 2015 the Program's graduation rate has exceeded the College's graduation rate by 5-10%.
12. The Program awarded 32 associate's degrees between 2013-2017.
13. The Program attracts post-baccalaureate students, likely due to The Registry of Interpreters for the Deaf requirement that interpreters hold bachelor's degrees from accredited institutions in any subject. During the time period under review, 27 students completed the course sequence but did not graduate from the College.



## **Transfer**

14. The Program has an articulation agreement with St. Joseph's University.
15. In Pennsylvania, only two baccalaureate-granting institutions offer ASL/English interpreting programs. Due to their distance and curriculum similarity, these schools are not options for many students seeking a bachelor's degree and interpreter training simultaneously. In all other programs students must put their interpreter education on hold to complete their bachelor's degree.

## **Assessment**

16. Each of the five PLOS have been assessed annually since 2013, based on the Program's course schedule.
17. The Program plans to continue to assess PLOs annually, with assessment information gathered on the Assessment Overview form.
18. Each PLO has met benchmark each year.

## **B. Action Items**

The Office of Assessment and Evaluation makes the following recommendations for the Program:

### **Enrollment and Demographics**

1. Examine data about students who depart with fewer than 24 credits in order to draw conclusions about why these students depart the Program.
2. Determine the ideal size of the Program based on course offerings, physical/space constraints, and class size restrictions. Create an action plan to achieve that size.
3. Analyze achievement data and, if necessary, construct a plan to achieve parity in opportunity and achievement across race, ethnicity, gender, and age.

### **Graduation**

4. Develop an ASL/English Interpreting post-baccalaureate certificate for implementation in Fall 2019.
5. Develop and implement strategies to increase graduation/program completion commensurate with program growth and patterns of enrollment by 2023, using Spring 2019 graduation as a baseline.

### **Employment**

6. Work with the ASL/Interpreting advisory committee to generate more and more reliable employment information.

## **Assessment**

7. Review program benchmarks every five years and make adjustments as faculty see fit.

## **C. Narrative**

ASL/English interpreting as a career holds many possibilities. Because the demand for skilled interpreters far exceeds the number of qualified professionals, nationally certified interpreters are able to find work all over the United States. Credentialed interpreters are constantly in demand in educational settings from pre-school through graduate school. These interpreters are part-time or full-time employees of their school district or university, and are often employed with benefits. Qualified interpreters are also in demand in medical, legal, mental health, theatrical, governmental, and religious settings, among others. Interpreters may be on staff in these settings, they may work through an interpreter referral agency, or they may be privately contracted. In the Philadelphia region, many interpreters work through referral agencies. These agencies report to Program faculty that not all requests can be filled due to the lack of available interpreters.

# ACADEMIC PATHWAYS 2018-19

## COMMUNITY COLLEGE OF PHILADELPHIA

Health Care	Science & Technology	Design, Construction & Transportation	Business, Entrepreneurship & Law	Creative Arts	Liberal Arts & Communications	Education & Human Services
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### DEGREES

Dental Hygiene*	Applied Science & Engineering Technology	Architecture*	Accounting	Art and Design	American Sign Language/English Interpreting*	Behavioral Health/Human Services
Diagnostic Medical Imaging*	Biology*	Automotive Technology	Business – Accelerated*	Digital Video Production	Communication Studies	Education: Early Childhood
Health Care Studies	Chemistry*	Building Science	Business - General	Music Performance*	English	Education: Middle Level
Health Services Management*	Computer Information Systems – IT	Construction Management	Culinary Arts	Photographic Imaging	International Studies	Education: Secondary Humanities/Social Studies Option
Medical Laboratory Technician*	Computer Science*	Facility Management - Construction Option	Digital Forensics	Sound Recording and Music Technology	Liberal Arts	Education: Secondary Math/Science Option
Nursing*	Cybersecurity	Facility Management - Design Option	Fire Science	Theater	Liberal Arts - Honors Option*	Liberal Arts – Social/Behavioral Science
Respiratory Care Technology*	Engineering Science*	Interior Design*	Hospitality Management		Mass Media	Psychology
	Mathematics*		Justice		Religious Studies	
	Network Technology Management and Administration		Paralegal Studies*			
			Technical Studies*			

### ACADEMIC AND PROFICIENCY CERTIFICATES

Medical Assistant PC	Biomedical Equipment Technology I PC	Architectural Visualization PC	Accounting Paraprofessional PC	Acting PC	Creative Writing AC	Early Childhood Education PC
Medical Insurance Billing PC	Biomedical Equipment Technology II PC	Automotive Service I PC	Culinary Arts I PC	Digital Imaging PC		Human Services AC
Ophthalmic Technician PC	Computer Programming & Software Development PC	Automotive Service II PC	Culinary Arts II PC	Digital Video Production PC		Recovery & Transformation AC
Patient Service Representative PC	Cybersecurity I PC	Energy Conservation AC	Electronic Discovery PC	Music Production PC		Recovery Leadership PC
	Cybersecurity II PC		Entrepreneurship PC	Technical Theater PC		
	Network & Systems Administration PC		Fire Science & Public Safety PC			
	Process Technology PC		Geographic Information Systems PC			
	Web Development PC		Paralegal Studies* PC			
			Post-Baccalaureate Accounting PC			

\* Select program

FALL 2018 (Updated 7/18/18)

**LUNCHEON MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES  
OF THE BOARD OF TRUSTEES  
Community College of Philadelphia  
Friday, February 22, 2019 – 12:00 Noon**

**Present:** Mr. Jeremiah J. White, Jr., presiding; Ms. Suzanne Biemiller, Mr. Harold Epps, Ms. Chekemma Fulmore-Townsend, Lydia Hernández Vélez, Esq., Mr. Steve Herzog (*via* Zoom), Mr. Joseph Martz, Hon. James Roebuck, Mr. Michael Soileau, Dr. Donald Generals, Dr. Judith Gay, Mr. Jacob Eapen, Victoria Zellers, Esq., Ms. Carol de Fries, Mr. Gregory Murphy, Mr. James P. Spiewak, Mr. Gim Lim, Dr. Pam Carter, Mr. Waverly Coleman and Invited Guest: Mr. Andre Allen, Phoenix Capital Partners, LLP

**PUBLIC SESSION**

**Career and Advanced Technology Center**

Board Chair White opened the meeting and thanked everyone for attending. In the context of the Business Affairs Committee's prior approval of the architect selection for the Career and Advanced Technology Center, he stated that the meeting will run as an Executive Committee. Mr. White reported that he recently met with College staff and had a thoughtful and well-detailed discussion on the Career and Advanced Technology Center.

Mr. White requested that the Trustees express where they stand to move forward with the project. The Trustees shared their concerns including: they would like more information on the business case for the Career and Advanced Technology Center; they wanted a better understanding of the programs costs to the student user and how they compared to the market-place; they wanted to understand the timeline on the funding issues related to the project; they wanted to understand how the debt-servicing would impact the College's operating budget; and they wanted to understand the risks to the College if the various funding sources did not come through or if the project could not be completed.

Before responding to each of the concerns, Ms. Biemiller requested that Dr. Generals remark on his vision for the Career and Advanced Technology Center. Dr. Generals expressed that this project is needed for the College to pursue its career and technical education goals related to workforce development as called for in the College's Strategic Plan. He also noted that other community colleges around the country have these types of advanced technology centers and that the College needs to have this Center if it is going to have the proper facilities for the programs that will prepare the City's residents for the jobs of today and tomorrow. He noted that we need to expand the automotive program to train students on new technologies, but the College also needs a space for all of the new workforce and advanced technology programs. He explained that it did not make economic sense to only build a space for the auto tech program and not build facilities for other advanced technology programs at the same time. Consistent with the College's goal of having World Class Facilities, Dr. Generals emphasized that we need to be good stewards as we owe this project to our students. Dr. Generals also noted that with a community college, each individual program is not always profitable on a stand-alone basis and the project needs to be viewed in the context of providing the overall programming that a modern

community college needs to provide. Mr. Martz thanked Dr. Generals for explaining the purpose of the project and his vision and stated that the minutes should reflect the Trustees' support for Dr. Generals' vision.

Mr. White asked that Dr. Carter and Ms. de Fries to speak to the partnerships for Automotive Technology and Workforce Development. Dr. Carter stated that with respect to Automotive Technology, the College has partnerships with SEPTA, auto dealerships and Fleet Management among others. She emphasized that our students need to have the proper training in Diesel and Heavy Engine programs which they are currently lacking. The College also has a partnership with Ford. Future partnerships are being pursued with Toyota and Nissan/Infinity as well as Subaru. Dr. Carter mentioned that the College is accredited with ASE (Automotive Service Excellence) which is the highest level and has ASE-certified instructors meeting industry standards. Ms. Fulmore-Townsend asked as to whom the College is competing with in regards to Automotive Technology. Dr. Carter responded that the College is competing with proprietary schools and the costs to students for the proprietary schools is much higher than the College's tuition and fees for students.

Ms. de Fries stated that Workforce and Economic Innovation (WEI) has worked closely with numerous industry partners in the areas of curriculum review, trends, quality assurance, and identifying instructors and has been trying to consistently working on new partnerships. She mentioned that WEI applied for grants under the PA Smart initiative.

Mr. White asked Mr. Eapen to review the remaining financial attachments. Mr. Eapen stated that he, Mr. Spiewak and Mr. Allen will report on the proforma revenue and expense projections; project capital cost; capital financing; and debt schedule related to the Career and Advanced Technology Center. Mr. Spiewak reported on Attachment 2, Proforma Revenue and Expense Projections. He stated that the current total net revenues from the credit courses is \$583,100. The current total operational costs which includes administrative services, student and academic services, utilities and costs of security and cleaning services is \$1,185,600. To make it clear for Committee members, staff pointed out that the bottom of the first page in Attachment 1 identifies costs related to the building and the second page identifies revenues and costs related to the Automotive Technology program classroom. Mr. Spiewak also pointed out that "Year 1 Projections" refers to first full year of operations. The Projected Net Revenues from the Workforce Development Non Credit Programs and the breakdown of tuition rates for the noncredit programs were explained. It was noted that the tuition rate for Welding is \$6,000. Ms. de Fries pointed out that the College's Welding program is a longer program with more hours resulting in higher costs than its competitors: Delaware County Community College, Bucks County Community College, Montgomery County Community College and Camden County Community College. The College also has high costs to run the Welding Program because it is paying for a License to use space at Ben Franklin High School.

Mr. Eapen reported on Attachment 3, Construction Cost Projections. He pointed out that the square footage is 75,000 for floors 1, 2 and 3. The cost of the 1<sup>st</sup> floor is estimated at \$275 while the 2<sup>nd</sup> and 3<sup>rd</sup> floors are at \$350. The 1<sup>st</sup> floor is primarily bays while the 2<sup>nd</sup> and 3<sup>rd</sup> floors are classrooms and labs. Mr. Eapen stated that estimates includes a 5% contingency. The estimated total costs are projected to be \$32,118,750 less grants, manufacturers' contributions and private donations in the amount of \$1,450,000 which will bring the estimated costs to \$30,668,750. He pointed out that based on PDE approval of \$20M for the project, the State will

pay \$10M in debt service. PDE approved the College to seek New Market Tax Credits (NMTC). Mr. Eapen further stated that the College will be submitting additional funding for this project to PDE as a FY 2019-20 capital project. He reported that while the State approved RACP in the amount of \$2.25M, the College recently submitted an RACP application for an additional \$9.75M. Additionally, the College is requesting Lenfest to fund \$2.6M in equipment cost for the programs.

When asked if State dollars are in a revolving fund for the College's use, Mr. Spiewak pointed out that as debt service is retired across the 14 community colleges, those dollars become available for new projects. He noted that the following projects received PDE funding during the past four years:

- Automotive Technology \$20,000,000
- Library & Learning Commons \$9,000,000
- West Building Steps \$1,300,000
- Biology Labs Renovations \$5,900,000
- Historic Mint Steps \$ 425,000

Mr. Andre Allen, the College's financial advisor, spoke to the financing for the project. PDE's approval for the project at \$20M means that the State's share of the debt service is 50%, i.e., the State will cover debt service on \$10M. Mr. Allen pointed out that using the NMTC financing will provide \$4.6 million to the project at no cost to the College. The College will borrow an additional \$14 million at a 4.85% fixed rate taxable bond financing for the balance of funding required for the project. This only works if the College receives \$20M allocation from PIDC and other CDEs. Attachment 4 illustrates the total debt service between traditional and NMTC supported financing over 20 years with the NMTC financing being \$3.1 million less. This is before discounting the savings to present value.

Mr. Spiewak reviewed the Debt Service in Attachment 5. He compared the existing debt as of July 1, 2018 with the existing debt and \$28.75M borrowing for the project under Option 1. He then reviewed Option 2 – Tax-Exempt & Taxable Bonds using NMTC. He pointed out when using NMTC, the increase to the City share is \$682,000 for the first 7 years.

Mr. Eapen emphasized that timing associated with the project is critical. A board resolution for issuing the bonds and approval of the underwriter is required in March 2019. Mr. Spiewak added that the College has to follow a timeline with the State Public School Building Authority for issuing the bonds.

Ms. Biemiller asked if the project should fold up, will the College be obligated to repay the dollars not being used. Staff indicated that they did not expect that to happen and a mechanism for returning the funds to PDE would need to be explored. Mr. Allen stated that Fox, Rothschild, LLP will draft a Board resolution authorizing staff to issue \$10 million in bonds and to pursue NMTC financing for the balance of funding required for the project.

With regard to moving forward with the project, Mr. Soileau pointed out current significant constraints such as Union negotiations not being settled and College PR not being solidified.

Dr. Generals commented that he has a changed vision for West Philadelphia. The College is now going beyond Auto Technology and will include workforce development projects.

Ms. Hernández Vélez summed it up by stating that the College should move forward with the Career and Advanced Technology project. The effort to move forward in West Philadelphia is a manifesting moment. Mr. Roebuck requested the College work more with the West Philadelphia community and High Schools as the project moves forward to create a better partnership with the community.

**Architect Selection for the Career and Advanced Technology Center (Action Item):**

On behalf of the Executive Committee, Mr. White moved and Ms. Biemiller seconded the motion the approval of the selection of the Schrader Group as architects for the Career and Advanced Technology Center in the amount of \$2,100,000. The motion passed unanimously.

**EXECUTIVE SESSION**

The Executive Session included a discussion of potential donors for the project.

# **ATTACHMENT 1**





# Community College of Philadelphia

## Career and Advanced Technology Center

@ WRC

Pam Carter, PhD and Carol de Fries  
February 2019

*The Path to Possibilities.*

Community College of Philadelphia  
[www.ccp.edu](http://www.ccp.edu)

# AGENDA

- **Transportation Technologies**
  - Current & Future Programming
  - Jobs & Salaries
  - Greater PHL Access to Transportation Tech Programs
- **Workforce and Economic Innovation**
  - Advanced Manufacturing & Logistics
  - Construction & Infrastructure
  - Non-Credit Automotive
  - Healthcare
  - Technology
  - Business

# Current: Automotive Technology Programming

- General Automotive Programs
  - AAS Automotive Technology degree
  - Automotive Service I proficiency certificate
  - Automotive Service II proficiency certificate
- Quality & Relevance
  - Master Automobile Service Technology Accredited
  - ASE Certified Faculty
  - Strong Advisory Board and Industry Connections
  - Ford MLR Partnership
  - 100% Student Placement Rate

# Current: Automotive Technology

## Limitations

- 10,000 sq ft facility
- Limited Manufacturer Partnership Opportunities
- Limited Programming
- No Room for Autonomous Vehicle Technologies
  - Level 1 & 2 technologies – In Cars Now
  - Levels 3, 4 & 5 – Near Future

- Difficult to Compete with Proprietary Higher Ed Institutions

- State-of-the-art facilities
- Multiple manufacturer partnerships
- Diesel programs

## **Greater Philadelphia Access to Transportation Tech Programs**

- Public Higher Education (Auto Tech only)
  - CCP –AAS and two Certificates -- \$14K 2yr/\$4.6K sem/\$4.3Ksem
  - DCCC – two Certificates
  - Montco and Bucks – no programs
  - Camden County College – AAS and Certificate, both with GM option
- Proprietary Higher Education (Auto Tech & Diesel\*)
  - Automotive Training Center (Exton, Warminster) – \$38K 2yr
  - Lincoln Tech\* (Philadelphia) -- \$38K 2yr
  - Pennco Tech\* (Bristol) -- \$21K(eve) 3+yr - \$34K(day) 2yr
  - UTI\* (Exton) -- \$36K 2yr

# Jobs and Salaries

Auto Tech	Current Dealer Openings	Est. 2014 Regional HPO Employment	Proj. 2024 Regional HPO Employment	Regional Annual Openings EMSI
	330	11,280	11,630	894
Diesel Tech	Phila. Co. Job Postings Last Yr.	Phila. Co. Jobs 2016 EMSI	Phila. Co. Proj. Jobs 2024 EMSI	Phila. Co. Proj. Jobs 2028 EMSI
	141 co/447 jobs	593	645	658

- **Salaries** (NADA Dealership Workforce Study 50 mile radius of Philadelphia)
  - Technician Apprentice/Trainee (C-Tech) -- \$42,947
  - Average Service Technician (B-Tech) -- \$64,069
  - Service Writer/Advisor -- \$66,920
  - Warranty Administrator -- \$49,645
  - Apprentice/Lube Technician -- \$14 per hour\* (\*faculty/advisory board)
  - Diesel Mechanic and Engine Specialist -- \$52,084\*\* (\*\*EMSI)

# Future: Transportation Technologies Programming

- General Automotive Programs
    - AAS Automotive Technology degree
    - Automotive Service I proficiency certificate
    - Automotive Service II proficiency certificate
  - **AAS Advanced Alternative Fuels degree\***
  - **BioFuels proficiency certificate\***
  - **Electric Drive proficiency certificate\***
  - **Compressed Natural Gas proficiency certificate\***
- \* **Initial Advisory Board:** SEPTA, Waste Management, PECO, PGW, City of Philadelphia Fleet Management

# **Future: Transportation Technologies Programming (cont'd.)**

- **Diesel and Heavy Engine Programs**
  - **AAS Diesel/Heavy Engine Technologies degree**
  - **Diesel/Heavy Engine Service I proficiency certificate**
  - **Diesel/Heavy Engine Service II proficiency certificate**

\*\* ASE Accredited – Master Truck Service Technology

\*\* ASE Certified Faculty

\*\* Diesel and Heavy Engine Advisory Board

- **Infusion of Autonomous Vehicle Technologies**
  - Automotive Technology programming
  - Diesel and Heavy Engine programming



# Future: Transportation Technologies Partnerships

- Ford MLR Partnership
  - Content, Cars, Certifications
- **SEPTA**
  - Bus, Equipment
- **Toyota (National T-TEN – March visit)**
  - School-Work Program, Content, Car, Employment
- **Nissan/Infinity (Technician Training Academy – Feb. Meeting)**
  - Content, Car, Certifications
- **Under Consideration: FCA (Mopar CAP), Subaru and Cummins, others**

## **WEI @ Career & Advanced Technology Center**

### **Workforce & Economic Innovation**

Manufacturing, Logistics & Infrastructure

Current:

- Advanced Manufacturing Programs
- Gas Distribution
- Non-Credit Automotive

Future:

- Process Operator
- Non-Credit Automotive Contract Training Opportunities
- Opportunities for logistics, construction and other types of contract training currently done off-site Fork Lift Training, Rigging, other

50

Healthcare

Current

- Certified Nurse Aide (C.N.A.)
- Dental Assisting

Future

- Central Sterile Processing
- Additional VST Training, Other Programs

Business & IT

- Power Up West Philadelphia Peer Learning and Workshops (Current)

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## Advanced Manufacturing & Logistics

### Advanced Manufacturing

- Consolidate 3 Advanced Manufacturing programs in Center –
  - Welding - American Welding Society (AWS) Certification in Shield Metal Arc Welding)
  - CNC/Precision Machining - National Institute for Metal Working Machining Level 1 Certification
  - Electro-Mechanical (9 Modules includes Robotics) - Association for Packaging and Processing Technologies (PMMI) Certification
- Create New Programs aligned with industry needs – Process Control, Certified Production Technician, Fork Lift Operator, Ports Jockey Training
- **FY17/18 ADVM Enrollments:** 30 Students (Welding 13; CNC 6; Electro/Transit: 11); currently 37 students Up 23% over FY17-18



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## Advanced Manufacturing & Logistics

### Employer Partners:

Curriculum Review, Trends, Quality and Relevance, Hiring, Networks, Instructors

- **Welding:** Southeastern PA Manu. Alliance, Manufacturing Alliance of Greater Philadelphia, PTR Baler, SEPTA; John Pomp Studios, HMF Express
- **Computer Numeric Control (CNC)/Precision Machining:** Windle Mechanical Solutions, Penn Fishing, JPMC, M. Cohen, A&S Manufacturing
- **Electro-Mechanical/Transit Trades:** SEPTA, Philadelphia Water Department, First Quality, Colgate Palmolive



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## Advanced Manufacturing & Logistics

2016 Employment	% Middle Skill	Annual Growth	3 Year Growth	10 Year Growth	Annual Replacement Openings	Avg. Wage
50,078	45%	-1%	+9%	-1.2%	1173	\$ 73,535

- Supports middle skill jobs; family sustaining wages for individuals with short term training; average wages well above citywide average (\$73,500).
- Market is experiencing an aging workforce with over 1000 replacement jobs available each year through 2024.
- Philadelphia’s Manufacturing Taskforce called upon CCP to “establish a manufacturing training program” to provide talent pipeline enabling growth
- New facility will allow us to offer programs during the day, and make space available for contract training opportunities.

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## Construction & Infrastructure

- Establish Permanent Home for Gas Distribution Program – use of CBI loading dock
- **Gas Distribution FY 17/18 Enrollments:** 31 students; Currently seeking instructor to run program in March

**Employer Partners:** Curriculum Review, Trends, Quality and Relevance, Hiring, Networks, Instructors

- PGW, PECO, Riggs Distiller, Miller Brothers, Progressive Pipe Management, Utility Line Services, Henkels & McCoy

2016 Employment	21,430	% Middle Skill	43%	Annual Growth	+ .2%	3 Year Growth	+ 2.4%	10 Year Growth	- 1%	Annual Replacement Openings	413	Avg. Wage	\$ 87,716
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- Nearly 70% of all jobs in this sector are available with less than a Bachelor's degree
- Wages typically higher than the citywide overall median; wages grew
- Significant Replacement Openings
- Strong demand for our gas distribution pipeline mechanic program from utility partners who can't fill current job openings

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## Non-Credit Automotive

- **Non-Credit FY17/18 Automotive Enrollments:**
  - Emissions Inspector: 191
  - Safety Inspection 138
- PWI selected non-credit Automotive Training VST contracts, but we had no capacity to run these programs in existing facility
- WEI currently runs Emissions, and Safety Mechanic Inspection certifications at CBI; these service professionals are disconnected from our Automotive Facility; missed opportunities for enrollments, additional training
- CCP has a contract with Fleet Management to deliver these certification tests; new facility would provide us with an opportunity to expand services to other fleet operators.
- Delivering these activities at the new facility will increase opportunities for partnerships and enrollments.

