MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Tuesday, March 29, 2022 – 10:00 a.m.

Present: Mr. Anthony J. Simonetta (*via* Zoom), Mr. Jeremiah White (*via* Zoom), Mr. Steve Herzog (*via* Zoom), Mr. Michael Soileau (*via* Zoom), Donald Generals, Ed.D., Mr. Jacob Eapen, Victoria Zellers, Esq., Mr. Gim Lim, Ms. Anela Kruse (*via* Zoom), Mr. Robert Lucas (*via* Zoom), Shannon Rooney, Ph.D., Darren Lipscomb, Ed.D., and representing Grant Thornton: Ms. Angelica Roiz and Mr. Alex Ney

AGENDA – PUBLIC SESSION

The Audit Committee meeting was held on-campus and also available via Zoom for those who could not attend in person.

1. Approve Minutes of Audit Committee Meeting on September 27, 2021 (Action Item):

Action: Mr. Anthony Simonetta asked whether anybody has corrections or changes to the minutes. Hearing no changes, Mr. Simonetta asked for a motion to recommend acceptance of the September 27, 2021 Audit Committee meeting minutes (Attachment A).   Mr. Jeremiah White made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

2. 2020-2021 Uniform Guidance Report (Action Item):

Ms. Angelica Roiz, the Audit Partner from Grant Thornton presented the results of the 2020-2021 Uniform Guidance audit (Attachment B). She informed the Committee that the attached draft was the long form version of the financial statements. The short form was issued at the September, 27, 2021 meeting. Ms. Roiz then pointed the group to the Schedule of Expenditures and Federal Awards (SEFA) on page 71. The SEFA was the subject of the Uniform Guidance compliance audit which is required for all recipients of Federal awards of $750,000 or more. Ms. Roiz explained that they reviewed all the federal programs and selected programs for testing that provided 20 percent coverage of total expenditures. She then proceeded with the Uniform Guidance presentation (Attachment C). The areas of focus were the Student Financial Assistance Cluster, the Education Stabilization Fund and the Career and Technical Education grants. The Education Stabilization Funds included HEERF I which started in 2020 in response to the pandemic and HEERF II which was awarded in 2021 where there was a student portion and an institutional portion. It also included funding that was passed through by the State under the GEER fund which is the Governor's Emergency Education Relief fund. Grant Thornton reviewed the grant agreements, award periods, and performed sample testing of expenses. They reviewed the lost revenue calculations, the methodology behind that, and discussed with management. These processes will continue through fiscal 2022 under HEERF III.

From a technology perspective, Grant Thornton examined Banner's General Ledger module and the Student Financial Aid module as part of their substantive testing. They examined roles and responsibilities to ensure proper segregation of duties, they reviewed the preparation and approval of journal entries, and they also tested for system controls.

Ms. Roiz reported that they have not identified any compliance or control findings in their testing so far. There are a handful of items that they are still waiting for including some items relating to the new requirements that management is working to provide. Barring any issues and questions on the handful of items, they should be able to issue a clean report and not have any additional matters for this group's attention.

Ms. Roiz concluded her presentation by pointing to the resources available from Grant Thornton on the last two slides of her presentation.

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2021 Uniform Guidance report. Mr. White made a motion to accept the June 30, 2021 Uniform Guidance report. Mr. Steve Herzog seconded the motion. The motion passed unanimously.

3. Internal Audit Plan (Information Item):

Mr. Robert Lucas provided an update on the 2020-2022 Internal Audit Plan. He provided a summary report of activities since the last Audit Committee meeting and a spreadsheet of the Internal Audit Plan by email in advance of the meeting. Mr. Lucas stated that, since the last Audit Committee meeting, one audit had been finalized, three other reports are still being discussed with management, and three audits are in various stages of progress.

Mr. Lucas also reviewed the 2020-2022 Internal Audit Plan in Excel format showing what stages the FY21-22 audits were at based on the codes shown on the plan.

Lastly, Mr. Lucas reviewed with the Committee the Internal Audit Follow Up Matrix on which the audit comments, recommendations, and management's action plans are tracked. The matrix had also been distributed to the committee members by email in advance of the meeting. He Provided an overview of the status of the audit comments based on the color coding on the spreadsheet to denote the status of management's actions plans. Mr. Lucas noted a number of action plans were completed by management since the previous meeting as highlighted in green. He explained that the remaining comments are those for which the original action plan target dates have not occurred (no color highlighting), those for which action plans are in progress (highlighted in yellow), or those for which more than a year has passed since the original target date for the agreed upon actions (highlighted in red).

Audit Committee member Mr. Michael Soileau asked Mr. Lucas whether there should be concern about any of the items highlighted in red. Mr. Lucas stated that these items are older or past their expected action plan date but that he continues to meet with management frequently about them to ensure there is continued progress on the action plans for items highlighted in red.

4. **Internal Audit Committee (Information Item):**

   Mr. Simonetta asked whether there were any new issues at the Internal Audit Committee (IAC) meetings. Mr. Lucas updated the Audit Committee members that the IAC continues to meet and noted that several of the audit reports on the quarterly update memo had been discussed at the IAC meetings with resolutions to various discussions and questions. Mr. Lucas noted he currently working with management to finalize one such audit report listed on the update memo which should be completed and issued to management in April.

