



MEETING OF THE BOARD OF TRUSTEES
Thursday, October 13, 2016 – 3:00 p.m.
Isadore A. Shrager Boardroom – M2-1

Table of Contents

(1)	Agenda	Pages 2-3
(2)	Proceedings and Minutes of Decisions and Resolutions Meeting of September 1, 2016	Pages 4-10
(3)	Gifts and Grants	Pages 11-13
(4)	Minutes of the September 1, 2016 Student Outcomes Committee	Pages 14-80
(5)	Minutes of the September 21, 2016 Business Affairs Committee	Pages 81-91
(6)	Minutes of the September 29, 2016 Audit Committee	Pages 92-171

#####

MEETING OF THE BOARD OF TRUSTEES

AGENDA

Thursday, October 13, 2016 – 3:00 p.m.

Isadore A. Shrager Boardroom – M2-1

- (1) Executive Session
- (2) Meeting Called to Order
- (3) Public Comment
- (4) Report of the Student Outcomes Committee
- (5) Report of the Business Affairs Committee
- (6) Report of the Audit Committee
- (7) Consent Agenda
 - (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of September 1, 2016
 - (b) Gifts and Grants
 - (c) Business Administration A.A. Degree/Business A.A. Degree
 - (d) Photographic Imaging Curriculum Follow-Up Report
 - (e) Dissolution of Policy No. 105: Robert S. King Scholarship for High School Students
 - (f) Bid Results for Biology Lab Renovations
 - (g) Biology Lab Fume Hoods
 - (h) Contract with Olaya Studio
 - (i) 2015-2016 Financial Statements
- (8) Report of the Chair
- (9) Foundation Report
- (10) Report of the President
- (11) New Business
- (12) Next Meeting: Thursday, November 3, 2016 – 3:00 p.m.
Northeast Regional Center
12901 Townsend Road, Room 124
Philadelphia, PA 19154

Future Committee Meetings:

Student Outcomes: Thursday, October 13, 2016
Northeast Regional Center
12901 Townsend Road, Room 124

Business Affairs: Wednesday, October 19, 2016
10:00 a.m. – Isadore A. Shrager Boardroom, M2-1

Upcoming Events

PA Commission for Community Colleges
Southeast Regional Trustees Meeting Tuesday, November 15, 2016
5:30 p.m. – 8:30 p.m.
Delaware County Community College
901 Media Line Rd, Media, PA 19063

Board of Trustees Retreat Friday, November 18, 2016
8:30 a.m. – 3:00 p.m.
Center for Business and Industry Building
18th and Callowhill Streets – Room C2-5

Thanksgiving Holiday – College Closed November 24-25, 2016

#####

COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, September 1, 2016 – 3:00 P.M.

Present: Mr. White, presiding; Mr. Armbrister, Mr. Bergheiser, Ms. Biemiller, Mr. Edwards, Ms. Hernández-Velez, Mr. Herzog, Ms. Horstmann, Mr. Lassiter, Ms. McPherson, Dr. Rényi, Representative Roebuck, Ms. Tsai, Dr. Generals, Ms. Brown-Sow, Ms. DiGregorio, Dr. Gay, Mr. Eapen, Dr. Hirsch, Mr. Murphy, Ms. de Fries, Ms. Zellers, and, by invitation, Dr. Hite

(1) Meeting Called to Order

Mr. White called the meeting to order. He asked members of the Board and senior staff to introduce themselves to Dr. William Hite, Superintendent of the School District of Philadelphia, who had been invited to present before the Board of Trustees.

(2) Presentation by Dr. William Hite, Superintendent
School District of Philadelphia

At the request of Mr. White, Dr. Generals stated that in response to discussions held at the January 2016 Board Retreat regarding partnerships, he had invited Dr. Hite to make a presentation to the Board about the need to continue to integrate and align the College's efforts with the School District of Philadelphia. Dr. Generals noted that he and Dr. Hite meet on a regular basis to strengthen partnerships between the College and the School District.

Dr. Generals stated that in working with Dr. Hite, the College has been able to accomplish the following:

- Shared data;
- CCP counselor meet with School District counselors;
- CCP English faculty meet with English faculty from the School District;
- An agreement with Benjamin Franklin High School for the Advanced Manufacturing training; and
- Conversations with the Kensington Health and Science Academy on health careers.

At the request of Dr. Generals, Dr. Hite stated that he was pleased to have been invited to share the School District of Philadelphia efforts to provide high quality education for the children of Philadelphia. Dr. Hite reviewed the recent history of the School District, operations, accomplishments, and outcomes during the past several years as well as the five-year action plan and anchor goals for the School District. Dr. Hite also shared a new welcome back to school video with the Board.

Dr. Generals and members of the Board thanked Dr. Hite for an excellent presentation.

(3) Consent Agenda

Mr. White requested Board approval of the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of June 30, 2016
- (b) Gifts and Grants
- (c) Change Orders for Quinn Construction, Inc.
- (d) Award Abatement Contract

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

(4) Report of the Nominating Committee for Board Officers

Mr. Lassiter reported that the Nominating Committee for Board Officers had met and was recommending the following slate of Board Officers for 2016-17:

Jeremiah White	Chair
Suzanne Biemiller	Vice-Chair
James Roebuck	Vice-Chair

Mr. Lassiter stated that due to Governor Wolf’s appointment of Ms. Tsai to the Court of Common Pleas, she was not permitted to hold a Board officer position, but could continue to serve as a member of the Board.

After discussion, Mr. Lassiter moved, with Mr. Bergheiser seconding, that the above slate of Board Officers be approved. The motion carried unanimously.

Mr. White asked members of the Board who would be interested in serving as Secretary of the Board. Ms. Horstmann volunteered to serve.

Mr. Edwards moved, with Mr. Lassiter seconding, that the Board approve Ms. Horstmann as Secretary of the Board. The motion carried unanimously.

Mr. Bergheiser noted that Mr. White had done an excellent job as Chair of the Board during the past year.

(5) Public Comment

There were no requests for Public Comment.

(6) Report of the Chair

On behalf of the Board of Trustees, Mr. White congratulated Ms. Tsai on her appointment by Governor Wolf to the Court of Common Pleas.

Mr. White reminded members of the Board whose terms expired on June 30, 2016 that they will continue to serve on the Board until reappointments are made.

Mr. White reminded members of the Board of the November 18, 2016 Board Retreat. He stated that the Retreat will be devoted to a review and discussion of a draft of the Strategic Plan.

(7) Foundation Report

Mr. Murphy called attention to the first page of the gifts and grants report. He stated that normally the report includes information for the current year only. In this report, there are two columns on the first page that refer to 2016. Mr. Murphy stated that the reason for that is that the Foundation received \$500,000 this year for activities performed as part of a grant that began last year. Specifically, this is the U.S. Department of Labor funds that came to the College through a subcontract with Philadelphia Works to develop micro-credentials.

Mr. Murphy stated that just over \$3.5 million in government funds were acquired in the first two months of the year. He stated that this is not an indication of momentum for the rest of the year. The cycle of government funding, Federal funding in particular, means that its front loaded at the beginning of the fiscal year. Mr. Murphy stated that over \$5 million in government funds are expected this year.

Mr. Murphy reported that the Foundation golf event was very successful, grossing over \$100,000. He stated that Mr. Rob Wonderling, President and Chief Executive Officer, Greater Philadelphia Chamber of Commerce, chaired the event.

Mr. Murphy reported that the Foundation will hold an Impact Celebration on December 6, 2016. The purpose of the event will be to celebrate the achievements of the College. Mr. Murphy urged members of the Board to attend the event.

(8) Report of the President

Dr. Generals called attention to his memorandum in the Board folder which outlined the list of activities during the months of July and August, and summarized the highlights.

Dr. Generals congratulated Ms. Tsai on her appointment by Governor Wolf to the Court of Common Pleas.

(8a) Professional Development Week

Dr. Generals reported that the opening session for Fall Professional Development Week took place on August 29. The theme for this year was Guided Pathways. Dr. Generals stated that Mr. Rob Johnstone, Founder and President, National Center for Inquiry and Improvement, was the keynote speaker. Dr. Generals stated that Mr. White had delivered greetings on behalf of the Board of Trustees.

(8b) Nursing Program Recognition

Dr. Generals reported that the College has earned designation as a Center of Excellence in Nursing Education from the National League for Nursing for “enhancing learning and professional development.” This is the third time that the College has received the designation. The College was the first community college to be designated a Center for Excellence in Nursing Education.

(8c) Strategic Planning

Dr. Generals updated the Board on the strategic planning process. He stated that a great deal of work has been done. Both internal and external focus groups have been held. Data has been collected

and was presented to the College community during Professional Development Week. Dr. General noted that the College community was very receptive to the data.

Dr. General stated that each division will be working on their respective plans. He indicated that a draft of the Strategic Plan will be reviewed and discussed at the November 18, 2016 Board Retreat.

(9) New Business

Mr. White stated that a tremendous amount of work has been done this past year. He thanked members of the Board for their work and commitment to the College and our students.

(10) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, October 13, 2016 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 4:55 p.m.

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

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, September 1, 2016 – 3:00 P.M.
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. White, presiding; Mr. Armbrister, Mr. Bergheiser, Ms. Biemiller, Mr. Edwards, Ms. Hernández-Velez, Mr. Herzog, Ms. Horstmann, Mr. Lassiter, Ms. McPherson, Dr. Rényi, Representative Roebuck, Ms. Tsai, Dr. Generals, Ms. Brown-Sow, Ms. DiGregorio, Dr. Gay, Mr. Eapen, Dr. Hirsch, Mr. Murphy, Ms. de Fries, Ms. Zellers, and, by invitation, Dr. Hite

(1) Meeting Called to Order

Mr. White called the meeting to order.

(2) Presentation by Dr. William Hite, Superintendent
School District of Philadelphia

Dr. Hite made a presentation to the Board about the need to continue to integrate and align the College's efforts with the School District of Philadelphia.

(3) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of June 30, 2016
- (b) Gifts and Grants
- (c) Change Orders for Quinn Construction, Inc.
- (d) Award Abatement Contract

(4) Report of the Nominating Committee for Board Officers

The Board approved following slate of Board Officers for 2016-17:

Jeremiah White	Chair
Suzanne Biemiller	Vice-Chair
James Roebuck	Vice-Chair

Due to Governor Wolf's appointment of Ms. Tsai to the Court of Common Pleas, she was not permitted to hold a Board officer position, but could continue to serve as a member of the Board.

The Board approved Ms. Horstmann as Secretary of the Board.

(5) Public Comment

There were no requests for Public Comment.

(6) Report of the Chair

The Board congratulated Ms. Tsai on her appointment by Governor Wolf to the Court of Common Pleas.

Members of the Board whose terms expired on June 30, 2016 were reminded that they will continue to serve on the Board until reappointments are made.

Members of the Board were reminded of the November 18, 2016 Board Retreat.

(7) Foundation Report

Mr. Murphy summarized a list of gifts and grants received by the Foundation. It was noted that over \$3.5 million in government funds were acquired in the first two months of the year, and that over \$5 million in government funds are expected this year.

The Foundation golf event was very successful, grossing over \$100,000.

The Foundation will hold an Impact Celebration on December 6, 2016. The purpose of the event will be to celebrate the achievements of the College.

(8) Report of the President

Dr. Generals called attention to his memorandum in the Board folder which outlined the list of activities during the months of July and August, and summarized the highlights.

(8a) Professional Development Week

The opening session for Fall Professional Development Week took place on August 29. The theme for this year was Guided Pathways. Mr. Rob Johnstone, Founder and President, National Center for Inquiry and Improvement, was the keynote speaker.

(8b) Nursing Program Recognition

The College has earned designation as a Center of Excellence in Nursing Education from the National League for Nursing for “enhancing learning and professional development.” This is the third time that the College has received the designation.

(8c) Strategic Planning

Dr. Generals provided the Board with an update on the strategic planning process.

(9) New Business

Mr. White stated that a tremendous amount of work has been done this past year. He thanked members of the Board for their work and commitment to the College and our students.

(10) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, October 13, 2016 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 4:55 p.m.

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

**Community College of Philadelphia
Office of Institutional Advancement
Record of Grants and Gifts
for the October 2016 Meeting of the Board of Trustees**

Summary by Grant Type:

	8/25/16-9/30/16	2017 FY
		Year-to-Date
Government/Public Grants		
Federal	\$570,519	\$1,861,171
State		\$2,126,079
Local	\$962,500	\$962,500
Private Grants		
Corporation		
Foundation		\$83,049
Organization	\$160,000	\$161,500
Other Grants		
Grant Total	\$1,693,019	\$5,194,299

GIFTS

Summary by Gift Type:

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

	Amount	Purpose
The Craig Stock Charitable Foundation	\$10,000	Scholarship
Estate of Richard Kniffen	\$77,921	Scholarship
Pennsylvania State Employees Credit Union	\$5,000	Scholarship
Private Donor	\$5,000	Scholarship
United Concordia Dental	\$5,000	Scholarship

Gifts In-Kind

David Givens	\$500	Camera Equipment

COMMUNITY COLLEGE OF PHILADELPHIA
Office of Institutional Advancement
Monthly Summary of Grants and Gifts
for the October 2016
Meeting of the Board of Trustees

Federal Grants

The National Science Foundation (subcontracted through the University of Pennsylvania) has funded year one of the four-year NNCI: Mid-Atlantic Nanotechnology Hub (MANTH) for Research, Education & Innovation grant for \$25,511. As a subcontractor on this project, the College will conduct a feasibility study to determine the need for and content of a nanotechnology technician program. Once a need is determined, the College will work with the Singh Center for Nanotechnology at Penn to develop and deliver this curriculum. (NNCI = National Nanotechnology Coordinated Infrastructure.)

The U.S. Department of Education has funded year two of the five-year TRIO Student Support Services (SSS) grant for \$264,800. The total award for the five-year grant is expected to be \$1,293,148. Community College of Philadelphia's SSS program goal is to serve 225 eligible students annually by providing the support services necessary for persistence and completion of postsecondary education. The focus of the project will be on increasing retention, good academic standing, graduation and/or facilitating transfer from an associate's degree-granting institution to a four-year college/university, and maintaining an institutional climate supportive of the needs of participants.

The U.S. Department of Health & Human Services has funded the Behavioral Health Workforce Education and Training for Professionals and Paraprofessionals grant for \$280,208. This grant supports tuition and other educational costs for participants to earn the Social and Youth Services Proficiency Certificate, enabling them to work with children, adolescents, and youth-in-transition. The target audience for the certificate is current students and entry-level employees at youth-focused human services agencies seeking to increase their credentials.

Local Grant

The School District of Philadelphia as funded the Gateway to College grant for \$962,500. The College's Gateway to College program serves high risk youth who have dropped out of school, providing them an opportunity to earn a high school diploma while earning college credits. This grant will support up to 125 students during the 2016-2017 program year.

Organization Grant

Achieving the Dream, Inc. has funded the Engaging Adjunct Faculty in the Student Success Initiative grant for \$160,000. This funding will result in increased engagement of adjunct faculty, with a focus on the English and Science departments, through five primary activities: 1) Adjunct Institute; 2) Expanded professional development activities for adjuncts; 3) Increased adjunct representation on workgroups and committees; 4) Increased use of teaching circles; and 5) Adjunct Appreciation Day.

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

MINUTES

**Thursday, September 1, 2016
1:30pm
Conference Room M2-34**

Presiding: Dr. Rényi

Present: Mr. Armbrister, Ms. de Fries, Mr. Edwards, Dr. Gay, Dr. General, Ms. Hernández Vélez, Dr. Hirsch, Ms. Horstmann, Mr. Lassiter, Ms. McPherson, Dr. Roberts, Rep. Roebuck, Jr.

Guests: Dr. Carter, Ms. Dunston, Mr. Saxton, Mr. Spielberg, Ms. Sweet

(1) Executive Session

Personnel issues were discussed.

(2) Public Session

(a) Approval of the Minutes of May 5, 2016

The minutes were accepted unanimously.

(b) Academic Program Audit: Business Administration A.A. Degree/Business A.A. Degree

Ms. Dunston, Director of Academic Assessment and Evaluation, provided an overview of the recommendations associated with the audit for two programs: Business Administration A.A. Degree/Business A.A. Degree. Recommendations included the following: to evaluate the integration of the Marketing and Management department with the Business Administration department; to evaluate the distinction between the two programs; to complete 335 evaluations; to look more closely at assessments of student learning; to review articulation agreements; and to improve student success outcomes.

Mr. Armbrister requested an explanation for why there are two closely related programs. Dr. Gay clarified that each program has a different specialized accreditation: Association to Advance Collegiate Schools of Business (AACSB) for the Business Administration program and Accreditation Council for Business Schools and Programs (ACBSP) for the Business program. Dr. Carter, Dean of the Business and Technology division, discussed how having the one degree will be more clear to students and there will be two possible math sequences (the two math sequences address AACSB and ACBSP math requirements). Ms. McPherson asked about the

merging of Marketing and Management into the Business Administration department. Dr. Carter explained that the merging of the two departments will allow for better management of the program, especially with faculty from both fields under one department head. The Business and Technology division had an all-day retreat in April and another meeting the day previous to the Student Outcomes Committee meeting to discuss future directions for the division.

Action: The Student Outcomes Committee recommends that the Board of Trustees accept the audit and that a follow-up report be submitted in one year.

(c) Photographic Imaging Curriculum Follow Up Report

The program was last at a Student Outcomes Committee meeting in 2014 with a number of recommendations. Mr. Spielberg, the department head, provided information on progress the program has made since then. The number of graduates has increased (to 8 in 2015-16) and more graduates are anticipated. The program is almost ready to offer Photography 105 (Introduction to New Technology) to students; this is expected to improve the number of students in the major. Dr. Rényi commented positively on several ideas being considered, such as Saturday classes, working with the Music program, and stacking credentials. Mr. Armbrister asked how long recent graduates had been in school; Mr. Spielberg replied that students are typically part-time, older, and often take 5-6 semesters. Mr. Lassiter inquired about the types of jobs for which students would be qualified; Mr. Spielberg gave as examples advertising, commercials, magazines, internet, business head shots, portraits, wedding photography, and publishing. Ms. McPherson asked if image research was included in the curriculum; Mr. Spielberg said that it is covered in two courses. Rep. Roebuck, Jr. asked if students who come to the program have clear plans for a career and what brings them to the program in general; Mr. Spielberg replied that most do not come with a clear career path, but rather come to the program because of artistic interests.

Action: The Student Outcomes Committee recommends that the program submit a follow-up report in May/June 2017 to provide more data regarding student outcomes.

(d) Dissolution of Policy No. 105: Robert S. King Scholarship for High School Students

Dr. Hirsch explained that this scholarship became Board policy in 1985 after Robert S. King retired. Since the new 50th Anniversary Scholars program began last year, the Robert S. King Scholarship is no longer offered (funds had come from the operating budget). Robert S. King passed two years ago and his daughter is understanding regarding the dissolution.

Action: The Student Outcomes Committee recommends that the Robert S. King Scholarship for High School Students be dissolved.