## Healthcare

- Certified Nurse Aide (C.N.A.) Lab started in West Philadelphia in Fall 2018; provides expanded capacity for Vocational Skills Training (VST) contract training without impacting open enrollment at CBI
- Dental Assisting – Currently limited to offering program on Saturdays only due to limited access to dental clinic
- Enable new programs to be established and allow for some additional VST training opportunities;
- Limited space at Main Campus to create programs that need designated space
- **FY17/18 Healthcare Enrollments:** (Dental Assisting: 18; Pharmacy Tech: 55; Certified Nurse Assistant: 48)







## Healthcare

### Employer Partners:

Pharmacy Technician: Walgreens, CVS (Pending)

Dental Assisting: Penn Dental, CCP Dental, Smile Dental Group, Dr. Brenner; Pasyunk Dental; Seran Dental Associates; Dr. Jay Lackman; Louis Marion DMD; Bala Institute of Oral Surgery

C.N.A.: Cliveden, St. Ignatius (pending)

2016 Employment	% Middle Skill	Annual Growth	3 Year Growth	10 Year Growth	Annual Replacement Openings	Avg. Wage
141,320	29%	+ 1.4%	+ 1.9%	+ 2%	2971	\$69,851

- Largest sector; strongest growth sector, and will continue to see growth moving forward into 2024.
- Fastest growing subindustry in services for elderly and disabled.
- Much of the current growth is at the lower and middle skill positions, providing opportunities for program growth in post-secondary training in the WEI division, as well as in our credit programs.
- Post-secondary training as on-ramps to middle skill jobs in the health sector for career advancement.



## Business & Entrepreneurship

- Power Up Peer Learning & Workshops Targeted to West Philadelphia communities and commercial corridor businesses
- Provides community based programming for free to West Philadelphia based business.
- Opportunity for additional program development aligned with the market
- Fab Lab – Non-credit community-based programming and training for entrepreneurs, artisans, students and retirees, who have access to state-of-the-art equipment and expert instruction that promotes innovation.

2016 Employment	111,560	% Middle Skill	31%	Annual Growth	+ .4%	3 Year Growth	+1.4%	10 Year Growth	- 1.2%	Annual Replacement Openings	2301	Avg. Wage	\$ 118,318
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- Third largest target sector in Philadelphia
- Hiring in Philadelphia has exceeded metro and state rates
- 3700 new jobs added through 2024

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## Technology

2016 Employment	% Middle Skill	Annual Growth	3 Year Growth	10 Year Growth	Annual Replacement Openings	Avg. Wage
15,134	32%	+ 1.8%	+ 8.5%	+ 4.1%	279	\$ 126,675

- Second-smallest target sector in Philadelphia
- Pace of hiring in Philadelphia accelerated quickly, with average annual job growth of 8.5% since 2013
- Rapid employment in Philadelphia compared to metro level
- Tech services wages grew in the city by 20% over the past decade
- Computer User Support Specialists grew over the last decade
- Other notable occupations that have grown include: Office Clerks, Sales Reps, Web Developers, Customer Service Representatives
- Need to Grow Programs Offered
- Entry-level salaries for Computer User Support Specialists (post-secondary training) close to \$40,000
- Significant growth in field and related positions



## Greater Philadelphia Access to Workforce Programs

- Proprietary Higher Education
  - PTTI – Philadelphia (former Berean Institute) – Welding & Automotive - \$18,000 annually
  - Industrial Training & Testing Institute – Philadelphia (Port Richmond) – Welding - \$6000
  - Pennco Tech - Bristol – Pharmacy Tech - \$11,900
  - All-State – Essington, PA - Welding, Dental Assisting - \$20,000

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# Greater Philadelphia Access to Workforce Programs Cost Comparison

Public Higher Education

- DCCC, Montco, Bucks, Camden (Healthcare, Technology & Advanced Manufacturing Programs)

	CCP	DCCC	Bucks	Montco	Camden
<b>Healthcare</b>					
Dental Assisting	\$ 2,999	\$ 3,580	\$ 2,300	N/A	Credit
Pharm Tech	\$ 1,525	\$ 2,150	\$ 2,205	\$ 2,100	\$ 1,295
Nursing Assistant	\$ 1,495	\$ 986	\$ 1,250	\$ 1,500	Credit
<b>Manufacturing</b>					
Welding	\$ 6,000	\$ 3,999	Grant Funded	CTE	\$ 4,750
CNC	\$ 4,200	\$ 4,995	N/A	\$ 3,400	\$ 3,999
Electro-Mechanical	\$ 9,220	Credit Certificate	Grant Funded	N/A	Credit Program
<b>Technology</b>					
CompTIA A+	\$ 1,649	\$ 1,699	\$ 1,895	\$ 1,800	\$ 2,200

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# Position Outlook, Salaries, Openings, Program Cost Advanced Manufacturing & Logistics

	SOC Code	SOC Title	Entry Level Wages	Annual Average Wages	Estimated 2014 State HPO Employment	Projected 2024 State HPO Employment	Regional Annual Openings EMSI	CCP Tuition & Fees
		Welders, Cutters, Solderers & Brazers	\$38,910	\$51,830	720	780	30	\$ 6,000
	51-4041	Machinists	\$33,550	\$50,890	660	750	226	\$ 4,200
Electro-Mechanical, Transit Trades								9 Modules Range from \$880 - \$1380 All 9 = \$9220
	49-9041	Industrial Machinery Mechanics	\$39,920	\$54,890	950	1,130	320	
		Petroleum Pump System Operators, Refinery Operators, and Gaugers	\$ 55,550	\$70,280	781	729* Philadelphia shows growth	78TBD	
Process Operator	51-8093							
Forklift Operator	53-7051	Industrial Truck and Tractor Operators	\$32,400	\$42,280	930	970	620TBD	



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# Position Outlook, Salaries, Openings, Program Cost

## Construction & Infrastructure

	SOC Code	SOC Title	Entry Level Wages	Annual Average Wages	Estimated 2014 State HPO Employment	Projected 2024 State HPO Employment	Regional Annual Openings EMSI	CCP Tuition & Fees
Gas Distribution	47-2152	Plumbers, Pipefitters & Steamfitters	\$45,930	\$71,030	1,570	1,750	39	\$5,189

## Automotive

	SOC Code	SOC Title	Entry Level Wage	Annual Average Wage	Estimated 2014 State HPO Employment	Projected 2024 State HPO Employment	Regional Annual Openings EMSI	CCP Tuition & Fees
Automotive	49-3023	Automotive Service Technicians and Mechanics	\$20,090	\$37,470	2,600	2,660	894	CCP Tuition for Credit PC and Degree; Emissions and \$175, Safety Inspector \$170

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# Position Outlook, Salaries, Openings, Program Cost

## Healthcare

	SOC Code	SOC Title	Entry Level Wages	Annual Average Wages	Estimated 2014 State HPO Employment	Projected 2024 State HPO Employment	Regional Annual Openings	CCP Tuition & Fees
Pharm Tech	29-2052	Pharmacy Technicians	\$22,660	\$33,720	2,090	2,200	587	\$1,525
C.N.A.	31-1014	Nursing Assistants	\$24,560	\$32,040	11,700	12,850	3845	\$1,495
Dental Assisting	31-9091	Dental Assistants	\$28,470	\$39,680	1,500	1,570	565	\$2,999
Direct Care Worker	39-9021	Personal Care Aides		\$20,550	51,415	64,966	10,764	TBD
Central Sterile/Surg. Processing* Data from EMSI	29-2055 31-9093	Surgical Technological Equip. Preparer		\$37,520	2215	2285	231	TBD
Phlebotomy	31-9097	Phlebotomists	\$30,920	\$38,330	870	1,030	183	Contract

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# Position Outlook, Salaries, Openings, Program Cost

## Technology

	SOC Code	SOC Title	Entry Level Wage	Annual Average Wage	Estimated 2014 State HPO Employment	Projected 2024 State HPO Employment	Regional Annual Openings EMSI	CCP Tuition & Fees
CompTIA A+	15-1151	Computer User Support Specialists	\$39,090	\$59,780	2,710	2,960	728	\$1,649

### Data Sources:

#### Industry Market Outlooks

- Data Source: PEL Industry Analytics for City of Philadelphia's Workforce Strategy

#### Industry Specific Positions

- Data Sources: Philadelphia and Regional High Priority Occupations List, EMSI – Labor Market Analytics

#### Other Data Sources Used for Program and industry analysis

- Philadelphia Works Data and Trends (pulls from above and other sources)
- O-Net
- Center for Workforce Information & Analysis
- Econsult Market Analysis - Pending



## Schuylkill Yards Facing West Philadelphia



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## **ATTACHMENT 2**

**Career and Advanced Technology Center**

<b>Projected Program Net Revenues</b>	<u>Current</u>	<u>Year 1 Projections</u>	<u>Year 5 Projections</u>
Net Revenues from Credit Courses other than Automotive Technology *	\$676,300	\$277,300	\$399,300 *
Net Revenues from Additional Noncredit Workforce Development Courses		890,200	1,322,000
Net Revenues from Automotive Technology Credit Program	(93,200)	11,400	124,100 *
<b>Total Net Revenues from Programs</b>	<b>\$583,100</b>	<b>\$1,178,900</b>	<b>\$1,845,400</b>
<b>Projected Operational Costs</b>			
Elimination of Lease Payment			(\$172,000)
Administrative Services	\$225,200	\$329,200	363,400
Student and Academic Services	474,200	516,400	570,000
Utilities	59,000	131,200	142,000
Security and Cleaning Services	427,200	632,500	698,200
<b>Total Operational Costs</b>	<b>\$1,185,600</b>	<b>\$1,609,300</b>	<b>\$1,601,600</b>
<b>Projected Excess (Expenses) / Revenues</b>	<b><u>(\$602,500)</u></b>	<b><u>(\$430,400)</u></b>	<b><u>\$243,800</u></b>

\* Assumes no increase in Tuition or Fees  
 Tuition last increased in FY18  
 Fees last increased in FY17

**Career and Advanced Technology Center**

<u>Transportation Technology Programs</u>	<u>Year 1 Projections</u>	<u>Year 5 Projections</u>
Tuition & Fees from Transportation Technology Students	\$708,800	\$1,134,200 *
Salaries - Existing	\$314,000	\$347,100
Salaries - New	166,500	328,400
Staff Benefits - Existing	141,900	156,200
Staff Benefits - New	48,000	131,400
Other Expenses	27,000	47,000
Total Expenses	<u>\$697,400</u>	<u>\$1,010,100</u>
<b>Excess Revenues over Expenses</b>	<b><u>\$11,400</u></b>	<b><u>\$124,100</u></b>

\* Assumes no increase in Tuition or Fees  
 Tuition last increased in FY18  
 Fees last increased in FY17

**Career and Advanced Technology Center**

	<u>Year 1 Projections</u>	<u>Year 5 Projections</u>
<u>Healthcare</u>		
Central Sterile	\$45,699	\$63,979
Dental Asst *	131,899	184,658
Direct Care Worker	2,136	2,990
Nurse Aide *	72,215	101,101
Pharmacy Tech *	19,263	26,968
Phlebotomy Lab *	160,880	225,232
<u>Software &amp; Tech</u>		
Comptia A+ *	59,922	83,891
<u>Technical Training</u>		
AutoCad *	8,966	12,552
Automotive Non-Credit	68,243	95,540
BluePrint Reading *	3,767	5,274
CNC *	46,810	65,534
Electro-Mech *	107,534	150,548
Emissions EIC *	31,895	44,653
Emissions ReCert *	10,505	14,707
Forklift Operator *	2,324	3,254
Gas Distribution *	80,699	112,979
OSHA Gen'l Industry *	1,657	2,320
Process Operator Academy	71,248	99,747
Safety Inspector Mechanic *	27,763	38,868
SEPTA Trades *	46,834	65,568
Shop Math *	3,447	4,826
Welding *	<u>75,872</u>	<u>106,190</u>
Totals	\$1,079,578	\$1,511,379
Less Current Net Revenues	\$189,378	\$189,378
<b>Total Net Revenues</b>	<b><u>\$890,200</u></b>	<b><u>\$1,322,000</u></b>

\* Existing Program

## Career and Advanced Technology Center

### Tuition Rates for Noncredit Programs

<u>Healthcare</u>	
Central Sterile	Contract (Vocational Skills Training)
Dental Asst *	\$2,999
Direct Care Worker	\$710
Nurse Aide *	\$1,495
Pharmacy Tech *	\$1,525
Phlebotomy Lab *	Contract (Vocational Skills Training)
<u>Software &amp; Tech</u>	
Comptia A+ *	Contract (Vocational Skills Training)
<u>Technical Training</u>	
AutoCad *	\$574
Automotive Non-Credit	Contract (Vocational Skills Training)
BluePrint Reading *	\$530
CNC *	\$4,200
Electro-Mech *	\$8,000
Emissions EIC *	\$265
Emissions ReCert *	\$124
Forklift Operator *	Contract (Vocational Skills Training)
Gas Distribution *	\$5,189
OSHA Gen'l Industry *	\$199
Process Operator Academy	\$4,200
Safety Inspector Mechanic *	\$170
SEPTA Trades *	Contract (Vocational Skills Training)
Shop Math *	\$510
Welding *	\$6,000

\* Existing Program

## **ATTACHMENT 3**



**Career and Advanced Technology Center  
Construction Cost Projections**

	Square Feet	Construction/ Square Feet	Cost
Floor 1	25,000	\$275	\$ 6,875,000
Floor 2	25,000	\$350	8,750,000
Floor 3	25,000	\$350	8,750,000
			<u>24,375,000</u>
Contingency		5%	1,218,750
Demolition Existing Building	24,000		300,000
Parking	24,000		275,000
			<u>26,168,750</u>
Architect Fee			2,100,000
Construction Manager Fee			500,000
			<u>28,768,750</u>
Furniture & Fitting			750,000
Equipment for Programs			2,600,000
Total Costs			<u>\$ 32,118,750</u>
Less: Grants, Manufacturers' Contributions, Private Donations			<u>1,450,000</u>
Net Total Costs			<u><u>\$ 30,668,750</u></u>

**Notes**

1. Based on PDE approval of \$20M for the project, the State will pay debt service for \$10M. Additionally, PDE approved the College to seek New Market Tax Credits (NMTC).
2. The College will be submitting additional funding for this project to PDE as a FY 19-20 capital project.
3. The State has approved RACP in the amount of \$2.25M. The College has submitted an RACP application for an additional \$9.75M.
4. The College is requesting Lenfest to fund \$2.6M in equipment cost for the programs.

## **ATTACHMENT 4**

## Career and Advanced Technology Center Proforma

Traditional Funding (1)		NMTC - \$20 Million Allocation – Taxable Bonds (2)	
Sources	\$	Sources	\$
Bond Proceeds	28,750,929	Bond Proceeds	10,251,514
RACP Funds	2,250,000	RACP Funds	2,250,000
<b>TOTAL SOURCES</b>	<b>31,000,929</b>	New Market Tax Credit	4,625,000
		Bond Issue Taxable	14,065,000
		<b>TOTAL SOURCES</b>	<b>31,191,514</b>
Uses		Uses	
Project Cost	30,668,750	Project Cost	30,668,750
Cost of Issuance	332,179	Cost of Issuance	522,764
<b>TOTAL USES</b>	<b>31,000,929</b>	<b>TOTAL USES</b>	<b>31,191,514</b>

Notes:

1. The traditional funding assumes the issuance of all tax-exempt bonds as a single series of bonds to fund the entire project.
2. The taxable bonds assume a taxable bond issue with interest only payments for the first 7 years and amortizing principal over the next 13 years. The interest only payments for the first 7 years is a New Market Tax Credit(NMTC) requirement. The estimated costs of issuance are elevated given the separate financings of tax-exempt bonds and a taxable bond issue. NMTC requires taxable bonds as part of the package.
3. PDE's approval for the project is \$20 million and the State's share of the debt service is 50%, i.e. the State will cover debt service on \$10 million.
4. The debt service split between the State and City/College is attached herewith for the 2 options.

## Debt Service Proforma

Traditional Funding				NMTC - \$20 Million Allocation			
Debt Service		City Share (65.2%)	State Share (34.8%)	Debt Service		City Share(58.4%)	State Share (41.6%)
Year 1	109,667	70,563	\$39,104	Year 1	95,950	56,846	39,104
Year 2	2,111,000	1,356,750	754,250	Year 2	1,436,403	682,153	754,250
Year 3	2,111,250	1,356,250	755,000	Year 3	1,437,153	682,153	755,000
Year 4	2,114,500	1,359,500	755,000	Year 4	1,437,153	682,153	755,000
Year 5	2,110,500	1,356,250	754,250	Year 5	1,436,403	682,153	754,250
Year 6	2,114,500	1,361,750	752,750	Year 6	1,434,903	682,153	752,750
Year 7	2,111,000	1,360,500	750,500	Year 7	1,432,653	682,153	750,500
Year 8	2,115,250	1,362,750	752,500	Year 8	1,434,653	682,153	752,500
Year 9	2,111,750	1,358,250	753,500	Year 9	2,235,653	1,482,153	753,500
Year 10	2,110,750	1,357,250	753,500	Year 10	2,236,853	1,483,353	753,500
Year 11	2,112,000	1,359,500	752,500	Year 11	2,235,113	1,482,613	752,500
Year 12	2,111,250	1,360,750	750,500	Year 12	2,235,433	1,484,933	750,500
Year 13	2,110,500	1,358,000	752,500	Year 13	2,237,570	1,485,070	752,500
Year 14	2,112,500	1,359,250	753,250	Year 14	2,236,275	1,483,025	753,250
Year 15	2,111,000	1,358,250	752,750	Year 15	2,236,548	1,483,798	752,750
Year 16	2,111,000	1,360,000	751,000	Year 16	2,233,145	1,482,145	751,000
Year 17	2,112,250	1,359,250	753,000	Year 17	2,236,068	1,483,068	753,000
Year 18	2,114,500	1,361,000	753,500	Year 18	2,239,823	1,486,323	753,500
Year 19	2,112,500	1,360,000	752,500	Year 19	2,239,168	1,486,668	752,500
Year 20	2,111,250	1,356,250	755,000	Year 20	2,239,103	1,484,103	755,000
Year 21	2,110,500	1,359,750	750,750	Year 21	2,234,378	1,483,628	750,750
Total	42,349,417	27,251,813	15,097,604	Total	39,220,393	24,122,797	15,097,604

**Notes:**

Total savings between traditional and NMTC supported financing over 20 years is projected to be less than \$3.1 million. This is before discounting the savings to present value.

# **ATTACHMENT 5**

COMMUNITY COLLEGE OF PHILADELPHIA  
Existing Debt as of July 1, 2018

FY	Annual Debt Service	State Share	City Share
FY 18-19	10,286,432	4,885,650	5,400,781
FY 19-20	10,280,532	4,883,688	5,396,844
FY 21-21	10,265,932	4,878,095	5,387,836
FY 21-22	9,943,381	4,723,290	5,220,091
FY 22-23	9,938,881	4,723,164	5,215,717
FY 23-24	7,806,381	3,652,032	4,154,349
FY 24-25	7,801,381	3,651,503	4,149,879
FY 25-26	6,926,881	3,213,228	3,713,654
FY 26-27	6,930,631	3,216,062	3,714,569
FY 27-28	6,925,131	3,213,148	3,711,983
FY 28-29	1,145,131	322,068	823,063
FY 29-30	1,148,631	323,053	825,579
FY 30-31	1,145,131	322,068	823,063
FY 31-32	1,144,881	321,998	822,883
FY 32-33	1,147,631	322,771	824,860
FY 33-34	1,148,131	322,912	825,219
FY 34-35	1,146,381	322,420	823,962
FY 35-36	1,147,381	322,701	824,680
FY 36-37	1,145,044	322,044	823,000
FY 37-38	1,146,438	322,436	824,002
FY 38-39			

\* If PDE funds additional portion of Library/ Learning Commons (\$6M) project, the City share will be \$214,000 lower.  
# PDE will be requested to fund additional portion of WRC Project (\$10M)

COMMUNITY COLLEGE OF PHILADELPHIA  
Existing Debt and \$28.75M Borrowing for WRC  
OPTION 1 - TRADITIONAL TAX-EXEMPT BOND

FY	Annual Debt Service	State Share	City Share	Increase to City Share
FY 18-19	10,396,099	4,924,754	5,471,344	70,563
FY 19-20	12,391,532	5,637,938	6,753,594	*
FY 21-21	12,377,182	5,633,095	6,744,086	* #
FY 21-22	12,057,881	5,478,290	6,579,591	* #
FY 22-23	12,049,381	5,477,414	6,571,967	* #
FY 23-24	9,920,881	4,404,782	5,516,099	* #
FY 24-25	9,912,381	4,402,003	5,510,379	* #
FY 25-26	9,042,131	3,965,728	5,076,404	* #
FY 26-27	9,042,381	3,969,562	5,072,819	* #
FY 27-28	9,035,881	3,966,648	5,069,233	* #
FY 28-29	3,257,131	1,074,568	2,182,563	* #
FY 29-30	3,259,881	1,073,553	2,186,329	* #
FY 30-31	3,255,631	1,074,568	2,181,063	* #
FY 31-32	3,257,381	1,075,248	2,182,133	* #
FY 32-33	3,258,631	1,075,521	2,183,110	* #
FY 33-34	3,259,131	1,073,912	2,185,219	* #
FY 34-35	3,258,631	1,075,420	2,183,212	* #
FY 35-36	3,261,881	1,076,201	2,185,680	* #
FY 36-37	3,257,544	1,074,544	2,183,000	* #
FY 37-38	3,257,688	1,077,436	2,180,252	* #
FY 38-39	2,110,500	750,750	1,359,750	*

\* If PDE funds additional portion of Library/ Learning Commons (\$6M) project, the City share will be \$214,000 lower.  
# PDE will be requested to fund additional portion of WRC Project (\$10M)

COMMUNITY COLLEGE OF PHILADELPHIA  
Existing Debt as of July 1, 2018

FY	Annual Debt Service	State Share	City Share
FY 18-19	10,286,432	4,885,650	5,400,781
FY 19-20	10,280,532	4,883,688	5,396,844 *
FY 21-21	10,265,932	4,878,095	5,387,836 * #
FY 21-22	9,943,381	4,723,290	5,220,091 * #
FY 22-23	9,938,881	4,723,164	5,215,717 * #
FY 23-24	7,806,381	3,652,032	4,154,349 * #
FY 24-25	7,801,381	3,651,503	4,149,879 * #
FY 25-26	6,926,881	3,213,228	3,713,654 * #
FY 26-27	6,930,631	3,216,062	3,714,569 * #
FY 27-28	6,925,131	3,213,148	3,711,983 * #
FY 28-29	1,145,131	322,068	823,063 * #
FY 29-30	1,148,631	323,053	825,579 * #
FY 30-31	1,145,131	322,068	823,063 * #
FY 31-32	1,144,881	321,998	822,883 * #
FY 32-33	1,147,631	322,771	824,860 * #
FY 33-34	1,148,131	322,912	825,219 * #
FY 34-35	1,146,381	322,420	823,962 * #
FY 35-36	1,147,381	322,701	824,680 * #
FY 36-37	1,145,044	322,044	823,000 * #
FY 37-38	1,146,438	322,436	824,002 * #
FY 38-39			