5. **June 2022 Meeting Date (Information Item):**

   Mr. Simonetta announced that next meeting of the Committee will be in June 2022 at which time Grant Thornton will discuss their proposed Audit Plan for the 2021-2022 Fiscal Year.

   Mr. Simonetta asked whether there were any questions before adjourning the meeting. Mr. White asked about the HEERF stimulus funds and whether we were in compliance with regulatory requirements. Ms. Roiz explained they selected samples from the funds for testing and explained how the funds were used. Part of it was awarded directly to students as financial assistance, and part of it was applied towards discharge of student debts, recovery of lost revenues, purchased of supplies and equipment and for IT upgrades. Ms. Roiz said they reviewed and tested controls over the expenditures, approvals and period of performance.

   Hearing no other questions, Mr. Simonetta asked for a motion to adjourn the meeting. Mr. Herzog moved and Mr. Soileau seconded the motion.

   We are still trying to finalize the June 2022 date but we might need to move the meeting to the end of May 2022.

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, Jr.
      Mr. Jacob Eapen
      Ms. Victoria Zellers, Esq.
      Mr. Robert Lucas
      Mr. Derrick Sawyer
      Ms. Anela Kruse
      Representing Grant Thornton: Ms. Angelica Roiz
      Representing Grant Thornton: Mr. Alex Ney

ATTACHMENT A

Minutes from September 27, 2021 Audit Committee Meeting

MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Monday, September 27, 2021 – 10:00 a.m.

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White (via Zoom), Mr. Steve Herzog (via Zoom), Donald Generals, Ed.D., Mr. Jacob Eapen, Victoria Zellers, Esq. (via Zoom), Mr. Gim Lim, Mr. Robert Lucas (via Zoom), and representing Grant Thornton: Ms. Angelica Roiz and Mr. Alex Ney

Absent: Ms. Lydia Hernández Vélez & Mr. Derrick Sawyer

AGENDA – PUBLIC SESSION

The Audit Committee meeting was held on-campus for the first time since the last pre-pandemic meeting in September 2019. Zoom continued to be available for those who could not attend on-campus. Mr. Jacob Eapen informed Mr. Anthony Simonetta that Mr. Michael Soileau is the new Chair of the Business Affairs Committee and he will be attending future Audit Committee meetings.

6. **Approve Minutes of Audit Committee Meeting on June 15, 2021 (Action Item):**

Action: Mr. Simonetta asked whether anybody has corrections or changes to the minutes. Hearing no changes, Mr. Simonetta asked for a motion to recommend acceptance of the June 15, 2021 Audit Committee meeting minutes (Attachment A). Mr. Steve Herzog made the motion. Mr. Jeremiah White seconded the motion. The motion passed unanimously.

7. **2020-21 Fiscal Year Audit Report (Action Item):**

Ms. Angelica Roiz presented the results of the 2020-2021 audit results (Attachment B). She informed the Committee that the short form report of the June 30, 2021 Financial Statements (Attachment C) was due to the City by the end of the month but was informed that the City has provided an automatic extension because of the pandemic. She noted that the College is a component unit of the City.

Ms. Roiz reported that the audit was completed with the full cooperation from management consistent with the timeline shared with the Audit Committee at its June 2021 meeting. Ms. Roiz reported that the audit went smoothly and they have completed their procedures and testing. The report issuance will be sometime this week. They will be back in the fall to perform the Uniform Guidance audit which will be reported to the Audit Committee next March 2022. The Uniform Guidance audit will take a deeper look at the impact of various federal relief programs.

Mr. Alex Ney then reported there were no adjustments or findings to this year's audit. He proceeded to overview the areas of significant audit focus. Ms. Roiz added that within federal awards and state grants, anytime there is a potential of management override of controls, they have to presume fraud risk and therefore consider it as an area

of significant audit focus. Other areas of significant audit focus were investments, tuition revenues, appropriations, OPEB and new for this year were New Market Tax Credit and CCP Development, LLC. Ms. Roiz reported that technology support was part of the audit process. Their technology specialists performed a review of the financial aid module, tested administrator access and conducted password testing.

Ms. Roiz concluded her presentation by providing an industry update. She reported that S&P's 2021 outlook for the Higher Education sector remains 'negative' primarily due to declining enrollment. However, public colleges are expected to fare better than private non-profits and for profit schools. Ms. Roiz reported that approximately $69 billion of COVID relief funding has gone mostly to public colleges. Mr. Eapen added that Moody's Investors Service has kept the College's credit rating the same with a stable outlook. Mr. Simonetta noted that on COVID relief funding (Attachment B – Page 22), the amount Received was greater than the Eligible amount for the For-Profit sector. Ms. Roiz agreed that it was probably transposed and will follow-up on it.

Ms. Roiz thanked Management for all of their hard work and cooperation during the audit.

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2021 Financial Statement Audit report. Mr. White made a motion to accept the June 30, 2021 Financial Statement Audit. Mr. Herzog seconded the motion. The motion passed unanimously.