(e) Workforce Contacts and Outreach Efforts Report

Dr. Rényi explained that the Board of Trustees members have committed to making contacts to introduce the Workforce Development leadership. Ms. de Fries provided a follow-up report. Out of the list of possible contacts, Ms. de Fries made contact with 16 companies on the list and 4 to follow up for the next group of companies. Ms. de Fries and Dr. Generals toured the facilities of Rhoads Industries. This company may be interested in an apprenticeship program for welders; Ms. de Fries took Rhoads on a site tour of Benjamin Franklin High School and are also discussing available funds for the training via WEDNet, a state funding program. PECO worked with the Collegiate Consortium on the creation of a gas pipeline mechanic program; the first class started at Delaware County Community College. PECO is interested in doing this program in Philadelphia with the College; We are currently working on identifying appropriate space. We have reached out to Spectrum Health Services regarding funding for their training via WEDNet, and helped identify \$16,000 in funds to reimburse them for training they have already conducted; by providing this assistance, we are now in discussions with them about providing training directly. Comcast has specific needs related to customer service for a variety of positions within the company, particularly in the call center and the technicians that install the equipment. The company is interested in employing veterans and we are working with Comcast on putting together a job fair in the Fall for them to hire the College's veteran students. Four companies have been identified by Carol on the wish list for outreach: Osagie Imasogie - Iroko Pharmaceuticals, Madeline Bell – CHOP, Eric Foss – Aramark, Marcos Lopez - Exude Benefits. Carol will be following up with board members with suggested talking points for the outreach. As of July 1, 10,000 Small Businesses and Career Services report to Workforce Development. Searches are underway for the Executive Director, 10KSB, and Director, Career Connections positions; Ms. de Fries will send the job descriptions to the Board of Trustees. Dr. Rényi made several suggestions: job descriptions for high level jobs be sent to the Board of Trustees; Board members invite Dr. Generals and Ms. de Fries to social events; and an annual request be made to the Board for names of companies for possible connections. Ms. de Fries stated that there has been more high level external outreach to the College coming from companies. Dr. Generals mentioned a possible connection with IBM to bring a program to the College.

(f) Dashboard

Dr. Rényi stated that every time the Committee meets, the Committee should review data to see if the College is on track and what possible future steps could be taken. As part of the dashboard, there will be five goals, each with high-level indicators. Dr. Hirsch said that the dashboard will be continuously updated and that a few elements were still under development. Because of timing, data were not yet available, so projections were provided when possible. The dashboard contains five-year goals and the college knows the percentage of the goal that should be achieved each year. Dr. Rényi suggested that the entire dashboard be presented to the Board of Trustees retreat in January. Dr. Generals explained that the numbers can change about twice a year. The dashboard also contains comparisons to peer institutions; the use of peer institutions is part of the national benchmarking process. Ms. Horstmann asked if it was decided to aim for peer institution averages or for the top quartile. Dr. Generals

indicated that for the Aspen Prize, institutions might be reviewed in comparison to peers and their progress; he will confirm the groups regarding the Aspen Prize.

Dr. Rényi put forth that as homework for the next meeting, members should review the dashboard so it can be at the top of the next meeting's agenda. The general consensus of the Committee was that the dashboard was very effective.

(3) **Next Meeting**

The next meeting of the Student Outcomes Committee of the Board is scheduled for October 13, 2016 at 1:30pm in Conference Room M2-34.

Attachments:

Minutes of May 5, 2016

Academic Program Audit: Business Administration A.A. Degree/Business A.A. Degree

Program Audit Follow-Up Report Photographic Imaging Curriculum

College Policies and Procedures Memorandum No. 105: Robert S. King Scholarship for High School Students

Dashboard – September 1, 2016

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

MINUTES

**Thursday, May 5, 2016
1:30pm
Conference Room M2-34**

Presiding: Dr. Rényi

Present: Mr. Armbrister, Ms. de Fries, Dr. Gay, Dr. Generals, Dr. Hirsch, Ms. Horstmann, Mr. Lassiter, Dr. Roberts, Rep. Roebuck, Jr.

Guests: Ms. Dunston, Ms. Harter, Mr. Libros, Mr. Love, Ms. McDonnell, Ms. Sweet

(1) Executive Session

No items were discussed.

(2) Public Session

(a) Approval of the Minutes of April 7, 2016

The minutes were accepted unanimously.

(b) Academic Program Audit: Applied Science and Engineering Technology A.A.S.

Ms. Dunston, Director of Academic Assessment and Evaluation, provided an overview of the recommendations associated with the Applied Science and Engineering Technology (ASET) Audit. One such recommendation is also common to the Technical Studies Audit: to evaluate if the programs overlap and either clarify the distinction for students or have the programs overlap more effectively. Other recommendations specific to ASET related to changing the name of the degree to be more descriptive; tracking ASET students more effectively; and putting quality assessments in place.

Mr. Armbrister asked to what the low completion rate can be attributed. Ms. Dunston responded that the stackable nature of the degree (it is really two certificates stacked to an associate's degree) may contribute, but that some fixes are already underway, including mentoring students. Mr. Lassiter asked if the non-returning students had been asked why they had dropped out, which could be enriching data that could inform. Mr. Libros, Program Contact for Applied Science and Engineering Technology, said that this is not easy to do, although they have been working towards

this with the Biomedical Equipment Technology certificates. Dr. Hirsch noted that the tracking system that the College is using would be able to do this. Dr. Generals commented that with non-select programs, tracking students is difficult but he looks forward to Guided Pathways which should help (especially with the FYE course). Rep. Roebuck asked if the ASET program was unique to the College or if it existed elsewhere. Mr. Libros was not sure but noted that Camden County has certificates which stack to an Engineering Technology degree (which several schools have). Ms. Dunston said that it is challenging to compare the ASET program to other programs but that they do want to evaluate the role of Workforce. Related to Workforce, Mr. Armbrister asked if the program has tried to identify industry partners. Mr. Libros replied that they are moving in that direction and said that the Biomedical Equipment Technology program has strong partnerships. Mr. Libros commented that the College is looking at Maritime Technology and Nanotechnology because companies have expressed interest in those areas.

Action: The Student Outcomes Committee recommends that the audit be accepted and a follow-up report be submitted in December at which time the Committee will make a determination for renewal.

(c) Academic Program Audit: Technical Studies A.A.S.

Ms. Dunston remarked that the Technical Studies program underwent an audit and revisions at the same time as the ASET program and reiterated that both programs have the recommendation that they be clarified or overlap better. She stated that the program does need a program management plan. Ms. Dunston explained that the program is designed for students coming back into the workforce and that a higher level, more customized advising is needed. Because the structure is loose, more tracking and a stronger retention plan are therefore needed. Mr. Love, Department Head for Technical Studies, stated that the program has a lot of potential and that with the program management plan, they will be able to get more students into the program and keep them. Ms. Horstmann asked if they have a clear idea how to do this. Ms. Sweet, Dean of Liberal Studies commented that the program is broad and as such students may get overwhelmed. She stated that the program is in the Social Sciences, but that students often choose courses in other programs. She suggested that two areas be reviewed: if the program is in the right department, and if the general education curriculum should be looked at (to try to better match courses to students' interests). Mr. Armbrister asked if the path is typically for transfer or for a job. Ms. Sweet responded that it is a career program and generally not a transfer program and mentioned that some students may change to a transfer program if they do decide to transfer to another institution. Mr. Armbrister asked that if students enter with a technical skill set, what does a student expect the value-added to be. Ms. Dunston responded that the result is credentialing, but that it is a challenge to see if the College is providing a path that aligns with the students' interests and that this could be looked at more. Dr. Generals commented that the credentialing is why students come to this program so that their training is parlayed into college credit (this was recently done with steamfitters), and that the program is customizable, pulling together prior

credit and prior learning. Mr. Armbrister remarked that this lends itself well to partnerships with industry and asked to what extent does the program have such relationships (both as a source for getting students and for students to go back to). Ms. Sweet noted steamfitters and carpenters and said they need to sharpen the students' reasons for staying. The Committee discussed various aspects of the program's curriculum: the program is very flexible/customizable; technical credits are awarded for prior learning; general education should be contextualized; and mapping as part of Guided Pathways will provide some clarification. The Committee also discussed areas to address, such as communicating with students, strengthening learning goals, setting targets for retention, and needing benchmarking.

Action: The Student Outcomes Committee recommends that the audit be accepted and a follow-up report be submitted in December at which time the Committee will make a determination for renewal.

(d) Pathways Project Second Institute Report

Discussion Questions:

- What were the outcomes?
- What assistance can the Board provide?

Dr. Hirsch discussed the recent Pathways Institute, which took place in April. The focus of the first Institute was leadership, while the focus of the second Institute was diving into the work, specifically developing maps. One of the speakers, Rob Johnstone, will be the keynote speaker for the College's Fall Professional Development Week. Best practices and how to dive into the work were discussed at the Institute. In some regards, the College is ahead, but behind in others (some institutions previously had grants related to this). The group heard interesting ideas about getting faculty on board. Regarding the College's current plans, there will be a summer institute for department heads. This will be comprised of three sessions. During the three sessions, the group will receive information and discuss concerns. They will then develop career clusters (such as health careers, STEM, arts/communications, manufacturing/technology, etc.) and determine which programs fall under each cluster. The next step is then the curriculum mapping, for which the College has a template. A purpose of mapping is to minimize potential loss of credits. For instance, after a number of courses, students have a choice of academic plans that they can then follow without losing credits. The department heads, with the curriculum coordinators, will determine what the first two semesters look like and what common courses within a cluster would be. Once the faculty return in the Fall, the College will get a consensus on the work done in the summer, as well as feedback from students. The process will not be linear. Dr. Rényi asked that the mapping template be shared with the Committee.

Dr. Hirsch explained that the other piece the College is working on this summer is the developmental education component. The College will then be prepared for the next Pathways Institute in October, the focus of which is developmental education. In the summer a group of faculty will attend a workshop on contextualized learning. As

well, a steering committee will be formed to guide this part of the work and a summer development institute will take place. The College is also refining its placement/assessment approaches, including using Accuplacer placement test and reviewing possible correlations with GPAs. A third component of Pathways is the intake process. The intake process will have to change to keep up with other changes resulting from Pathways.

The College has already developed transition courses and will begin these in Fall 2016. Revisions to Health Care Studies and Liberal Arts to include a required First Year Experience (FYE) course have already been approved. A goal of the FYE course is for students to leave the course with an individualized academic plan (done by semester), career/transfer plan and financial plan. With a new retention management system in place and new full-time advisors, the College will be well positioned to better monitor students. The programs also require that certain courses be taken within identified milestones. Dr. Rényi commented that the pace of such major changes has been phenomenal for an academic institution and that credit should be given to the College administration.

(e) Strategic Plan Development

Discussion Questions:

- What are the strategies?
- How are stakeholders being engaged?

Dr. Gay and Dr. Hirsch provided a handout to the Committee. Dr. Rényi asked at what stage and how does the Board get fully engaged in the strategic planning process that is constructive. Dr. Gay replied that a survey will be sent to Board members and Foundation Board members.

The big push currently is to get input from students and faculty since they leave immediately after the semester ends. The College sent a mission survey to students the previous week and immediately had 100 responses. Another survey was sent out this week and there were already 52 responses. This compares favorably to the last strategic planning surveys, which had a total of 92 responses. Faculty, staff, and administrators are another group, thought of as the builders and drivers. There have been several Forums, the last of which was April 28th. Dr. General has met with each of the regional center's communities, for which there was a good turnout. A topic raised was that in regard to Workforce, the College should be more dominant in the community. The timeline is very tight, so strategic planning items were added to other communications going out. Dr. General commented that for the Fall, a half-day Board retreat should be scheduled.

(3) Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for June 2, 2016 at 1:30 pm in Conference Room M2-34.

Attachments:

Minutes of April 7, 2016

Academic Program Audit: Applied Science and Engineering Technology A.A.S.

Academic Program Audit: Technical Studies A.A.S.

Update on Strategic Planning Memorandum

Pathways Project Program Map Template

**Community College of Philadelphia
Academic Program Audit Business
Administration A.A. Degree Business
A.A. Degree**

Author: Christine
McDonnell Krishna
Dunston Marge
Niven

Contributors:
Cory Ng
Richard Saxton

Date: February 2016

I. **Executive Summary**

The Business Administration curriculum leads to an Associate in Arts (A.A.) degree. This Program is intended for students planning to transfer to baccalaureate programs accredited by the Association to Advance Collegiate Schools of Business (AACSB). Numerous articulation agreements support a clear path for matching requirements of four year institutions and are commonly utilized. Alternatively, the Business program is designed to prepare students for transfer to four-year universities or colleges that are not AACSB accredited, to provide students with the foundation of business knowledge necessary to gain entry-level employment, or to upgrade their present level of employment. The current articulation agreements for the Business Program, however, are not utilized.

It will be important when reading this audit to understand the course, subject and departmental structure in which these programs exist. Business and Business Administration students enroll in many of the same courses, including those taught by accounting, business administration, economics, and marketing and management faculty. The two programs' have different general education requirements (Business Administration students must take calculus based math, extra statistics, and a lab science). Accounting, economics, and finance are housed within the Business Administration Department while Marketing and Management courses are housed in the Marketing and Management Department. Due to the significant overlap in program requirements, the Business and Business Administration programs will be audited together. Due to the reliance on Marketing and Management courses in these programs, information on Marketing and Management will be included in this audit.

Enrollment in the Business Administration Program has consistently increased over the past five years, and has averaged 618 students per year over this time period. Enrollment in the Business Program has consistently decreased over the past five years, and has averaged 1043 students per year.

The Business Administration Program records stronger outcomes in most areas compared to the Division and College in terms of academic standing, retention, long-term success, course completion, and GPA. Conversely, the Business Program records weaker outcomes than the Division and the College in terms of academic standing, retention, students departing the program unsuccessfully, and course completion.

Approximately 45% of students who depart the Business Administration Program transfer and 30% of those who depart the Business Program transfer; 35% of those who depart the College transfer. Between 2010 and 2014, the number of Business Administration graduates increased each year. A total of 370 associate degrees were awarded in Business Administration in the past five years. However, over the same time period, the number of Business graduates has decreased. A total of 559 Business degrees have been awarded.

The Business Administration and Marketing and Management Departments have submitted assessment results for all Program Level Student Learning Outcomes for the Business Administration and Business Programs. Considering the overlapping curriculum between these two programs, one would expect overlapping outcomes. However, the two Programs have very different curriculum maps and Program Learning Outcomes. The Programs should evaluate where these differences are necessary, accurate, and produce informative

assessment information. Act 335 course evaluations are outstanding for fourteen courses. Seven courses under Business Administration have started their Act 335 on the old form and need to complete the updated form. As of the writing of this audit, seven courses in the Marketing and Management Department have not completed the Act 335 documents that were due in January.

Both program's operating costs have been increasing and similar to the average cost for the Division and the College over the last five years.

Recommendations for the Programs include:

- Evaluate integration between the two departments,
- Evaluate the distinction between the two programs. Assess the need for merging the two programs, further distinguishing the two programs, or closing one of the two programs,
- Complete all Act 335 documents,
- Evaluate the quality and variety of assessment materials, ensure alignment between PLOs and SLOs, ensure faculty collaboration of assessment planning and review across the departments, examine the extent to which the Programs incorporate common business education trends and necessary skills into assessment, and let these trends and skills inform assessment.
- Evaluate the articulation agreements, and
- Improve outcomes for Business students.

II. **Program Description**

A. Catalog Description

Business Administration A.A.

The Business Administration program is specifically designed to prepare students to transfer to those business schools that are accredited by the Association to Advance Collegiate Schools of Business (AACSB). In keeping with the AACSB's educational philosophy, this program requires a strong foundation in higher level mathematics and quantitative reasoning that underlies business administration.

(Note: It is recommended that students desiring a more inclusive foundation in the business disciplines with less emphasis on higher level mathematics select the Business program, which is also a transfer program.)

Business A.A.

The Business program is designed to prepare students for transfer to four-year universities or colleges, to provide students with the foundation of business knowledge necessary to gain entry-level employment, or to upgrade their present level of employment. The Business program is recommended for students who prefer to take more courses within the business disciplines with less emphasis on higher level mathematics.

(Note: If students are planning to transfer to business schools accredited by the Association to Advance Collegiate Schools of Business (AACSB), it is recommended that students select the Business Administration program, which is specifically designed for transferring to AACSB schools.)

B. History and Revisions to the Curricula

Prior to 1997, the College catalog contained separate Business Transfer program listings that were titled by the institutions to which students intended to transfer. This format was used so that students would know exactly which coursework to complete in order to facilitate a smooth transfer. In 2008, these programs were consolidated into two programs – Business and Business Administration. The Business Administration Program prepares students for transfer to business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB). A higher level of math proficiency is required for transfer to the AACSB accredited baccalaureate programs. Additional changes were implemented in 2012 to align the program with requirements of the Pennsylvania Transfer Articulation Oversight Committee's (TAOC). The TAOC requirements make for a seamless transfer to the Pennsylvania State System of Higher Education (PASSHE) institutions.

Business and Business Administration students take courses from accounting, business administration, economics, marketing, management, and general education faculty. Accounting, Economics, and Business Administration are located in the Business Administration Department along with Automotive Technology, Culinary Arts, and Hospitality Management. The Business Administration Department Head is an Automotive Technology faculty member. The Marketing and Management Department houses marketing, management, and real estate courses. One outcome of the 2011 Marketing and Management Audits was to close the Marketing and Management Programs. This decision was reached because many of the recommendations from the 2002 Marketing and 1997 Management Program audits were not carried out. Regardless of whether or not the Marketing and Management Department has a program, many of the issues raised in the last audits remain unresolved and relevant today. These issues include lack of faculty engagement, especially in relation to enrollment and retention issues, curriculum revision, working with an Advisory Board, and record-keeping. Five of the twelve required courses in Business Administration and six of the twelve courses in Business are housed within Marketing and Management. Presently, no Marketing and Management full-time faculty member has taken responsibility to serve as department head, therefore the Dean of Business and Technology is currently serving as the Department Head. Without a program, the Marketing and Management department will not undergo a separate audit. Marketing and Management information will be included in this audit because approximately half of the Business and Business Administration curriculum falls in the Marketing and Management department.