\* If PDE funds additional portion of Library/ Learning Commons (\$6M) project, the City share will be \$214,000 lower.  
# PDE will be requested to fund additional portion of WRC Project (\$10M)

COMMUNITY COLLEGE OF PHILADELPHIA  
Existing Debt and \$28.95M Borrowing for WRC  
**OPTION 2 - TAX-EXEMPT & TAXABLE BONDS w/ NMTC**

FY	Annual Debt Service	State Share	City Share	Increase to City Share
FY 18-19	10,382,382	4,924,754	5,457,627	56,846
FY 19-20	11,716,935	5,637,938	6,078,997 *	682,153
FY 21-21	11,703,085	5,633,095	6,069,989 * #	682,153
FY 21-22	11,379,784	5,478,290	5,902,244 * #	682,153
FY 22-23	11,373,784	5,477,414	5,897,870 * #	682,153
FY 23-24	9,239,034	4,404,782	4,836,502 * #	682,153
FY 24-25	9,236,034	4,402,003	4,832,032 * #	682,153
FY 25-26	9,162,534	3,965,728	4,395,807 * #	682,153
FY 26-27	9,167,484	3,969,562	5,196,722 * #	1,482,153
FY 27-28	9,160,244	3,966,648	5,195,336 * #	1,483,353
FY 28-29	3,380,564	1,074,568	2,305,676 * #	1,482,613
FY 29-30	3,386,201	1,073,553	2,310,512 * #	1,484,933
FY 30-31	3,381,406	1,074,568	2,308,133 * #	1,485,070
FY 31-32	3,381,429	1,075,248	2,305,908 * #	1,483,025
FY 32-33	3,380,776	1,075,521	2,307,005 * #	1,482,145
FY 33-34	3,384,199	1,073,912	2,308,287 * #	1,483,068
FY 34-35	3,386,204	1,075,420	2,310,285 * #	1,486,323
FY 35-36	3,386,549	1,076,201	2,311,348 * #	1,486,668
FY 36-37	3,384,147	1,074,544	2,307,103 * #	1,484,103
FY 37-38	3,380,816	1,077,436	2,307,630 * #	1,483,628
FY 38-39	2,234,378	750,750	1,483,628 *	1,483,628

\* If PDE funds additional portion of Library/ Learning Commons (\$6M) project, the City share will be \$214,000 lower.  
# PDE will be requested to fund additional portion of WRC Project (\$10M)

**CONFERENCE CALL WITH THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES  
OF THE BOARD OF TRUSTEES  
Community College of Philadelphia  
Wednesday, March 13, 2019 – 9:00 A.M.**

**Call in Number: 1-888-675-6779, Passcode 5410073#**

**AGENDA**

**PUBLIC SESSION**

**Approval of the Board Resolution for Issuing Bonds for the Career and Advanced Technology Center (Action Item):**

Attachment A contains the Board Resolution required for the College to proceed to undertake a capital project consisting of the development, construction, improvement, furnishing, equipping and fit out of a new, approximately 75,000 square foot building on land owned by the College in West Philadelphia, which facility will be used to house the College's Career and Advanced Technology Center; and the demolition of an existing building on such site; and other miscellaneous capital improvements at such site, including parking, landscaping and related improvements. The College is expected to finance the Career and Advanced Technology Center through a variety of sources including the State Public School Building Authority (SPSBA) or other appropriate governmental authority to issue up to \$35,000,000 of bonds; and entering into a New Market Tax Credit Financing utilizing tax credits allocated to one or more community development entities; and utilizing certain grants and other available sources.

The staff request that the Business Affairs and Executive Committees of the Board of Trustees approve the Resolution for issuing bonds for the Career and Advanced Technology Center.

**Appointment of PNC Financial Services as the Underwriter for the Career and Advanced Technology Center (Action Item):**

The College requires the services of an underwriter for the issuance of bonds. PNC was the underwriter for the last bond issue and provided the College with excellent results especially in selling the bonds at the most favorable rate. PNC is in tune with PA issuers and investors and will focus and place priority on an issue which is a relatively small issue of \$10,000,000. PNC worked with the College on the interest rate change due to the tax law change. PNC has provided ideas concerning our debt structure and balance sheet for the College. The College's advisor will ensure that PNC's fees are in line with industry standards. Establishing a long-term relationship with PNC could yield other important benefits in the future.

The staff request that the Business Affairs and Executive Committees of the Board of Trustees approve the appointment of PNC Financial Services as the Underwriter for the Career and Advanced Technology Center.



**ATTACHMENT A**

**Board Resolution for Issuing Bonds for the Career and  
Advanced Technology Center**

## COMMUNITY COLLEGE OF PHILADELPHIA

**WHEREAS**, Community College of Philadelphia (the “College”) is undertaking a capital project (the “Project”) consisting of: (i) the development, construction, improvement, furnishing, equipping and fit out of a new, approximately 75,000 square foot building on land owned by the College in West Philadelphia, which facility will be used to house the College’s Career and Advanced Technology Center, (ii) the demolition of an existing building on such site; and (iii) other miscellaneous capital improvements at such site, including parking, landscaping and related improvements; and

**WHEREAS**, the College expects to finance the Project through a variety of sources, including (i) requesting State Public School Building Authority or other appropriate governmental authority (the ‘Authority’) to issue up to \$35,000,000 of bonds (the “Bonds”); (ii) entering into a New Market Tax Credit Financing utilizing tax credits allocated to one or more community development entities (the “Tax Credit Financing”); and (iii) utilizing certain grants and other available sources; and

**WHEREAS**, the College desires to authorize the issuance of the Bonds and the pursuit of the Tax Credit Financing, with the understanding that if the Tax Credit Financing is either not available or is otherwise not commercially viable, the College will pursue a secondary bond financing to complete the Project, which will be subject to a further Board approval at such time.

**NOW, THEREFORE**, the following resolutions are hereby adopted:

1. The College hereby authorizes the issuance of the Bonds in a par amount not to exceed \$35,000,000 for the purposes of (i) financing a portion of the Project, (ii) paying the costs of issuing the Bonds, including all legal and underwriting fees and costs and any bond insurance, credit enhancement or required reserves (collectively, the “Bond Financing”).

2. The Bonds may be issued in one or more series, on a tax-exempt or taxable basis, fixed or variable interest and sold through a public offering or directly placed with a bank or other financial institution

3. The President of the College is hereby delegated the power, consistent with the general terms of this resolution, to determine the final terms of the Bonds, including, without limitation, the principal amount (limited to an aggregate of \$35,000,000) thereof, the number of series, date or dates of issuance, rates of interest with respect to the Bonds, dates of maturity and redemption, security for the Bonds, whether they are to be sold to the public or by direct placement and other provisions thereof.

4. The powers delegated to the President shall include the power and authority to take all action in furtherance of the Bond Financing, including but not limited to: (a) approving the form, content and terms of any trust indentures, loan agreements, purchase contracts, preliminary and final offering/disclosure documents and any other financial document or

instrument necessary or desirable to be executed by the College (b) selecting the trustee, direct purchaser, municipal underwriter, Authority and any other firm or professional to be involved in the Bond Financing and (c) delegating to such other officers of the College and/or such members of the Board, as he may specify, the power to execute and delivery documents in connection with the Bond Financing and the power to take such other action as may be specified by the President.

5. The President is hereby authorized to implement the foregoing resolutions and to adopt such additional resolutions and to take such other additional action as shall be necessary to carry out of terms of this resolution.

**FURTHER RESOLVED,**

1. The College is hereby authorized to pursue obtaining the Tax Credit Financing to finance a portion of the Project, and the President is hereby authorized to take such action as he deems necessary or advisable in connection therewith, including without limitation: (a) making all necessary applications for the Tax Credit Financing, hiring such legal counsel, tax credit consultant and other advisors as he deems necessary or desirable and to otherwise determine whether Tax Credit Financing is feasible and a prudent method of financing for the Project, and (b) delegating to such other officers of the College and/or such members of the Board, as he may specify, the power to execute and deliver documents in connection with applying for the Tax Credit Financing and the power to take such other action as may be specified by the President.

2. In the event the President determines, in his judgment, that Tax Credit Financing is feasible and prudent, he shall present to the Board such recommendation and seek the Board's approval of the Tax Credit Financing.

3. In the event the President determines, in his judgment, that Tax Credit Financing is not feasible or prudent, he shall cause the College to complete the financing of the costs of the Project (not financed by grants and other sources) by the issuance of additional Bonds authorized above not to exceed \$35,000,000 in the aggregate.

**FURTHER RESOLVED,**

1. All prior resolutions and parts thereof, to the extent inconsistent herewith, are hereby rescinded and repealed.

2. These resolutions shall take effect immediately.

**MEETING OF THE BUSINESS AFFAIRS COMMITTEE  
OF THE BOARD OF TRUSTEES  
Community College of Philadelphia  
Wednesday, March 20, 2019 – 9:00 A.M.**

**Present:** Jeremiah J. White, Jr., presiding; Mr. Harold Epps, Mr. Michael Soileau, Dr. Donald Generals, Mr. Jacob Eapen, Mr. Gim Lim, Mr. James P. Spiewak, Victoria Zellers, Esq., and Invited Guests: Mr. Andre Allen, Phoenix Capital Partners, LLP, *via* Zoom; Mr. Noel Eisenstat, NMTC Consultant, George Nagle, Esq., Nagle Law, LLC; ;and Mr. Craig Stock, Foundation Board Member, *via* Zoom

**AGENDA**

**PUBLIC SESSION**

The meeting participants introduced themselves. Following the introductions, Mr. Noel Eisenstat, NMTC Consultant and George Nagle, Esq. of Nagle Law, LLC provided an overview and history of the New Market Tax Credits (NMTC) which included information on allocations from the U.S. Treasury, Community Development Entities (CDEs), transaction costs, and Special Purpose Entities, along with an example of a transaction (Attachment A). Mr. Eapen noted that PIDC, which is a CDE that receives allocations, has expressed strong interest in the College's Career and Advanced Technology Center project. Mr. Eisenstat responded to several questions from Committee members.

**(1) New Market Tax Credits (NMTC) Consultant for the Career and Advanced Technology Center. (Action Item):**

Discussion: Mr. Eapen explained to the Committee that the consultant, Noel Eisenstat, LLC, will be responsible to coordinate and supervise the legal and accounting process required for obtaining NMTC allocations and the solicitation and selection of a tax credit investor for the NMTCs. As the College's consultant he will be responsible for: identifying and negotiating for allocations of NMTCs; soliciting tax credit investors for both NMTCs; assisting in the negotiation of the sale of such credits; proposing and coordinating the structure of the transaction; reviewing the accountant's projections in order to ascertain that the structure of the transaction produces the desired financial result. He will also negotiate documents produced by the NMTC allocating entity, tax credit investor counsel and lenders; assist counsel in production of additional documents required to evidence transaction, i.e., development agreement, etc.; and assist in closing transaction with counsel.

Mr. Eapen explained that College staff interviewed three Philadelphia-based consultants that had experience with NMTCs and felt that Noel Eisenstat, LLC had the best experience relative to the College's project.

The consultant's fee will be 2% of the gross equity investment from the tax credit investor. With a \$20 million NMTC from a CDE or multiple CDEs, the fee will be approximately \$140,000.

Action: Mr. Epps moved and Mr. Soileau seconded the motion that the Committee recommend to the full Board the approval of Mr. Noel Eisenstat to be the NMTC Consultant for the Career and Advanced Technology Center for a fee up to the amount of \$140,000. The motion passed unanimously.

Information Item: Ms. Zellers informed the Committee that College staff selected Nagle Law, LLC as the attorney for this project. An RFP was sent to seven large firms and two smaller firms. Most of the NMTC experts for the large firms were in New York City or Washington DC or the firms had conflicts. Nagle Law, LLC has extensive experience in NMTC in the Philadelphia Market and offered the lowest fee – NTE \$45,000 if one or two CDEs are involved and NTE \$55,000 if three CDEs are involved. She informed the Committee that the RFP was sent directly to four minority women partners of the large firms.

**(2) Contract for Construction Management for the Library & Learning Commons Project. (Action Item):**

Discussion: Mr. Eapen stated that the Community College of Philadelphia solicited proposals for the delivery of Construction Management Services for the Library/Learning Commons Renovation Project, which is a \$16 million project including an estimated \$14 million for construction. He further explained that the College will be issuing multi-prime construction Bid Documents for the Project. The architectural firm of record is HDR who has partnered with Kelly/Maiello. The Project consists of renovating approximately 64,600 square feet within the Mint and Bonnell Buildings.

Mr. Eapen stated that the College seeks to add the professional services of a Construction Management firm to assist the College from the point of generating minority participation in Bidding to Final Completion of the Project. An RFP was issued and seven firms made proposals. College staff interviewed three firms and is recommending the firm of Johnson, Mirmiran & Thompson, Inc. (JMT), a national engineering, architect and construction management consulting firm. They have extensive, verifiable experience with renovations to fully occupied and operational institutions of the scale and complexity similar to this Project. Comprehensive transition and phasing planning, along with schedule coordination of multiple-prime contractors is a critical component in the skill set of the desired firm. JMT has been involved with a renovation project at the Philadelphia International Airport and with the City's Rebuilding Community Infrastructure initiative. Their Philadelphia office has 146 employees including 110 professionals of which 24 are minorities. Their proposal includes 24% minority participation by partnering with three subcontractors.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Committee recommend to the full Board that a contract be approved to Johnson, Mirmiran & Thompson, Inc. (JMT) in the amount of \$529,625 to provide Construction Management Services for the Library/Learning Commons Renovation Project. The motion passed unanimously.

**(3) ElLucian Campus Receivables Collector (CRC) (Action Item)**

Discussion: Mr. Eapen stated that the College's Enterprise Resource Planning (ERP) system is Ellucian Banner. Our ERP includes the College's Student and Finance systems. In an effort to improve the management of student account receivables, he stated that staff is asking

for the Committee's approval to purchase the Ellucian Campus Receivables Collector (CRC) module.

Mr. Eapen reported that the Ellucian Campus Receivables Collector (CRC) provides delinquency and collection functionalities not available in basic Banner. Some advantages to utilizing this module are: seamless integration with Banner; facilitates the rotation of accounts to and from collection agencies; automates the tracking of the debt collection process; more flexible and easier to manage payment plans for past due accounts; easier file transfers and account updates between the College and third party collection agencies; and web-enabled real-time account adjustments with complete audit trail. He noted that the cost of the software license is \$50,280 and the projected implementation cost is \$55,806. There is an annual software maintenance cost of \$9,050.

In response to Committee members' questions, Mr. Lim explained that the College currently utilizes three collection agencies and manages the process by spreadsheets which is very time consuming and prone to delays in updating student accounts. There is also no ability to establish custom repayment plans for the debtors. He noted that, with this new tool, the College expects to save money of collections costs in addition to gaining efficiencies of the collection process. Mr. Soileau requested that staff establish KPIs to determine if the software is meeting expectations prior to any long term renewal of the product. Mr. White requested that staff provide, at the next meeting, a presentation on the College's write-off procedures and include a comparison of write-off percentages with other peer institutions.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Committee recommend to the full Board the purchase of the Campus Receivables Collector (CRC) product for an annual maintenance fee of \$9,050, a one-time license fee of \$50,280 and professional implementation services cost of \$55,806. The total cost for the first year is \$115,136. The motion passed unanimously.

**(4) Resolution of Support for 2019-20 PDE Capital Applications (Action Item):**

Discussion: Mr. Eapen explained that the Pennsylvania Department of Education (PDE) requires that all capital applications submitted during the annual capital application process include a Board Resolution of Support for the Project. For the FY 2019-20 process, and all subsequent cycles, PDE is requiring that previously submitted projects be submitted with new Resolutions. The Library and Learning Commons will be designated as a carryover capital project. The Career and Advanced Technology Center will be categorized as a new capital project. The Physics Instructional Space Enhancements, Music Labs Enhancements and Mint Building Freight Elevator are submitted as Cash Projects. Mr. Eapen referred Committee members to Attachment B for detail on each of the projects.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Committee recommend to the full Board the approval of the submission of the capital projects for PDE funding. The motion passed unanimously.

**(5) Approval of Destiny One (Action Item):**

Discussion: Mr. Spiewak stated that the College's current non-credit, on-line registration system, FlexRegistration, is no longer being supported by the vendor, Ellucian. The College's Non-Credit Team was tasked with researching Non-Credit Registration System options and determining which system would better serve the customers of the College's non-credit departments. He noted that the Team evaluated three products and selected Destiny One for the following reasons:

- Ease of use
- College can create custom payment plans
- Offer courses and not have them tied to Banner semesters
- Has flexibility in offering discounts to employers
- Students have ability to receive credentials online after completion
- Students can drop courses online
- Integrates with Banner Finance
- Mobile application
- Available with any browser

Mr. Spiewak explained the cost structure used by Destiny One which has a flat monthly fee which can increase based upon the number of registrations processed and the tuition revenue received each month. Based upon the College's history of noncredit activity and the projected increases in such related to the workforce development noncredit initiatives, it is projected that the annual cost will be \$57,876 and that there is a one-time implementation cost of \$29,949.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Committee recommend to the full Board the approval of Destiny One as the Non-Credit Registration System. The projected annual fee (paid monthly) is \$57,876\*. The one-time implementation cost is \$29,949. The motion passed unanimously.

\*varies based upon number of student registrations and tuition revenues

**(6) Future Business Affairs Committee Meeting Dates (Information Item):**

Please refer to Attachment C for the proposed future meeting dates.

**(7) Next Meeting Date:**

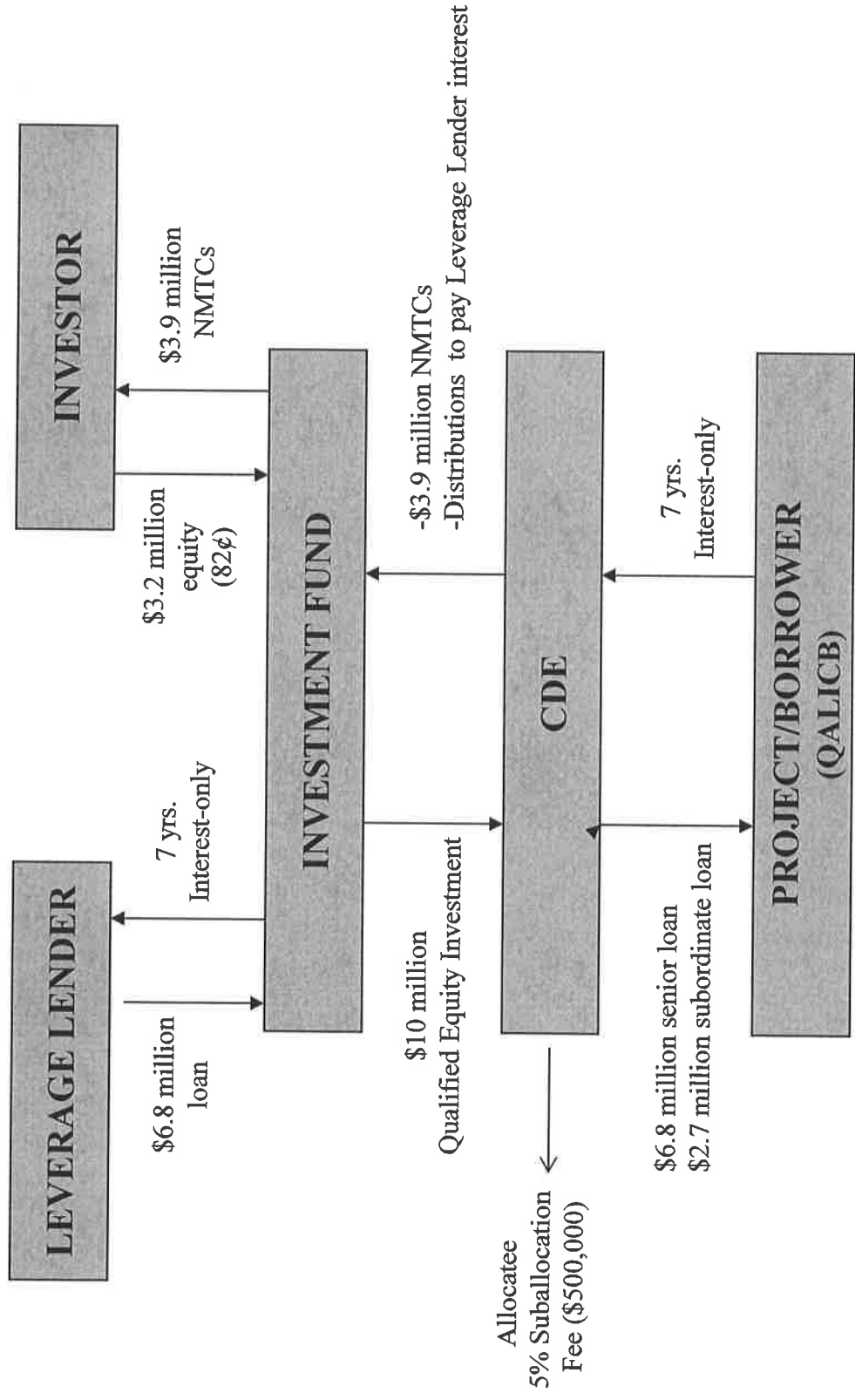
The next regularly scheduled meeting of the Committee will be held on Wednesday, April 17<sup>th</sup> at 9:00 A.M. in the Isadore A. Shrager Boardroom, M2-1.

# **ATTACHMENT A**

## **NMTC Structure Example**



# NMTC STRUCTURE EXAMPLE - \$10 MILLION NMTC ALLOCATION



## **ATTACHMENT B**

### **Resolution of Support for 2019-20 PDE Capital Applications**

**FISCAL YEAR 2019-2020 PDE CAPITAL PROJECTS APPLICATIONS**

**PROJECT NAME: A. Library and Learning Commons Project - Phase 2**

The initial plans for phase 1 renovations to the existing library were aesthetic and included partial enhancements to aging systems. Phase 2 will intentionally reconfigure the Library to support improved learning and study areas as defined within a new Learning Commons using both interior and exterior learning environments. Comprehensive technology upgrades will be used to modernize all systems and embrace the demands to support the paradigm in academic pedagogies and student success. These technologies will be available to students, tutors, staff, work-force development efforts and community users. This effort will create an ideal mix of spaces for: library management, library instructional spaces, wide-scale tutoring, increased access to technology for student access to materials, presentation development space, study group areas, quiet rooms, seminar spaces, conference/meeting rooms, bound volume storage and retrieval, and a café. Accessibility improvements, daylighting, implementation of comprehensive energy efficiency strategies and an exhibit center for the arts with interconnection to the Rotunda within the historic Mint Building are all included in Phase 2 efforts.