8. Internal Audit Committee/Internal Audit Plan (Information Item):

Mr. Robert Lucas provided an update on the 2020-2022 Internal Audit Plan (Attachment D). He provided a summary report of activities since the last Audit Committee meeting and a spreadsheet of the Internal Audit Plan by email in advance of the meeting. Mr. Lucas stated that, since the last Audit Committee meeting, two audits had been completed with draft audit reports issued to management, two other reports are still being discussed with management, and three audits are in various stages of progress.

Mr. Lucas also reviewed the 2020-2022 Internal Audit Plan in Excel format showing what stages the FY21-22 audits were at based on the codes shown on the plan.

Lastly, Mr. Lucas reviewed with the Committee the Internal Audit Follow Up Matrix on which the audit comments, recommendations, and management's action plans are tracked. The matrix had also been distributed to the Committee members by email in advance of the meeting. He reviewed the status of the audit comments for which management action plans are not yet fully addressed. He reviewed these comments with Committee members based on the color coding used on the spreadsheet to denote the status of management's actions plans. Mr. Lucas noted a number of action plans remain which are in progress (highlighted in yellow), or for which more than a year has passed since the original target date for the agreed upon actions (highlighted in red). Mr. Lucas noted that he expected some of the actions to have more attention now that the return-to-campus activities have been accomplished.

9. **March 2022 Meeting Date (Information Item):**

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

EXECUTIVE SESSION

An Executive session of the Audit Committee was held with Grant Thornton and the College staff.

GSL/lh
Attachments

cc: Dr. Donald Generals, Jr.
        Mr. Jacob Eapen
        Ms. Victoria Zellers, Esq.
        Mr. Robert Lucas
        Mr. Derrick Sawyer
        Ms. Anela Kruse
        Representing Grant Thornton: Ms. Angelica Roiz
        Representing Grant Thornton: Mr. Alex Ney

2021 Annual Uniform Guidance Audit Results Presentation

Community College of Philadelphia

March 29, 2022

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.

Areas of focus for Single Audit

The following provides an overview of the major programs tested this year; it has been determined based on the final schedule of expenditures of federal awards prepared by management.

Major programs	2021	2020	2019
Student Financial Assistance Cluster	X	X	X
Education Stabilization Fund (AL# 84.425)	X	X	
Career and Technical Education – Basic Grants to States (AL# 84.048)			X

Grant Thornton

Areas of focus for Single Audit (continued)

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

Area of focus	Results

Compliance with Uniform Guidance	Perform compliance and controls procedures in accordance with the Uniform Guidance Requirements, including:
	
	• Planning, identification of major federal programs and risk assessment.
	
	• Review the respective federal compliance supplement and, as applicable, the specific grant/award agreements and assess and document the applicable compliance requirements.
	
	• Document/update internal controls over compliance for each of the respective major federal programs or clusters.
	
	• Test compliance and internal controls over compliance for each direct and material compliance requirement over each major federal program.
	    • 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.
	    • Consistent with prior years, we audited compliance associated with the federal Student Financial Assistance (SFA) Cluster as well as the Education Stabilization Fund (HEERF).
	
	• Test the reconciliation of the schedule of expenditures of federal awards to the respective amounts included within the financial statements.

Grant Thornton

Areas of focus for Single Audit(continued)

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

Area of focus	Results
Compliance with Uniform Guidance (continued)	• Communicate compliance/control findings, if any, to management and TCWG**.
	• Address resolution of communicated compliance/control findings and understand management's response to be included in the corrective action plan.
	• Assess completeness of disclosures related to the federal schedule of expenditures, including the impact of any new federal funding associated with COVID-19 pandemic relief received during the year (HEERF).
	• Render respective independent auditor opinions.
	• Prepare the appropriate sections of the federal Data Collection Form submitted to the Federal Audit Clearinghouse.

** Open for completion, pending receipt of final support items for purposes of student financial aid testing (Status Change & Enrollment Reporting).

Grant Thornton

Technology support as part of the audit process

Understand and document business processes material to the audit	Assess IT risks	Identify IT controls that support audit objectives	Test design effectiveness of technology- related controls
Phase 1	Phase 2	Phase 3	Phase 4

An important component of our audit approach is to understand how IT is used and deployed in supporting business operations and producing financial reports. Our technology specialists place particular emphasis on the risks relating to the use of technology and its associated controls, processes and practices.

Our general controls review evaluates the design of controls that mitigate risk in areas such as organization and operations, protection of physical assets, application systems development and maintenance, access controls and computer operations.

In scope system: Banner – general ledger and student financial aid

GrantThornton

Commitment to promote ethical and professional excellence

We are committed to promoting ethical and professional excellence. To advance this commitment, we have put in place a phone and internet-based hotline system.

The Ethics Hotline (1.866.739.4134) provides individuals a means to call and report ethical concerns.

The EthicsPoint URL link can be accessed from our external website or through this link:

https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=15191

Disclaimer: EthicsPoint is not intended to act as a substitute for a company's "whistleblower" obligations.