C. Curriculum Sequence (Business Administration)

Course Number and Name	Pre and Co-requisites	Credits	Gen Ed Req.
First Semester			
MNGT 121 - Introduction to Business		3	
ACCT 101 - Financial Accounting		4	
MATH 162 – Pre-calculus II	MATH 161 grade of "C" or better or MATH 162 placement	3 or 4	Mathematics
OR MATH 171 - Calculus I	MATH 162 grade of "C" or better or MATH 171 placement		
ENGL 101 - English Composition I		3	ENGL 101
ECON 181 - Principles of Economics		3	
Second Semester			
ENGL 102 - The Research Paper	ENGL 101 with a grade of "C" or better	3	Info Lit (ENGL101)
Math 171 - Calculus I	Math 162 grade of "C" or better or Math 171 placement	4	
Or Math 172 - Calculus II	Math 166 grade of "C" or better or Math 171 grade of "C" or better		
ACCT 102 - Managerial Accounting	ACCT 101 with grade of "C" or better	3	
ECON 182 - Principles of Economics		3	
Social Science		3	Social Sciences
Third Semester			
ECON 112 - Statistics I	MATH 118, or higher than MATH 118 on placement test	4	
MNGT 141 - Principles of Management	Pre- or Co-requisite: MNGT 121	3	
History Elective		3	
CIS 103 - Applied Computer Technology		3	Tech Comp
Laboratory Science		4	Natural Science
Fourth Semester			
MNGT 262 - Business Law		3	
MKTG 131 - Principles of Marketing	Pre- or Co-requisite: MNGT 121	3	
Business Elective (select one)		3	
ECON 114 - Statistics II	ECON 112		
FIN 151 - Risk Management and Insurance			
MNGT 142 - Management Information Systems	MNGT 121		
Humanities		3	Humanities
Minimum Credits Needed to Graduate:		61	

Curriculum Sequence Continued (Business)

First Semester	Pre and Co-Requisites	Credits	Gen Ed
MNGT 121 - Introduction to Business		3	
CIS 103 - Applied Computer Technology		3	Tech Comp
ENGL 101 - English Composition		3	ENGL 101
Math Elective		3 or 4	Mathematics
FIN 151 - Risk Management and Insurance		3	
Second Semester			
ACCT 101 - Financial Accounting		4	
MNGT 111 - Business Math		3	
MNGT 141 - Principles of Management	Pre- or Co-requisite: MNGT 121	3	
ENGL 102 - The Research Paper	ENGL 101 with a grade of "C" or better	3	ENGL 102, Info Lit
Science Elective		3 or 4	Natural Science
Third Semester			
ACCT 102 - Managerial Accounting	ACCT 101 with a grade of "C" or better	3	
ECON 181 - Principles of Economics (Macroeconomics)		3	
ECON 112 - Statistics I	FNMT 118 or MATH 118, or higher placement	4	
MKTG 131 - Principles of Marketing	Pre- or Co-requisite: MNGT 121	3	
Social Science Elective		3	Social Sciences
Fourth Semester			
ECON 182 - Principles of Economics (Microeconomics)		3	
MNGT 142 - Management Information Systems	MNGT 121	3	
MNGT 262 - Business Law		3	
Directed Elective (select one from below)		3	
Humanities Elective		3	Humanities
Minimum Credits Needed to Graduate:		62	

Directed Electives: Business

Accounting – All courses excluding ACCT 101 and ACCT 102 which are already required for the degree

Computer Information Systems – All courses except CIS 103 which is already required for the degree

Computer Science – All courses

Culinary Arts and Hospitality Management – CAHM 110 - Introduction to the Hospitality Industry

Economics – ECON 114 - Statistics II

English – ENGL 115-Public Speaking, ENGL 116 - Interpersonal Communication, ENGL 117- Group and Team Communication, and ENGL 118 - Intercultural Communication

Entrepreneurship – ENTR 110 - Fundamentals of Entrepreneurship

Finance – FIN 190 - Personal and Consumer Finance

Office Administration – OA 106 Introduction to Word, Excel and PowerPoint, OA 110

Professional Keyboarding I, OA 161 Business Communications I

Real Estate – RE 101 - Real Estate Fundamentals

D. Curriculum Map

Analysis of the two curricular maps, and the individual course student learning outcomes, revealed some inconsistencies. Recommended course sequence is different, leading to some question as to the level of student competency attained in the course, for each population. Business Administration lists ACCT 101 Financial Accounting outcomes as being, “Introduced;” while the same required course in Business indicates outcomes are, “Reinforced.” Program outcomes are phrased differently, but course student learning outcomes are not differentiated by major taking the course. This example points to the need for increased collaboration among the faculty in the different departments to ensure that the student learning is consistent and in alignment with program need and expectation.

Curriculum Map: Business Administration

The Business Administration program is specifically designed to prepare students to transfer to those business schools that are accredited by the Association to Advance Collegiate Schools of Business (AACSB). In keeping with the AACSB's educational philosophy, this program requires a strong foundation in the higher level mathematics and quantitative reasoning that underlies business administration.

Key: I= Introduced, R=Reinforced, M=Mastery, A=Assessed

Courses	Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing	Discuss the legal, economic and social impact of business decisions	Quantitatively evaluate the impact of business decisions, activities and events	Demonstrate an understanding of and discuss the role business has historically taken in different societal and economic systems
MNGT 121 – Introduction to Business	I	I	I	I
ACCT 101 – Financial Accounting	I	I	I	
ECON 181 – Principles of Economics (Macroeconomics)		I	R	R
ACCT 102 – Managerial Accounting	M		R	
ECON 182 – Principles of Economics (Microeconomics)		R	R	R
ECON 112 – Statistics I				
MNGT 141 – Principles of Management		R		
MNGT 262 – Business Law		R		
MKTG 131 – Principles of Marketing		R		
Business elective – select one from: ECON 114- Statistics II Fin 151 – Risk Management and Insurance MNGT 142 – Management Information Systems		FIN 151 R	ECON 114 M FIN 151 M	

Curriculum Map Continued: Business

COURSES	PROGRAM STUDENT LEARNING OUTCOMES				
	Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing.	Evaluate basic managerial and marketing problems and develop solutions to them.	Utilize common business technology effectively.	Develop and write an elementary marketing plan that considers the economic and social impacts.	Apply quantitative methods to solve common business problems.
MNGT 121 - Introduction to Business	■	■	■		■
FN 151 - Risk Management and Insurance		■	■		■
ACCT 101 - Financial Accounting	IIR		R		R
MNGT 111 - Business Math			■		■
MNGT 141 - Principles of Management		R	R	IIR	R
ACCT 102 - Managerial Accounting	M				R / M
ECON 181 - Principles of Economics (Macroeconomics)			IIR		R
ECON 112 - Statistics I		R			R
MKTG 131 - Principles of Marketing		R			R
ECON 182 - Principles of Economics (Microeconomics)		R	R		M
MNGT 142 - Management Information Systems		M	M	R	M
MNGT 262 - Business Law		M		R	R
Business Elective				R	R

E. Future Directions of the Field/ Program

Both the AA Business and AA Business Administration degrees are designed as transfer programs. As such, it is important to understand how four-year business programs are responding to changing business environments and employer expectations.

The business environment in all industries has become more complex, and as a result employers expect business graduates to have a set of skills that enable students to meet the societal challenges of business today. In particular, employers want graduates who have broad skillsets with the ability to solve problems, real world experience, and in-depth knowledge in a specific business area. Two resulting trends in business education are 1) purposefully integrating business and liberal arts studies to better contextualize how business interacts with other societal, cultural, and political stakeholders and 2) engaging students in experiential learning to support the conversion of classroom knowledge into real-world understanding and experience.ⁱ

The chart below indicates skills which employers desire when hiring business college graduates.

Rank	Skills Employers Desire in Business Students
1	Leadership
2	Business Writing
3	Tie: Business Speaking & Organizational Behavior
4	Business Ethics
5	Social Responsibility
6	Change Management
7	Decision Making
8	Career Planning
9	Tie: Problem Solving & Project Management
10	Teamwork

Source: BizEdⁱⁱ

The curricula of primary institutions to which AA Business and AA Business Administration students transfer will be examined to determine the extent to which the above (or other) skills are embedded in the first two years of instruction. Updates needed in the AA Business/Business Administration programs will be made to ensure the transferability of courses and, more generally, to provide the foundational preparation our students need for successful transfer into more in-depth, major-specific business programs.

ⁱ "Emerging Trends in Undergraduate Business Education." Hanover Research, 2013, p. 3.

ⁱⁱ Ghannadian, F. "What Employers Want, What We Teach." *BizEd*, March/April 2013, p. 42.

III. Faculty Teaching Courses in the Program

Faculty	Position	Hire Date	Courses Taught	Modified Assignment
Business Administration				
Richard T. Saxton	Department Head, Business Administration		Automotive Technology Faculty	Does not teach courses in the Programs.
Alan Davis	Associate Professor	1984	ACCT 101, ACCT 102,	Step-down retirement
Mansour Farhat	Assistant Professor	2015	ACCT 101, 102, 103,202	
Dennis Gentekos	Assistant Professor	1976	ACCT 101, ECON 112, 114, 181	
James B. Johnson	Assistant Professor	2002	ACCT 101	
Joseph Murray	Assistant Professor	1976	ECON 112, 181	
Cory Ng	Assistant Professor & Program Director	2006	ACCT 101, 102, 103, 215	Resigned December 2015
Charles H. Tremblay	Associate Professor	1973	ECON 114, 181, 182	
Wayne Williams	Assistant Professor			On administrative assignment
Marketing & Management				
Dean Pam Carter	Interim Department Head		Division Dean	Does not teach courses in the programs.
Mark H. Bambach	Assistant Professor	1986	MNGT 111, 121, 141, 142, MKTG 131	
Nancy Carr	Professor	1974	MNGT 121, 141, 262	
Marvin J. Cohen	Assistant Professor		RE 101, MNGT 262, MNGT 141	
James J. Healey	Assistant Professor,	1979	MNGT 121, 141, MKT 131	
Maurice Sampson	Assistant Professor	1979	MNGT 121, ENTR 110, 120	Pre-retirement

*On average, the Programs run approximately 118 sections each spring and 130 sections each fall, sections not taught by full-time faculty are taught by adjuncts and visiting lecturers.

IV. **Program Characteristics**
A. Student Profile

Over the past five years, enrollment in the Business Administration Program has more than doubled and has averaged 618 students annually over the last five years. During this same time period, enrollment in the Business Program has steadily decreased (decrease in headcount of approximately 42%). During this time period, headcount in the Division has increased by approximately 5% while enrollment in the College remained flat.

Table 1: Headcounts

		Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	5 Year Average	5 Year Change
Business Administration	Headcount	370	588	682	687	764	618	106%
	FTE Headcount	307	588	682	687	754	603.6	59%
Business	Headcount	1317	1057	976	938	929	1043.4	-41.7%
	FTE Headcount	773	691	675	654	603	679.2	-28%
Business & Technology Division	Headcount	3167	3252	3160	3286	3323	3238	5%
	FTE Headcount	2358	2373	2342	2387	2381	2368.2	1%
College	Headcount	19047	19502	19572	18951	19065	19263	0%
	FTE Headcount	13361	13697	13682	13106	13163	13402	-1%

The Business Administration program records differing demographics compared to the Division and College in terms of race/ethnicity, age, full-time status, and level of college readiness. The Program enrolls a lower percentage of African American students (43%) than the Division (47%) and the College (49%); however, the program enrolls a higher percentage of Asian, Latino/a, and multiracial students compared to the Division and the College. The program enrolls a younger population; 80% of the students are under the age of 30, while 68% and 69% of students in the Division and the College are under the age of 30. The Program also enrolls a higher proportion of full-time students (46%) compared to the Division (37%) and the College (30%). The Program enrolls a lower proportion of students at college level (22%) compared to the Division (23%) and the College (27%). The Program enrolls fewer students (26%) in all developmental courses compared to the Division and the College (30%). Approximately 50% of the students in the Program place developmentally in reading, writing, or math.

The Business Program records differing demographics compared to the Division and College in terms of age and level of college readiness. The Program enrolls a higher proportion of students 16- 21 years old (38%) compared to the Division and the College (both 32%). While approximately 27% of students in the Division and College place at college level, 18% of students in the Business Program place at college level; the remaining 82% require some form of remediation.

Table 2: Demographics

Demographics: Running 5 Year Average				
	Business Administration	Business	Division	College
Female	48.7%	48.28%	45.58%	63.5%
Male	51.1%	51.54%	54.13%	36.2%
Unknown	0.2%	0.19%	0.30%	0.3%
<hr/>				
Native American	0.1%	0.4%	0%	0.4%
Asian	12.3%	8.6%	11%	7.3%
African American	43.2%	50.5%	47%	48.8%
Latino/a	10.8%	9.3%	10%	10.5%
Multiracial	2.6%	1.9%	2%	2.3%
Pacific Islander	0.1%	0.2%	0%	0.2%
Unknown	9.0%	7.1%	7%	6.8%
Caucasian	21.8%	21.9%	21%	23.8%
<hr/>				
16 – 21	40.4%	38.12%	32.02%	32.1%
22 – 29	39.5%	37.38%	37.16%	37.6%
30 – 39	13.4%	13.11%	17.04%	17.1%
40 +	6.4%	10.74%	12.90%	12.7%
Unknown	0.3%	0.62%	0.83%	0.5%
<hr/>				
Full Time	46.43%	35.11%	37.28%	30.2%
Part Time	53.57%	64.89%	62.75%	69.9%
<hr/>				
All Developmental	26.1%	32.89%	29.08%	29.8%
Some Developmental	52.3%	48.96%	43.34%	42.8%
College Level	21.6%	18.18%	27.57%	27.4%

The Business Administration Program records stronger outcomes in most areas compared to the Division and College. The Program records a similar proportion of students (85%) in good academic standing compared to the Division (84%) and the College (85%). Fall to spring retention in the Program is approximately 70%, while retention within the Division is 65% and 66% within the College. A lower proportion of students in the Program change majors compared to the Division and the College. Approximately 41% of students return to this program from one fall to the next compared to 36% of students returning from one fall to the next in the Division and the College. The Program records a higher graduation rate (16%) compared to the Division (13%) and the College (10%). The Program records a similar proportion of students leaving the program unsuccessfully compared to the Division and a higher proportion compared to the College (less favorable).

The Business Program records weaker outcomes than the Division and the College in terms of academic standing, retention, students departing the program unsuccessfully, and course completion. Approximately 80% of Business students are in good academic standing, compared to 84% and 85% in the Division and the College, respectfully. From fall to spring, approximately 63% of students in the Business Program return, while 65% and 66% in the Division and the College are retained. Approximately 34% of students in the Business Program return from one fall to the next, while 36.5% of students Division-wide and College-wide return. The Program’s graduation rate is similar to that of the Division at approximately 12%. A marginally higher percent of students (41%) depart the Program unsuccessfully compared to the Division (39.5%) and College (36.4%). Course completion falls below that of students in the Division (86.3%) and College (88.2%)

Table 3: Outcomes Data: 5 Year Averages

		Business Administration	Business	Business & Technology	College
Standing	Good Standing	85.0%	80.47%	84.2%	85.3%
	Probation	13.2%	17.36%	13.9%	13.2%
	Dropped	1.8%	2.16%	1.9%	1.5%
Fall-Spring Retention	Returned/Same	69.58%	62.68%	64.94%	65.8%
	Returned/Different	4.14%	6.34%	6.16%	5.2%
	Graduated	3.50%	2.84%	2.96%	2.2%
	Did Not Return	22.80%	28.12%	25.96%	26.8%
Fall-Fall Retention	Returned/Same	41.16%	34.26%	36.50%	36.5%
	Returned/Different	6.72%	8.88%	8.50%	8.5%
	Graduated	9.82%	8.80%	8.56%	8.6%
	Did Not Return	42.28%	48.06%	46.46%	46.5%
Success at Departure	Graduated	16.0%	12.23%	12.94%	10.1%
	Long Term Success	28.8%	34.84%	34.40%	36.4%
	Short Term Success	15.7%	11.76%	13.09%	17.1%
	Unsuccessful	39.5%	41.14%	39.54%	36.4%
Course Outcomes	Course Completion	86.6%	84.12%	86.3%	88.2%
	GPA	2.586	2.41	2.52	2.64

[1] “Graduated” are students who earned certificates or associates degrees at the College. “Long term success” is defined as departure with a GPA of 2.0 or greater and 12 or more cumulative credit hours earned. “Short term success” is defined as departure with a GPA of 2.0 or greater and 11 or fewer cumulative credit hours earned. The “unsuccessful” departure group includes all departing students with a GPA below 2.0 and students who never complete a college-level course.

The largest group of students to depart the College from the Business Administration and Business Programs are those that have earned less than twelve credits. Approximately 41% of those who leave the Program and College from the Business Administration Program have earned less than twelve credits, while 61% of those who leave the Program and College from the Business Program have earned less than twelve credits. Approximately 59% of those that leave the College do so with less than 12 credits. Both Programs record high transfer rates upon graduation. Approximately 74% of those that graduate from the Business Administration Program and 59% of those that graduate from the Business Program transfer.

Business Administration Program Transfer Agreements

The Business Administration Program has 29 articulation agreements; 12 of the 29 articulation agreements were unutilized in the five year time frame (California University of Pennsylvania, Carlow University, Clarion University, Immaculata University, Indiana Tech, Lincoln University, Rosemont College, St. Francis University, Slippery Rock University, Universidad Del Sagrado Corazon, and Western Governors University). Of the 608 Business Administration students that transferred during this time frame, 361 utilized the Programs articulation agreements.

The top five transfer recipients of Business Administration students (who enrolled in the Program between 2008 and 2013) include:

- Temple University (233)
- Drexel University (42)
- Delaware County Community College (27)
- Pierce College (26)
- Pennsylvania State University (20)

Table 4: Transfer by Departure Status (Entry fall 2008- Spring 2013)
Business Administration

Departure Status	Transferred		Did Not Transfer		Count of Departing Students
	Count	Percent	Count	Percent	
Graduate	217	74.06%	76	25.94%	293 (19%)
Earned 45 or more credits	93	43.87%	119	56.13%	212 (14%)
Earned 24 to 44 credits	74	35.24%	136	64.76%	210 (13%)
Earned 12 to 23 credits	76	36.02%	135	63.98%	211 (13%)
Earned less than 12 credits	148	23.09%	493	76.91%	641 (41%)
Grand Total	608	38.80%	959	61.20%	1,567

Business Program Transfers

The Business Program has eight articulation agreements; however, three of the articulation agreements were unutilized (Excelsior College, Indiana Tech, and Western Governors University) in the five year time frame (students entering the college between fall of 2008 and spring of 2013). Of the 298 Business students that transferred during this time period, 11 students utilized the program’s articulation agreements. The College has no articulation agreements with the top ten recipient institutions for the same time period.

The top five transfer recipients of Business students (who enrolled in the Program between 2008 and 2013) include:

- Temple University (108)
- University of Phoenix (32)
- Delaware County Community College (31)
- Pierce College (29)
- Montgomery County Community College (23)

It is important to note that since the Business Program does not require lab science or calculus based math, when students from this Program transfer into any of the Business Programs at Temple, they must re-take their science and math courses to fulfill Temple's program requirements (lab science and calculus based math requirements). If these students that transferred to Temple had enrolled in the Business Administration Program, they would have more efficiently selected their courses.