Original Request	\$9,000,000
New Request:	<u>\$6,000,000</u>
	\$15,000,000

**PROJECT NAME: B. Career and Advanced Technology Center**

The College’s West Philadelphia Regional Center is to be transformed into a destination center providing high-quality academic, career and technical programs supporting the career focused students entering the region’s workforce. The main objective of this effort is to create a dynamic, identity focused center that will provide students the ideal learning environment where they will be able to define and master technologies of the ever evolving workplace demands of Industry and Healthcare.

The project, located in West Philadelphia, will be: A design for construction of a technology rich facility of approximately 75,000 ft<sup>2</sup> focused on Automotive and Transportation Technology as the anchor program inclusive of advanced fuel systems of passenger vehicles; large-scale vehicles and equipment; stationary power equipment; and marine craft. Comprehensive transportation instruction and training in this area of the facility will focus on: automotive and stationary equipment, servicing current and future technologies inclusive of, at a minimum, diagnostic and repair procedures and techniques for analyzing equipment and vehicles powered with gasoline, diesel, biofuel, electric drives, propane and compressed natural gas. Two upper levels of adaptive instructional spaces for classrooms, labs, study space and various manufacturing training spaces will be created. The space will include Advanced Technology programs in: manufacturing; energy and trades training with advanced specialized industry equipment; business and information technology; healthcare training; and adaptive instructional spaces for classrooms. The building will consist of new state-of-the-art advanced, open and adaptive technologies for instructional space and study areas, laboratory service bays for automobiles, large vehicles, stationary and marine equipment. Included in the \$32,000,000 budget is equipment and furnishings for the facility and the demolition of the non-automotive technology building to create surface parking.

Original Request	\$20,000,000
New Request:	<u>\$12,000,000</u>
	\$32,000,000

**PROJECT NAME: C. Physics Instructional Space Enhancements**

The enhancement of the Physics learning environment consists of facilitating an integrated lecture and laboratory approach, providing easy access to technology and space for demonstration, increased and more efficient space utilization for materials handling / storage, and re-structuring of areas for lab preparation that are needed to support the new technologies, the state-of-the-art equipment and evolving pedagogy of the fields of Physics and Engineering Science. This update will include life-safety and improve accessibility throughout. Instructors and students will have technology rich tools for discovering information and acquiring knowledge thus creating an interactive environment that will foster the ability to exchange information and improve the students' learning experience and course outcomes. The estimated costs for the enhancements to the Physics instructional space are \$627,000 which includes all equipment.

Estimated Total Cost of Project      \$627,000  
Cash Project

**PROJECT NAME: D. Music Labs**

The Music Department renovation will relocate the synthesizers and sound booth from the CCPTV studio area to existing 2nd floor area. The renovation will create a soundproof studio with visibility and access from a new synthesizer classroom/control room. It will also dissect the existing large classroom into a soundproof classroom and an adjacent smaller classroom to be used as a piano lab. Through these renovations, students in the Music Performance and Sound Recording & Music Technology programs will have greater access to the department's facilities which require specific technologies which cannot be found in other areas of the College.

New flooring, ceiling, and finishes are to be provided throughout with some of the spaces requiring acoustical isolation.

Estimated Total Cost of Project      \$350,000  
Cash Project

**PROJECT NAME: E. Mint Building Elevator**

This project involves the reconditioning of the existing freight elevator in the Mint Building. This manually operated electro-mechanical heavy duty elevator is the only means of vertical transportation in the Mint Building for equipment and products from the ground floor service entrance and/or from the loading dock of the adjoining Bonnell Building to their destination. It is also heavily used by the Facilities and Information Technology staffs in their daily operations. This manual elevator needs to be upgraded with modern control and operating systems for improved operations and safety.

Estimated Total Cost of Project      \$300,000  
Cash Project

## **ATTACHMENT C**

### **FUTURE BUSINESS AFFAIRS COMMITTEE MEETING DATES**

**APRIL 2019 THROUGH AUGUST 2020  
BUSINESS AFFAIRS COMMITTEE MEETING DATES  
ISADORE A. SHRAGER BOARDROOM, M2-1**

**2019**

- Wednesday, April 17, 2019 – 9:00 A.M.
- Wednesday, May 22, 2019 – 9:00 A.M.
- Wednesday, June 19, 2019 – 9:00 A.M.
- No meeting in July
- Wednesday, August 21, 2019 – 9:00 A.M.
- Wednesday, September 18, 2019 – 9:00 A.M.
- Wednesday, October 16, 2019 – 9:00 A.M.
- Wednesday, November 20, 2019 – 9:00 A.M.
- No meeting in December

**2020**

- Wednesday, January 22, 2020 – 9:00 A.M.
- Wednesday, February 19, 2020 – 9:00 A.M.
- Wednesday, March 18, 2010 – 9:00 A.M.
- Wednesday, April 22, 2020 – 9:00 A.M.
- Wednesday, May 20, 2020 – 9:00 A.M.
- Wednesday, June 17, 2020 – 9:00 A.M.
- No meeting in July
- Wednesday, August 19, 2020 – 9:00 A.M.

**MEETING OF AUDIT COMMITTEE  
Community College of Philadelphia  
Tuesday, March 26, 2019 – 12:00 Noon**

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White, Mr. Jacob Eapen, Mr. Gim Lim, Mr. Jim Spiewak, Dr. Judith Gay, Mr. Robert Lucas, Victoria Zellers, Esq.; and representing Grant Thornton: Mr. Scott Steffens (via telephone), Ms. Angelica Roiz and Mr. Larry Ladd

Not Present: Donald Generals, Ed.D, Ms. Suzanne Biemiller, Mr. Matthew Bergheiser, and Mr. Anthony B. Scott presenting the Meridian Group

**AGENDA – PUBLIC SESSION**

**Meeting Called to Order**

Mr. Simonetta called the meeting to order and congratulated Ms. Angelica Roiz on her promotion to Partner at Grant Thornton. Ms. Roiz was formerly the Audit Senior Manager assigned to our account for the past several audits.

**(1) Approve Minutes of Audit Committee Meeting on September 28, 2018 (Action Item):**

**Action:** Mr. Simonetta asked for a motion to recommend approval of the September 28, 2018 Audit Committee meeting minutes (Attachment A). Mr. White made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

**(2) 2017-2018 Uniform Guidance Report (Action Item):**

Mr. Scott Steffen informed the Committee that he is assisting with the transition from Mr. Brian Page, the former engagement partner to Ms. Angelica Roiz. Ms. Roiz provided an overview of the audit approach, governance and management responsibilities, areas of focus and risk assessments. The process for determining programs to audit resulted in the auditors selecting only the Student Financial Assistance Cluster. Student Financial aid tests included various compliance and eligibility testing. Ms. Roiz then reviewed the results of the 2017-2018 Uniform Guidance Audit, using the draft audited financial statements and supplementary information in Attachment B to these minutes. She informed the Committee that the supplementary audit begins on page 69. Pages 1 to 68 were already presented at the previous Audit Committee meeting in September. She explained that while the audit is a compliance audit, which examines Federal Funding, the focus was on student financial aid since \$74 million of the total \$77 million federal expenditures were on the student financial aid cluster. She indicated that Pages 69-70 of the report provides a schedule of the College's federal awards

expenditures. Ms. Roiz reported that the College continues to have no material weaknesses or significant deficiencies as well as no issues of non-compliance as indicated on page 72. The College continues to be a low-risk auditee.

The PowerPoint presentation to the Audit Committee provided by Grant Thornton is included as an attachment to these minutes (Attachment C).

**Action:** Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2018 Uniform Guidance Audit Report. Mr. White made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

**(3) President's Reimbursement Report (Action Item):**

The Committee was asked to review and accept the Agreed-Upon Procedures Report (Attachment D) relating to the President's Employment Contract on expense reimbursements. Mr. Simonetta asked whether the work performed was sufficient to satisfy the requirements of the President's Employment Contract. Mr. White said it was.

**Action:** Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2018 Agreed-Upon Procedures Report. Mr. White made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

**(4) Higher Ed Insight (Information Item):**

Mr. Larry Ladd, Higher Education Specialist from Grant Thornton provided an update on the state of higher education (Attachment E). He noted that total enrollment was flat or down over the past 5-6 years but when looking by sector, the decline was highest in the for profit sector. The decline in enrollment amongst community colleges was by a smaller degree. When asked about future enrollments at community colleges, he indicated that he was optimistic. He sees community colleges filling the voids left by high schools including providing vocational education. He mentioned that there is no evidence that higher expenditures produces better outcomes. He commented on the political environment, HBCUs, Higher Education Act reauthorization, changes in student demographics, student debt, faculty diversity, risk-sharing proposals and IT issues. He commented on using data analytics to track retention, determining appropriate time to intervene and improve student success. He reviewed the results from the survey of community college Presidents. Mr. White commented that a challenge for the College is how to manage affordability.

Mr. Ladd recommends negotiating with four-year colleges to implement pre-packaged transfer programs to increase enrollment. He does not recommend relying on international students for growth. International student enrollment is either flat or down and is no longer a source of growth in his opinion.



**(5) Internal Audit Update (Information Item):**

Mr. Lucas provided an update on the 2018-2020 Internal Audit Plan (Attachment E). He provided a copy of a summary report of activities since the last Audit Committee meeting. Mr. Lucas stated that there were a number of audits and reports in various stages of progress and closing. He noted that there were several reports that included comments and recommended actions with which management had a difference of opinion related to the perceived risks or action plans, some of which they had provided alternate action plans. Mr. Lucas stated that he was working with those managers to resolve these differences so that outstanding draft audit reports can be issued in their final format.

Mr. Lucas stated that there has been some thought and discussion with senior management to establish an internal audit advisory group. Such a group may be helpful in arbitrating differences of opinion between Internal Audit and management. Mr. Lucas explained that the group could evaluate the different positions and make recommendations to the President for his consideration and decision. If Internal Audit continues to believe the risk would not be mitigated by management's actions, or that management was electing to accept the risk within its operations, Mr. Lucas noted that, in accordance with internal audit standards, he would report the item to the Audit Committee for their information and, if they choose, discussion with Internal Audit and management.

Mr. Lucas noted that he has had discussions with Dr. Gay and President Generals in regards to establishing this group. He will provide an update to the Audit Committee about formation of this group at the next Audit Committee meeting.

The Audit Committee members also requested that Mr. Lucas meet with the Chair of the Audit Committee before the next meeting to provide a timelier update of the status of establishing the advisory group and any progress that has been made to resolve outstanding audit concerns and allow issuance of final audit reports. Mr. Lucas agreed and will meet with the Chair in the near future.

Mr. Lucas also informed the Committee that, with several upcoming opening meetings, all of the audits on the 2018-2020 Internal Audit Plan scheduled for the 2018-2019 school year will be in progress, or have a draft report issued to management.

Mr. Lucas also provided a brief summary of the status of the Internal Audit Follow Up Matrix, which had been sent to the members in advance. This spreadsheet lists previously issued audit comments, the related action plans to be performed by management and a target date for the actions. Mr. Lucas stated that eight of the action plans were shaded indicating the actions to be taken by management has been completed since the last meeting. Mr. Lucas also noted the comments and recommended actions for several draft audit reports were included in the matrix to help ensure the Audit Committee was aware of findings in outstanding reports without responses.

Lastly, Mr. Lucas noted that he would be modifying the matrix with color highlighting to help direct the attention of the Audit Committee to those action plans that are completed, in progress, not in progress, or long outstanding.

**(6) Next Meeting:**

The next meeting of the Committee will be in June 2019 at which time Grant Thornton will discuss their proposed Audit Plan for the 2018-2019 Fiscal Year.

**EXECUTIVE SESSION**

During any audit committee meeting; Management, The Independent Auditors or the Internal Auditor may request an Executive Session to meet privately with the Audit Committee.

GSL/lmh  
Attachments

cc: Dr. Donald Generals  
Mr. Jacob Eapen  
Dr. Judith Gay  
Mr. Robert Lucas  
Mr. Jim Spiewak  
Victoria Zellers, Esq.  
Representing Grant Thornton: Mr. Scott Steffens  
Representing Grant Thornton: Ms. Angelica Roiz  
Representing the Meridian Group: Mr. Anthony B. Scott

# **ATTACHMENT A**

**Minutes from September 28, 2018  
Audit Committee Meeting**

**MEETING OF AUDIT COMMITTEE  
Community College of Philadelphia  
Friday, September 28, 2018 – 10:00 a.m.**

- Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White, Donald Generals, Ed.D., Ms. Suzanne Biemiller (via telephone), Mr. Jacob Eapen, Mr. Gim Lim, Mr. Robert Lucas, Victoria Zellers, Esq.; and representing Grant Thornton: Mr. Brian Page (via telephone), Ms. Angelica Roiz and Ms. Dianne Arsenault.
- Not Present: Mr. Matthew Bergheiser, Mr. James P. Spiewak, and presenting the Meridian Group: Mr. Anthony B. Scott

**AGENDA – PUBLIC SESSION**

**1. Approve Minutes of Audit Committee Meeting on June 21, 2018 (Action Item):**

**Action:** Mr. Simonetta asked for a motion to approve the June 21, 2018 Audit Committee meeting minutes (Attachment A). Ms. Biemiller made the motion. Mr. White seconded the motion. The motion passed unanimously.

**2. 2017-18 Fiscal Year Audit Report (Action Item):**

Attachment B and Attachment C contain audit results for the 2017-2018 fiscal year made by Mr. Brian Page, Engagement Partner; Ms. Angelica Roiz, Senior Manager; and Ms. Dianne Arsenault, Manager from Grant Thornton. Mr. Simonetta requested Mr. Page to provide a walk-through of the draft financial statements so the Committee Members can get an appreciation for what is included. Mr. Page began the discussion by apologizing for the delay in providing a draft of the statements to the Committee Members noting the additional time required on both sides to prepare the draft. The adoption of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions was noted on the Report of Independent Certified Public Accountants section. The College elected a single year presentation of the financial statements since it was the first year of the adoption.

Mr. Page proceeded to provide an overview of the Statement of Net Position. New this year was the bond proceeds of \$16 million, which was appropriately classified under Noncurrent assets as required by GASB. Capital assets decreased slightly as depreciation exceeded acquisition of new assets. Deferred outflows of resources decreased by about \$900,000 from the loss of debt refinancing. Mr. Jacob noted the College would, however, experience overall savings over time from the refunding after taking the loss into consideration. Mr. Page noted that current liabilities were consistent with the previous year. Mr. White asked for clarification on the unearned revenue item. Mr. Page explained it included mainly tuition and grants. He continued to highlight long-term debt increasing by about \$8 million and unamortized bond premium increasing by \$1.4 million. The increase in deferred inflows resulted primarily from the adoption of GASB 75. Mr. Simonetta asked whether our rating agency has been notified of the impact of GASB 75.

Mr. Eapen mentioned that Moody's was briefed during discussions related to the 2018 bond issue. Ms. Biemiller asked whether management had determined at what point in time the payment of the Other Postemployment Benefits (OPEB) liability would become a major challenge.

Mr. Page mentioned that the College has a "pay as you go" plan and the expenses will increase as more eligible employees retire. Mr. Eapen added that the postemployment benefits are covered by the Rule of 77 in the Collective Bargaining Agreement. Revenues from tuition and fees increased slightly due to the \$6 per credit tuition increase during the year. Expenses were lower than the previous year mainly from instructional and miscellaneous savings. Capital appropriation increased due to the College's decision to apply more of the City's appropriation to capital instead of operating funds. When asked by Mr. Simonetta, Mr. Eapen confirmed that once the decision is made to apply the City's appropriation to capital, it could not be reversed. Mr. Page continued the walk through the financial statements covering deposits and investments, accounts receivables, allowance for doubtful accounts, capital assets, debt and noted that the College's ending cash position improved by about \$1 million. On the question of service cost in Note H., Mr. Page explained that was the OPEB expense computed by our actuaries. A brief discussion was held related to the interaction between the College's and Grant Thornton's actuaries, wherein Ms. Roiz indicated the Grant Thornton actuaries were comfortable with the assumptions used in the calculation of the OPEB liability. On the Supplementary Information section, Mr. Page informed the Committee of the additional disclosures required by GASB 75. Mr. White had a question on the ratio between short-term investments versus long-term investments. Mr. Page mentioned that while it was not in their area of review, he believes it was not far off from the industry.

With no further questions on the financial statements, Ms. Roiz proceeded with the 2018 Audit Wrap-Up Presentation. She proceeded reviewing communications, roles and responsibilities for the financial statements including the auditors, the Board (and Audit Committee).

Ms. Roiz then discussed the audit timeline, scope and areas of significant risk. Specifically, Grant Thornton considered GASB 75 as a significant risk and appropriately engaged their internal actuarial service group to review the assumptions, discount rates and the general work performed by Clarity in Numbers, the actuaries engaged by the College. Grant Thornton also tested the data the College provided to Clarity in Numbers to ensure completeness and accuracy.

Ms. Arsenault then provided an overview of other areas of focus and the use of technology support as part of the audit process. Their area of focus were systems related to output of the financial reports. Further discussions on system controls were moved to Executive Session.

Mr. Page then selected two upcoming pronouncements from the presentation for discussion. GASB 83 relates to certain asset retirement obligations. As an example, Mr. Page mentioned that GASB 83 does not cover existing asbestos unless the College is performing renovations or remediation. GASB 87 will require the College to capitalize leases. The College will recognize a lease liability and an intangible right-to-use lease asset. GASB 87 will replace the current practice of classifying leases as 'operating' or 'capital' based on certain tests. On the industry outlook, Mr. Page mentioned that Moody's outlook has shifted to 'Negative' from two years of 'stable'. The reasons for the shift were listed on the handout. There was a brief discussion on regulatory changes affecting enrollment and work force development. There were no further questions.

Action: Mr. White made a motion to recommend to accept all of the 2017-2018 Grant Thornton Financial Statement Audit to the full Board of the College. Ms. Biemiller seconded. The motion passed unanimously.

\*Please note that the 2017-2018 Financial Statements are appended separately to the minutes.

### **3. Internal Audit Plan (Information Item):**

Mr. Lucas provided a report on the status of the 2016-2018 Audit Plan and an update on the 2018-2020 Internal Audit Plan. He provided a copy of a summary report of activities since the last Audit Committee meeting. Mr. Lucas stated that, since the last meeting, he had issued two draft audit reports, is working on another audit, and noted two other audits for which he expects to complete the audit work by the end of the year.

Mr. Lucas also informed the Committee that the proposed 2018-2020 Internal Audit Plan he had provided to them at the June 2018 meeting had been approved by senior management. He had included a copy of the approved Internal Audit Plan in the advance materials sent to the Committee Members. Mr. Lucas noted that the approved version was the same as the proposed one with the exception of a timing change for two of the audits listed in the plan.

Mr. Simonetta asked Mr. Lucas if he considers the cyber-related risks to the College within the planning and performance of the internal audits. Mr. Lucas noted that there are usually several IT internal Audits on the audit plan each period and that management is well aware there are constant risks related to the IT environment, as there are across all colleges and all companies. Mr. Lucas noted that the recent audits of the Emergency Operations Plan and the Disaster Response and Recovery Plan included findings related to the College's plans for responding to cyber-attacks.

Mr. Lucas also provided a brief summary of the status of the Internal Audit Follow Up Matrix, which also had been sent to the members in advance. This spreadsheet lists previously issued audit comments, the related action plans to be performed by management and a target date for the actions. Mr. Lucas stated that two of the action plans were shaded indicating the actions taken by management that had been completed since the last meeting. Mr. Lucas had noted earlier in the meeting that the comments and actions in the issued draft audit reports would be added to this matrix as soon as the audit reports were finalized with management responses.

The Public Session of the Audit Committee meeting was then adjourned.

**4. March 2019 Meeting Date (Information Item):**

The next meeting will be to discuss the results of the College's Uniform Guidance Audit. This meeting is tentatively scheduled for the month of March, since the deadline to submit the results to the Department of Education is March 31<sup>st</sup> of each year.

**EXECUTIVE SESSION**

An Executive Session was held with Audit Committee, the College staff and the independent auditors in attendance. The Committee also met separately with the Internal Auditor and separately with the independent auditors.

GSL/lh  
Attachments

cc: Dr. Donald Generals  
Mr. Jacob Eapen  
Mr. Robert Lucas  
Mr. Jim Spiewak  
Victoria Zellers, Esq.  
Representing Grant Thornton: Mr. Brian Page  
Representing Grant Thornton: Ms. Angelica Roiz  
Representing the Meridian Group: Mr. Anthony B. Scott

# **ATTACHMENT C**

## **Grant Thornton's 2018 Audit Presentation & Discussion**

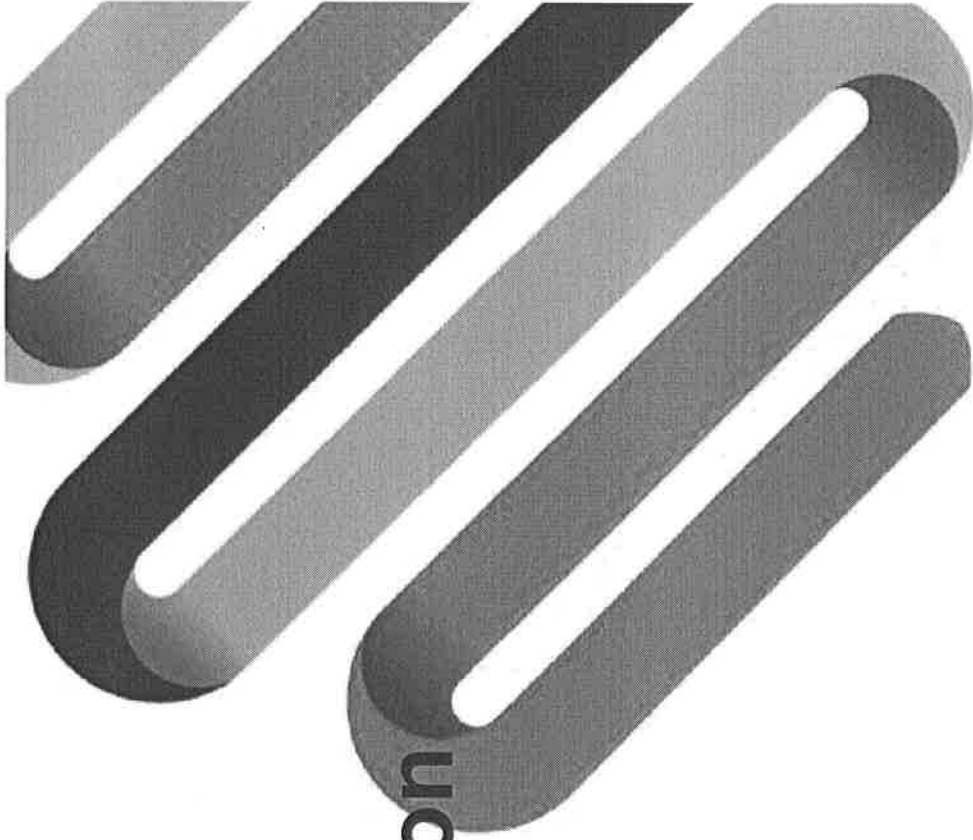




# **2018 Audit Presentation and Discussion**

**Community College of  
Philadelphia**

**March 26, 2019**



# Materiality

Materiality is the magnitude of an omission or misstatement that likely influences a reasonable person's judgment. It is ordinarily evaluated against relevant financial statement benchmark(s).