Grant Thornton

Our best analyses and creative solutions for organizations and institutions

Articles in this year's report:

- Workforce strategies for the new age
- Strategies for hiring and retaining talent
- Learning from life sciences companies
- The case for a customer-centric approach
- Embracing a holistic ESG strategy
- DE&I, ESG and the compliance function
- Leveraging your mission to succeed
- Supporting mission through technology
- Leadership strategies in a virtual world
- The future of the corporate foundation

**For higher education institutions:**

- A framework for educational equity
- Student preferences help drive change
- Facilities and workforce expenses
- M&A accelerates in higher education

Grant Thornton

The State of Not-for-Profit & Higher Education in 2022

Eleventh annual report

Subscribe to the Board and Executive Institute at grantthornton.com/subscribe to be notified of its release

Additional resources

Higher Education
Audit Committee Guidebook

Higher Education
Board Guidebook
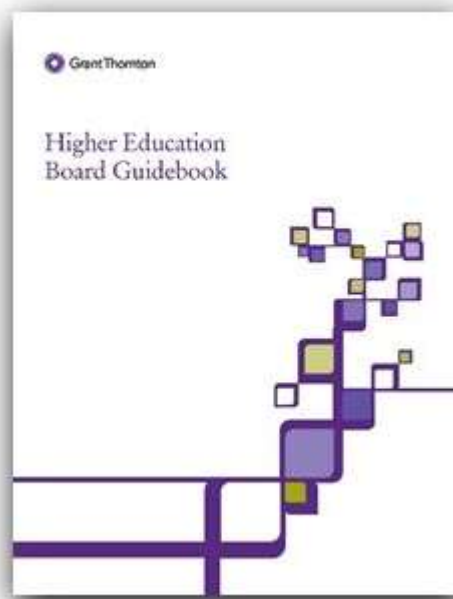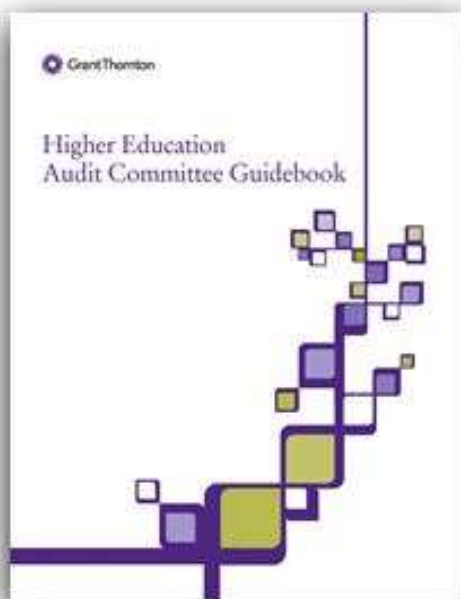
Stay in touch

Board and Executive Institute
Keep on top of topics and best practices, and current and emerging accounting, regulatory, legal and operational business trends.

Sign up >

Available at gt.com/nfp

Grant Thornton

2022 Webcast Series

Each year, leaders from Grant Thornton LLP's Not-for-Profit and Higher Education Practices provide learning opportunities through our webcast series. These sessions cover a wide variety of trending topics and regulatory updates relevant to not-for-profit and higher education management and trustees. We welcome you to visit grantthornton.com/nfp for more information on upcoming webcasts and to access past webcasts, which are archived for one year.

MAR 24

The state of the not-for-profit and higher education sectors
Register to attend

JUN 15

The race for talent: Attracting and retaining your nonprofit workforce
Register to attend

SEP 14

Not-for-profit accounting, regulatory and Uniform Guidance update

DEC 7

Evolving role of a not-for-profit's chief diversity officer

All webcasts are from 2:00-3:30 p.m. ET.

Grant Thornton

ATTACHMENT D
2020-2022 INTERNAL AUDIT PLAN STATUS

COMMUNITY COLLEGE OF PHILADELPHIA

Date: March 22, 2022
To: Audit Committee Members
From: Robert Lucas, Internal Auditor
Subject: Internal Audit – Plan Status and Other Information
Copies: Donald Generals, Jacob Eapen, Victoria Zellers

Since the last Audit Committee meeting, the following audit work has been performed:

Audit reports finalized and issued to management:

- o Send Word Now

- Draft reports in discussion with management:

    - o 50th Anniversary Scholars Program

    - o CAN-SPAM Act

    - o Social Media Accounts

- Audits in progress:

    - o PC Lending Program

    - o Part-Time Faculty Medical Benefits

    - o Veterans' Resource Center

- Updated the Internal Audit Follow Up Matrix based on responses and target dates from senior management.

- Completed an investigation related to the Department of Education audit of Student Financial Aid as requested by the Audit Committee and General Counsel.

- Facilitated an update of the division / department disaster recovery plans. A full set of updates of prior plans are planned by June 30.

- Participated in development of Middle States self-study.

- Internal Audit Committee meetings are scheduled quarterly and continue to occur via Zoom chaired by the Internal Auditor.