Business

Departure Status	Transferred		Did Not Transfer		Count of Departing Students
	Count	Percent	Count	Percent	
Graduate	86	59.31%	59	40.69%	145 (7%)
Earned 45 or more credits	50	40.98%	72	59.02%	122 (6%)
Earned 24 to 44 credits	91	39.74%	138	60.26%	229 (11%)
Earned 12 to 23 credits	91	31.06%	202	68.94%	293 (14%)
Earned less than 12 credits	298	24.03%	942	75.97%	1240 (61%)
Grand Total	616	30.36%	1413	69.64%	2,029

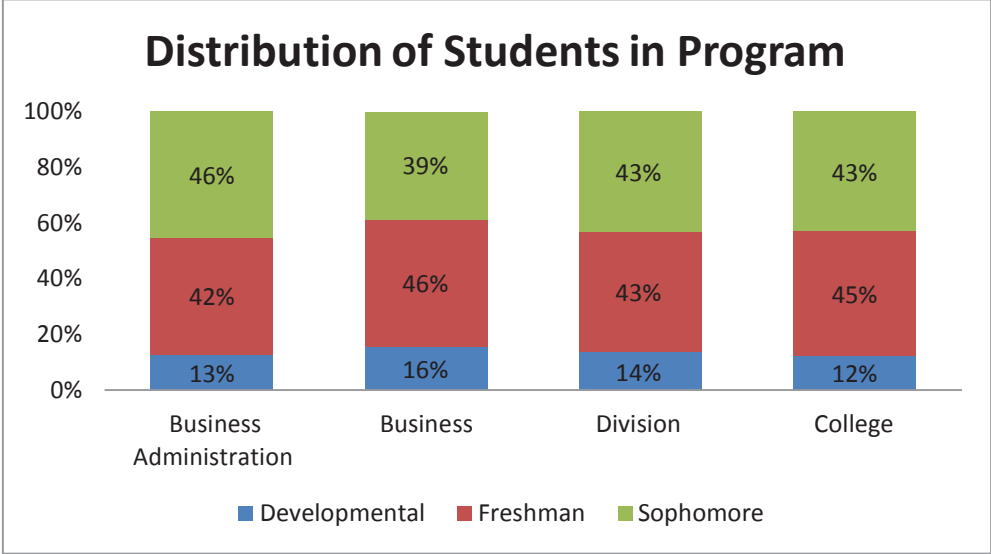
Three hundred seventy associate's degrees in Business Administration, conversely 559 associate's degrees in Business have been awarded between 2010 and 2014. The number of Business Administration degrees awarded has increased each year over the past five years, while the number of Business Degrees has been decreasing over the same time period.

Table 5: Degrees Awarded

	2010	2011	2012	2013	2014	Total
Business Administration	12	57	90	99	112	370
Business	206	111	89	67	86	559
Business & Technology Division	357	318	323	328	373	1699
College	1908	1949	2101	2040	2246	10,244

The College and Division record almost equal amounts of freshmen as sophomores. However, within the Business and Business Administration Programs, these numbers are less proportionate. This could be due to a program requiring a large number of credits, students transferring into or out of the program, or a high proportion of students that require developmental coursework.

Figure 3: Distribution of Students in Program



Section Enrollments

All core courses in the Business Administration and Business Programs run efficiently. There are no courses specifically designated Business/Business Administration, students enroll in Accounting, Economics, Finance, Marketing, and Management courses, therefore those course offering efficiencies were evaluated. The Business Administration Department houses the Accounting, Economics, and Finance courses; however, these courses are not restricted to Business/ Business Administration students and are open to all students who meet the appropriate prerequisite, the Marketing and Management Department houses courses in Marketing, Management, and Real Estate which are required of (or directed electives), but not limited to the students in the Business and Business Administration Programs.

	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013	Fall 2013	Spring 2014	Fall 2014	Fall Average	Spring Average
Sections	49	42	51	41	51	37	44	36	40	36	38.50	45.58
Accounting	28.12	29.00	26.33	30.34	26.80	28.27	29.02	29.53	28.28	29.94	29.60	28.03
Avg Enrollment	88%	89%	89%	84%	88%	88%	89%	90%	90%	91%	89%	89%
Percent Filled												
Sections	38	37	39	37	38	34	30	32	35	26	33.83	35.64
Economics	32.05	32.92	30.59	31.81	29.32	28.97	30.10	31.75	30.94	31.27	31.35	30.73
Avg Enrollment	88%	89%	89%	88%	88%	88%	89%	90%	90%	91%	89%	89%
Percent Filled												
Sections	3	4	3	4	4	3	5	5	4	5	4.17	3.86
Finance	28.33	33.50	34.33	30.50	28.75	34.67	25.80	25.20	34.50	25.20	30.34	30.34
Avg Enrollment	88%	89%	89%	85%	88%	88%	89%	90%	90%	91%	89%	89%
Percent Filled												
Sections	47	41	40	40	38	34	31	31	34	33	36.33	37.72
Management	30.19	29.05	30.30	28.98	29.26	32.03	32.97	32.94	31.09	31.24	30.85	30.78
Avg Enrollment	88%	89%	89%	82%	88%	88%	89%	90%	90%	91%	88%	89%
Percent Filled												
Sections	10	6	9	6	9	5	5	4	6	5	5.33	7.39
Marketing	26.80	28.50	28.78	25.33	27.00	28.80	30.60	35.75	28.33	33.60	29.97	28.58
Avg Enrollment	88%	89%	89%	70%	88%	88%	89%	90%	90%	91%	86%	88%
Percent Filled												

V. **Learning Outcomes and Assessment**

A. Student Learning Outcomes

Upon completion of the Business Administration Program, graduates will be able to:

1. Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing
2. Discuss the legal, economic and social impact of business decisions
3. Quantitatively evaluate the impact of business decisions, activities and events
4. Demonstrate an understanding of and discuss the role business has historically taken in different societal and economic systems

Upon completion of the Business Program, students will be able to:

1. Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing.
2. Evaluate basic managerial and marketing problems and develop solutions to them.
3. Utilize common business technology effectively.
4. Develop and write an elementary marketing plan that considers the economic and social impacts.
5. Apply quantitative methods to solve common business problems.

The Business Administration and Marketing Departments have assessed four Business Administration Program Level Student Learning Outcomes since 2011. A number of changes have been made or are in progress, including adoption of new textbooks, standardizing syllabi, adopting new software, adopting standardized problems, and integrating the Uniform Commercial Code as it appears in statutes. Management faculty will continue to meet a minimum of once per semester, experiment with various delivery methods, experiment with pre-tests and post-tests, provide students with informational handouts, develop a departmental exam to assess all SLOs, make instruction adjustments, and incorporate more online materials into the classroom.

The Business Administration and Marketing Departments have assessed five Business Program Level Student Learning Outcomes since 2011. A number of changes have been made or are in progress in the Accounting courses, including developing standardized syllabi, adopting a new edition of the textbook, adopting new software, and adopting standardized problems. The Management faculty are incorporating current business management events and issues into lectures, encouraging students to utilize online resources including simulations, promoting greater students involvement in case analysis and presentations, and meeting to discuss course revisions, evaluate exams, and quizzes. The Marketing faculty is spending more time on marketing case work. Together, the Marketing and Management Faculty will coordinate their efforts to address issues related to poor performance from 2011.

The Business Administration and Business Programs have overlapping curricula; however the Programs have different Program Learning Outcomes. The only differences that exist between the two programs are in the required math and science courses. The Business Administration program requires Pre-Calculus, Calculus 1, or Calculus 2 (students must choose two) and Business Statistics II, while the Business Program requires Business Math and a Math elective. Additionally, the Business Administration Program requires a lab science while Business requires a science elective (not necessarily lab).

The Programs should focus on the following areas of assessment:

- Given that the differences in curricula exist mainly in the general education courses and not in the major courses, the Program Learning Outcomes and the curriculum maps for these programs should more closely align.
- The curriculum map does not identify where the outcomes are assessed. The map merely identifies where the information is introduced, reinforced, and in two cases mastered.
- Assessment of the Business Administration and Business Programs are of varying quality depending on the department.
- The Department Head lacks the authority to affect the design, delivery, support for, or assessment of student learning in approximately half the program courses (Marketing and Management) in the degrees.

Assessment Overview
Program: Business **Current Year: 2015-2016**

NOTE: *Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.*

Program Learning Outcome (PLO): 1. Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing.

Semester(s) data was/ will be collected	Direct / Indirect (check box—must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Bench mark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Spring 2015	<input checked="" type="checkbox"/> Direct <input type="checkbox"/> Indirect	Common problems assigned in MyAccountingLab P1.54 maps to SLO 1; P5.34A maps to SLO 2; P6.33A, P9-31A, P9-32A, P11-26A, P11-27A, P12-32A, P12-34A and P13-38A map to SLO 3	ACCT 101 - Financial Accounting	75%	SLO #1: 84.9% SLO #2: 87.4% SLO #3: 89.2%	Student performance meets or exceeds benchmark on all SLOs. Repeat assessment in Spring 2016. We are working on improving SLO #1 at the moment and are addressing this outcome in the next assessment cycle. Changes in course content for ACC 101 and ACC 102-Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting faculty Accounting faculty adopted a new

Spring 2015	<input checked="" type="checkbox"/> Direct <input type="checkbox"/> Indirect	Common problems assigned in MyAccountingLab P17-30A and P18-33A map to SLOs 1 and 2; P20-37A map to SLOs 3, 4 and 5; P23-28A maps to	ACCT 102 - Managerial Accounting	75%	SLO #1: 92.3% SLO #2: 92.3% SLO #3: 91.4% SLO #4: 91.4% SLO #5: 91.4% SLO #6: 90.3% SLO #7: 90.3% SLO #8: 87.7%	<p>edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester</p> <p>Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions to help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department.</p> <p>Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester.</p> <p>Student performance meets or exceeds benchmark on all SLOs. Repeat assessment in Spring 2016. Changes in course content for ACC 101 and ACC 102-Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting</p>
-------------	---	--	----------------------------------	-----	--	---

Assessment Overview

Program: Business

Current Year: **2015-2016**

		SLOs 6 and 7; P26-30A maps to SLO 8; P14-32A maps to SLO 9; P15-31A maps to SLO 10		SLO #9: 81.0% SLO #10:84.0%	faculty
					<p>Accounting faculty adopted a new edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester</p> <p>Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions to help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department.</p> <p>Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester.</p>

We plan to assess this outcome next in : Spring 2016

NOTE: Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.

Program Learning Outcome (PLO):						
2. Evaluate basic managerial and marketing problems and develop solutions to them.						
Semester(s) data was/ will be collected	Direct / Indirect (check box—must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Spring 2015	<input checked="" type="checkbox"/> Direct <input checked="" type="checkbox"/> Indirect	Common problems assigned in MyAccountingLab P17-30A and P18-33A map to SLOs 1 and 2; P20-37A map to SLOs 3, 4 and 5; P23-28A maps to SLOs 6 and 7; P26-30A maps to SLO 8; P14-32A maps to SLO 9; P15-31A maps to SLO 10	ACCT 102 Managerial Accounting (6 sections)	75%	SLO #1: 92.3% SLO #2: 92.3% SLO #3: 91.4% SLO #4: 91.4% SLO #5: 91.4% SLO #6: 90.3% SLO #7: 90.3% SLO #8: 87.7% SLO #9: 81.0% SLO #10: 84.0%	Student performance meets or exceeds benchmark on all SLOs. Repeat assessment in Spring 2016. Changes in course content for ACC 101 and ACC 102-Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting faculty Accounting faculty adopted a new edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment

Spring 2012	<input checked="" type="checkbox"/> Direct <input type="checkbox"/> Indirect	1. 3 multiple choice question 2. 3 multiple choice question 3. 3 multiple choice question 4. 3 multiple choice question 5. 3 multiple choice question 6. 3 multiple choice question	MNGT 141 - Principles of Management	75%	1. 54 2. 53 3. 48 4. 42 5. 51 6. 65	software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions to help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department.	[Did not meet benchmark] Course presentation will expand the discussion of current business management events and issues and require student involvement in analyzing and applying the student's managerial decisions. Textbook choice will consider new editions and texts to provide students with the text that is best organized to have students comfortable in understanding the organization's internal and external environments and applying that information to make the best decisions. Students will be encouraged to utilize online resources, simulations, promote greater student involvement in case analysis and presentation. Faculty will conference each semester to discuss implementation of course
-------------	---	--	-------------------------------------	-----	--	--	---

Fall 2014	<input checked="" type="checkbox"/> Direct <input type="checkbox"/> Indirect	1. Case Method. Assignment Essays. Student discussion forums judge chapter reading reaction and comprehension. Rubric for critical thinking 2. 2. Essays. Problem solving exercises based on	MKTG 131 - Principles of Marketing	75%	1. 95 2. 99 3. 95 4. 95 5. 94 6. 98	revisions, evaluate exams and quizzes to be certain they are accurately reflecting the student's level of management knowledge and ability to apply that knowledge to the real world; ongoing modifications of the course will be made based on those discussions. 1. Put more emphasis on definitions and applications 2. Use more Reaction Papers 3. Continue use of questionnaires 4. Use more mini-cases 5. Have contacted U.S. Government Printing Office for bulk delivery of publication with disc of Building an Inclusive Workforce 6. Continue textbook Fundamentals of Management by Ricky Griffin	Student performance meets or exceeds benchmarks on all SLOs. Faculty will continue to monitor and share results at department meetings. More time will be spent on marketing case work.
-----------	---	---	------------------------------------	-----	--	---	---

Rubric for quantitative reasoning									
We plan to assess this outcome next in : Spring 2016									

Assessment Overview						
Program: Business			Current Year: 2015-2016			
Program Learning Outcome (PLO):						
3. Utilize common business technology effectively.						
Semester(s) data was collected	Direct / Indirect	Source of Evidence / Type of Assignment	Population	Bench mark	Results	Action Plan
Spring 2015	18 Direct 18 Indirect	Common problems assigned in MyAccountingLab. P1-54 maps to SLO 1; P5-34A maps to SLO 2; P6-33A, P9-31A, P9-32A, P11-26A, P11-27A, P12-32A, P12-34A and P13-38A map to SLO 3	ACCT101 - Financial Accounting (four sections)	75%	SLO #1: 84.9% SLO #2: 87.4% SLO #3: 89.2%	<p>Student performance meets or exceeds benchmark on all SLOs. Repeat assessment in Spring 2016. We are working on improving SLO #1 at the moment and are addressing this outcome in the next assessment cycle. Accounting faculty developed a standardized syllabus for ACCT101 and ACCT102 and distributed to all accounting faculty</p> <p>Accounting faculty adopted a new edition of the textbook for ACC101 and ACC102 for the entire accounting department effective for the Fall 2015 semester</p> <p>Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions help students understand and master concepts. This system is known</p>

Fall 2011	181 Direct	Seven sources that were each comprised of three multiple choice questions	MNGT121 - Principles of Management	75%	1. 78 2. 87 3. 74 4. 59 5. 63 6. 86 7. 90	to have less content errors than the online homework system previously used by the department. Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester. Market ng and Management Student performance meets or exceeds benchmark on all of the S Os except S Os //3, 114 and 115. The Market ng and Management Department full and part time faculty members are coordinating their efforts to address issues related to these low-performance S Os by making instructional adjustments and incorporating more online materials in the classrooms.	
Fall 2013		Eight sources of evidence that were comprised of either multiple choice questions, exams, assigned homework, or chapter quizzes.	ECON181 - Principles of Economics (Macroeconomics)	75%	1. 46 2. 37 3. 43 4. 34 5. 64 6. 61 7. 47 8. 50	ECON faculty will develop a departmental course syllabus with minimum course coverage. Econ faculty will develop a comprehensive final exam to measure all course SLO's. Econ faculty will experiment with various instructional methods to enhance student learning: e.g. the use of Connect, pretest, and informational handouts.	
Fall 2014		Six sources of evidence that were each comprised of three multiple choice questions.	MNGT142 - Management Information Systems	75%	1. 84 2. 88 3. 86 4. 87 5. 92 6. 89	Student performance meets or exceeds benchmark on all S Os. Faculty will continue to monitor and share results at department meetings. More time will be spent on the major tools in information systems to further increase SLO 11.1 and 11.3.	
We plan to assess this outcome next in : Spring 2016							

Program: Business		Assessment Overview		Current Year: 2015-2016		
<p>NOTE: Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.</p>						
<p>Program Learning Outcome (PLO): 4. Develop and write an elementary marketing that considers the economic and social impacts.</p>						
Semester(s) data will be collected	Direct / Indirect (check box — must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Fall 2014	<ul style="list-style-type: none"> 1) Direct 2) Indirect 	<ol style="list-style-type: none"> 1. Case Method. Essays. Student discussion forums judge chapter reading reaction and comprehension. Rubric for critical thinking. 2. Essays. Problem solving exercises based on websites. Cases. 3. Research project. Rubric for information literacy. 4. Case Method. 	MKTG 131 - Principles of Marketing	75%	<ol style="list-style-type: none"> 1. 95 2. 99 3. 95 4. 95 5. 94 6. 98 	Student performance meets or exceeds benchmarks on all SIOs. Faculty will continue to monitor and share results at department meetings. More time will be spent on marketing case work.

Assessment Overview						
Program: Business			Current Year: 2015-2016			
Program Learning Outcome (PLO):						
Semester(s) data will be collected	Direct / Indirect (checkbox—must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Spring 2015	DDirect DIndirect	Common problems assigned in MyAccountingLab. P17-30A and P18-33A map to SLOs 1 and 2; P20-37A map to SLOs 3, 4 and 5; P23-28A maps to SLOs 6 and 7; P26-30A maps to SLO 8; P14-32A maps to SLO 9; P15-31A maps to SLO 10	ACCT 102 Managerial Accounting (6 sections)	75%	<p>SLO #1 92.3%</p> <p>SLO #2 92.3%</p> <p>SLO #3 91.4%</p> <p>SLO #4 91.4%</p> <p>SLO #5 91.4%</p> <p>SLO #6 90.3%</p> <p>SLO #7 90.3%</p> <p>SLO #8 87.7%</p> <p>SLO #9 81.0%</p> <p>SLO #10 84.0%</p>	<p>Student performance meets or exceeds benchmark on all SLOs. We are working on improving SLO #9 at the moment and are addressing this outcome in the next assessment cycle. Repeat assessment in Spring 2016.</p> <p>Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting faculty</p> <p>Accounting faculty adopted a new edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester</p> <p>Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment</p>

Fall 2014	18 Direct D indirect	<p>1. Students are introduced in lecture and exercises to the role and importance of statistical analysis, in business decision making</p> <p>2. A variety of test questions are used that require using summary method of statistical analysis for both qualitative and quantitative data.</p> <p>3. Students are tested on simple probability and probability distribution using a variety of test questions</p> <p>4. Students are tested on</p>	ECON 112 - Statistics	75%	<p>1. 84</p> <p>2. 78</p> <p>3. 67</p> <p>4. 69</p> <p>5. 65</p> <p>6. 100</p>	<p>software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department.</p> <p>Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester.</p>	<p>ECON faculty will develop a mandatory departmental syllabus with minimum course coverage. The faculty will use a required departmental exam to access all course SLO's. Faculty will experiment with various delivery methods, e.g. using Connect to enhance student learning, pretests, and informational handouts.</p>
-----------	-------------------------	---	-----------------------	-----	--	--	---

		<p>various discrete and continuous distribution a series of problems and multiple choice questions.</p> <p>5. Students solve problems in a test environment on estimation and hypothesis testing as well as multiple choice questions.</p> <p>6. Courses are taught in a computerized classroom and students learn to use excel to generate descriptive statistic and hypothesis testing.</p>
<p>We plan to assess this outcome next in : Spring 2016</p>		

Assessment Overview

Program: Business Administration

Current Year: 2015-2016

NOTE: *Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.*

Program Learning Outcome (PLO): 1. Prepare, analyze, interpret and discuss an entity's basic financial statements verbally and in writing.