- We believe total expenditures for each major program are the appropriate benchmarks for the Single Audit

Financial statement items greater than materiality are within our audit scope. Other accounts or classes of transactions less than materiality may be in our scope if qualitative risk factors are present (for example, related party relationships or significant unusual transactions).



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# Areas of Focus for Single Audit

The following provides an overview of the major programs tested this year; it has been determined based on a preliminary schedule of expenditures of federal awards. This is subject to change after a final schedule of federal awards is provided.

Major program	2018	2017	2016
Student financial aid	X	X	X
Career & technical education – basic grants to states (CFDA 84.048)			X



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# Significant risks and areas of focus

The following provides an overview of the areas of significant audit focus based on our risk assessments.

Areas of focus	Results
<p>Compliance with Uniform Guidance</p>	<p>Perform compliance and controls procedures in accordance with the Uniform Guidance Requirements, including:</p> <ul style="list-style-type: none"> <li>• Planning, identification of major federal programs and risk assessment.</li> <li>• Reviewing the respective federal compliance supplements and, as applicable, the specific grant/award agreements and documenting the applicable compliance requirements.</li> <li>• Documenting/updating internal controls over compliance for each of the respective major federal program(s) or cluster(s).</li> <li>• Testing compliance and internal controls over compliance for each direct and material compliance requirement over each major federal program.               <ul style="list-style-type: none"> <li>• There are 12 compliance requirements for each major program. Of these, typically 6-8 have been direct and material to each major program or cluster.</li> <li>• Consistent with prior years, we audited compliance associated with the federal Student Financial Assistance (SFA) Cluster.</li> <li>• Required to test a minimum of 40 items for larger populations (250 transactions or more) or at least 10% of smaller populations for each direct and material compliance requirement. That is, 40 items for compliance and 40 items for controls. Dual purpose testing was employed whenever possible.</li> </ul> </li> <li>• Testing the reconciliation of the schedule of expenditures of federal awards to the respective amounts included within the basic consolidated financial statements.</li> </ul>

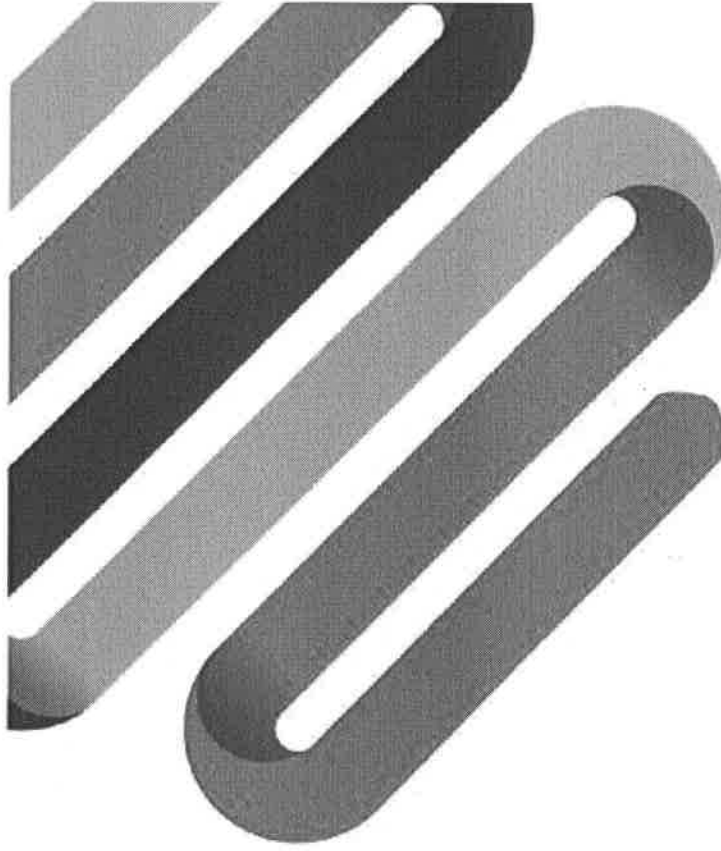


# Significant risks and areas of focus - continued

The following provides an overview of the areas of significant audit focus based on our risk assessments.

Areas of focus	Results
Compliance with Uniform Guidance (continued)	<ul style="list-style-type: none"> <li>Assessing completeness of disclosures related to the federal schedule of expenditures.</li> <li>Rendering respective independent auditor opinions.</li> <li>Preparing the appropriate sections of the federal Data Collection Form submitted to the Federal Audit Clearinghouse.</li> </ul>





Audit Wrap Up Presentation

## Technical Updates – GASB

# Selected pronouncements effective for the year ending June 30, 2019 or subsequent periods - GASB

Title	Effective date
GASB 83 - Certain Asset Retirement Obligations	Periods beginning after June 15, 2018
GASB 84 - Fiduciary Activities	Periods beginning after December 15, 2018
GASB 87 - Leases	Periods beginning after December 15, 2019
GASB 88 - Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements	Periods beginning after June 15, 2018
GASB 89 - Accounting for Interest Cost Incurred before the end of a Construction Period	Periods beginning after December 15, 2019



# GASB Statement 83, Certain Asset Retirement Obligations

Summary	Potential Impact
<ul style="list-style-type: none"> <li>Objective is to develop requirements on recognition and measurement for asset retirement obligations (ARO), other than landfills (GASB 18) or pollution remediation obligations (GASB 49), such as nuclear power plants and sewage treatment facilities</li> <li>The pronouncement addresses the following:             <ul style="list-style-type: none"> <li>Establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources when a governmental entity has a legal obligation to perform future asset retirement activities related to its tangible capital assets</li> <li>Proposes capitalization of the ARO as a deferred outflow of resources, to be amortized in a systematic and rational manner (such as the straight-line method), generally over the life of the related asset giving rise to the obligation</li> <li>Requires disclosures regarding governmental entity legal requirements to provide funding or other financial assurance for their performance of asset retirement obligations (e.g., how are those requirements being met) as well as nature and timing of AROs, method used to determine the estimated liability and useful life of the associated tangible asset.</li> </ul> </li> <li>Effective for periods beginning after June 15, 2018.</li> </ul>	<p>Similar to the efforts Universities underwent when adopting GASB 49, management should inventory any activity whereby there is a related obligation to dispose of certain assets subject to regulatory and legal requirements. With that list, management must calculate the expense of that effort and track it annually. The effort to inventory these assets/costs may require input from facilities and potentially other areas of the University and the process to estimate costs of future events may also require assistance from facilities and other departments.</p>





# GASB Statement 84, Fiduciary Activities

Summary	Potential Impact
<ul style="list-style-type: none"> <li>• Guidance addresses the following:               <ul style="list-style-type: none"> <li>- The categorization of fiduciary activities for financial reporting</li> <li>- How fiduciary activities are to be reported</li> <li>- When liabilities to beneficiaries must be disclosed</li> </ul> </li> <li>• Types of fiduciary funds that must be reported include the following:               <ul style="list-style-type: none"> <li>- Pension (and other employee benefit) trust funds</li> <li>- Investment trust funds</li> <li>- Private-purpose trust funds</li> <li>- Custodial funds</li> </ul> </li> <li>• A government controls the assets of an activity if it holds the assets or "has the ability to direct the use, exchange or employment of the assets in a manner that provides benefits to the specified or intended recipients"</li> <li>• Fiduciary activities must be disclosed in the basic financial statements of the government entity and a statement of fiduciary net position and changes in fiduciary net position should be presented (unless the period of custody is less than three months).</li> <li>• Effective for periods beginning after December 15, 2018, with early adoption encouraged.</li> </ul>	<p>Universities often will agree to act as a fiduciary for certain third party organizations that might be somehow affiliated to the university (such as student clubs, alumni clubs, or other such organizations). Under this new requirement, the University must report the fiduciary activity on its financial statements, where it may not have done so in the past. Management should identify which fiduciary activities it is engaged in to inventory the relationships which may need to be reported. Management may want to consider changing the terms of the relationships such that they are not subject to reporting on the financial statements of the University when the requirement becomes effective.</p>



# GASB Statement 87, Leases

## Summary

- The GASB issued guidance which resembles the FASB guidance on leases.
- To determine whether a lease exists, a government should assess whether it has both:
  - 1) The right to obtain the present service capacity from use of the underlying asset as specified in the contract, and
  - 2) The right to determine the nature and manner of use of the underlying asset as specified in the contract
- For Lessees:
  - In general, all leases will be reported on the statement of net position (the distinction between operating and capital leases is no longer relevant) as a "right of use" intangible asset and a corresponding lease liability within long term debt
  - On the statement of changes, rent expense will be replaced by amortization expense of the right-of-use asset as well as interest expense on the lease liability (thus accelerating expenses in the beginning years of the lease term)
  - There is an exemption for short term leases (those with a term of 12 months or less, including extension options) as well as leases that transfer ownership at the end of the term
  - Disclosures regarding matters such as total leased assets by major class of underlying assets and related accumulated amortization (in total), principal and interest payments for each of the five subsequent fiscal years and in five year increments thereafter and commitments under leases before a lease commencement period, among other items



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# GASB Statement 87, Leases (continued)

## Summary, continued

- For Lessors:
  - Record a lease receivable and a deferred inflow of resources equal to the present value of future lease payments (which should generally equal the amount recorded as a liability by the lessee), and also continue to report the leased asset
  - The receivable will be reduce as cash is received, the asset will be depreciated (generally) and the deferred inflow will be recognized over the lease term
  - Disclosures regarding matters such as general description of leasing arrangements, total amount of inflows of resources, and those related to variable payments, residual guarantees, etc., and the existence, terms and conditions of options by the lessee to terminate the lease or abate payments in certain circumstances, among other disclosures
- Effective for periods beginning after December 15, 2019, with early adoption encouraged. Existing leases will be adjusted based on the remaining lease payments as of the beginning of the period of adoption or beginning of any earlier periods restated (for example, for June 30 year ends, adoption is June 30, 2021 so the beginning period is July 1, 2020).

## Potential Impact

For those universities which use operating leases to finance certain capital activities, this standard could have a significant impact on the financial statements of the University upon adoption. Management should consider the impact on financial covenants, as well as ensuring a complete inventory of existing leases that will be subject to the new accounting and disclosures.



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# GASB Statement 88, Certain Disclosures Related to Debt

Summary	Potential Impact
<ul style="list-style-type: none"> <li>• Improves consistency of information presented in the footnotes with respect to long-term debt, and to distinguish it from other long-term liabilities in applying disclosure requirements.</li> <li>• New guidance defines debt as "a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of payment of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established".</li> <li>• In addition to the existing debt disclosures, universities should disclose the following about all types of debt:             <ul style="list-style-type: none"> <li>• Amount of unused lines of credit</li> <li>• Assets pledged as collateral for debt</li> <li>• Terms specified in debt agreements related to significant events of default or termination events with finance-related consequences, as well as any subjective acceleration clauses</li> </ul> </li> <li>• Direct borrowings and direct placements of debt should be distinguishable from other types of debt for all disclosures.</li> <li>• Effective for periods beginning after June 15, 2018. Changes to adopt this standard should be applied to all periods presented within the footnotes.</li> </ul>	<p>Depending on the amount of information currently disclosed as it relates to debt, higher education institutions may find themselves having to augment existing footnotes to comply with the standard, specifically as it relates to direct borrowings, lines of credit, and other debt instruments.</p>



# GASB Statement 89, Accounting for Interest Cost Incurred before the end of a Construction Period

Summary	Potential impact
<ul style="list-style-type: none"> <li>• This Statement improves financial reporting by providing users with more relevant information about capital assets and the cost of borrowing, and enhancing comparability of information for both governmental activities and business-type activities.</li> <li>• Financial statements prepared using the economic resources measurement focus:               <ul style="list-style-type: none"> <li>• Interest cost should be recognized as an expense in the period incurred.</li> </ul> </li> <li>• Financial statements prepared using the current financial resources measurement focus:               <ul style="list-style-type: none"> <li>• Interest cost should be recognized as an expenditure consistent with governmental fund accounting principles.</li> </ul> </li> <li>• Effective for periods beginning after December 15, 2019, with early adoption encouraged. Changes to adopt this standard should be applied prospectively at adoption.</li> </ul>	<p>Universities may have varying amounts of interest incurred during periods of significant construction. With the implementation of this new guidance, complex calculations of interest to be capitalized will no longer be required, thus simplifying accounting requirements. The new accounting accelerates the expense impact for the construction period, which should be considered when preparing budgets for future periods.</p>



# GASB projects

Project	Timing
Financial Reporting Model- Reexamination of Statements 34, 35, 37, 41 and 46, and Interpretation 6	Preliminary Views comment period ended February 2019, planned issuance of final standard in 2022.
Revenue and expense recognition	Preliminary Views expected in May 2020 (currently in redeliberations)
Recognition (conceptual framework)	Preliminary Views comment period ended February 2019, planned issuance of final Concepts Statement in 2022.
Conduit Debt- Reexamination of Interpretation 2	Final statement expected May 2019
Deferred Compensation Plans – Reexamination of Statement 32	Deliberations scheduled to begin April 2019, Exposure Draft expected June 2019
Public-private partnerships, including reexamination of Statement 60	Exposure Draft expected June 2019
Implementation Guide- GASB 84 (Fiduciary Activities)	Final Implementation Guide expected May 2019
Implementation Guide- GASB 87 (Leases)	Final Implementation Guide expected June 2019



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# GASB major project – Financial Reporting Model

## Summary

- GASB is revisiting its reporting model established in GASB 34 and 35, as well as other GASB standards, following the FASB project to revisit the reporting model of NFP entities.
- Although there is general consensus that most of the components of the financial reporting model are effective, the Board determined that there is a need to update guidance related to several categories, focusing on the following:
  - MD&A
  - Government-wide financial statements
  - Major funds
  - Governmental fund financial statements
  - Proprietary fund and business-type activity financial statements
  - Fiduciary fund financial statements
  - Budgetary comparisons
- Preliminary Views of note for colleges and universities (Preliminary Views was issued in September 2018):
  - Definition of non-operating activities includes i) subsidies received and provided, ii) revenues and expenses of financing, iii) resources from the disposal of capital assets and inventory and iv) investment income and expenses
  - A subtotal for "operating income/(loss) and noncapital subsidies"
  - Government-wide schedule of natural classification of expenses would be presented as supplementary information (BTA activities by segment)



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# GASB major project – Financial Reporting Model, continued

## Potential impact

Similar to the significant impact on reporting and disclosures when GASB 34 and 35 were issued, this proposed guidance could have sweeping effects on the reporting and disclosures by public colleges and universities. Depending on how much the GASB looks to what was done by the FASB on the NFP reporting model, there could be an increase in comparability between the two types of entities that currently use very different reporting models.

Three of the business type activities issues that the GASB is considering that are particularly relevant to public universities are guidance on the operating indicator, MD&A and extraordinary and special items. Based on comments made by GASB representatives, one of the preliminary views is to present a subtotal for "operating income/loss and noncapital subsidies", which includes state appropriations. This is an accommodation to the request by many constituents to include state appropriations as an operating revenue, which will not be changed based on preliminary views. In addition, the addition of a separate schedule of expenses by natural classification will highlight certain expenses that may receive additional scrutiny such as salary/compensation expense. Depending on the ultimate guidance, universities may want to think about how the reporting of these expenses will be captured to be accurately reported in the financial statements.



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# GASB major project – Revenue and Expense Recognition

Summary	Potential impact
<ul style="list-style-type: none"> <li>• Three primary areas of focus of the project are as follows:               <ol style="list-style-type: none"> <li>1. Common exchange transactions not specifically addressed in existing GASB guidance                   <ul style="list-style-type: none"> <li>➢ Project plans to develop guidance or improve existing guidance regarding                       <ol style="list-style-type: none"> <li>i. Exchange and exchange-like transactions having single elements</li> <li>ii. Exchange and exchange-like transactions having multiple elements</li> <li>iii. The differentiation between exchange-like and non-exchange transactions</li> </ol> </li> </ul> </li> <li>2. Post-implementation review of GASB 33 and 36                   <ul style="list-style-type: none"> <li>➢ Areas to be considered include:                       <ol style="list-style-type: none"> <li>i. Distinguishing between eligibility requirements and purpose restrictions</li> <li>ii. Determining when a transaction is an exchange or a non-exchange transaction</li> <li>iii. Using the availability period concept consistently across governments</li> <li>iv. Applying time and contingency requirements</li> </ol> </li> </ul> </li> <li>3. Development of GASB conceptual framework                   <ul style="list-style-type: none"> <li>➢ GASB 33 and 36 were developed prior to key parts of the conceptual framework, such as defining deferred inflows and outflows</li> <li>➢ An evaluation of the recognition of non-exchange transactions against the conceptual framework is necessary</li> </ul> </li> </ol> </li> <li>• Currently in redeliberations, with Preliminary Views expected in May 2020.</li> </ul>	<p>As it relates to recognition of exchange and non-exchange transactions such as grants vs gifts vs contracts, there continues to be an element of judgment and interpretation of existing GASB and FASB guidance. This project could impact the current practices of higher education institutions as it relates to revenue recognition.</p>



This communication is intended solely for the information and use of management and those charged with governance of Community College of Philadelphia and is not intended to be and should not be used by anyone other than these specified parties.



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# **ATTACHMENT D**

**Agreed-Upon Procedures**

**June 30, 2018**

Agreed-Upon Procedures

**Community College of Philadelphia**

June 30, 2018



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[twitter.com/GrantThorntonUS](https://twitter.com/GrantThorntonUS)

## Report of Independent Certified Public Accountants

Audit Committee  
Community College of Philadelphia

We have performed the procedures enumerated below, which were agreed to by management of the Community College of Philadelphia (the College), based on criteria as outlined within Section 3.9 of the President's employment agreement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our findings are as follows:

- 1) Obtain a listing of President's expenses during the period July 1, 2017 through June 30, 2018

*We noted a total of 122 individual expense transactions during the stated period.*

- 2) Select a random sample of 10% of the population of President's expenses during the referenced time period

*We selected a random sample of 13 individual expense transactions for testing.*

- 3) Vouch expenses to supporting documentation as follows:

- a. Verify that the purchasing card log was signed by Donald Generals, President, and approved by Jacob Eapen, VP of Business & Finance.
- b. Verify that the expense agrees to an itemized receipt and is consistent with the nature of reimbursable expenditures per Section 3.9 of the President's employment agreement.

*We found each of the selected expense transactions to be in agreement with detailed, itemized receipts and consistent in nature with reimbursable expenses under the President's employment agreement. Each of the selected expense transactions was appropriately signed by Donald Generals, Ed.D. and approved by Jacob Eapen, VP of Business & Finance.*

We selected the following records:

	Date	Vendor Name	Description	Type of Expense	Expense Amount
1	2/14/2018	Marriott Marquis Washington	Hotel Fees while attending National Legislative Summit in DC 2/11-2/14 - M. Soileau	Institutional	\$ 695.84
2	10/12/2017	PPRA	Ticket for PPRA Event for Donna Richmond	Institutional	50.00
3	2/6/2018	Amtrak	Amtrak ticket for Trustee White to attend the National Legislative Summit in DC 2/11-2/14	Institutional	311.00
4	1/10/2018	Greater Philadelphia Chamber	Ticket for Dr. Generals to attend the Chamber's Economic Outlook 2018 Event	Miscellaneous	70.00
5	10/26/2017	Elephant & Castle, Seattle	Meal during Pathways Project Institute	Meals/Tips	27.31
6	3/22/2018	American Airlines	Flight for Dr. Generals to attend AACCC Convention in Dallas, TX, 4/29-5/1	Transportation	414.60
7	8/16/2017	ACCT	Registration Fee for ACCT Leadership Congress 9/25-28/2017 for Roz McPherson	Institutional	1,185.00
8	10/26/2017	Motif Seattle	Hotel stay during Project Institute for Dr. Generals	Lodging	278.23
9	3/26/2018	Amtrak	Amtrak ticket for Dr. Generals to attend the Commission Meetings & Lobby Day in Harrisburg, 4/9-4/10	Transportation	66.00
10	8/16/2017	American Airlines	Flight to ACCT Leadership Congress 9/25-28/17 in Las Vegas for Dr. Generals	Transportation	655.40
11	11/13/2017	Notaries.com	Notary Renewal for Josephine DiGregorio	Institutional	220.95
12	9/26/2017	Hexx Kitchen	Dinner with Trustees while at the ACCT Leadership Congress 9/25-9/28	Meals/Tips	151.50
13	11/28/2017	Amtrak	Train ticket from NY for Dr. Generals for the PA Society Weekend, 12/1-12/3	Transportation	95.00

This report is intended solely for the information and use of management and the Audit Committee of the Community College of Philadelphia and the Commonwealth of Pennsylvania Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

*Grant Thornton LLP*

Philadelphia, Pennsylvania

February 19, 2019

# **ATTACHMENT E**

## **Grant Thornton's Higher Ed Industry Insight**





# Industry update Community College of Philadelphia March 26, 2019

---

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Director & National Industry Specialist  
Higher Education Practice  
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# Guidance on important emerging developments and challenges

## Articles in the 2019 report

- Plan your response to the inevitable data breach
- Supporting students with mental health challenges
- Administrative alchemy for superior outcomes
- Effecting greater change through data analytics
- Interrelated entities: Form following function?
- Using artificial intelligence to transform operations
- The evolving role of ethics and compliance
- Employ nontraditional approaches to fill talent gaps
- Imagine a future with national universities



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to be notified of its release



# Key themes in 2019



## Good news:

- Colleges and universities are holding steady, with flat or modest revenue increases accompanied by warning signs
- Decline in for-profit competition
- Focus on low-income student success
- Focus on retention



## Not so good news:

- No prospects of increasing public appropriations
- Affordability limits access and retention
- Demographics worrisome in East and Midwest
- Washington won't come to the rescue



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# Brookings Institution Top Six Trends

BROOKINGS

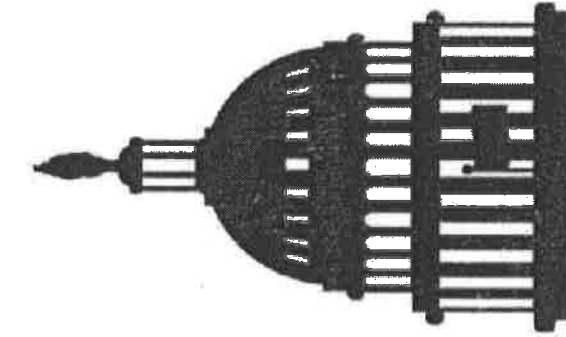
- Online education increasingly accepted option
- Competency-based education (CBE) lowers costs and reduces completion time for students
- Income Share Agreements (ISAs) help students reduce the risk associated with student loans.
- Online Program Manager (OPM) organizations benefit both universities and nontraditional, working-adult students.
- Enterprise training companies are filling the skills gap by working directly with employers.
- Pathway programs facilitate increasing transnational education, which serves as an additional revenue stream for universities.