* * * * * * *

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Financial Audits					
Check Requests - Vendors	L	Verify controls for payments to vendors	2021	7	2
Check Requests - Employees	L	Verify controls for reimbursements to employees	2021	7	2
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2022		2
Operational Audits					
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2022		2
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of medical coverage paid by staff	2021	4	4
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2022	3	1
Compliance					
Catto Scholarship	M	Determine compliance with requirements	2022		3
Right to Know Requests	L	Compliance with related laws	2022		3
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2022		1
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2022		4
Vendor Management	L	Determine the controls, procedures and risk management in place to ensure vendors are meeting their stated levels of goods, services, timing and pricing.	2022		4
Forgivable Loans	L	Compliance with procedures and controls for such loans	2021	7	1

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
IT Audits					
Network Security	L	Determine adequacy of controls for systems access via review of external audit work	2021	7	1
Send Word Now	M	Determine adequacy of administration controls (roles and responsibilites; database; testing)	2021	7	3
CAN-SPAM Act (Email Solicitations)	L	Determine adequacy of controls for access and posting to College social media accounts and for email solicitations	2021	5	3
Social Media Accounts	L	Determine adequacy of controls for access and posting to College social media accounts and for email solicitations	2021	5	3
IT PC Lending Programs	M	Determine adequacy of procedures and controls related to lending laptops and other IT equipment to employees and students	2021	4	4
Alternate Audits					
Other Accounts Receivable	L	Determine adequacy of procedures and controls over A/R other than tuition			
Computer Loans	L	Determine adequacy of procedures and controls related to employees loans for computer purchases			
Lion Card	L	Determine controls over prepaid card program			
Paid Time Off Recordkeeping	L	Determine adequacy of procedures and controls over PTO recordkeeping			

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Administrative					
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.