Semester(s) data was/ will be collected	Direct / Indirect (check box— must include multiple direct measures)	Source of Evidence/ Type of Assignment (course-level evidence should clearly align with PLO language-use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Spring 2015	Direct D indirect	Common problems assigned in My Accounting Lab; P1-54 maps to SLO 1; P5.34A maps to SLO 2; P6.33A, P9-31A, P9-32A, P11-26A, P11-27A, P12-32A, P12-34A and P13-38A map to SLO 3	ACCT 101 - Financial Accounting	75%	SLO #1: 84.9% SLO #2: 87.4% SLO #3: 89.2%	Student performance meets or exceeds benchmark on all SLOs. We are working on improving SLO #1 at the moment and are addressing this outcome in the next assessment cycle. Repeat assessment in Spring 2016. Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting faculty Accounting faculty adopted a new edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester Accounting faculty adopted a new

Spring 2015	Direct D irect	Common problems assigned in MyAccountingLab P17-30A and P18-33A map to SLOs 1 and 2; P20-37A map to SLOs 3, 4 and 5; P23-28A maps to SLOs 6 and 7; P26-30A maps to SLO 8; P14-32A maps to SLO 9; P15-31A maps to SLO 10	ACCT 102 - Managerial Accounting	75%	SLO #1: 92.3% SLO #2: 92.3% SLO #3: 91.4% SLO #4: 91.4% SLO #5: 91.4% SLO #6: 90.3% SLO #7: 90.3% SLO #8: 87.7% SLO #9: 81.0% SLO #10: 84.0%	<p>edition of MyAccountingLab, a web-based tutorial and assessment software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department</p> <p>Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester.</p> <p>Student performance meets or exceeds benchmark on all SLOs. We are working on improving SLO #9 at the moment and are addressing this outcome in the next assessment cycle. Repeat assessment in Spring 2016.</p> <p>Accounting faculty developed a standardized syllabus for ACCT 101 and ACCT 102 and distributed to all accounting faculty</p> <p>Accounting faculty adopted a new edition of the textbook for ACC 101 and ACC 102 for the entire accounting department effective for the Fall 2015 semester</p>
-------------	--------------------------	---	----------------------------------	-----	---	---

								<p>Accounting faculty adopted a new edition of MyAccountingLab, a web-based tutorial and assessment software developed by Pearson, effective for the Fall 2015 semester. This software allows instructors to create homework assignments directly tied to concepts covered in the textbook. The homework exercises include guided solutions help students understand and master concepts. This system is known to have less content errors than the online homework system previously used by the department</p> <p>Adopted standardized problems for ACCT 101 & 102 for the entire accounting faculty as of the Fall 2015 semester.</p>
--	--	--	--	--	--	--	--	--

We plan to assess this outcome next in : Spring 2016

Assessment Overview

Program: Business Administration

Current Year: 2015-2016

NOTE: Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.

Program Learning Outcome (PLO):						
2. Discuss the legal, economic and social impact of business decisions						
Semester(s) data will be collected	Direct / Indirect (check box—must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Fall 2014		MNGT faculty to provide input here	MNGT 262 (Business Law)	Students are expected to perform at a minimum quality level of 70%. Students must be able to apply their understanding of business law to real business situations.	Actual quality level of performance for the lowest scoring class was 85.2%. Student performance is above expected student performance level; all business courses should produce this level of quality and ability to apply material.	As a result of the initial SLO assessments and evaluation, we have integrated the Uniform Commercial Code sections as they appear in the statutes and require an understanding of annotations to the specific statute sections. That tested understanding is a challenge to approximately 20% of the students taking this course. We are continuing to develop and test teaching techniques that will provide for a 100% comfort level among students. Real business, government and consumer applications related to student experience have presented the highest level of success Faculty will continue to work toward the use of a common syllabus by all full-time and part-

<p>time faculty. All faculty will implement the common syllabus for the spring 2016 semester with the agreement that on line /distance learning courses and individual instructors will have the option to vary up to 20% of the syllabus content provided that all business law faculty cover 100% of the listed course content topics.</p>	<p>Faculty have implemented a common textbook to have continuing agreement and articulation of transferability of the business law course to temple university. Faculty have agreed to use the Hodge text through spring 2016 semester and then consider a more comprehensive and better reference text regardless of the possible negative effect on temple transferability.</p>	<p>Faculty will continue to discuss and implement a needed high level of sensitivity to the very diverse makeup of every business law class, being aware that there are always students requiring coverage of upper level topics such as secured transactions for all students taking the CPA exam which UCC topic is of no interest to the majority of each class.</p>

Fall 2013		<ol style="list-style-type: none"> 1. Multiple choice question exams and assigned homework and chapter quizzes. 2. Multiple choice question exams and assigned homework and chapter quizzes. 3. Multiple choice question exams and assigned homework and chapter quizzes. 4. Multiple choice question exams and assigned homework and chapter quizzes. 	ECON 181 - Principles of Economics (Macroeconomics)	75%	<ol style="list-style-type: none"> 1. 46 2. 37 3. 43 4. 34 5. 64 6. 61 7. 47 8. 50 	<p>Faculty will continue to meet a minimum of once per semester to be certain that both full time and part-time faculty teaching business law will continue to focus on communicating to students through the use and current <i>event</i> headlines and historic events that all business decisions can have <i>very</i> positive or negative effects on the profit, loss liability and contributions to society by the business.</p> <p>Current <i>event</i> examples of each area of law being discussed will be integrated into most lectures and discussions.</p>	<p>Economics faculty has developed and will implement a mandatory departmental syllabus with minimum course coverage. For the fall 2015 semester, the faculty will implement a required departmental final exam to assess all course SLO's. Faculty will also experiment with various delivery methods such as the use of Connect (McGraw-Hill's course management system), pretests, and informational handouts to the students last entry in the document</p>
-----------	--	--	---	-----	--	--	---

		<p>5. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>6. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>7. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>Multiple choice question exams and assigned homework and chapter quizzes.</p>	
<p>\\We plan to assess this outcome next in : Spring 2016</p>			

Program: Business Administration		Assessment Overview		Current Year: 2015-2016		
<p>NOTE: Wherever possible, use data from 2014 forward in this document. Only go further back if there is no data from 2014-2015. Be sure to go forward to 2015-2016 with your plans for assessing this PLO.</p>						
<p>Program Learning Outcome (PLO):</p>						
<p>3. Quantitatively evaluate the impact of business decisions, activities and events.</p>						
Semester(s) data will be collected	Direct / Indirect (check box—must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language—use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with Teaching & Learning Documentation)
Spring 2015	Direct Indirect	Common problems assigned in MyAccountingLab	ACCT 102 Managerial Accounting (6 sections)	75%	SLO #1 92.3% SLO #2 92.3% SLO #3 91.4% SLO #4 91.4% SLO #5 91.4% SLO #6 90.3% SLO #7 90.3% SLO #8 87.7% SLO #9: 81.0% SLO #10 84.0%	Student performance meets or exceeds benchmark on all SLOs. Repeat assessment in Spring 2016.
Fall 2014	Direct Indirect	1. Students are introduced in lecture and exercises to the role an importance of statistical analysis, in business decision making 2. A variety of test questions are used that require using summary method of statistical analysis for both qualitative and quantitative	ECON 112 - Statistics I	75%	1. 84 2. 78 3. 67 4. 69 5. 65 6. 100	ECON faculty will develop a mandatory department syllabus with minimum course coverage. The faculty will use a required departmental exam to assess all course SLO's. Faculty will experiment with various delivery methods: for example, the use of Aplia, (the publisher's course management system), pretests and

		<p>data.</p> <ol style="list-style-type: none"> 3. Students are tested on simple probability and probability distribution using a variety of test questions 4. Students are tested on various discrete and continuous distribution a series of problems and multiple choice questions 5. Students solve problems in a test environment on estimation and hypothesis; testing as well as multiple choice questions 6. Courses are taught in a computerized classroom and students learn to use excel to generate descriptive statistic and hypothesis testing. 			informational handouts.
--	--	---	--	--	-------------------------

We plan to assess this outcome next in : Spring 2016

Program Learning Outcome (PLO):		4. Demonstrate an understanding of and discuss the role business has historically taken in different societal and economic systems.				
Semester(s) data was/ will be collected	Direct / Indirect (check box— must include multiple direct measures)	Source of Evidence / Type of Assignment (course-level evidence should clearly align with PLO language— use key words)	Population (who will be assessed)	Benchmark	Results (number of students actually assessed and what percentage met the benchmark)	Action Plan (should align with/briefly summarize Teaching & Learning Documentation)
Fall 2011	18 Direct 18 Indirect	1. 3 multiple choice question 2. 3 multiple choice question 3. 3 multiple choice question 4. 3 multiple choice question 5. 3 multiple choice question 6. 3 multiple choice question 7. 3 multiple choice question	MNGT 121 - Principles of Management	75%	1. 78 2. 87 3. 74 4. 59 5. 63 6. 86 7. 90	<u>Marketing and Management</u> Student performance meets or exceeds benchmark on all of the SLOs except SLOs #3, #4 and #5. The Marketing and Management Department full and part time faculty members are coordinating their efforts to address issues related to these low-Performance SLOs by making instruction adjustments and incorporating more online materials in the classrooms.
Fall 2013		1. Multiple choice question exams and assigned homework and chapter quizzes. 2. Multiple choice question exams and assigned homework and chapter quizzes.	ECON 181 - Principles of Economics (Macroeconomics)	75%	1. 46 2. 37 3. 43 4. 34 5. 64 6. 61 7. 47 8. 50	Economics faculty has developed and will implement a mandatory departmental syllabus with minimum course coverage. For the fall 2015 semester, the faculty will implement a required departmental final exam to assess all course SLO's. Faculty will also experiment with various delivery methods such as the use of Connect (McGraw-Hill's course

		<p>3. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>4. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>5. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>6. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>7. Multiple choice question exams and assigned homework and chapter quizzes.</p> <p>8. Multiple choice question exams and assigned homework and chapter quizzes.</p>				management system).
We plan to assess this outcome next in : Spring 2016						

A. QVIs/335s

There are no Business/Business Administration designated courses. However, Act 335 evaluations are overdue for the following courses administered by the Business Administration Department and the Marketing and Management Department and included in both the Business and Business Administration Programs:

Accounting 103, 201, and 202 (optional Directed Electives for Business Program)*

Econ 112, 181, and 182*

Finance 151*

MKTG 131

All Management courses (MNGT 111, 121, 141, 142, 262)

RE 101 (optional Directed Elective for Business Program)

*Accounting, Economics, and Finance Courses were completed in 2015 using the old form. They have not yet been completed on the new form.

QVI's for the program from 2012 through 2014 were reviewed for this audit. Between 2012 and 2014, the Program's quality score decreased from 3.63 to 3. This change is a result of increased focus on Student Learning Outcomes as sole quality indicators. The viability score was 2.16 in 2012, decreased to 2 in 2013, but by 2014 had increased to 2.3. Changes in the viability score are a result of declining enrollment, high cost, and a decrease in the number of degrees awarded.

VI. Resources

Accounting and Economics faculty use a variety of online homework systems provided by the major textbook publishers (e.g., MyAccountingLab and MyEconLab from Pearson, WileyPlus from Wiley, etc.). In addition, computer labs are required so that students can receive instruction on using the online homework system software.

VII. Demand

Locally, sixteen colleges in the area offer bachelor's degrees in Business or Business Administration, seventeen offer advanced degrees, and seven offer associates.

The Business Administration Program prepares graduates to transfer into bachelor's programs in business, and in particular to those that are accredited by the AACSB. Both Programs prepare students for transfer; possible occupations for graduates from a four year business program are listed below. The majority of people in these occupations have either a bachelor's or graduate degree, and a small proportion have an associate's degree or less. The high proportion of people in these fields with bachelor's or graduate degrees speaks to the importance of efficient transfer agreements.

As stated in the transfer section, of the 608 Business Administration students that transferred over a five year timeframe, 361 utilized the Program's articulation agreements. Students mainly utilized articulation agreements with Temple (233), Drexel University (42), Peirce College (26), Strayer (15), and La Salle (12). Conversely, of the 298 Business students that transferred during the same time period, 11 students utilized the Program's articulation agreements. The Business Program has no articulation agreements with the top ten

recipient institutions for the same time period. In addition, all institutions offering a business program that are part of the Pennsylvania State System of Higher Education (PASSHE) through the Transfer Articulation Oversight Committee (TAOC) agreement accept the Business Administration program in transfer.

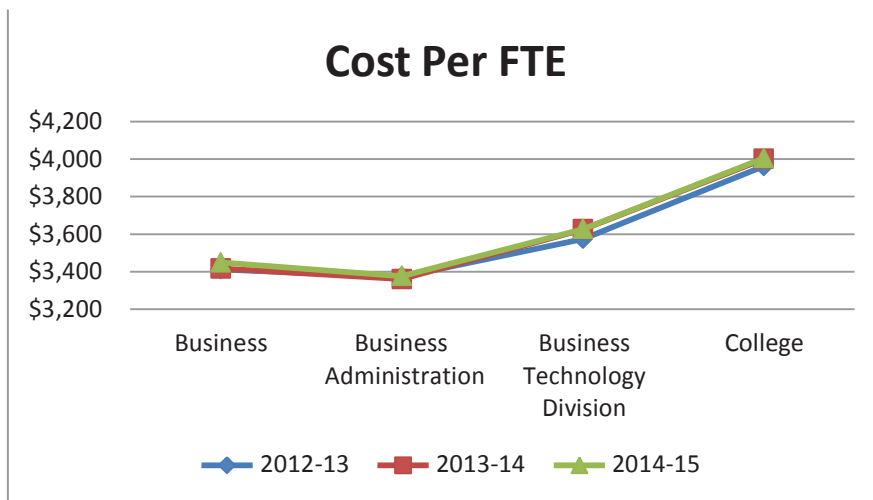
Occupation (Average yearly income)	Philadelphia	MSA	USA
Accountant and Auditors (\$76,000)	5.4% (7,515)	8.1% (29,578)	13.4% (1M)
Budget Analysts (\$72,000)	3.7% (14)	4.1% (45)	13.8% (127,104)
Business Operations Specialist (\$73,000)	3.5% (119)	6% (869)	13.6% (602,610)
Financial Analysts (\$76,000)	4% (58)	17% (1479)	16.6% (45,474)
Human Resources Specialists & Labor Relations Specialists (\$62,000)	-1.7% (47)	4% (407)	9% (45,474)
Management Analysts (\$82,000)	3.4% (124)	8% (1088)	16.5% (101,979)
Personal Financial Advisors \$78,000)	10.4% (86)	41.7% (2359)	25.6% (52,448)
Purchasing Managers, Buyers, and Purchasing Agents (\$64,000)	-1.4% (26)	.3% (21)	6.3% (18,928)

Table 7 B: Educational Attainment

Occupation	HS Diploma or Less	Some College	Associate	Bachelor	Graduate
Accountants and Auditors	4.20%	7.90%	9.50%	57.10%	21.30%
Budget Analysts	7.30%	15.40%	8.80%	41.80%	26.20%
Business Operations Specialist	14.10%	20.30%	9.60%	35.50%	20.50%
Financial Analyst	11.50%	20.10%	7.50%	40.30%	20.50%
Human Resource Specialist	12.30%	21.10%	9.30%	40.70%	16.60%
Management Analysts	5.70%	12.90%	4.90%	41.30%	35.50%
Personal Financial Advisors	3.70%	10.30%	5.20%	53.70%	28.10%
Purchasing Managers/Agents	21.10%	27%	10.80%	31.80%	9.30%

VIII. **Operating Costs**

Over the past three years program operating costs have been similar to the average cost for the Division and the College.



IX. Findings and Recommendations

1. Evaluate the integration between the Marketing and Management Department and the Business Administration Department

Numerous courses required for both Programs are located in the Marketing and Management Department, which falls outside of the Business Administration Department. Because Marketing and Management is located outside of the department, the Business Administration Department Head lacks the authority to affect the design, delivery, support for, or assessment of student learning. Additionally, during the audit process it became clear that the two departments do not work in tandem to align curriculum, track students, and perform and respond to assessment; all of these activities are necessary among departments that share program courses.

Timeline: Fall 2016

Persons Responsible: Dean and Department Heads

2. Evaluate the distinction between Business Administration and Business Programs The Business Administration and Business Programs are two separate programs that share all core courses and faculty. The Programs have distinct program learning outcomes and curriculum maps, but commonly use the same assessment tools to assess the outcomes. In their current formats, the distinctions may not necessarily be clear to students and may cause confusion for the constituents. If further evaluation can quantify the distinctions, additional efforts need to be made to provide students with clearer materials defining the differing purposes of each program, and (possibly) develop distinct curricula. If further evaluation shows that the Programs should be merged or one should be closed, then the Programs should develop an appropriate plan for executing the close.

Timeline: Fall 2016

Persons Responsible: Dean of Business and Technology, Department Head and Program faculty

3. Complete all outstanding 335 course evaluations

As of writing this audit, fourteen 335s remain outstanding in courses that are required or directed electives for the Programs. The Business Administration Department started seven of the 335s using the old 335 format and the Curriculum Development Office is waiting for the updated 335s. Seven required or directed elective courses for the Programs, that fall under the Marketing and Management Department were due in January and remain outstanding. The Business Administration and Marketing and Management Departments need to complete these as soon as possible.

Timeline: Expected completion Summer 2016

Persons Responsible: Faculty/Department Heads

4. Evaluate the quality and variety of assessment measures; ensure alignment between the Program Learning Outcomes and Student Learning Outcomes; ensure faculty collaboration of assessment planning and review across the departments; Examine the extent to which the Programs incorporate common business education trends and necessary skills for business graduates into their outcomes and let these education trends and skills inform changes to assessment

It is unclear whether alignment exists between the Program Learning Outcomes and the Student Learning Outcomes. The Program should ensure that such an alignment exists and is made clear to faculty, students and administration. Faculty members need to discuss the assessment measures to determine if they reflect the desired level of competence of the outcomes that consistently exceed the benchmarks or if these levels should be more ambitious. The faculty should evaluate the quality and variety of direct and indirect measures. The assessment materials vary in quality between the five subject areas. The materials do not show evidence of collaboration among faculty from the two departments: a key component of program assessment. Assessment activities may be conducted by faculty within course offerings, but the planning of those activities and the dissemination of results must be collaborative to ensure that students are meeting program outcomes and that those results are evaluated for the improvement of teaching and learning.

While researching the future of the field of business, the Departments found that two trends in business education are 1) purposefully integrating business and liberal arts studies to better contextualize how business interacts with other societal, cultural, and political stakeholders, and 2) engaging students in experiential learning to support the conversion of classroom knowledge into real-world understanding and experience. Additionally, employers look for the following skills in their new business hires: leadership, business writing, business speaking, organizational behavior, business ethics, social responsibility, change management, decision making, career planning, problem solving, and teamwork. The Programs should examine the extent to which these skills are incorporated in the Programs' learning outcomes.

Timeline: Fall 2016

Persons Responsible: Department Heads and Program Faculty

5. The Business and Business Administration Programs should evaluate their articulation agreements.

The Business Administration Program has 29 articulation agreements, 12 of which have not been used during the five year time frame evaluated. The Business Program has eight articulation agreements, three of which have not been used over the same time period. The Programs should evaluate the relevance of their articulation agreements to determine if all agreements are necessary. The Program should confirm that an alignment exists between the College and the articulating institution. The Department Heads and Program faculty should focus on creating articulation agreements that align with the institutions to which students commonly transfer. The Programs should develop and distribute internal documents that clarify transfer options for students.