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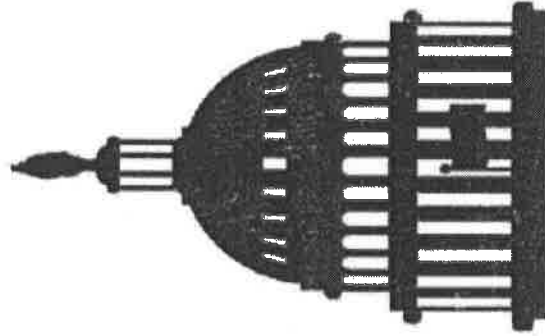
# Washington Update



- Prospects for Congressional action on higher education policy remain low
- Regulatory action by Department of Education will continue
  - Proposed Title IX overhaul
  - Reduced regulation of for-profit sector
- Negative views of globalization will continue to hurt international student enrollment and scholarly exchanges
  - Intent of administration to end DACA (held up by court challenges)

# Washington Update

- Reauthorization of Higher Education Act possible (both House and Senate have scheduled hearings, for instance)
- Changes with best chance:
  - Simplification of FAFSA (108 questions to 15)
  - Income-based loan repayment

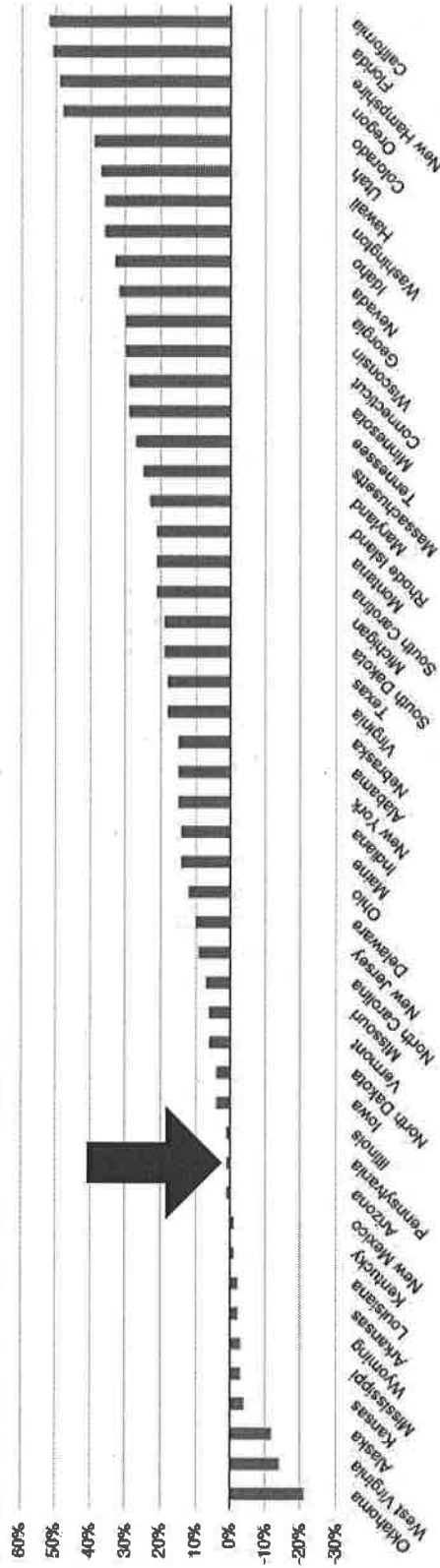


# Changes in support vary significantly by state

MOODY'S

Exhibit 4

State funding trends vary greatly, emphasizing areas of greater credit challenges for public universities  
 State higher education funding five-year % change, fiscal 2013-18



Sources: Illinois State University Grapevine Data, Moody's Investors Service



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# What trustees say

## What are your top three concerns about the future of higher education in the U.S.? (by sector)\*

Public	Independent, non-profit	Private, for-profit
<ol style="list-style-type: none"> <li>1. Price of higher education for students and their families (53%)</li> <li>2. Decrease in state funding for higher education (40%)</li> <li>3. Financial sustainability of higher education institutions (33%)</li> </ol>	<ol style="list-style-type: none"> <li>1. Price of higher education for students and their families (58%)</li> <li>2. Financial sustainability of higher education (54%)</li> <li>3. Student debt (34%)</li> </ol>	<ol style="list-style-type: none"> <li>1. Price of higher education for students and their families (63%)</li> <li>2. Financial sustainability of higher education (45%)</li> <li>3. Student debt (40%)</li> </ol>

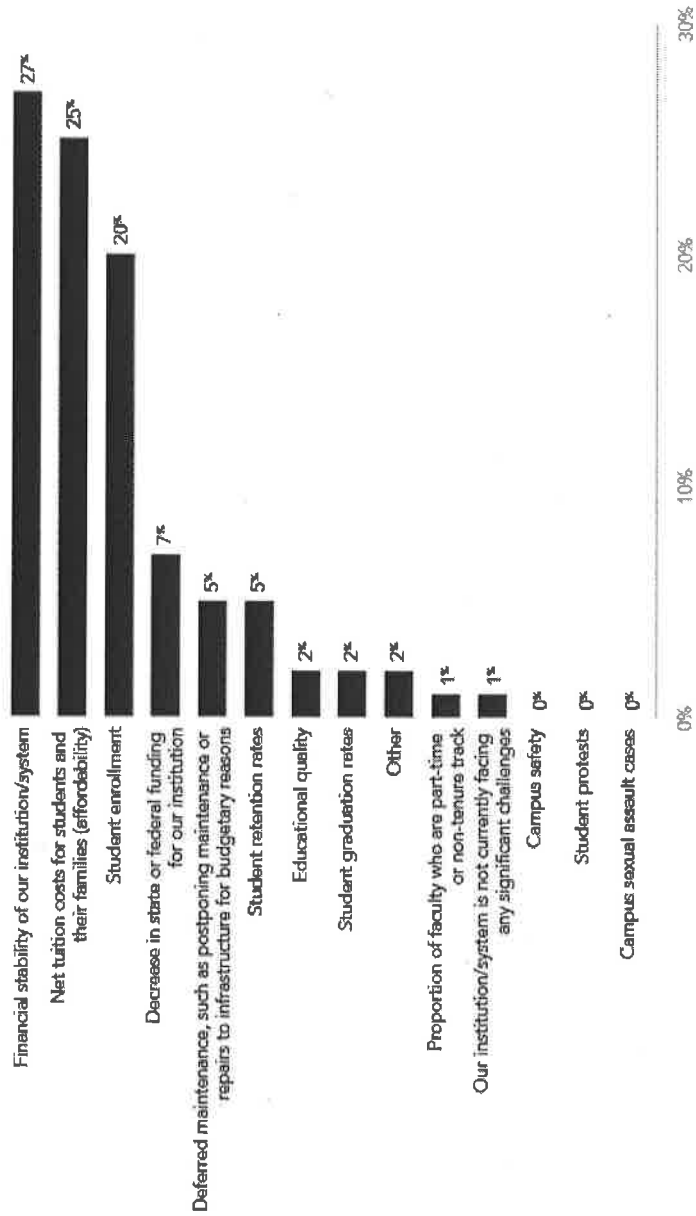
\*Percentages do not total 100% because respondents could select up to three concerns.

Trustees see **affordability and institutional sustainability** as the top issues for the industry





**In your opinion, what is the most significant challenge, if any, currently facing your institution/system?**



**But see financial stability as the top issue for their institution, then affordability**



# What presidents say

"Confident my institution will be financially stable"?

Over five years...

63%

All institutions "agree or strongly agree"

62%

Public institutions "agree or strongly agree"

61%

Nonprofit private colleges "agree or strongly agree"

Over ten years...

53%

All institutions "agree or strongly agree"

47%

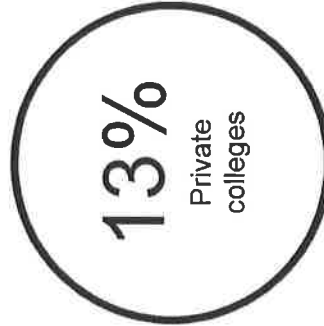
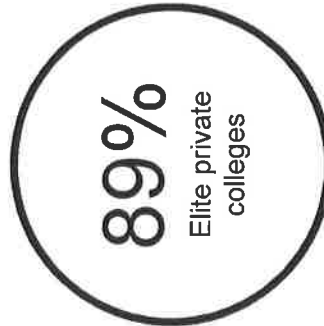
Public institutions "agree or strongly agree"

57%

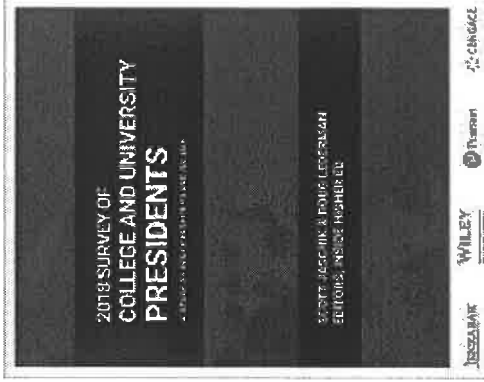
Nonprofit private colleges "agree or strongly agree"



**"Confident my institution will be financially sustainable stable over ten years"**



**Private tuition dependent colleges see themselves as most at risk!**



"Confident my institution will be financially sustainable stable over ten years"

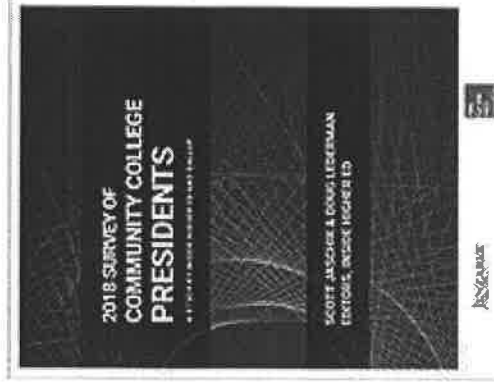


Private tuition dependent colleges see themselves as most at risk!



# Community college presidents

- Enrollment up 57%, declined 22%, no change 20%
- 75% adding new programs and transfer options
- 87% expect continued expansion of “free” tuition, but most see it as harmful if expanded to four year publics
- 90% concerned about “lack of clear pathways for transfer students to gain credit for CC courses” as “significant barrier” to transfer to bachelors programs



# Community college presidents

How big of a challenge is each of the following for community college presidents?

	A big challenge	A moderate challenge	Not much of a challenge
Financial matters	71%	27%	1%
Enrollment management	68%	28%	3%
Politics and public policy	47%	48%	5%
Personnel management and staffing	36%	58%	6%
Competition from other institutions	34%	53%	14%
Educational matters	18%	67%	15%

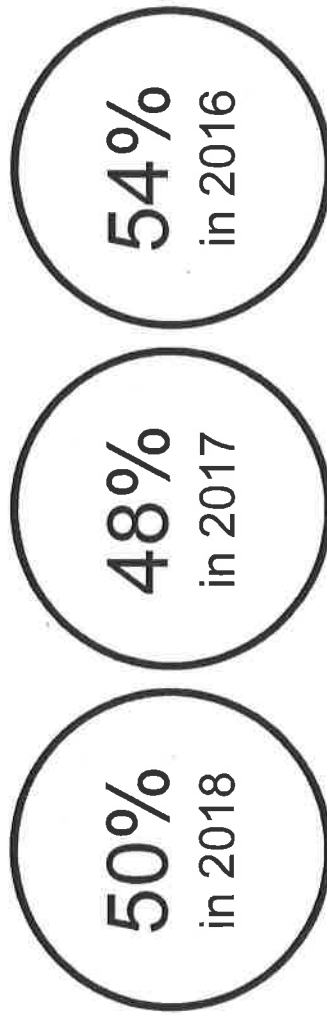


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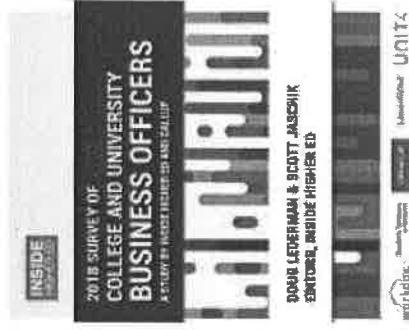
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# What chief business officers say:

"Confident my institution will be financially sustainable stable over ten years"



Confidence is declining.



# What chief business officers say

## On mergers...

17%

Institution had serious talks with another

18%

Believe their institution should merger with another

11%

Institution likely to merge with another

## On shared services or programs (next three years)...

37%

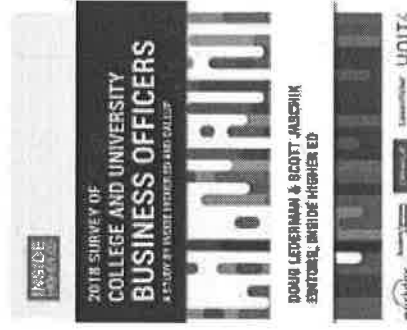
Likely to share administrative services with another

50%

Should share administrative services with another

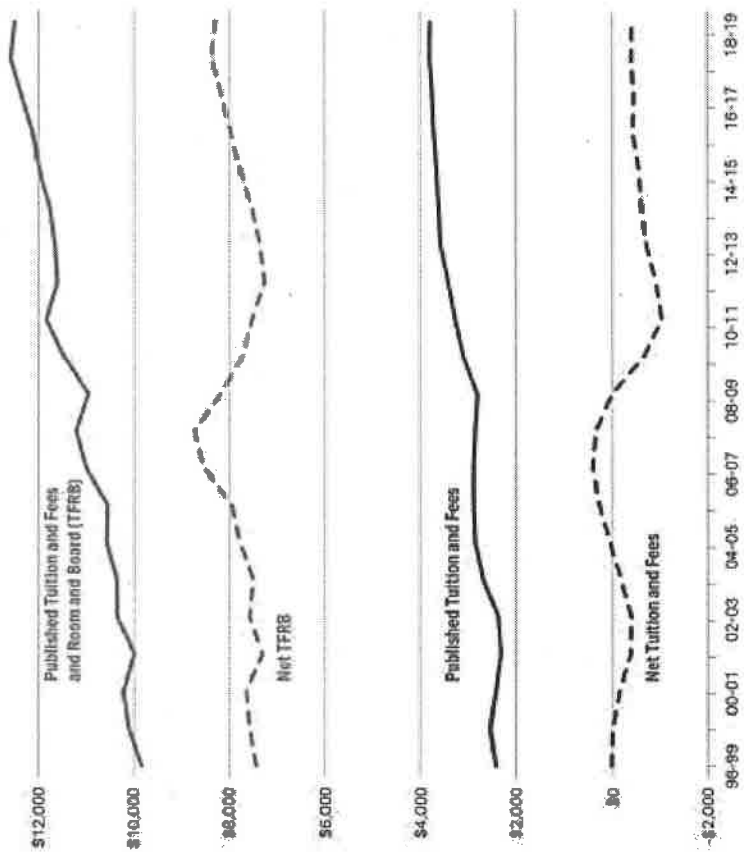
37%

Likely to combine academic programs with another



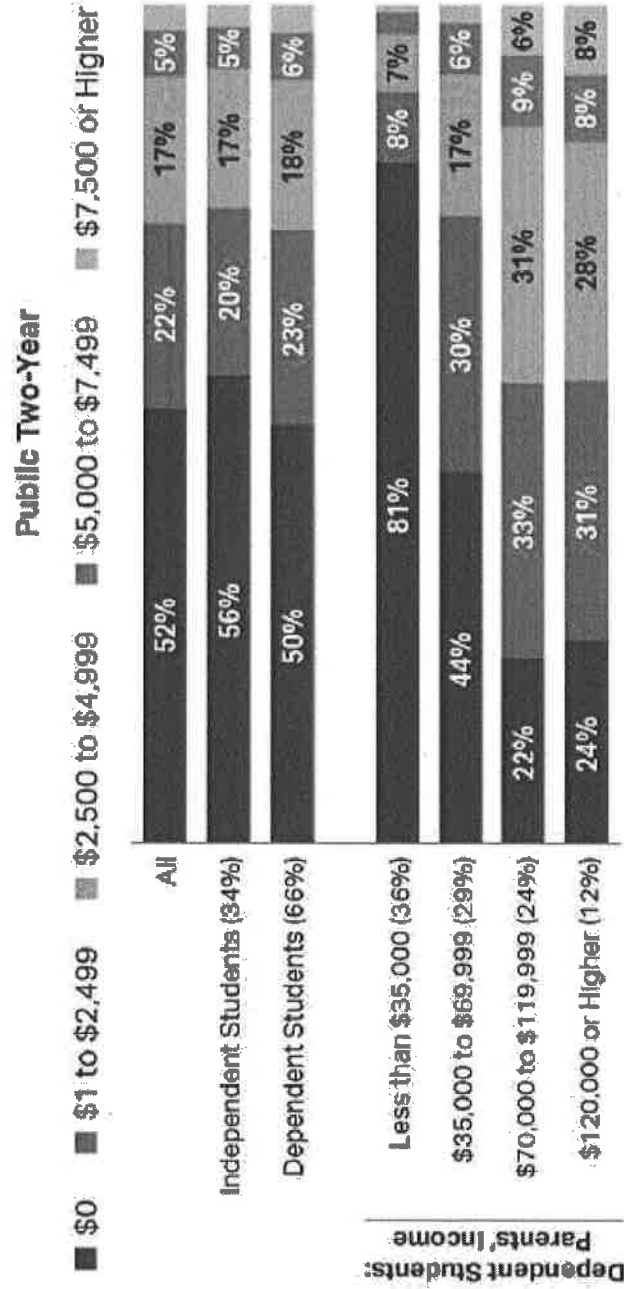


## Average Published and Net Prices in 2018 Dollars, Full-Time In-District Undergraduate Students at Public Two-Year Institutions, 1998-99 to 2018-19



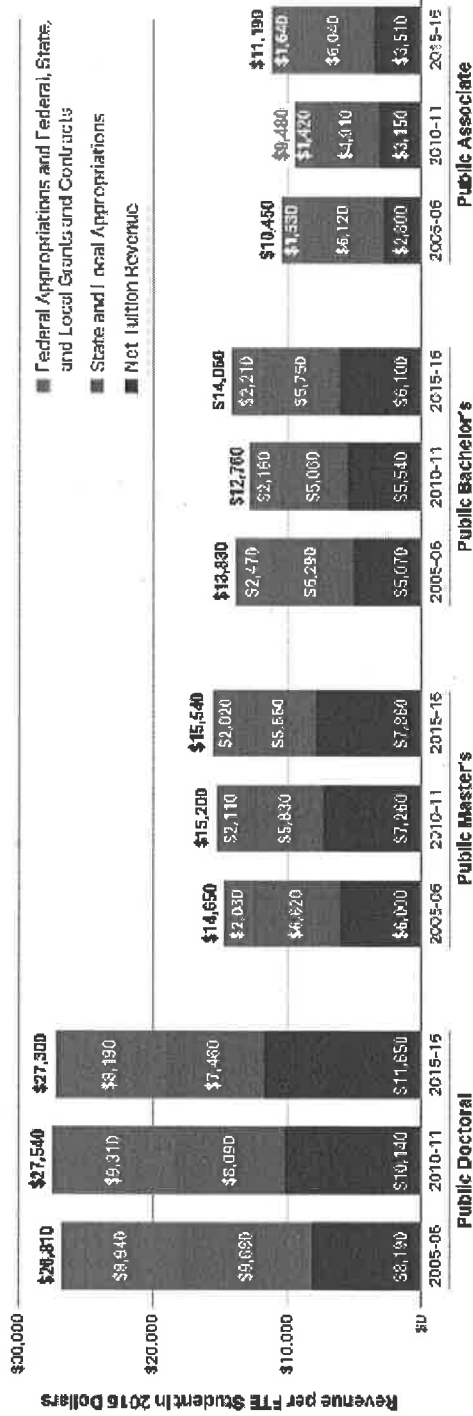
Source: The College Board, Trends in College Pricing 2018, Figure 8.

## Distribution of Full-Time Undergraduate Students at Public Institutions by Net Tuition and Fees, 2015-16



Source: The College Board, Trends in College Pricing 2018, Figure 11.

# Institutional Revenues per Full-Time Equivalent (FTE) Student in 2015 Dollars at Public Institutions, 2005-06, 2010-11, and 2015-16



Source: The College Board, Trends in College Pricing 2018, Figure 17.

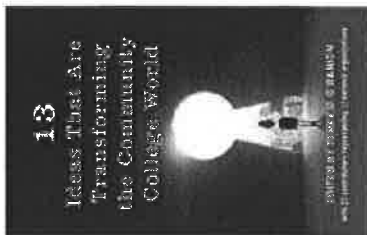
## Percentage of Institutional Revenues from Various Sources

	Net Tuition Revenue	State and Local Appropriations	Federal Appropriations and Federal, State, and Local Grants and Contracts
<b>Public Doctoral</b>			
2005-06	31%	36%	33%
2010-11	37%	29%	34%
2015-16	43%	27%	30%
<b>Public Master's</b>			
2005-06	41%	45%	14%
2010-11	45%	38%	14%
2015-16	51%	36%	13%
<b>Public Bachelor's</b>			
2005-06	37%	45%	18%
2010-11	43%	40%	17%
2015-16	43%	41%	16%
<b>Public Associate</b>			
2005-06	27%	59%	15%
2010-11	33%	57%	15%
2015-16	31%	54%	15%

Source: The College Board, Trends in College Pricing 2018, Figure 17.

# Ten innovations

“Most creative and substantive transformation in their 118-year history. Reimagine community colleges for today and for the future.”



- |   |  |    |   |
|---|--|----|---|
| 1 | Co-enrollment in a four-year institution | 6  | Applied bachelors degrees                                     |
| 2 | Fields of study curricula                | 7  | Bridging the divide between vocational and academic education |
| 3 | Meta majors                              | 8  | Reimagining remediation                                       |
| 4 | Structured pathways                      | 9  | One-stop, wrap around support                                 |
| 5 | Stackable credentials                    | 10 | Alternate scheduling and delivery modes                       |

<https://www.insidehighered.com/blogs/higher-ed-gamma/community-colleges-and-future-higher-education>

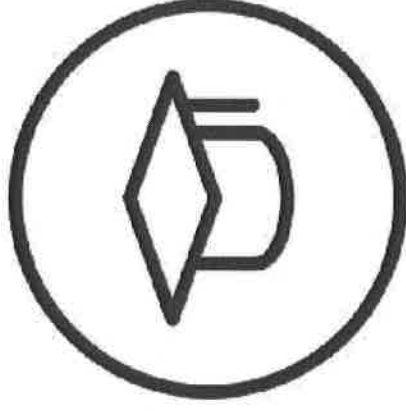


Published March 2019

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# Return on investment for degree

- Bachelor's degree is worth \$2.8 million on average over a lifetime
- Bachelor's degree holders earn 31% more than those with an Associate's degree and 84 percent more than those with just a high school diploma.



Source: Georgetown University Center on Education & the Workforce



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# Student debt

- Student debt is a serious. but overstated, issue in nonprofit higher education.
- Total student debt amounts are distorted by the high numbers from the for-profit sector. Still a problem but the nonprofit sector can't solve that part of it.
- Default rates are highest:
  - For those who don't complete their degrees – so degree completion is very important.
  - For those enrolled in the for-profit sector
  - For those who borrow the smaller amounts (see degree completion above).