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
59	5/25/2016	ITS Physical Security John Wiggins	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) 5/31/22	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. The college will be building the Career And Advanced Technology Center @ the WRC campus . An IT closet will be in the new building and all equipment will be moved from the current closet to the new closet. The projected completion for the new building will be August 2021.
63	5/25/2016	ITS Physical Security John Wiggins Vijay Sonty	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 6/30/21 3/31/22	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 was 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. Several RFPs have been issued but costs were prohibitive vs the risk. Work was expected to be performed over the summer 2018 and completed by the start of the fall semester. Fire Suppression preparations for MG-6A and W1-E1 was completed on ceilings and rooms to support the fire suppression equipment. Facilities/IT engaged a Data Center consultant through Dell and it was determined that an alternative Rack Mount enclosures with Fire Supression and containment would possibly be a more cost effective solution. Quotes were obtained and discussions with consultants, Facilities/IT Staff determined that a data center study should be considered to further evaluate all IDF/MDF's at each campus. Rack Mount enclosures with Fire Suppression have been procured. They will be installed in 2-3 months once all electrical work is completed. The long-term goal is to move to Data Center to the cloud in 3-5 years.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
75	5/24/2018	Disaster Recovery and Response Plan Vijay Sonty	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 5/31/21 8/31/21 11/1/21	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). Will address this in the new Technology Plan which has been been drafted. Waiting to review will all College-wide committees to seek approval. Will be completed by end-of-May 2021. The Board of Trustees have approved the 2021-2025 Technology Plan. The DRRP plan has been documented and updated. A list of disaster recovery scenarios have been documented which focus on the loss of hardware in buildings or on campuses. Systems potentially affected or lost are listed for each scenario with possible recovery or bypass options. Disaster recovery topics/planning are included in bi-weekly ITS team meetings and documented in meetings minutes.
77	5/24/2018	Disaster Recovery and Response Plan Vijay Sonty	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 5/31/21 8/31/21 11/1/21	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. Will address this in the new Technology Plan which has been been drafted. Waiting to review will all College-wide committees to seek approval. Will be completed by end-of-May 2021. The Cyber Breach Committee had its first meeting on October 27, 2021 under the leadership of the new CIO. The agenda included: review of CCP data security tools & applications.
80	5/24/2018	ITS Physical Security John Wiggins Vijay Sonty	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 6/30/21 3/31/22	See Management Response / Follow Up for item # 63 above. A Risk vs. Reward analysis was conducted to review the need for investing and implementing a Fire Suppressant System. The recommendation was to explore moving key mission control systems (ERP and Student Information System) to the cloud. Leverage AWS for compute power, database storage, content delivery and other key functionality. Given the high cost of the fire suppressant system it is optimal to not invest in the FS system. Since we are implementing Dell VxRail Hyper Converged Infrastructure, this allows our infrastructure to be available with zero data loss and near instantaneous recovery and automated failover at our backup datacenter site. The strategy to move critical resources to the cloud will minimize the dependency on the onsite data center plus allow for less replacement of equipment in event of a disaster situation like power failure, fire, flooding, and physical security.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
84C	6/19/2018	Emergency Operations Plan Randolph Merced	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.	11/30/19	Receipt of the test message will be confirmed with each member of these groups. The target date for confirming all have received a test message is November 30, 2019. SWN administrators are able to determine the number of successful deliveries of test messages to the EMT and EPG members. Follow up as needed is the responsibility of the SWN administrators.
85	6/19/2018	Emergency Operations Plan Randolph Merced Allan Kopernick	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.	1/21/2020 4/30/21 8/31/21	It is envisioned by the orientation planners that producing videos may be a way to effectively maximize its communication with new students. Public Safety is available to speak at the student orientation as desired by Student Affairs. Public Safety will produce several safety-related videos for new students as a means to help promote a safety culture as well as give valuable information to students on emergency preparedness. The target date to make videos available for the public January 21, 2020. The script for the video has been approved and production should begin in February / March 2021. Video has been posted to CCP website.
86	6/19/2018	Emergency Operations Plan Randolph Merced	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.	01/20/20	The DRRP mentions and points to the EOP in its preamble statement. Further, the crafters of the DRRP and EOP have worked together to ensure cohesion in processes and protocols in the event of an emergency. A review of both documents will be added to the EOP agenda as a standing item going forward with respect to incursions which both plans may be called into service. This bifurcated model will ensure there is no overlap, duplication or obstructive response from the Emergency response administrators. The Target date for a comprehensive review of these documents is January 20, 2020. Neither document has been updated to reference the other.
88	6/19/2018	Emergency Operations Plan Robert Lucas	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.	5/15/2020 4/30/21 8/31/21	The Chief of Staff will recommend that the Cabinet direct all divisions to review existing, or develop new, disaster response and recovery plans that comply with the decentralization of recovery activities and detailed in the EOP. The target date for verifying that all divisions have such plans in place is May 15, 2020. The Cabinet will direct management to review and update these division plans on an annual basis. The Chief of Staff accepted responsibility for working with the Cabinet to ensure recovery plans were in place where needed through the College. Disaster Recovery Plans were developed in late 2019/early 2020 by all functional areas deemed to be critical by the division VP. Annual updates will be performed each year. The 2020 consolidated plan will be distributed by April 30, 2020.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
87	6/19/2018	Emergency Operations Plan Randolph Merced	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.	9/30/2019 8/31/21	The EOP is reviewed by the members of the Emergency Management Team throughout the year and, on an annual basis, the EMT chair reviews the agenda, recommendations, notes and commentary throughout the year and does a comprehensive review of the plan. The updated plan and its revisions are place in the Public Safety Website for public consumption. The target date for completion of the current revision of the EOP is September 30, 2019. The Director of Public safety has assigned a working group form in the summer months to review and update the EOP. The data from the year, recommendations and revisions will be documented at that time. If there are no changes then the working group will advance the current report with an updated date reviewed signature on the Document's signature page.
92A	6/19/2018	Emergency Operations Plan Randolph Merced	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	09/30/19	The Media Contacts will be included in the EOP which is currently undergoing the 2019 review and update process. The target revisions date for the 2019 update of the EOP is September 30, 2019 which will include the designated media contacts.
92B	6/19/2018	Emergency Operations Plan Shannon Rooney	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	12/31/2019 5/28/21 8/31/21	The Critical Communications Plan is being revised and will be distributed to appropriate College managers. Target date for revision is December 31, 2019. The Critical Communications Plan will include designated media contacts and their contact information. The plan is expected to be completed by May 28, 2021.
93A	9/7/2018	Non-ITS Administered Programs Vijay Sonty	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.	TBD 5/31/21 8/31/21	A search for a new AVP of Information & Technology is in progress. As facilitator of the Cyber Breach Group, that person will be responsible for following up on any information still needed from the users departments of the SaaS programs based on the most recent survey. The new AVP will schedule another meeting of the Cyber Breach Group within 90 of his/her start date to review progress and next steps for this action. Cyber Breach Committee will be established and timetble and goals will be addressed in the next 90 days.
93B	9/7/2018	Non-ITS Administered Programs Victoria Zellers	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.	10/31/2019 5/31/21 8/31/21	The Office of the General Counsel is also expected to recommend procedures related to paper documents with PII held by various departments throughout the College. The target date for these recommendations to be made to Division management is October 31, 2019. Cyber Breach Committee will be established and timetble and goals will be addressed in the next 90 days.
94	9/7/2018	Non-ITS Administered Programs Vijay Sonty	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.	TBD 5/31/21 8/31/21	The new AVP of Information & Technology, when hired, will be tasked with developing a plan to identify existing contracts which could bypass new controls related to cloud storage due to auto-renewal or extension options. This person with work with management to take appropriate actions to ensure cloud controls for new contracts are implemented by the next renewal or extension. The target date for identifying contracts which have not completed a cloud questionnaire is 120 days after the start date of the new AVP. CIO will review contracts with purchasing in the next 90 days. Cloud questionnaire is required for new and renewed contracts. ITS and Legal ensure answers address the risks to the College.