Timeline: Fall 2016

Persons Responsible: Department Heads and Program Faculty

6. Improve outcomes for students in the Business Program

Although both Programs have a similar percentage of students placing at college level and students enroll in a similar curriculum, the Business program records substantially weaker outcomes than the Business Administration program. Faculty should evaluate potential explanations for these disparities and develop interventions to improve student outcomes.

Timeline: Fall 2016

Persons Responsible: Department Heads and Program Faculty

-
- ⁱ “Emerging Trends in Undergraduate Business Education.” Hanover Research, 2013, p. 3.
- ⁱⁱ Ghannadian, F. “What Employers Want, What We Teach.” *BizEd*, March/April 2013, p. 42.

Community College of Philadelphia
Program Audit Follow-Up Report Photographic Imaging Curriculum
April 2016

Recommendation 1: Update management plan and communicate with students to determine reasons for non-completion

1. The department now canvases students to ascertain need and interest and will add a section to retain those students who previously had to wait a year to take a class that was fully subscribed.
2. The department conducted several email and online surveys. Reasons for non-completion include loss of (a) financial aid, (b) lack of internships, (c) inability to purchase required equipment. (d) no weekend classes.
(a)The department now includes financial aid availability and scholarship opportunities during our student enrollment advising. (b) The Photographic Imaging Advisory Board has been updated and enlarged and has been successfully creating internship opportunities. (c) The department has acquired, through recent Perkins grants, sufficient professional equipment to supply to the students equipment as needed for assignments. (d) The college resumed Saturday classes in Spring 2015 and we now run three popular 6 hour lec/lab weekend classes.

Recommendation 2: Create cost efficiencies

1. Perkins supplied additional computers have allowed class sizes for all digital classes to be expanded by 14% and a lecture room to be turned into a lecture/ lab space.
2. A new printer acquired through a grant has reduced ink purchases.
3. Redbeam computer inventory tracking system will allow for reduced dept. supported student worker hours and fewer staff hours tracking equipment. (Fall 2016/Perkins)
4. Obsolete equipment has been sold. A second sale is planned for summer 2016.

Recommendation 3: Submit Assessment of Student Learning Outcomes

1. The department now has a designated faculty member for assessment compliance. The department is up to date with all assessment documents and is following a continuing assessment plan developed by the Office of Assessment.
2. Student Learning Outcomes and Program Learning Outcomes have been revised and realigned for all courses that did not meet the standard.

Recommendation 4: Promotion of Digital Imaging Proficiency Certificate

1. The department promotes the Proficiency Certificate at the Open House events, Majors Fair, during the first week of classes and on social media. It has become an attractive draw for new students and is also a popular stacking credential. Over 50 students have added the DIPC , up from 6 in 2013,
2. Will do a summer 2016 mailing to students who are one course short of the certificate to let them know it is attainable.

Recommendation 5: Revising the program to better serve students

1. Using both student surveys regarding career expectations and Advisory Board input, the department recognizes the importance of adding business skills at every level of the program. Course revisions have been assigned to faculty for Fall 2016.
2. A new Proficiency Certificate will be proposed in Fall 2016 to offer only advanced level classes which will attract returning students and professionals with extensive but out-of-date photo imaging skills.
3. By survey the current and former students in the department overwhelmingly favor retaining the A.A.S. degree as the 2-year goal.
4. A new course, PHOT105 Digital Basic Photography, will create an alternate path into the major and eliminate PHOT100, a popular but dead-end digital course that does not generate majors. The course is being developed for Fall 2017 implementation.
5. Rescheduled all of the lab spaces to double the number of open lab hours to 12 for students which has led to higher retention rates in 200 level classes.
6. Proposal to join forces in Fall 2016 with the Music department for high school recruitment.

COLLEGE POLICIES AND PROCEDURES MEMORANDUM NO. 105

ROBERT S. KING SCHOLARSHIP FOR HIGH SCHOOL STUDENTS

Revised: December 13, 2013

Original Number: 127

Original Date of issue: April 30, 1985

Reissued: 127A - September 9, 1986

This memorandum supersedes College Policies and Procedures Memorandum No. 127 of April 30, 1985 resulting from Board of Trustees action of April 4, 1985. The April 1985 session revised original Board action of November 1, 1984.

The Board of Trustees of Community College of Philadelphia will make available a two-year scholarship to a maximum of 20 outstanding graduates, selected through an application process, from public or non-public, registered or licensed, diploma-granting high schools in the City of Philadelphia. These scholarships will come in the form of free tuition, at the Philadelphia rate, and fees at the College for students who plan to enroll as full-time students in programs leading to the Associate Degree.

The Scholarship will be awarded on an annual basis by July 1, and a special ceremony will be held at Community College of Philadelphia in September to recognize the students.

[Return to Policies and Procedures home page](#)

Community College of Philadelphia

Dashboard

- 1.0 Student Success
- Implement Guided Pathways Model
 - Establish Comprehensive Advising System
 - Institute Predictive Data Analytics

Indicator of Success	2014-15	2015-16	Peer	CCP Trend	CCP Comparison to Peer	5-Year Goal 2020
Increase Enrollment						+3 to 5% pts
1.1 New Full-time Students (Fall Admission)	1,574	1,874		↗		
1.2 New Part-time Students (Fall Admission)	3,700	3,599		↗		
1.3 Total Fall Credit Hours	158,471	160,972		↗		
Increase Persistence						+5 to 7% pts
1.4 Fall to Fall New Full-time Students	53.5%	TBD ¹	58.0%			
1.5 Fall to Fall New Part-time Students	40.8%	TBD ²	46.0%			
1.6 Fall to Spring (All first-time) Students	70.6%	72.0%	71.7%	↗	↗	

¹ Available week of 9/26/2016

² Available week of 9/26/2016

Community College of Philadelphia

		2011 Cohort 2014	2012 Cohort 2015	2013 Cohort Projection 2016	Peer	CCP Trend	CCC Comparison to Peer	5-Year Goal 2020
	Increase 3-Year CCP Completion							+7 to 10% pts
1.7	3-Yr IPEDS Cohort, Full-time, First-time College Associate Degree/Certificate Awards	10.4%	11.6%	12.3% ³	21.5%	↗	↘	
1.8	New Full-time Students Who Left the College Prior to Earning a Degree and Transferred within 3 years	27.3%	24.9%	TBD	14.7%	↗	↗	
1.9	Total percentage of satisfactory student outcomes	37.7%	36.5%	TBD	36.2%	↗	↗	

		2008 Cohort Reported 2014	2009 Cohort Reported 2015	2010 Cohort Projection 2016 ⁴	Peer	CCP Trend	CCP Comparison to Peer	5-Year Goal 2020
	Increase 6-Year CCP Completion							+7 to 10% pts
1.10	6-Yr IPEDS Cohort, Full-time, First-time College Associate Degree/Certificate Awards	20.0%	18.5%	21.8%	27.9%	↗	↘	
1.11	New Full-time Students Who Left the College Prior to Earning a Degree and Transferred within 6 years	31.6%	31.4%	TBD	18.8%	↗	↗	
1.12	Total percentage of satisfactory student outcomes	51.6%	50.0%	TBD	46.7%	↗	↗	

		Grad Year 2014	Grad Year 2015	Grad Year 2016 (Projected)	CCP Trend
	Increase Completion				
1.13	Unduplicated Number of Completers by Graduation Year ⁵	1,996	2,103	2,045 ⁶	↗

³ Projection; not finalized until October 2016

⁴ Not yet available

⁵ Grad year reflects graduates August through July 2016 - not yet finalized; projection = 2,039

⁶ Number of completers for Grad Year 2016 is a projected value

Community College of Philadelphia

		2014-15	2015-16	Peer	CCP Trend	CCP Comparison to Peer	5-Year Goal 2020
	Improve Success Rates of Students in Developmental English						+7% pts
1.14	Placed Developmental English (Decrease annually)	54.9%	46.6%		↗		
1.15	First-Year Success in ENGL 098 (Increase annually)	63.8%	63.5%		↗		
1.16	Completed ENGL 101 within two years (Improve annually)	44.0%	TBD				
	Improve Success Rates of Students in Developmental Math						+7% pts
1.17	Placed Developmental Math (Decrease annually)	46.4%	44.0%		↗		
1.18	Success in Foundational MATH 017 (Increase annually)	32.6%	35.6%		↗		
1.19	Completed MATH 118 within two years (Improve annually)	17.0%	TBD				
	Improve Achievement Gap in First Year Success in Developmental English						+5% pts
1.20	All First-time	63.8%	63.5%		↗		
1.21	Black	59.7%	58.1%		↗		
1.22	Hispanic	65.4%	64.4%		↗		
1.23	White	73.2%	76.3%		↗		

Community College of Philadelphia

Improve Career Preparation and Employment		2014-15	2015-16
1.24	Career Program Job Placement Rates	83.6%	TBD
1.25	Career Program Graduates' Wages and Wage Growth	\$41,926	TBD
1.26	Licensure Exam Pass Rates		
	Clinical Laboratory Technology	100%	86%
	Dental Hygiene	100%	100%
	Diagnostic Medical Imaging	100%	100%
	Nursing	67.1%	83.2%
	Respiratory Care Technology	100%	100%

2.0	Facilities	Updates	Target Completion	Progress
	Projects			
2.0	Facilities Master Plan	Draft Master Plan by Fall 2016	Spring 2017	60%
2.1	The Hamilton	Negotiating Letter of Intent	August 2018	5%
2.2	Expansion of West Regional Center	Impasse		1%

3.0	Finance	Quarterly Report September 2016 (In Millions)	Quarterly Report December 2016 (In Million)	Quarterly Report March 2017 (In Millions)	Quarterly Report June 2017 (In Millions)	CCP Trend
3.1	Operating Budget Status 2015-2016	Realign budget based on enrollment				
3.2	Operating Cash Flow Position 2015-2016	\$15.0				
3.3	Long Term Cash Investments 2015-2016	Projected \$22.0				

Community College of Philadelphia

4.0	Workforce Development – Under development					
4.1	Annual Enrollments					
4.2	Revenue					
4.3	Number of Clients Serviced					

5.0	Community Relationships – Under development		
5.1	Number of College-community partnerships		
5.2	Number of student volunteer hours		
5.3	Monetary value of faculty/staff volunteer hours		
5.4	Number of visitors for events open to the public		

**PHONE MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, September 21, 2016 - 9:30 A.M.
Isadore A. Shrager Boardroom, M2-1**

Teleconference: Mr. Jeremiah J. White, Jr., presiding; Ms. Suzanne Biemiller, Ms. Lydia Hernandez Velez, Dr. Donald Generals, Mr. Jacob Eapen, Mr. Todd E. Murphy, Mr. James P. Spiewak and Victoria Zellers, Esq.

AGENDA – PUBLIC SESSION

(1) Bid Results for Biology Lab Renovations (Action Item):

Discussion: Mr. Eapen stated that as a result of a multi-year collaborative study, involving specialized laboratory consultants, Biology faculty and staff, a comprehensive redesign of Biology Laboratory space on the 3rd floor of the West Building had been created. The space redesign addressed new strategies in pedagogy and included adding two new laboratories, enlarging and renovating five existing laboratory spaces (upon completion, the lab total will be 6 instructional labs and a Biology Tutoring/Open Lab), creating a faculty suite of supporting offices, student seminar and study areas, a dedicated Biology training classroom, prep area and specimen storages space. Specifications and drawings were created by Spiezle Architectural Group and divided into seven prime contract packages: General Trades; Mechanical; Electrical; Plumbing; Demolition; Painting; and Flooring. Using PennBid, a request for proposals was posted (RFP 9869) for the College to receive bid responses on September 6, 2016.

Mr. Eapen described the bid process utilized by the College including the thorough efforts undertaken to notify minority contractors about the project. He stated that a notice on the bid was sent to ten minority support groups requesting that they disseminate the College's bid information. Additionally, seven individual invitations were sent to the heads of those support groups asking that they attend the pre-bid meeting. The City of Philadelphia sent its contact list, and an additional 49 invitations to bid were sent to minority and women-owned contractors. These outreach efforts are in addition to the Legal Notices advertised with two MBE publishers, *Al Dia* Newspaper and the *Philadelphia Sun*.

The PennBid program utilized by the College uses a combination of DGS (Department of General Services) codes and the Pennsylvania DGS Website to invite all Disadvantaged Business Enterprises (DBEs) in those categories listed with the State of Pennsylvania.

A mandatory pre-bid conference was held on August 11, 2016 with 41 contractors in attendance, of which there 6 MBEs, 11 WBEs, and 2 MWBEs. College staff also attended an open house at The Enterprise Center on August 15, 2016 to promote minority and women-owned businesses to bid for College projects.

On September 9th and on September 12th, 2016, a post-bid scope conference was conducted with each of the low-bid respondents, where their scope of work was reviewed and confirmed. Subsequent to the above, the staff recommends awarding the contracts to the low bid respondents highlighted as follows:

General Trades to be awarded to Smith Construction in the amount of \$2,290,000;
Painting to be awarded to AP Construction in the amount of \$58,000;

Demolition to be awarded to Geppert Brothers in the amount of \$214,110;
 Electrical to be awarded to Mulhern in the amount of \$838,926;
 Plumbing to be awarded to Dolan Mechanical in the amount of \$782,000; and
 Mechanical to be awarded to Devine Brothers in the amount of \$873,000.

Bids Rec'd	Contract	Company	Status	Amount
2	General Trades	Smith Construction	WDBE	\$2,290,000
		AP Construction		\$2,342,000
1	Painting	AP Construction		\$58,000
3	Demolition	Geppert Brothers		\$214,110
		Delta Bids		\$248,900
		AP Construction		\$482,274
3	Electrical	Mulhern		\$838,926
		McGoldrick Electric		\$879,799
		Carr & Duff		\$920,000
1	Plumbing	Dolan Mechanical		\$782,000
3	Mechanical	Devine Brothers		\$873,000
		Allstates Mechanical		\$909,000
		Edward J. Meloney		\$1,248,000
1	Flooring – Non-responsive/non-compliant bid submitted – Rejected.			

In response to a funding question, Mr. Spiewak noted that at the time the College refinanced its 2008 bond issue, it borrowed \$5.9 million for the project and that the State is funding 50% of the debt service. Mr. Jeremiah White suggested that Dr. Generals communicate to Mr. Harold Epps concerning the College's minority contractor outreach efforts.

Action: Ms. Lydia Hernandez Velez moved and Ms. Suzanne Biemiller seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees that the bid results for the Biology Lab Renovation Project be awarded to the following contractors; and that the bid results be ratified by the full Board at the October 13, 2016 Board of Trustees meeting:

Smith Construction – General Trades: \$2,290,000;
 AP Construction – Painting: \$58,000;
 Geppert Brothers – Demolition: \$214,110;
 Mulhern – Electrical: \$838,926;
 Dolan Mechanical – Plumbing: \$782,000; and
 Devine Brothers – Mechanical: \$873,000

The motion passed unanimously.

(2) Biology Lab Fume Hoods (Action Item):

Discussion: Mr. Eapen explained that as a result of the phasing efforts (based on maintaining maximum course offerings) of the Biology Renovation project, it is necessary to pre-order long-lead laboratory hoods prior to the start of contractor services. Delivery of these items is critical to the success of the project.

Using PennBid, a request for proposals to furnish Laboratory Hoods was posted (RFP 9949) for the College to receive bid responses on August 18, 2016. Two bids were received, both offering the same product from the same manufacturer. The low-bid respondent was contacted and the scope of work was discussed in detail with the College and architect team.

Subsequent to the above, the staff recommends awarding the contract to Northeast Interior Systems, Inc. for the amount of \$164,500.

Northeast Interior Systems, Inc.:	\$164,500
VWR International:	\$195,714

Action: Ms. Suzanne Biemiller moved and Ms. Lydia Hernandez Velez seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees that the contract for the Biology Lab Fume Hoods be awarded to Northeast Interior Systems, Inc. in the amount of \$164,500; and that the Biology Lab Fume Hoods award be ratified by the full Board at the October 13, 2016 Board of Trustees meeting. The motion passed unanimously.

(3) Contract with Olaya Studio (Action Item):

Discussion: Mr. Eapen stated that the College has been using the services of Olaya Studios, a MBE firm located in the City of Philadelphia, on an "On-Demand" basis. They have been responsive and a resource to the College several times. The College desires to utilize their services again, but doing so brings the total of all their efforts to a value greater than \$100,000. The staff recommends the continued use of Olaya Studios services with the six (6) month service value as listed below:

Purchase Order	Purpose	Amount
P0018963	Permit drawings for building modifications in the Annex	\$1,635
P0019494	Full design documentation for Office relocations plans in Library	\$51,535
P0019495	W1-1 Office and space planning	\$17,610
Pending Approval	Full documentation for renovation to the Great Hall	\$59,680
	Six Month Total	\$130,460

Action: Ms. Lydia Hernandez Velez moved and Ms. Suzanne Biemiller seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of the Trustees the continued use of Olaya Studio services for a six month service value of \$130,460;

and that the continued use of Olaya Studio services be ratified by the full Board at the October 13, 2016 Board of Trustees meeting. The motion passed unanimously.

(4) 2015-16 Budget Results (Information Item):

Mr. Eapen and Mr. Spiewak provided an overview of the College's budget results for fiscal year 2015-16. The College began the 2015 – 2016 fiscal year with a balanced budget. The year ended with operating revenues exceeding operating expenses by \$2,160,223.

Student credit hours exceeded budget for the summer and fall 2015 semesters but spring and summer 2016 semesters were below budget as outlined in Attachment A. Overall total credit hours were 2% below budget resulting in approximately \$2 million less student tuition and fees than budgeted. State funds were budgeted at an increased amount of \$1.98 million, as originally proposed by Governor Wolf, but as a result of state budget negotiations were only increased by \$1.64 million. More of the City appropriation was able to be allocated to the operating budget because the State began funding 50% of the debt service of the 2013 loan that financed improvements to the West Building. Both investment income and income from miscellaneous sources were above budget.

Total operating expenditures ended the year \$4 million less than budgeted. Positions that were vacant for all or part of the year resulted in spending \$1.8 million less on full-time salaries than originally budgeted. Overall, total salaries were \$1,939,000 lower than budgeted. This had the impacted of reducing FICA costs which ended the year \$132,000 lower than budgeted. The fringe benefit budget was positively affected by a favorable year for the medical self-funded program. Final expenses associated with healthcare were almost \$600,000 below budget. Administration took advantage of the savings from the salary and fringe benefit lines and other expense lines to pay-off existing longer-term leases in the amount of \$1.577 million. This strategy provides flexibility in the College's operating budget for future years. Attachment A provides detail on the revenue and expenses variances. As presented in the FY 2016-17 budget that was approved by the Board on June 30, 2016, \$915,800 of the excess revenues from FY 2015-16 is required as a revenue source for FY 2016-17. Due to the lower-than-budgeted enrollments experienced thus far in FY 2016-17, additional amounts of the FY 2015-16 excess revenues may be required as a revenue source for FY 2016-17. The remaining excess revenues may be utilized to establish reserve funds for deferred maintenance and technology refresh needs.

Ms. Suzanne Biemiller congratulated the President and staff on their management of the operating budget given the difficult circumstances to balance the budget.

(5) Next Meeting:

The next meeting date of the Committee is scheduled for **Wednesday, October 19, 2016 at 10:00 A.M.** in the College's Isadore A. Shrager Boardroom, M2-1.