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# Student debt

**Average Cumulative Debt Levels in 2017 Dollars: Bachelor's Degree Recipients at Public and Private Nonprofit Four-Year Institutions, 2001-02 to 2016-17, Selected Years**

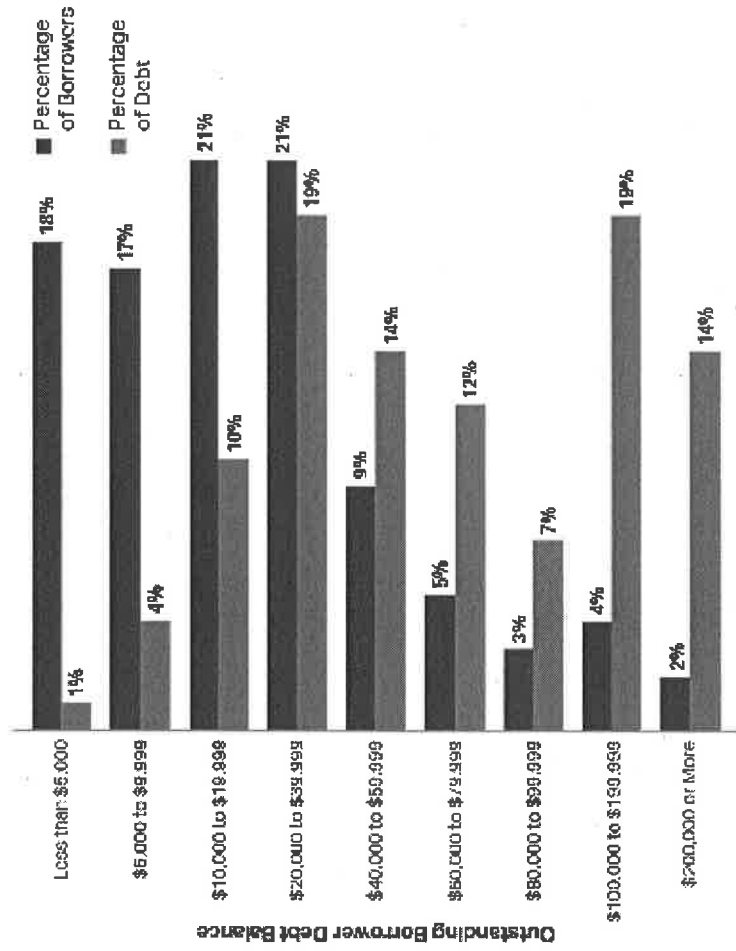
	Percentage with Debt	Average Debt per Borrower	Average Debt per Graduate
2001-02	56%	\$23,000	\$12,800
2006-07	58%	\$25,000	\$14,600
2011-12	60%	\$27,800	\$16,600
2016-17	59%	\$28,500	\$16,700

Source: The College Board, Trends in Student Aid 2018, Figure 15.



# Student debt

Distribution of Borrowers and Debt by Outstanding Balance, 2018



Source: The College Board, Trends in Student Aid 2018, Figure 11.

# Top IT Issues in Higher Education in 2019



- 1 Information Security Strategy:** Developing a risk-based security strategy that effectively detects, responds to, and prevents security threats and challenges
- 2 Student Success:** Serving as a trusted partner with other campus units to drive and achieve student success initiatives
- 3 Privacy:** Safeguarding institutional constituents' privacy rights and maintaining accountability for protecting all types of restricted data
- 4 Student-Centered Institution:** Understanding and advancing technology's role in optimizing the student experience (from applicants to alumni)



# Closed or merged since 2016 (nonprofit)

## Closed

- American Jewish University (California)
- Burlington College (Vermont)
- Concordia College (Alabama)
- Crossroads College (Minnesota)
- Dowling College (New York)
- Grace University (Nebraska)
- Green Mountain College (Vermont)
- Marygrove College (Michigan)
- Marylhurst University (Oregon)
- Morthland College (Illinois)
- Mount Ida College (Massachusetts)
- Newbury College (Massachusetts)
- St. Catharine College (Kentucky)
- St. Gregory's University (Oklahoma)
- Saint Joseph's College (Indiana)

## Merging (or into larger organization)

- Andover Newton Theological School (into Yale University)
- Johnson State College & Lyndon State College
- John Wesley College (into Piedmont International University)
- New Hampshire Institute of Art (into New England College)
- Shimer College (into North Central College)
- Wheelock College (into Boston University)

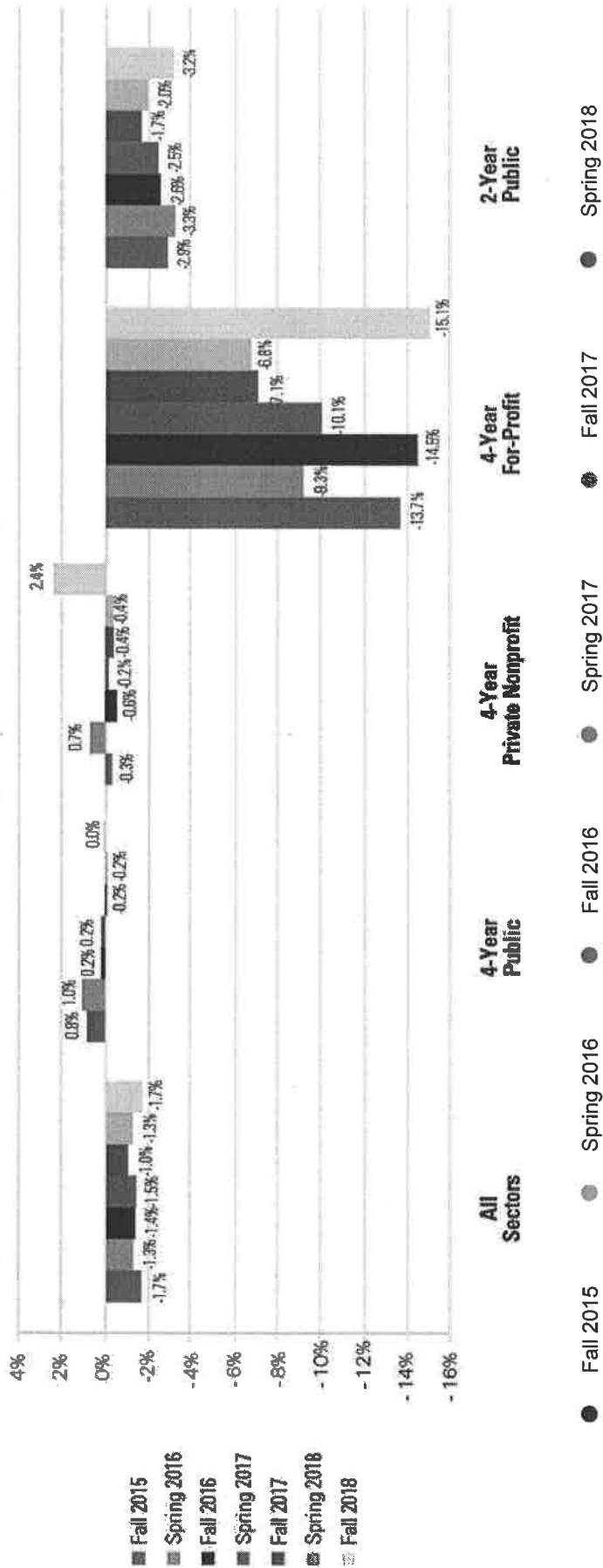
No closings in public sector but one merger



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# Enrollment overview by sector

Figure 1: Percent Change from Previous Year, Enrollment by Sector (Title IV, Degree-Granting Institutions)



# Demographics

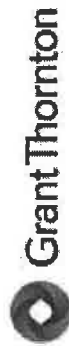
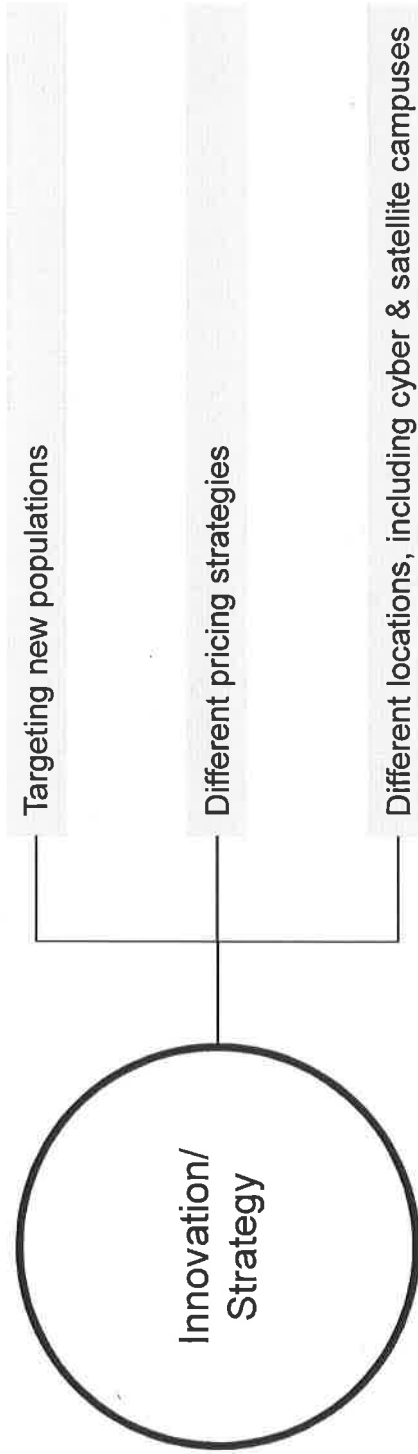
- Number of high school graduates
  - Plateau nationally starting in 2019
  - Ongoing declines in East and Midwest
- Ethnicity of higher school graduates
  - Decline of non-Hispanic whites
  - Growth of Hispanics



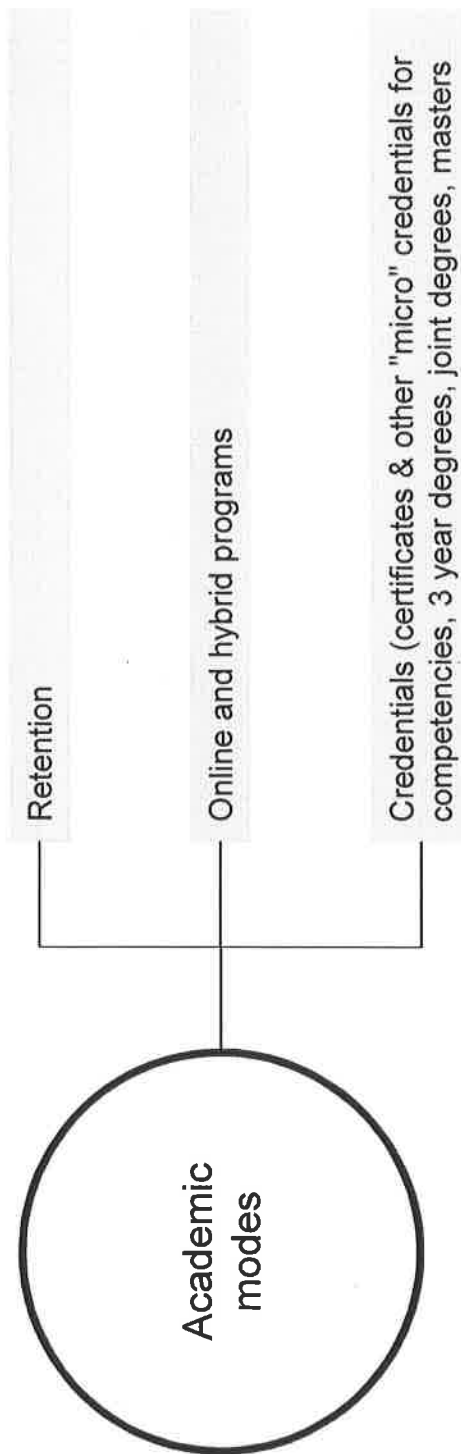
WICHE 9th Ed., issued Dec. 2016  
(latest)



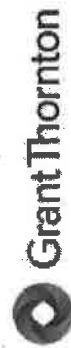
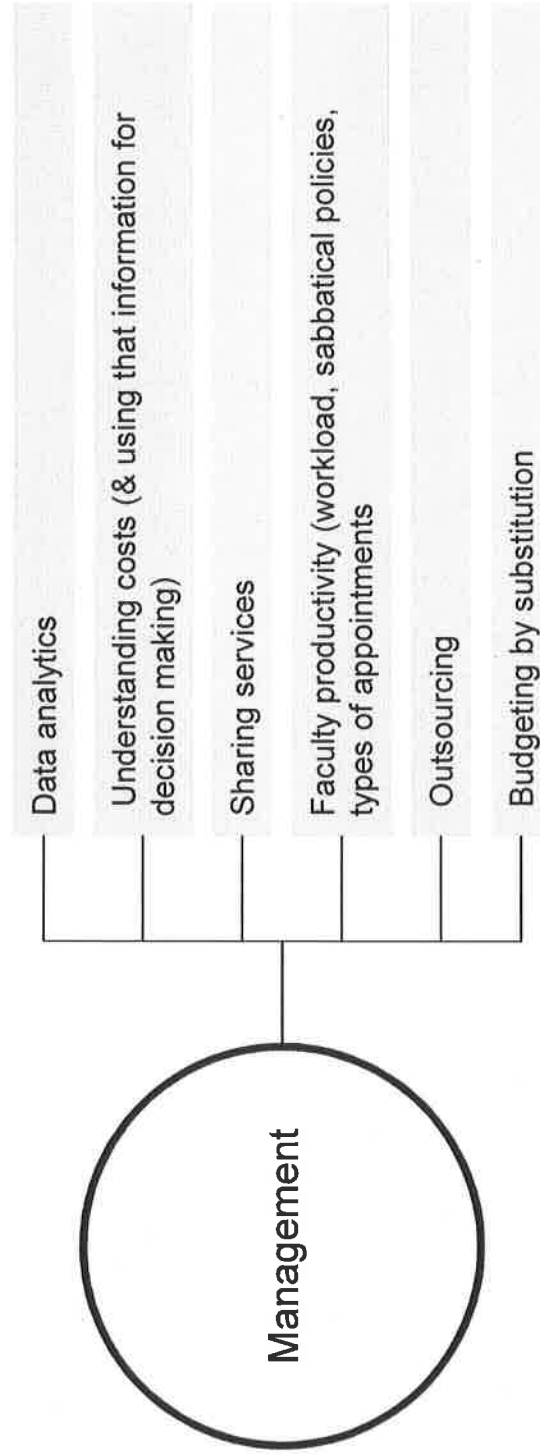
# What are colleges doing to generate financial return?



# What are colleges doing to generate financial return?

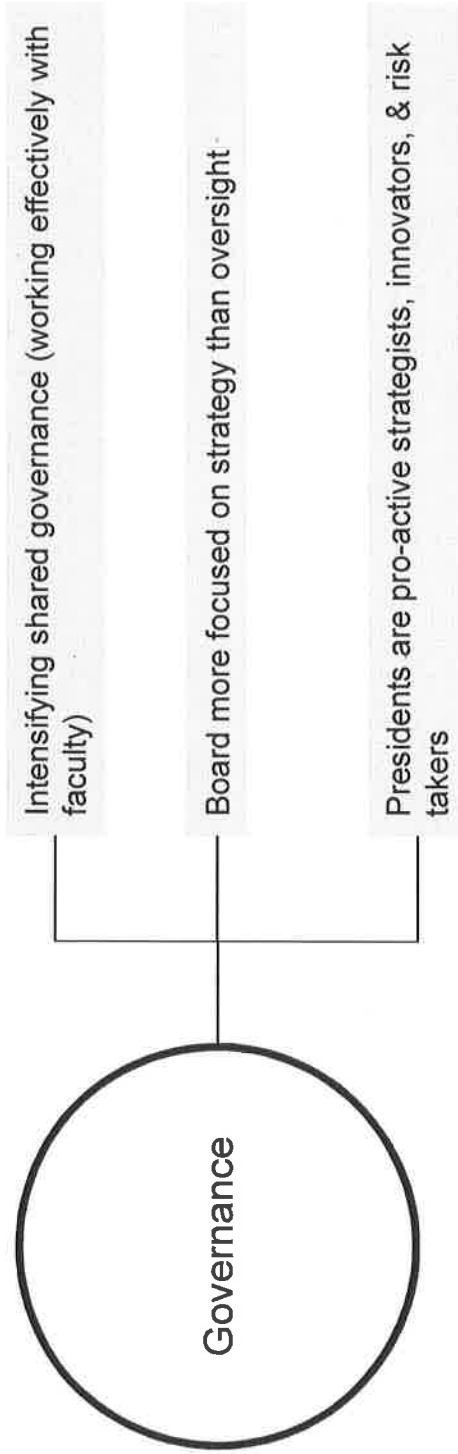


# What are colleges doing to generate financial return?



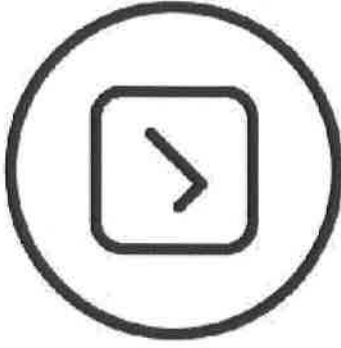


# What are colleges doing to generate financial return?



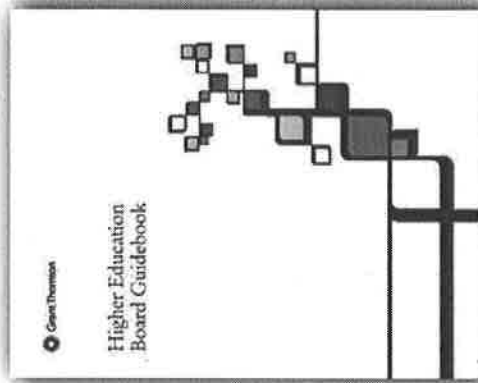
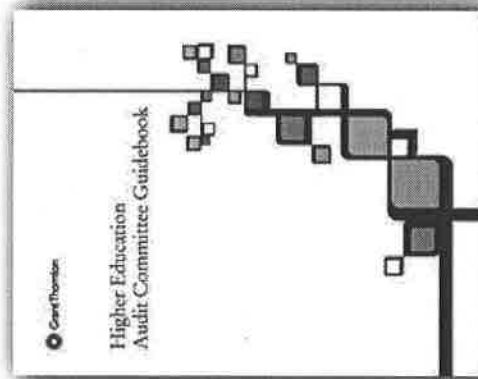
# Changes to consider going forward

- Making the case for value of higher education
- Developing capacity for change
- Delivering education in different styles and formats (including cheaper)
- Finding paths to success for new student populations
- Adjusting to lower net student revenue and modest growth in government support
- Holding all stakeholders committed to common purpose



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# Additional resources



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[www.grantthornton.com/industries/NFP](http://www.grantthornton.com/industries/NFP)





# Questions/ Conversation



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[www.linkedin.com/larryladd](http://www.linkedin.com/larryladd)  
@LarryLadd1



# **ATTACHMENT F**

## **2018-2020 Internal Audit Plan Status**

# COMMUNITY COLLEGE OF PHILADELPHIA

Date: March 14, 2019  
To: Audit Committee Members  
From: Robert Lucas, Internal Auditor  
Subject: Internal Audit – Plan Status and Other Information  
Copies: Donald Generals, Judith Gay, Jacob Eapen, Victoria Zellers

---

The following internal audit work is in progress:

- Draft reports issued to management:
  - Emergency Operations (Business Continuity) Plan
  - Non-ITS Administered Programs
  - Pell Grant Appeals
  - Purchasing Cards
  
- Audits in progress to be completed shortly:
  - FERPA
  - Clery Act
  
- Opening meetings have been scheduled for audits of:
  - Part-Time Faculty Medical Benefits
  - 50th Anniversary Scholarships
  - Employee Check Requests
  - Vendor Check Requests
  
- Updated the Internal Audit Follow Up Matrix to include draft audit report comments

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# Community College of Philadelphia

## Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
45 12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends that the Center on Disability follow the advice expected shortly from the Data Breach Committee in regard to personal identifiable information, especially SSNs, obtained in the processes for adjudicating student requests for accommodations.	2/29/16  6/30/17 (Update of Progress)  12/22/17 (Status Update)  6/15/18 (Status Update)  9/15/18 (Status Update)  5/31/19 (Status Update)	A database designed to manage data on students with disabilities will be reviewed with IT for implementation. No SSN's numbers will be included in the database. Target date for completion is February 29, 2016.  In its 2016-2017 budget, COD management has requested a stand-alone database to manage the online information related to accommodations requested by students. Target date is TBD.  An external ADA review was performed in 2018 which concurred with the recommendation for a COD database. Senior management is now reviewing this need and upon approval, a timeline for the purchasing and implementation of this database will be established. Target date remains TBD.  The expected cost of the database was included in the approved 2018-2019 budget. Target date remains TBD.  An RFP is being executed for the purchase of the COD database.

# Community College of Philadelphia

## Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
4/21/2016	Library Hold Releases Joan Bush	If library staff retain the ability to release holds for fines and lost books, reconciliations of cash collected to released holds must be performed periodically and reviewed by management. Any differences must be investigated and resolved.	12/31/16  7/1/17 (Update of Progress)  12/22/17  6/15/18 (Status Update)  9/1/18 (Status Update)  12/31/18	<p>Management has convened a team to review the current processes and controls. Potential changes include transferring certain controls to the Bursar's group which will eliminate the need for reconciliations between Millennium records (fines released) and Banner records (cash collected).</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management. Procedures for transferring charges to the Bursar remain to be addressed.</p> <p>The Overdue and Lost Items Process was approved by division management and is effective 9/4/18. The Bursar and Library have tested the crosswalk from ALMA to Banner for the cost of lost books onto student accounts. ITS will automate the process of transferring lost book costs with the first transfer of actual records expected by the end of the fall semester.</p> <p>The lost book data transfer from ALMA to Banner has been programmed and is working as intended. Lost book values are posted to student accounts after numerous notices, and holds for unpaid amounts will be placed in accordance with current Bursar guidelines.</p>



# Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
54 4/21/2016	Library Hold Releases Joan Bush	Management should review the dollar amounts of fines and maximums per book to ensure the amounts correlate to the values of borrowed books.	12/31/16  7/1/17 (Update of Progress)  12/22/17  6/15/18 (Status Update)  9/1/18 (Status Update)  12/31/18	Management has convened a team to review the current fines and lost book charges and propose changes as appropriate to help streamline this process.  Library staff and faculty are developing a proposal for a new borrowing policy by January 13, 2017. Proposal will require senior management approval.  Target date new ILS implementation is now 12/22/17.  The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management.  The Overdue and Lost Items Process was approved by division management and is effective 9/4/18. The Bursar and Library have tested the crosswalk from ALMA to Banner for the cost of lost books onto student accounts. ITS will automate the process of transferring lost book costs with the first transfer of actual records expected by the end of the fall semester.  The lost book data transfer from ALMA to Banner has been programmed and is working as intended. Lost book values are posted to student accounts after numerous notices, and holds for unpaid amounts will be placed in accordance with current Bursar guidelines.
59 5/25/2016	ITS Physical Security Michael Fohner	ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open.	6/30/17  6/30/18  9/15/18 (Status Update)  NO UPDATE PROVIDED	ITS management noted that a plan to move the connectivity hardware to a separate room. ITS management states that the project has again been included and approved in the capital budget for the 2016-2017 fiscal year although they do not know when construction will begin.  The project has been re-scheduled for the Spring/Summer of 2018.  The current IT Closet has been locked down at the WERC campus and is no longer used by custodians or others. An alternative space for this ITS connectivity room has been included in a larger project for this regional center. Consequently, the project has been re-scheduled for the fall semester of 2018.

# Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
5/25/2016	ITS Physical Security Jody Bauer Randy Merced	The doors to the rooms which house connectivity equipment should have electronic locks to limit access and record who enters the rooms.	12/31/16  6/30/17 (Update of Progress)  12/31/17 (Update of Progress)  9/15/18 (Status Update)  12/31/18  NO UPDATE PROVIDED	ITS and the Safety and Security Departments are currently engaged in a long term project to reprogram electronic door locks so that they will work with the current CBord system.  As of August 2016, second and third floor door locks in CBI have been migrated to CBord and licensing is in place on server. Awaiting direction from Safety and Security for plans for other door locks.  Update from management as of 12/21/2016: All CBI doors have been converted to CBord. Door repairs for some double door issues are pending.  Door repairs have been addressed. New electronic locks are expect to be installed on the remaining three ITS server rooms deemed critical by the start of the fall 2018 semester.  New electronic locks are being ordered for MG-6, the Core Server Room and NW207 with completion of the upgrades expected by the end of 2018.
5/25/2016	ITS Physical Security Michael Fohner	Management should consider installing additional gaseous systems in rooms which have significant risk of business and classroom interruption based on the type of equipment in the connectivity rooms.	6/30/17 (Update of Progress)  4/30/18  9/15/18 (Status Update)  5/31/19	Management has decided to upgrade the fire suppression systems from sprinklers to gaseous systems in three rooms deemed critical due to the nature and value of electronic equipment in those rooms. Specifically, upgrades in rooms B2-39, MG-6A and W1-E1 have been included in the budget for the 2016-2017 fiscal year and, as such, should be completed by June 30, 2017.  Update as of 12/21/2016: Phase One: The 3 CRITICAL Closets (MG-6A, B2-39, W1-E1) are pending the release of the RFP for installation of the FM200 fire suppression systems. Phase 2: Time and funding permitting the regional center IDFs will be addressed later for gaseous fire suppression.  The scope of work for this project has been completed. RFP is expected to be posted by 10/4/17 with work to be completed by 4/30/18.  RFPs have been issued. Work is expected to be performed over the summer 2018 and completed by the start of the fall semester.  Fire Suppression will be installed for MG-6A and W1-E1 and work will be done on ceiling installations to support the fire suppression equipment. B2-39 no longer needs this upgrade as critical equipment housed in that space has been moved to a protected room.

# Community College of Philadelphia

## Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
64	5/3/2016 Remote Sites of DACE CBO Program David Thomas	Internal Audit recommends that DACE management develop a process to provide a substitute supervisor when such absences occur or are requested.	9/1/16 4/30/17 10/31/17 5/31/18 (Responses for 2018 Draft Report)	The College and the CBOs have an understanding that the CBO administrator will ensure that the DACE students remain in designated areas, that the course ends on time and that DACE students leave the site in accordance to standard procedures. Management will document this and formally communicate this with the CBOs again before the fall semester. In the rare event that site supervisors may have to leave early and the CBO's designated administrator is unable to fulfill these duties, the class(es) will be dismissed.  Internal Audit will follow up on these plans during the spring 2017 audit of this subject.  A revised management response in the 2017 / 2018 CBO Visits audit report will address the status of this action.  See update to the actions plans above in item # 81 below.
66	5/3/2016 Remote Sites of DACE CBO Program David Thomas	Internal Audit recommends that Safety and Security management determine that the site supervisors are aware of the emergency procedures for their respective facility. The emergency procedures for each facility should be documented and provided to the site supervisors each semester based on the assignment of site supervisors.	9/1/16 10/31/17 5/31/18 (Responses for 2018 Draft Report)	Management will contact the Dean of the DACE group to coordinate our assessments of the plans at each CBO location. To ensure the College's site supervisors understand the plans at each site and communicate them to the instructors and students, we expect to visit to these sites at the beginning of each semester beginning with Fall 2016.  Safety and Security management met with directors at both sites in fall 2016 and observed briefing of students at one location in fall 2016. Emergency plan briefings to the CBO classes will be confirmed or provided by Safety and Security management at the beginning of each semester beginning fall 2017.  Security & Safety management have requested that each division provide their remote site staff with safety instructions including references to new CCP online resources. This request will be discussed with affected division VPs and final resolution / action plans with be included in 2017 / 2018 CBO Visits audit report.  See update to the action plans above in item # 83 below.
75	5/24/2018 Disaster Recovery and Response Plan Jody Bauer	Substantive testing of the DRRP should be documented. Issues and resolutions should be tracked and documented until completed. Table-top exercises should also be performed periodically using a variety of scenarios and timing.	6/30/18 NO UPDATE PROVIDED	Testing procedures and results will be documented and maintained moving forward. Tabletop exercises will be added to the monthly DR meetings held in ITS. These procedures will also be documented in the DRRP within the next 90 days (no later than June 30, 2018).
77	5/24/2018 Disaster Recovery and Response Plan Jody Bauer	Cyber Breach Committee should meet quarterly to determine the status of data which may not be sufficiently secured. The CIO should be empowered to direct actions to be taken to secure this data. Senior management should be informed of risk areas not secured in a timely manner.	9/30/18 NO UPDATE PROVIDED	Data Breach Committee will begin meeting again prior to the end of the spring 2018 term. (Meeting was held on May 2.) The committee charge will be reviewed and refined during the first meeting. A meeting schedule will be presented to setup quarterly meetings. A survey for College units, similar to the 2016 survey, will be performed to determine the state of our PII data and the locations of such data.

# Community College of Philadelphia

## Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
5/24/2018	Disaster Recovery and Response Plan Jody Bauer	Several critical server rooms had sprinklers systems for fire suppression which would cause water damage to the equipment they are designed to prevent damage from fire. This concern was included in the ITS physical security audit report and management has established actions plans to replace the sprinkler systems in these rooms with gaseous fire suppression systems.	9/15/18 5/31/19	See Management Response / Follow Up for item # 63 above.
6/12/2018	Remote Sites of DACE CBO Program David Thomas (DACE)	DACE management should develop a process to provide a substitute site supervisor when absences occur or are requested.	09/30/18	In the event of a last minute Site Supervisor absence, the Faculty will be alerted and informed that they must pay close attention to their students' whereabouts within the facility, both during class time and as they are dismissed. In the event of an absence beyond one day, a substitute Site Supervisor will be sent to the facility.  Procedures for adult education classes were updated to include steps to take in the event of absence of site supervisor absence.
6/12/2018	Remote Sites of DACE CBO Program David Thomas (DACE)	Child abuse and criminal background checks should be performed for any College staff and faculty working at the DACE CBO sites who have not had such a check in the period required by the related PA laws.	09/30/18	All Instructors and Site Supervisors who work in leased facilities with students less than 18 years of age, will have the required background checks and child abuse clearances, arranged and tracked through the College's Human Resources Department.  Procedures for adult education classes have been updated to direct staff to ensure background checks are conducted by Human Resources for any instructors and site supervisors at facilities where minors are present.
6/12/2018	Remote Sites of DACE CBO Program Waverly Coleman (WEI)	Child abuse and criminal background checks should be performed for any College staff and faculty working at the WEI sites who have not had such a check in the period required by the related PA laws.	09/30/18	All Instructors and Site Supervisors who work in leased facilities with students less than 18 years of age, will have the required background checks and child abuse clearances, arranged and tracked through the College's Human Resources Department.  WEI management will work with Human Resources to ensure that all instructors and site supervisors have appropriate background checks and clearances before the classes start each semester.
6/12/2018	Remote Sites of DACE CBO Program David Thomas (DACE)	DACE management will develop procedures which will facilitate briefings to these non-credit students regarding the appropriate emergency actions at each facility. These responsibilities can be designated to, or shared by the facility managers, the College's site supervisors, and the Public Safety team.	09/30/18	For courses taught at non-College locations, DACE and WEI will work with the appropriate persons at the facility to obtain specific emergency and safety information to distribute to CCP students and faculty. DACE and WEI will also direct the College's students and faculty to the College's Office of Public Safety's landing page for additional information.  For courses taught for other entities at their facility, the College will take steps to ensure that the other entity orients faculty and students to safety procedures for that facility. Students will also be be directed to the College's webpages for the Office of Public Safety for additional safety information.
6/19/2018	Emergency Operations Plan Jacob Eapen	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Send College-wide test messages within one week of the start of each semester including summer sessions.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED

# Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
84B 6/19/2018	Emergency Operations Plan Jacob Eapen	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Test all created groups including the Emergency Management Team and the Executive Policy Group.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
84C 6/19/2018	Emergency Operations Plan Jacob Eapen	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Verify that all members of the emergency related groups received the test messages due to the importance of these groups receiving real emergency messages.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
84D 6/19/2018	Emergency Operations Plan Jacob Eapen	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Retain sufficient records to be able to determine what messages were sent, when they were sent, how they were sent, and to whom they were sent. These records should be retained for an appropriate period determined by the College's general Counsel.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
85 6/19/2018	Emergency Operations Plan Jacob Eapen	In order to help ensure that students are aware of the EOP and other posted safety information, Internal Audit recommends that staff from the Public Safety Department participate in all student orientations to help ensure that appropriate safety information is provided to attending students including references to the College's EOP on the website.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
86 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends that the EOP be amended to include appropriate references to the DRRP. During an actual event, ITS management should be informed of all updates to help them prepare and respond in a timely manner to scenarios which will impact IT operations.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
87 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit understands that the Director of Public Safety is initiating a process for the EOP to be reviewed, and updated as necessary, in the near future. Please confirm this understanding and provide the date of expected completion. Future reviews should be scheduled at least annually.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
88 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends recovery activities should be prioritized as approved by senior management with outlines of specific actions and activities. In addition, a list of current vendors, and vendors whose services may be needed (e.g. hazardous materials clean up, water and smoke damage services, etc.) should be maintained within the EOP for quick reference.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED

# Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
89 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends that table top or live exercises be developed which address reasonably anticipated events and/or collateral effects such as, but not limited to, the loss of the use of College buildings for some period of time. There are a number of scenarios which could cause this result for which thought should be given before an actual event occurs. Timing of events should also be considered in worst case scenarios such as during the fall or spring semester, during finals or could impact graduation ceremonies.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
90 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends the EPG participate in tabletop exercises on a regular basis. It may be appropriate to have tests on a semi-annual basis until the group has been through several test scenarios. Unannounced table top exercises, which will better represent real-world events and the group's reactions, should also be scheduled for this group.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
91 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends that minutes of all EOP-related meetings are recorded and stored as appropriate. Documentation of any actions taken such as evacuation drills and table top exercises should also be maintained.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
92A 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends that primary, secondary and tertiary media contacts be designated. These contacts should be documented in the EOP and they should be the same persons designated in the DRRP.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
92B 6/19/2018	Emergency Operations Plan Jacob Eapen	Internal Audit recommends, in order to maintain uniform and factual information flow to the media, College staff and faculty should be reminded periodically (e.g. annually) to refrain from making comments to the media during a disruptive event, and to direct any such inquiries to the media contacts designated in the EOP.		MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
93 9/7/2018	Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.		NO RESPONSE RECEIVED
94 9/7/2018	Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the CIO and/or Purchasing Department management determine what contracts reference data storage in the cloud by vendors which may be evergreen or automatic renewal terms which may prevent the new review control from occurring. Such contracts should be reviewed against the new questionnaire and management should consider executing amendments to these contracts which address any cloud-related risks or internal control weaknesses of the vendor.		NO RESPONSE RECEIVED

# Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
95 9/7/2018	Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that each program owner be required to designate a backup administrator. The CIO should follow up on the current PII survey and obtain such designated persons for each program.		NO RESPONSE RECEIVED
96 9/7/2018	Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that ITS review the programs listed in the PII survey and determine if there are time sensitive programs for which downtime for any reason could interfere with the functionality required by staff to perform their duties and provide services to both staff, faculty and students. Since ITS is well versed in continuity planning for the programs they manage, it would be prudent for ITS to assist departments with time sensitive programs in developing procedures related to such downtime.		NO RESPONSE RECEIVED
97 9/7/2018	Non-ITS Administered Programs Jacob Eapen	Internal Audit requests that ITS confirm that it has access right to each program currently in use throughout the College.		NO RESPONSE RECEIVED
98A 11/2/2018	Pell Grant Appeals Samuel Hirsch	Internal Audit recommends management change the related policy, appeal form, and decision letter to state the review is performed by the College's Financial Aid Office.	NOT PROVIDED	The policy, appeal form, and decision letter will state that the review was performed by the College's Financial Aid Office.
98B 11/2/2018	Pell Grant Appeals Samuel Hirsch	Internal Audit recommends management ensure online notes reflect that there was another opinion on the appeal decision. Such notes should be made by the employee who was consulted, not the primary specialist who requested additional input.	NOT PROVIDED	Online notes will reflect that there was another opinion on the appeal decision. Notes about the decision (regarding approval or denial) will be made by the employee who was consulted. Consultation will be done by an Associate Director of Financial Aid or the Director of Financial Aid. The primary specialist who requested additional input will also make notes on the case.
98C 11/2/2018	Pell Grant Appeals Samuel Hirsch	Internal Audit recommends management revised documented procedures to help ensure all staff who work on appeals are informed of the change and know they must enter their own consulting notes in Banner.	03/01/19	By March 1, 2019, staff will receive a communication about these new procedures and expectations.

Action plans are complete and will be moved to the Completed Items tab

Community College of Philadelphia  
Internal Audit Plan - July 1, 2018 to June 30, 2020

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
<b>Financial Audits</b>					
Colonial One Card	L	Determine controls over prepaid card program	2020		4
Check Requests - Vendors	L	Verify controls for payments to vendors	2019	2	4
Check Requests - Employees	L	Verify controls for reimbursements to employees	2019	2	4
Purchasing Cards	M	Determine compliance with purchasing card policies	2019	5	2
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2020		2
<b>Operational Audits</b>					
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2020		2
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of medical coverage paid by staff	2019	2	3
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	2019	6	1
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2020		3
<b>Compliance</b>					
50th Anniversary Scholarship Program	M	Determine compliance with requirements	2019	2	3
Family Educational Rights and Privacy Act	M	Compliance with FERPA regulations	2019	4	1
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2020		3
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2020		3
Residency Verification	L	Compliance with procedures and controls to pay tuition based on residency	2020		1



Community College of Philadelphia  
Internal Audit Plan - July 1, 2018 to June 30, 2020

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Forgivable Loans	L	Compliance with procedures and controls for such loans	2020		4
Clery Act	M	Compliance with law and required disclosures	2019	4	2
<b>IT Audits</b>					
Non-ITS Administered Software Programs	M	Determine adequacy of administration controls	2019	5	1
Network Security	L	Determine adequacy of controls for systems access	2020		1
<b>Administrative</b>					
Follow Up on Prior Issues			Ongoing		Ongoing
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			Ongoing		Ongoing

Stage:

Risk Assessment / Planning	1
Announcement / Contact	2
Opening Meeting Held	3
Fieldwork	4
Draft Report Issued	5
Closing Meeting Held	6
Final Report Issued	7

Risk Ratings are Low (L), Medium (M), or High (H) based on a compilation of individually-rated risk factors including: financial statement impact; transaction volume; public relations/reputation; student satisfaction; legal/regulatory compliance; corporative initiatives; significant changes; known problems/issues; staff/faculty satisfaction; and executive override.

# Community College of Philadelphia

## 2019 Important Dates

<u>Event</u>	<u>Date and Time</u>	<u>Location</u>	<u>Board Representative</u>
<b>PA Commission for Community Colleges Annual Meeting and All-PA Academic Awards</b>	April 8-9, 2019	April 9 - Hilton Harrisburg, 1 North 2 <sup>nd</sup> Street, Harrisburg	
<b>Lobby Day</b>	Tuesday, April 9, 2019	Capitol - Harrisburg	
<b>Retirees Program &amp; Reception</b>	Thursday, April 25, 2019	3:00 p.m. - 5:00 p.m. Program Pavilion Building, Klein Cube, P2-3 5:00 p.m. Dinner Off-site	
<b>College's Budget Hearing Before City Council</b>	Tuesday, April 30, 2019 10:00 a.m. - 4:00 p.m.	City Hall, City Council Chambers, Room 400	
<b>Nurses Pinning Ceremony</b>	Friday, May 3, 2019 10:00 a.m. - 12:00 p.m.	Gymnasium	
<b>Academic Awards &amp; Reception</b>	Friday, May 3, 2019 4:00 p.m. - 6:00 p.m.	Bonnell Building, Large Auditorium, Room BG-20	
<b>Commencement</b>	Saturday, May 4, 2019 10:00 a.m. - 1:00 p.m.	Temple University, Liacouras Center, 1776 North Broad Street	
<b>Classified/Confidential Awards Luncheon</b>	Wednesday, May 8, 2019 12:00 p.m. - 2:00 p.m.	Winnet Student Life Building, Great Hall, Room, S2-19	
<b>Foundation's Black and Gold Gala</b>	Wednesday, June 12, 2019 6:00 p.m.	Vie, 600 North Broad Street	
<b>Association of Community College Trustees (ACCT) Leadership Congress</b>	October 16-19, 2019	San Francisco, CA	

3/29/2019

## April 2019 Events for Board Meeting Handout

### **April 1**

April is Art Student Exhibition  
Mint Building, Rotunda  
*Exhibit runs April 1- April 30*

International Festival 2019  
Various Locations  
*Festival runs from April 1-April 8*

Academic Pathways Career Fair Week –  
*Career Connections*  
Bonnell Building, Lobby  
10:00 a.m. – 2:00 p.m.

Single Stop Recognition Luncheon  
Pavilion Building, The Klein Cube  
11:30 a.m.

Spring Intramural Sports, 5-ON-5  
Basketball Tournament  
Athletics Center, Gymnasium  
12:00 p.m. – 2:00 p.m.

Lindback Lecture by Joseph Kenyon, 2018  
Lindback Award Honoree  
Winnet Student Life Building, S2-03  
2:30 p.m. – 4:00 p.m.

### **April 2**

Cyber Security Lunch and Learn  
Center for Business & Industry, C2-28  
10:30 a.m. – 12:00 p.m.

Health and Wellness | Chair Yoga  
NERC, Community Room 124  
12:00 p.m. – 12:45p.m.

Empower Her Series  
Center for Business & Industry, C2-28  
1:00 p.m. – 4:00 p.m.

### **April 3**

The People's Supper  
Winnet Student Life Building, Great Hall  
11:00 a.m. – 12:30 p.m.

Tenants' Rights – *Phila. Tenants Union*  
Winnet Student Life Building, S2-03  
1:45 p.m. – 3:00 p.m.

Spring Admissions Dual Enrollment Night  
Center for Business & Industry, C2-28  
4:00 p.m. – 6:00 p.m.

### **April 4**

Diversity Certificate Series Workshop  
Center for Business & Industry, C2-05  
1:00 p.m. – 2:30 p.m.

### **April 8**

Civility Week Kick Off  
Pavilion Building, The Klein Cube  
10:00 a.m. – 11:00 a.m.

Big Bang STEM Science Event  
Winnet Student Life Building, Great Hall  
8:00 a.m. – 5:00 p.m.

Poets and Writers Festival  
Winnet Student Life Building, S2-03  
6:00 p.m.

### **April 9**

Lobby Day  
State Capitol Building, Harrisburg, PA,  
10:00 a.m. – 2:00 p.m.

Brain Awareness Day Events - *Student Life*  
Bonnell Building, Lobby  
11:00 a.m. – 2:30 p.m.

### **April 10**

Power Up Your Business Graduation  
Center for Business & Industry, C2-28  
5:30 p.m. – 9:00 p.m.

### **April 11**

Magner Nichols Speech and Monologue  
Competition  
Bonnell Building, Large Auditorium  
11:00 a.m. – 1:00 p.m.

*The Path to Possibilities™*

**April 11 (cont.)**

Pizza with the President  
 Winnet Student Life Building, S2-03  
 3:00 p.m. – 4:00 p.m.

**April 15**

Active Shooter Facilities Training  
 Winnet Student Life Building, S2-03  
 8:00 a.m. – 1:00 p.m.

English Hooding Ceremony  
 Pavilion Building, The Klein Cube  
 5:30 p.m. – 8:00 p.m.

**April 17**

Opioid Conference - *Psychology students*  
 Center for Business & Industry, C2-28  
 8:00 a.m. – 5:00 p.m.

Spring Fling 2019  
 Athletics Center, Gymnasium  
 11:00 a.m. – 2:00 p.m.

**April 18**

Student Leadership Awards Ceremony  
 Pavilion Building, The Klein Cube  
 4:30 p.m.

Goldman Sachs' *10,000 Small Businesses*  
 Graduation Ceremony  
 Center for Business & Industry, C2-28  
 3:00 p.m.

**April 19**

TRIO Upward Bound Basketball  
 Tournament  
 Athletics Center, Gymnasium  
 8:30 a.m. – 3:00 p.m.

Chat with the Dean – *Division of Business  
 and Technology*  
 Center for Business & Industry, C2-28  
 8:30 a.m. – 11:30 a.m.

**April 22**

LGBTQ Conference  
 Winnet Student Life Building, Great Hall  
 8:00 a.m. – 1:00 p.m.

K.E.Y.S Job Fair - *Division of Access &  
 Community Engagement*  
 Center for Business & Industry, C2-28  
 10:00 a.m. – 2:00 p.m.

President's Awards Recognition Tea  
 Pavilion Building, The Klein Cube  
 3:00 p.m. – 4:00 p.m.

Philadelphia Association of Black  
 Journalists' Mayoral Candidates Forum  
 Bonnell Building, Large Auditorium  
 7:00 p.m. – 8:00 p.m.

**April 24**

Administrative Professionals Luncheon  
 Winnet Student Life Building, Great Hall  
 12:00 p.m. – 2:00 p.m.

ESL Information Night - *Admissions*  
 NERC, Community Room 124  
 5:00 p.m. – 6:30 p.m.

**April 25**

Retirees Program & Ceremony  
 Pavilion Building, The Klein Cube  
 3:00 p.m. – 5:00 p.m.

**April 26**

The Graduation Fair – *Office of Student  
 Records and Registration*  
 Winnet Student Life Building, Great Hall  
 8:00 a.m. – 4:00 p.m.

**April 27**

2019 Graduates Breakfast  
 Pavilion Building, The Klein Cube  
 8:30 a.m. – 2:00 p.m.

**April 30**

Behavioral Health and Human Services  
 Graduation Ceremony (BHHS)  
 Pavilion Building, The Klein Cube  
 3:00 p.m. – 7:00 p.m.

*The Path to Possibilities™*