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 Vijay Sonty	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.	TBD 5/31/21 8/31/21	The new AVP, when hired, will review the latest SaaS survey at the next Cyber Breach Group meeting and develop recommendations to Division management or the Cabinet to help ensure all user department have designated such backup administrators. The target date for developing the recommendations is 90 days after the start date of the new AVP. This recommendation will be followed up after the Cyber Breach Group has been established. ITS has accepted the responsibility to be the backup administrator for all SaaS programs. ITS has made efforts to obtain such credentials for each program.
96	9/7/2018	Non-ITS Administered Programs Vijay Sonty	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.	TBD 5/31/21 8/31/21	The new AVP, when hired, will solicit management's input for each of the programs to determine if any are considered critical to the mission and work of the College, both academic and as a business, such that downtime will quickly be problematic. For any such programs, ITS will offer to consult with management to help ensure that the department and/or vendor is sufficiently prepared to address interrupted access promptly. The target date to solicit this information from management is 120 days after the start date of the new AVP.
97	9/7/2018	Non-ITS Administered Programs Vijay Sonty	Internal Audit requests that ITS confirm that it has access right to each program currently in use throughout the College.	TBD 5/31/21 8/31/21	The new AVP, when hired, will be tasked with developing recommendations to senior management related to the decentralization of these SaaS programs throughout the College and whether the AVP of Information & Technology should have access to these programs as well. The target date for making these recommendations to management is 90 days after the start date of the new AVP. ITS has obtained Back up administrative accounts for all SAAS programs throughout the College.
120	1/29/2020	Residency Verification Shannon Rooney	Internal Audit recommends that management consider that the procedures related to residency verification for students as currently documented and available in various areas, are not the procedures which are currently in practice during the application and admission processes.	06/30/21	The College will update the Residency policy. The College's admissions office will document the procedures that they currently use to verify residency in an internal facing procedures manual by June 30, 2021.
122A	9/30/2020	Network Security Review Vijay Sonty	Internal Audit recommends that management consider revising the policy to include audits and reviews such as this one which may not fall under the current defined scope of those which are the subject of the policy. This would ensure that the results of audits and reviews are presented to the Board including the findings, recommendations and action plans. The Board should be informed of the status of any such action plans until they are completed.	02/08/21	Management agrees with the recommendation to revise the current policy to ensure that the results of such reviews which include recommendations to create or strengthen internal controls, will be reported to the Audit Committee including progress updates related to recommended actions until they are completed. The Internal Audit Committee agreed on, and proposed suggested language to the Cabinet, to be included in a revision of this policy. The revised policy was approved by the Cabinet and the policy was posted on the College's website on February 8, 2021.
122B	9/30/2020	Network Security Review Vijay Sonty	Internal Audit recommends that management consider revising the policy to include audits and reviews such as this one which may not fall under the current defined scope of those which are the subject of the policy. This would ensure that the results of audits and reviews are presented to the Board including the findings, recommendations and action plans. The Board should be informed of the status of any such action plans until they are completed.	02/08/21	Management agrees with the recommendation to revise the current policy to ensure that the results of such reviews which include recommendations to create or strengthen internal controls, will be reported to the Audit Committee including progress updates related to recommended actions until they are completed.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
130	12/30/2020	Forgivable Loans Victoria Zellers	Internal Audit recommends that management establish controls to require school documentation of the successful completion of courses for which loans were provided. Such controls should help ensure the legitimacy of information submitted by participants at the time the loans are requested.	06/30/21	Management will work on adding more controls to verify coursework and payment information including: (1) employee must submit an accurate copy of the invoice and a FERPA waiver to allow the College's representatives to call the institution and verify the enrollment, course registration, and payment amounts; and (2) employee must provide proof of payment. Although the FERPA Waiver will permit verification by the Controller's Department, HR, supervisors, and Divisional Vice Presidents or his/her designee, at this time it is intended that it will be the responsibility of each Vice President to designate someone in their area to verify the request for each semester in order to have a loan request approved. Management will update policy application by June 30, 2021. Policy was updated June 8, 2021. The Forgivable Loan Application and the College wide procedures for requesting and approving loan requests have both been updated and are in use.
131	9/23/2020	Forgivable Loans Victoria Zellers	The current policy governing forgivable loans, Policy #206 (dated 2010) should be reviewed for potential revisions after management has considered all of the comments and recommendations in this report.	06/30/21	The policy will be reviewed and changed to be consistent with the CBAs and College practice. Policy will be updated by June 30, 2021. Policy was updated June 8, 2021.
132A	9/23/2020	Forgivable Loans Victoria Zellers	Internal Audit recommends that management enhance the documented procedures to help ensure that other staff can perform all of the necessary tasks in the absence of the primary staff. The procedures should also address the necessary interactions with Human Resources, the President's Office, the Bursar's office and the Payroll group, as well as those to establish repayment agreements, to help ensure all of the related tasks of those groups are performed when needed.	06/30/21	Management will update the controls and verification process and has and will continue to seek opportunities to cross train employees. Policy and application will be updated by June 30, 2021. The Forgivable Loan Application and the College wide procedures for requesting and approving loan requests have both been updated and are in use.