AGENDA – EXECUTIVE SESSION

Discussion of legal matters.

ATTACHMENT A
2015-16 BUDGET RESULTS

Community College of Philadelphia
Enrollment Information (FTEs and Credit Hours)
Fiscal Year 2015-16

	Actual Credit Hours FY 14-15		Budgeted FTEs FY 15-16		Budgeted Credit Hours FY 15-16		Actual Credit Hours FY 15-16		Credit Hour Variance - Budgeted vs. Actual		% Variance
	Actual FTEs FY 14-15	Actual Credit Hours FY 14-15	Budgeted FTEs FY 15-16	Budgeted Credit Hours FY 15-16	Actual FTEs FY 15-16	Actual Credit Hours FY 15-16	Budgeted vs. Actual	% Variance			
<u>CREDIT</u>											
Summer 2	1,716	20,591	1,717	20,609	1,730	20,760	151	0.7%			
Fall	12,859	158,471	12,976	159,625	12,963	160,200	575	0.4%			
Winter	46	546	50	600	47	558	(42)	-7.0%			
Spring	12,587	155,231	12,801	157,209	12,056	149,185	(8,024)	-5.1%			
Summer 1	2,494	29,926	2,550	30,600	2,216	26,595	(4,005)	-13.1%			
Credit Year-to-date Totals - Annual FTEs	<u>14,851</u>	<u>364,765</u>	<u>15,047</u>	<u>368,643</u>	<u>14,506</u>	<u>357,298</u>	<u>(11,345)</u>	<u>-3.1%</u>			
<u>NONCREDIT</u>											
Summer 2	54		95		64						
Fall	501		658		384						
Spring	344		615		345						
Summer 1	115		236		111						
Noncredit Year-to-date Totals - Annual FTEs	<u>507</u>		<u>802</u>		<u>452</u>						

Community College of Philadelphia
 Operating Budget Projections
 Fiscal Year 2015-16

	<u>Original Budget</u>	Final at June 30, 2016
<u>REVENUES</u>		
Student Tuition and Fees	\$76,691,245	\$74,647,882
Commonwealth of Pennsylvania	30,621,805	30,128,342
City of Philadelphia	23,247,363	23,367,407
Other Income	<u>1,728,720</u>	<u>2,296,953</u>
TOTAL REVENUES	\$132,289,133	\$130,440,584
<u>EXPENSES *</u>		
Salaries, Net of Lapsed Funds	\$75,642,290	\$73,703,012
Fringe Benefits	34,124,000	33,150,262
Other Expenses	22,322,843	21,354,784
Student Financial Aid	<u>200,000</u>	<u>72,303</u>
TOTAL EXPENSES	\$132,289,133	\$128,280,361
EXCESS REVENUES (EXPENSES)	<u>(\$0)</u>	<u>\$2,160,223</u>

* Prior to impact of GASB 45 and 68 accruals

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
OPERATING REVENUES			
State Funding	\$30,479,415	\$29,963,726	As a result of state budget negotiations, a lesser increase in state funding was received than originally budgeted.
State Lease funding	142,390	164,616	
Total State Revenues	30,621,805	30,128,342	
Tuition - Credit Students , net of write-offs, discounts and other offsets			
	60,784,200	58,909,256	Summer and Fall, 2015 semester enrollments slightly exceeded budget but Spring and Summer, 2016 enrollments were below budget. For the year, total credit hours were 3.1% below budget resulting in less than budgeted tuition.
Technology Fee	10,631,700	10,328,094	For the year, total credit hours were 3.1% below budget resulting in less than budgeted technology fees.
Course Fees	3,591,490	3,668,652	
Net Contribution from: Contracted Noncredit Instruction; Other Noncredit Instruction; Adult Community Noncredit Instruction			
	506,500	453,957	
Student Regulatory Fees	1,177,355	1,287,923	
Total Student Tuition & Fees	76,691,245	74,647,882	
City Operating Funds	23,247,363	23,367,407	
Investment Income			
	500,000	814,970	In addition to interest earnings of \$445,000, the College also had a gain on long-term investments in the amount of \$370,000.
Vocational Education Funding	200,000	267,588	
Indirect Costs, Administrative Allowances	300,000	368,579	
Parking Proceeds & Miscellaneous Income	728,720	845,816	
Total Other Income	1,728,720	2,296,953	
TOTAL OPERATING REVENUES	\$132,289,133	\$130,440,584	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
<u>OPERATING EXPENSES *</u>			
<u>Salaries</u>			
Full-Time Administrative Salaries	17,137,300		
Less: Projected Lapsed Salaries	(900,000)		
Net Full-Time Administrative Salaries	16,237,300	15,470,140	Higher than anticipated number of unfilled administrative positions during the year.
Full-Time Faculty Salaries	29,086,904		
Less: Projected Lapsed Salaries	(150,000)		
Net Full-Time Faculty Salaries	28,936,904	28,359,069	More lapsed funds than originally budgeted.
Full-Time Classified Salaries	11,052,934		
Less: Projected Lapsed Salaries	(450,000)		
Net Full-Time Classified Salaries	10,602,934	10,137,068	Higher than anticipated number of unfilled classified and confidential positions during the year.
Subtotal - Full-Time Salaries	55,777,138	53,966,277	
Part-Time & Overload Credit Salaries	10,985,389	10,975,763	
Summer Credit Instruction	4,064,938	3,954,464	
Noncredit Instructional Salaries	424,310	398,056	
All Other Salaries	3,940,515	4,138,800	
Early Retirement Incentive Payments	450,000	269,652	
Subtotal - Other than Full-Time Salaries	19,865,152	19,736,735	
Total Salaries	75,642,290	73,703,012	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
Fringe Benefits			
Medical Program	22,853,700	22,257,501	Actual claims were lower than originally projected.
Retirement Contributions	5,893,500	5,842,259	
FICA	3,108,700	2,976,413	Lower than budgeted salary expenses resulted in a lower than budgeted FICA expense.
Tuition Remission	650,000	555,644	
Group Life Insurance	482,200	466,125	
Unemployment Compensation	200,000	232,954	
Workers' Compensation Insurance	346,700	281,691	Lower than budgeted premiums for workers' compensation insurance.
Unused Vacation	100,000	93,751	
Disability Insurance	304,200	298,785	
Forgivable Education Loan	185,000	145,139	
Total Fringe Benefits	34,124,000	33,150,262	
Facility Expenses			
Utilities	2,004,341	1,816,251	
Contracted Security	1,700,000	1,720,232	
Contracted Cleaning	1,178,760	1,205,363	
All Other Facility Expenses	2,333,717	2,291,167	
Total Facility Expenses	7,216,818	7,033,013	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
All Other Expenses			
Leased Equipment & Software	5,425,659	4,981,904 +	
Catalogs and Advertising	1,418,856	1,555,482	Additional costs associated with 50th Anniversary Events and Spring 2016 Enrollment advertising
Supplies-Pool	1,395,718	1,315,273	
Contracted Services	1,805,175	1,820,065	
Consulting	538,300	836,331	Additional costs for: Facility Master Plan, Margolis-Healy Security Review, Economic Impact Study, Public-Private Partnership RFP, Hanover Research
Maintenance & Repairs	576,006	436,948	
Postage	315,200	257,348	
Insurance	662,000	622,190	
Legal Fees	322,000	808,543	Additional costs for Burt Hill claim, real estate firm, arbitrations, and negotiations.
Other Expenses	2,647,111	1,687,689	Reflects value of unspent contingency funds and various other budget lines.
Total All Other Expenses	15,106,025	14,321,772	
Student Scholarships	200,000	72,303	
TOTAL OPERATING EXPENSES	\$132,289,133	\$128,280,361	
Excess Revenues (Expenses)	(\$0)	\$2,160,223	

* Prior to impact of GASB 45 and 68 accruals
+ Includes the cost of payments made to pay off certain long-term leases.

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Thursday, September 29, 2016 – 12:00 Noon
Isadore A. Shrager Boardroom, M2-1**

Present: Mr. Anthony J. Simonetta, Mr. Matthew Bergheiser (*via telephone*), Mr. Jeremiah White (*via telephone*), Donald Generals, Ed.D., Mr. Jacob Eapen, Mr. Todd E. Murphy, Mr. James P. Spiewak, Mr. Robert Lucas, Victoria Zellers Esq. and representing Grant Thornton: Mr. Brian Page and Ms. Angelica Roiz

Not Present: Representing the Meridian Group: Mr. Anthony B. Scott

AGENDA – PUBLIC SESSION

(1) Approve Minutes of Audit Committee Meeting on June 6, 2016 (Action Item):

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 6, 2016 Audit Committee meeting minutes. Mr. Bergheiser made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

(2) 2015-16 Fiscal Year Audit Report (Action Item):

Attachment A contains the presentation made by Mr. Brian Page, Engagement Partner, and Ms. Angelica Roiz, Senior Manager, from Grant Thornton and Attachment B contains audit results for the 2015-2016 fiscal year. Mr. Page began the discussion by reviewing the required communications, roles and responsibilities for the financial statements including the auditors, the Board and Audit Committee. Mr. Page pointed out that they discussed the specific areas where they were going to spend their time during the audit at the June 2016 meeting. There were no material changes to their audit approach presented at that time. Mr. Page also noted that he has reviewed agreements dealing with the College's public private partnership (P3) to ensure there are no accounting issues or impact on the College's financial statements.

Ms. Roiz then discussed the audit timeline and areas of focus of Grant Thornton's audit. Specifically, she mentioned reasonableness tests regarding tuition, deferrals, receivables and management's allowance for doubtful account calculation as compared to the enrollment population, as well as State and City appropriations and investment earnings, recorded pension liabilities and the new accounting pronouncement implementation of GASB 72 Fair Value Measurements and Application. Under this new accounting standard, the College is required to use appropriate measurement techniques to measure the fair value of its assets. In addition, the College is required to include additional disclosures in its financial statements on the leveling of those assets (Level 1, 2 or 3). Ms. Roiz noted that all the necessary disclosures included in this year's financial statements were correct and in accordance with the new pronouncement.

Ms. Roiz then discussed the Information Technology portion of the audit. The auditors review procedures did not result in any internal control findings. However, the auditors did identify certain best practices for the College's consideration.

Ms. Roiz then walked through the summary of audit adjustments. There were no significant audit adjustments; however, there were two passed audit adjustments that related to current and non-current vacation accruals and current and non-current security deposits outlined in the presentation. These adjustments were considered balance sheet re-classes and are considered immaterial to the College's financial statements.

She then stated that there had been no disagreements with management in the preparation of the financial statements, and there had been no difficulties encountered in performing the audit. The audit team was in fact very pleased with how quickly management responded to their questions and points of inquiry. It should be noted that there were no material weaknesses or significant deficiencies identified in the 2015-2016 financial statements.

Mr. Brian Page then walked through some key highlights of this year's financial statements. Specifically, he discussed the audit opinion that would be issued as unmodified, which will be presented to the City of Philadelphia.

Mr. Simonetta asked if the Committee was recommending the audit report to the Board and issued to the City before the Board accepts it. Mr. Murphy stated that this is due to the annual City deadline of September 30th but will get presented at the October 13, 2016 Board Meeting.

Some of the other highlights Mr. Page focused on were the changes on the balance sheet due to the impact of the refinancing of the College's 2008 Bonds; the increase in Deferred Inflows/Outflows will be amortized over time into interest expense with the life period of the Bond; bond proceeds increased to \$7.4 million; and, bond premiums increased to \$6.6 million, which was all related to the refinancing. He also discussed the new note disclosures in Note B of the financial statements as a result of the new GASB 72 Fair Value Measurement & Leveling of Investments implementation.

Several technical updates, projects, regulatory issues and upcoming accounting pronouncements were pointed out to the Committee, which are outlined in the presentation. Specifically, the new accounting pronouncements listed in Attachment A were discussed focusing on GASB 72, 75 & 80. Under GASB 72, the College was required to include more disclosures with respect to investments. Depending upon the method used to determine their fair value, investments are now separated into three categories. Under GASB 75, which is effective for fiscal years beginning after June 15, 2017, the College will be required to record the full value of other post-employee benefit liabilities in their entirety. Currently, the College is phasing this in over a thirty year amortization period. Consequently, the College will have a large decrease in its net assets going forward. Under GASB 80, the College will need to re-evaluate the current presentation of the Component Unit Foundation to determine whether it should be blended into the College's financial statements for reporting purposes or continue to be presented separately.

Mr. Simonetta commented that the City would be going through the GASB 75 change as well and it may be worthwhile for staff to have some conversations with them regarding any new supplemental schedules they may require. Mr. Murphy pointed out that there are certain schedules now that the City requires reformatting, which are added in the back of the College's Financial Statements. Mr. Page stated that more than likely the City will include them in their required reporting package to the College.

Mr. Page then highlighted some industry updates regarding Moody's outlook on community colleges. Specifically, he mentioned that there is a stable outlook for the next 18 to 24 months. They expect modest revenue growth of about 3%; however, about 20 to 30% of institutions are expected to struggle with any revenue growth. An increase in technology investments is expected to outpace the rate of inflation. In addition, good expense discipline has been observed with improving cash margins. However, they do expect a cut of 15-20% in cost in order to manage some of the enrollment challenges institutions are facing. More mergers of smaller schools to achieve economies of scale are expected. Finally, they believe cash and liquidity reserves will remain fairly stable in the next 18 to 24 months.

Mr. Simonetta commented that there have been some announcements locally about institutions like La Salle and Rosemont College cutting their tuition significantly. He asked Mr. Page if this is the trend Grant Thornton is seeing across the country. Mr. Page stated that cutting tuition is viewed as an enrollment management strategy. However, he stated that probably less than 10% of colleges and universities are doing so.

Mr. Page then pointed out that the Moody's report on community colleges survey for FY 2015 was the first year in 5 years of reporting that revenue growth outpaced expense growth industry wide. However, 90% of all community colleges have experienced enrollment declines since 2011.

Mr. Page concluded his presentation with a brief discussion of how leadership among institutions is responding to changing conditions, which is outlined in Attachment A.

Action: Mr. Simonetta made a motion to recommend acceptance of the 2015-2016 Financial Statement Audit to the Board of Directors. Mr. Bergheiser seconded. The motion passed unanimously.

(3) 2015-16 Final Budget Results (Information Item):

Mr. Eapen provided an overview of the College's budget results for fiscal year 2015-16. The College began the 2015–2016 fiscal year with a balanced budget. The year ended with operating revenues exceeding operating expenses by \$2,160,223.

Student credit hours exceeded budget for the summer and fall 2015 semesters but spring and summer 2016 semesters were below budget as outlined in Attachment C. Overall total credit hours were 2% below budget resulting in approximately \$2 million less student tuition and fees than budgeted. State funds were budgeted at an increased amount of \$1.98 million, as originally proposed by Governor Wolf, but as a result of state budget negotiations were only increased by \$1.64 million. More of the City's appropriation was able to be allocated to the operating budget because the State began funding 50%

of the debt service of the 2013 loan that financed improvements to the West Building. Both investment income and income from miscellaneous sources were above budget.

Total operating expenditures ended the year \$4 million less than budgeted. Positions that were vacant for all or part of the year resulted in spending \$1.8 million less on full-time salaries than originally budgeted. Overall, total salaries were \$1,939,000 lower than budgeted. This had the impacted of reducing FICA costs which ended the year \$132,000 lower than budgeted. The fringe benefit budget was positively affected by a favorable year for the medical self-funded program. Final expenses associated with healthcare were almost \$600,000 below budget. Administration took advantage of the savings from the salary and fringe benefit lines and other expense lines to pay-off existing longer-term leases in the amount of \$1.57 million. This strategy provides flexibility in the College's operating budget for future years. Attachment C provides detail on the revenue and expenses variances. As presented in the FY 2016-17 budget that was approved by the Board on June 30, 2016, \$915,800 of the excess revenues from FY 2015-16 is required as a revenue source for FY 2016-17. Due to the lower-than-budgeted enrollments experienced thus far in FY 2016-17, additional amounts of the FY 2015-16 excess revenues may be required as a revenue source for FY 2016-17. The remaining excess revenues may be utilized to establish reserve funds for deferred maintenance and technology refresh needs.

Mr. Eapen noted that some of the steps that were taken to deal with the challenges of the 2016-2017 budget were: a freeze on all positions except faculty and reduced expenses on all budgets across the institution.

(4) Internal Audit Plan 2014-2016 Year Update (Information Item):

Mr. Lucas provided a final update on the 2014-2016 Internal Audit Plan (Attachment D). He provided a copy of a summary report of activities since the last Audit Committee meeting as well as a copy of the audit plan for the two-year period ending June 2016 to the Committee members. Mr. Lucas stated that, since the last meeting, he had issued one finalized audit report to management and completed three audits with draft audit reports issued to management, including one requested by management after the last Audit Committee meeting. One 2016 internal audit is in progress and the draft audit report is expected to be issued by October 7, 2016.

Mr. Lucas also provided a copy of the 2016-2018 Internal Audit Plan approved by management to the Audit Committee members. He noted that the plan is the same one provided as the proposed plan at the last Audit Committee meeting with the addition of one audit, Royalty Payments from Publishers, requested by management for which the draft report has already been issued to management. Work has begun on several other audits as indicated on the audit plan.

The audit of the Disaster Recovery Plan (DRP) was scheduled to begin in October. Management has requested this audit be deferred until December due to ITS' work on this subject and several other high priority projects. Mr. Lucas stated that the audit plan is designed to be flexible for such requests and that he will work on other audits and circle back to the DRP audit toward the end of the year.

Mr. Lucas also noted that he continues to work with management to obtain the statuses of previously issued audit comments. He provided an updated version of the Internal Audit Follow-Up Matrix to the Committee which includes all audit report recommendations for which management's action plan are not yet complete. Mr. Lucas noted that a number of the action plans are long term as they include construction, new software or new equipment, each of which have significant time and expense considerations. The budget constraints in 2016-2017 may further extend the timeline of some action plans.

(5) February 2016 Meeting Date (Information Item):

The next meeting of the Audit Committee will be scheduled in February 2017. At that time, the Committee will discuss the 2015-2016 A-133 audit report.

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. The Committee met with both the Internal and Independent Auditors in Executive Session.

TEM/lh
Attachments

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

ATTACHMENT A
2015-2106 FISCAL YEAR
GRANT THORNTON PRESENTATION

Presentation to the Audit Committee of
Community College of Philadelphia
for the year ended June 30, 2016

September 29, 2016



Grant Thornton

An instinct for growth™

Our values are **CLEARR**

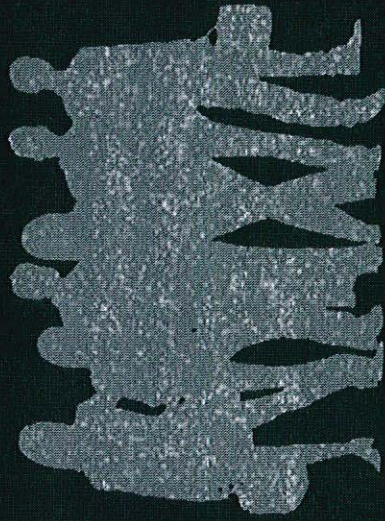
To achieve our global vision, we capitalize on our strengths by embracing the following values:

- Unite through **global Collaboration**
- Demonstrate **Leadership** in all we do
- Promote a consistent culture of **Excellence**
- Act with **Agility**
- Ensure deep **Respect** for people
- Take **Responsibility** for our actions

Our values serve as the foundation of each step we take toward achieving our vision. They guide our decision-making and provide a framework for our people to make correct and appropriate choices.