132B	9/23/2020	Forgivable Loans Gim Lim	See 132A	07/31/21	Management will update the controls and verification process and has and will continue to seek opportunities to cross train employees. Controllers procedures based on the new application will be updated by July 31, 2021.
132C	9/23/2020	Forgivable Loans Gim Lim	See 132A	08/31/21	Management will update the controls and verification process and has and will continue to seek opportunities to cross train employees. Supervisors will be trained on new application and procedures over August 31, 2021.
133	9/23/2020	Forgivable Loans Victoria Zellers	Management should consider the financial benefits to both the employees and the College under this type of EAP. Internal Audit understands that this is a negotiated benefit in the CBA of both full-time faculty and classified/confidential employees but the tax benefits may be appreciated by the Federation before or during the next negotiation period.	06/30/21	Management will work on adding more controls to verify coursework and payment information including: (1) employee must submit an accurate copy of the invoice and a FERPA waiver to allow the College's representatives to call the institution and verify the enrollment, course registration, and payment amounts; and (2) employee must provide proof of payment. Although the FERPA Waiver will permit verification by the Controller's Department, HR, supervisors, and Divisional Vice Presidents or his/her designee, at this time it is intended that it will be the responsibility of each Vice President to designate someone in their area to verify the request for each semester in order to have a loan request approved. Management will update policy application by June 30, 2021.
135	9/23/2020	Forgivable Loans Lisa Hutcherson	Internal Audit recommends that all documentation and web pages related to the Forgivable Loan program be reviewed and updated as necessary to ensure the information provided by all sources is accurate and consistent.	07/31/21	The Classified CBA states that the Forgivable Loans are continued under "its current forgivable loan policy" which means that the employee has to pay 50% of the tuition. The forgivable loan policy was last revised in 2010 and needs to be updated to reflect changes from the 2012-2016 CBAs. HR web pages will be updated to refer to the Policy by July 31, 2021. The provision on being eligible at 90 days or 1 year (as stated in the CBAs) is the College's choice. The College may have a policy that is more generous than required in the CBAs, but should not change the CBAs because it is then locked into that change.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
136	9/23/2020	Forgivable Loans Gim Lim	Internal Audit ecommends the documentation requirements for the loan program be strengthened to help the funds are being used as intended and to minimize the risk of fraudulent transactions.	08/31/21	Management will revise the Application to include a FERPA Waiver to allow the College to verify the courses selected, and invoices. Supervisor or staff designated by VP will verify application, courses selected and invoices for each loan. Management disagrees that the employee has to pay and be reimbursed as some employees may not be able to front the costs. Management agrees to require proof of payment and will incorporate this into its processes by August 31, 2021. The Forgivable Loan Application and the College wide procedures for requesting and approving loan requests have both been updated and are in use.
138	9/23/2020	Forgivable Loans Gim Lim	Internal Audit recommends that management review the classes taken relative to the degree or program requirements originally approved. Management should consider strengthening or creating controls.	TBD	Management does retain discretion to not approve a loan to the extent it is different from the original approved program of study and will build in such a procedure to the semester by semester application to determine if further study is needed for the program originally approved.
139	5/26/2021	Send Word Now Vijay Sonty	SWN test messages are sent to EMT and EPG. Internal Audit recommends confirmation of these messages. See 84C above.		The Public Safety team has developed a schedule for sending test messages out to the public. The rationale for these test is twofold 1) to test the system, speed and accuracy and 2) to train administrative personnel who are responsible for sending out messages. The test is conducted approximately 2 weeks after semester start. Going forward there will be auxiliary test to various groups as defined within the SWN groups. Testing for the Emergency Policy Group (Cabinet) and Emergency Management Team (EMT are schedule for this fall 2021. These test and outcomes will be documented under the Public Safety Report exec system for historic purposes. SWN administrators are able to determine the number of successful deliveries of test messages to the EMT and EPG members. Follow up as needed is the responsibility of the SWN administrators.
140	5/26/2021	Send Word Now Vijay Sonty	Internal Audit recommends that management develop procedures to ensure other staff can perform necessary tasks uncluding interactions between Public Safety, ITS, and Communication departments.		SWN is very easy to use and ITS plan on adding (3) additional backup resources who are proficient in the use of SWN messaging. Currently work is being done to codify an appropriate P&P to address ownership of the message at each level of an incident. We will compile relevant documentation which outlines the procedure Responsible positions who actives the mass notification system and at what critical point the responsibility of sending a message out. At which point are supplemental messages sent and who is responsible for that message
141	5/26/2021	Send Word Now Vijay Sonty	Internal Audit recommends that documented protocols be developed, approved by the Cabinet and distributed to the Executive Policy Group and the power users for SWN so that all persons who may be involved in creating, sending or authorizing SWN messages understand their roles and responsibilities.	TBD	Draft procedures have been developed. Distribution to EPG members and other backup users will occur in the near future.
142	5/26/2021	Send Word Now Vijay Sonty Jessica Hurst	Internal Audit recommends that the opt out process include or trigger communications to the person opting out to inform them of the risks of opting out of SWN messages.	TBD	ITS will explore sending an email to opting person to inform them of the risks of opting out.

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

Community College of Philadelphia
Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
Actions plans are in progress				
Action plans are over 1 year past the original target date; limited progress has been made; and/or no update was received				
Actions plans are expected to be reviewed with the new Internal Audit Committee				