RESPONSIBILITIES



Our responsibilities

We are responsible for:

- Performing an audit of the Community College of Philadelphia's financial statements as prepared by management, conducted under US GAAS and *Government Auditing Standards*, with your oversight
- Forming and expressing an opinion about whether the financial statements are presented fairly, in all material respects in accordance with US GAAP
- Forming and expressing an opinion about whether certain supplementary information — including the Schedule of Expenditures of Federal (SEFA) awards — is fairly stated in relation to the financial statements as a whole
- Reading other information and considering whether it is materially inconsistent with the financial statements
- Communicating fraud and abuse with regard to federal programs
- Communicating specific matters to you on a timely basis; we do not design our audit for this purpose
- Reporting material noncompliance related to laws, regulations, contracts and grant agreements, as well as significant deficiencies and/or material weaknesses in internal control related to financial reporting
- Reporting material noncompliance with federal awards requirements applicable to major program(s) audited under the Uniform Guidance requirements (formerly OMB Circular A-133), as well as significant deficiencies and/or material weaknesses in internal control over compliance
- Applying agreed-upon procedures based on criteria as outlined by the Commonwealth of Pennsylvania Department of Education (PDE) in the Statement of Auditing and Accounting Standards for Community Colleges

An audit provides reasonable, not absolute, assurance that the financial statements do not contain material misstatements due to fraud or error. It does not relieve you or management of your responsibilities. Our respective responsibilities are described further in our engagement letter.

Those charged with governance and management responsibilities

Those charged with governance

Those charged with governance are responsible for:

- Overseeing the financial reporting process
- Setting a positive tone at the top and challenging the Community College of Philadelphia's activities in the financial arena
- Discussing significant accounting and internal control matters with management
- Informing us about fraud or suspected fraud, including its views about fraud risks
- Informing us about other matters that are relevant to our audit, such as:
 - Objectives and strategies and related business risks that may result in material misstatement
 - Matters warranting particular audit attention
 - Significant communications with regulators
 - Matters related to the effectiveness of internal control and your related oversight responsibilities
 - Your views regarding our current communications and your actions regarding previous communications

Management

Management is responsible for:

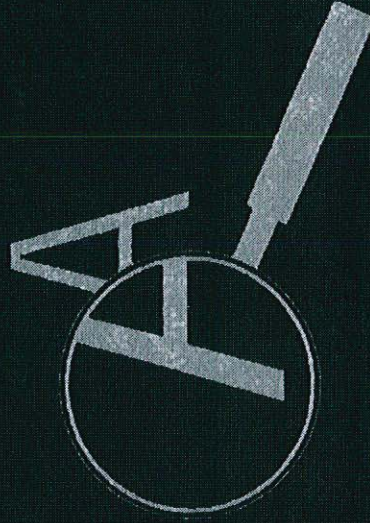
- Preparing and fairly presenting the financial statements, including supplementary information such as SEFA (Schedule of Expenditures of Federal Awards) in accordance with US GAAP
- Designing, implementing, evaluating, and maintaining effective internal control over financial reporting and compliance with federal grant requirements
- Communicating significant accounting and internal control matters to those charged with governance
- Providing us with unrestricted access to all persons and all information relevant to our audit
- Informing us about fraud, illegal acts, significant deficiencies, and material weaknesses
- Adjusting the financial statements, including disclosures, to correct material misstatements
- Informing us of subsequent events
- Providing us with certain written representations



Grant Thornton

An instinct for growth

AUDIT SCOPE AND RESULTS



Audit timeline

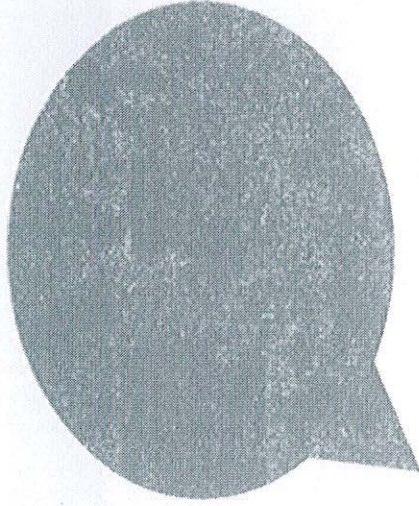
May/June 2016	Client reacceptance	<ul style="list-style-type: none"> • Client reacceptance • Issue engagement letter • Conduct internal client service planning meeting, including coordination with audit support teams such as IT, tax and valuation
June 2016	Planning	<ul style="list-style-type: none"> • Meet with management to confirm expectations and discuss business risks • Discuss scope of work and timetable • Identify current-year audit issues and discuss recently issued accounting pronouncements of relevance • Initial Audit Committee communications
June/July 2016	Preliminary risk assessment procedures	<ul style="list-style-type: none"> • Develop audit plan that addresses risk areas • Update understanding of internal control environment • Coordinate planning with management and develop work calendar
June/July 2016	Interim procedures	<ul style="list-style-type: none"> • Perform walk-throughs of business processes and controls • Begin Single Audit (formerly A-133) compliance testing • Perform selective substantive testing on interim balances
August/September 2016	Final fieldwork and deliverables (short form)	<ul style="list-style-type: none"> • Perform final phase of audit and year-end fieldwork procedures • Meet with management to discuss results • Present results to the Audit Committee
December 2016	Final fieldwork and deliverables (Single Audit)	<ul style="list-style-type: none"> • Perform final phase of Single Audit (formerly A-133) compliance testing • Meet with management to discuss results

Materiality

Essentially, materiality is the magnitude of an omission or misstatement that likely influences a reasonable person's judgment. It is based on a relevant financial statement benchmark.

- We believe that total assets is the appropriate benchmark for the Community College of Philadelphia.
- We believe total expenditures on each major program are the appropriate benchmarks for the Single Audit.

Financial statement items greater than materiality are in scope. Other areas less than materiality may be in scope if qualitative factors are present (e.g., related party relationships or transactions and fraud risk).



Views of those charged with governance

Discussion points

Risks of fraud

Awareness of fraud

Awareness of related party transactions; understanding of purpose of related party transactions

Awareness of whistleblower tips or complaints

Oversight of management's risk assessment process

Views about the College's objectives and strategies and related risks of material misstatement

Awareness of any internal control matters and views about management's response

Oversight of financial reporting process

Actions taken in response to developments in law, accounting standards and corporate governance matters

Actions in response to our previous communications, if any



Grant Thornton

An instinct for growth

Use of the work of others

Specialists

GT Pricing group – Valuation of investment portfolio

GT Actuarial specialists – Review of the reasonableness of the assumptions underlying the valuations of the OPEB (GASB 45) liabilities and disclosures (as provided to the College by external actuaries at Clarity in Numbers) as well as self-insurance accruals for medical claims (as provided to the College by external actuaries at Alliant Insurance Services)

GT Tax group - Review of UBIT and tax positions



Grant Thornton | An instinct for growth

Significant risks and other areas of focus

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

Areas of focus	Planned procedures
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue	<ul style="list-style-type: none"> • Performed reasonableness test on tuition, student aid and auxiliary revenue amounts. • Performed deferred revenue testing to determine proper cut-off. • Inquired of management about the allowance methodology and, policies governing additional charges or other steps taken (e.g., cannot register, cannot attend commencement) for lack of payment of student account. • Reviewed management's analysis of allowances for doubtful accounts for consistency with methodology and accuracy of inputs as well as reasonableness and overall adequacy.
GASB 68	<ul style="list-style-type: none"> • Ensured pension liabilities are recorded appropriately in accordance with GASB 68.

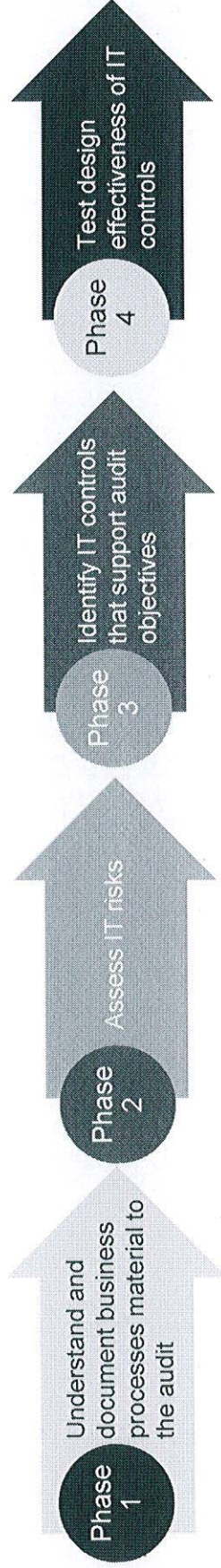
Significant risks and other areas of focus, continued

Areas of focus	Planned procedures
Investments and related earnings	<ul style="list-style-type: none"> • Confirmed investments with custodians and investment managers. • Tested valuation of publicly traded investments using an independent pricing source. • Tested valuation of investments that are not publicly traded by performing an independent assessment of the valuation methodology and testing roll forward period of alternative investments and obtaining underlying audited financial statements of the respective funds. • Reviewed investments for impairment. • Analytically reviewed investment income for reasonableness by asset class and expected returns.
State and Federal Grants & Contracts	<ul style="list-style-type: none"> • Reviewed contract documents to obtain understanding of the terms. • Compared revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts. • Reviewed any deferred amounts for reasonableness. • Agreed any subsequent collections to year-end receivable balances. • Reviewed propriety of financial statement presentation and disclosure.

Significant risks and other areas of focus, continued

Areas of focus	Planned procedures
State & City appropriations	<ul style="list-style-type: none"> • Obtained detail of appropriations received from the state for fiscal year. • Confirmed amounts with state, agreeing to revenue recorded in general ledger. • Reviewed receivable, determining calculation is correct based on cash received and amounts outstanding based on confirmation.
Compliance with Uniform Guidance (formerly OMB Circular A-133)	<ul style="list-style-type: none"> • Review contracts to understand their nature and compliance requirements as applicable. • Identify major program(s) and determine the compliance requirements that are direct and material. • Identify key controls over compliance and will finalize testing those controls prior to issuance of long-form financial statements. • Selected a sample of transactions subject to compliance requirements for testing prior to issuance of long-form financial statements. These will include (at a minimum) the Student Financial Aid Cluster in compliance with Part 5 of the 2016 OMB Compliance Supplement.

Technology support as part of the audit process



An important component of our audit approach is to understand how IT is used 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 Application: Banner

- Banner Financial Aid Module Review
- Administrator Access & Password Testing

Technology support

Results of procedures performed on Banner

Application	Results
Banner	No internal control findings were identified through performance of our design effectiveness review procedures including those within the areas of segregation of duties, user administration (terminations), and policies and procedures. We did, however, identify several recommendations and best practices for the College's consideration. Please refer to the next slide for a detailed listing.

Technology support – continued

ADDITIONAL RECOMMENDATIONS AND BEST PRACTICES IDENTIFIED:

- We noted that currently the process for grant access to new hires starts with HR putting a user in Banner. There is a process to automatically create an Active Directory account. IT monitors Banner to identify when a new user is being processed. Sometimes there is an email notification, but HR doesn't always populate or add the user in a timely manner. We recommend that HR submit a ticket to IT for all access requests of newly hired users during the new hire process either prior to the start date or on the start date. This will ensure that all access requests are timely, documented and appropriate.
- We noted that currently the process for revoking user access upon terminations is that users are automatically removed from Active Directory, but IT is not always notified to remove users from the Banner application. We recommend that HR be required to notify IT upon user termination to ensure that all application access can be revoked in a timely manner.
- We noted that the Windows network does not lock out user accounts after a set number of failed log on attempts. Logs from Clone Microsystems are used to track failed log on attempts and these reports are reviewed daily by IT Management. We recommend that IT set a lock out mechanism on the Network after 3-5 failed log on attempts to better secure access to the CCP network.
- We noted that the post implementation review for Banner changes consists of the helpdesk working with the end users to ensure that changes promoted were appropriate and that the correct functionality exists specific to the change requested. This review does not validate that all changes promoted were approved changes, but does ensure that the requested changes that were implemented were approved and met the demands of the end user. We recommend that the alternate DBA validate all changes for the week that were promoted to ensure that only approved, necessary changes that have been tracked within the ticketing system are moved to the live Banner environment.

Summary of adjustments (\$000s)

Management believes the unrecorded adjustments are immaterial to the financial statements. Unrecorded misstatements could be potentially material to future financial statements. We request that these unrecorded adjustments be corrected.

Description	Assets	Liabilities	Net Assets	Increase (Decrease) to:			Change in net assets
				Revenue	Expenses	Nonoperating	
<u>Recorded adjustments</u>	NONE NOTED						
<u>Unrecorded adjustments</u>							
DR. Accrued Liabilities, Noncurrent	\$ -	\$ 203,000	-	-	-	-	-
CR. Accrued Liabilities, Current	\$ -	\$ (203,000)	-	-	-	-	-
<p><i>To reclassify a portion of the long-term liability for vacation accruals to short-term based on underlying trends of vacation accrual use by employees.</i></p>							
DR. Deposits, Current	\$ 250,000	-	-	-	-	-	-
CR. Deposits, Noncurrent	\$ (250,000)	-	-	-	-	-	-
<p><i>To reclassify security deposit for parking garage property to current vs. non-current asset based on the nature of the agreement.</i></p>							
Net impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Disclosure adjustments

Recorded disclosure adjustments

The following is a description of necessary adjustments to disclosures identified during the audit that were made by the College:

- None noted

Unrecorded disclosure adjustments

The following is a description of possible adjustments to disclosures identified during the audit that were not made by the College:

- None noted

Internal control matters

Our responsibility

- Obtain reasonable assurance about whether the financial statements are free of material misstatement.
- Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- We express no opinion on the effectiveness of internal control.
- Control deficiencies that are of a lesser magnitude than a significant deficiency will be (or were) communicated to management.

Definitions

- A deficiency in internal control ("control deficiency") exists when the design or operation of a control does not allow management or employees — in the normal course of performing their assigned functions — to prevent, or detect and correct, misstatements on a timely basis.
- A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis.
- A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Other required communications

Disagreements with management

None noted.

Management's consultations with other accountants

None noted of which we are aware.

Other findings or issues

None noted other than those previously included in this presentation. No modifications to the report are deemed necessary and we are not aware of the audited financial statements being included in another document, such as an annual report.

Other required communications - continued

Significant difficulties encountered during the audit

None noted.

Related parties and related party transactions

We did not identify any of the following matters through the course of our audit procedures:

- Identification of significant related party transactions that have not been appropriately authorized and approved
- Nondisclosure (whether intentional or not) by management of related parties or significant related party transactions
- Disagreement with management regarding the accounting for, and disclosure of, significant related party transactions
- Noncompliance with applicable laws and regulations prohibiting or restricting specific types of transactions
- Difficulties in identifying the party that ultimately controls the entity



Grant Thornton

An instinct for growth™

Quality of accounting practices and alternative treatments

Accounting policies

Accounting policies are consistent with those of prior year and are outlined in Note A of the financial statements.

Accounting estimates

Significant estimates are described in Note A of the financial statements. These estimates include:

- Allowance for doubtful accounts
- Useful lives of fixed assets
- Valuation of Level 2 investments which are based on NAV per share
- Actuarial estimates for the College's post-retirement benefit plan (OPEB) under GASB 45
- Actuarial estimates for the College's self-insured medical claims liability (IBNR)



Grant Thornton | An instinct for growth™

Quality of accounting practices and alternative treatments - continued

Disclosures

Financial statements and the disclosures therein are clear and complete in accordance with GASB pronouncements. The current year financial statements include the requisite disclosures related to fair value of investments in accordance with GASB 72.

Other related matters

The effects of the partial refinancing of the 2008 Series Bonds and issuance of the 2015 Series Bonds are appropriately disclosed in the financial statements.



Grant Thornton | An instinct for growth

GRANT THORNTON

OTHER MATTERS

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
—	—	—	—	—	—	—

Commitment to promote ethical and professional excellence

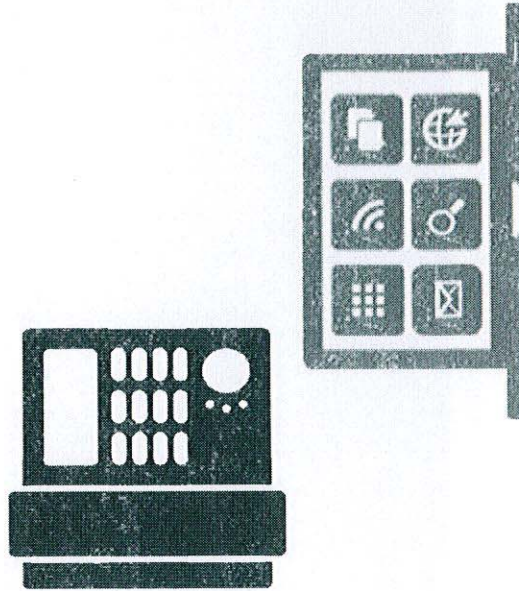
We are committed to promoting ethical and professional excellence. To advance this commitment, we have put in place a phone and Internet-based hotline system.

The Ethics Hotline (+1 866 739 4134) provides individuals a means to call and report ethical concerns.

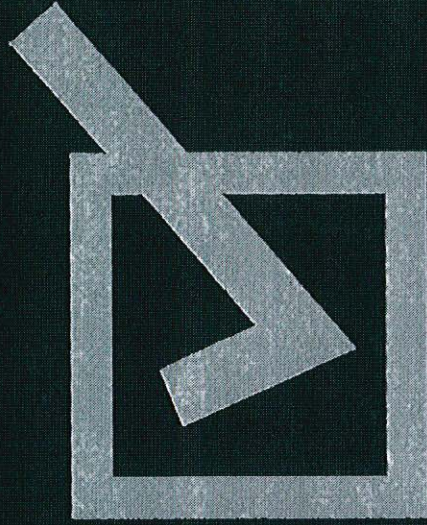
The EthicsPoint URL link

- Can be found on our internal website
- Can be accessed from our external website (https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=15191)

Disclaimer: EthicsPoint is not meant to act as a substitute for an entity's "whistleblower" obligations.



ACCOUNTING UPDATES



Selected pronouncements effective for the year ending June 30, 2016 or subsequent periods - GASB

Title	Effective date
GASB 72- Fair Value Measurements and Application	Periods beginning after June 15, 2015
GASB 73- Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68	Periods beginning after June 15, 2016, with portions for periods beginning after June 15, 2015
GASB 74- Financial Reporting for Postemployment Benefit Plans Other than Pension Plans	Fiscal years beginning after June 30, 2016
GASB 75- Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	Fiscal years beginning after June 15, 2017
GASB 76- The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments	Reporting periods beginning after June 15, 2015
GASB 80- Blending Requirements for Certain Component Units	Fiscal years beginning after June 15, 2016
GASB 81- Irrevocable Split-Interest Agreements	Periods beginning after December 15, 2016
GASB 82- Pension Issues- an Amendment of GASB statements 67, 68 and 73	Periods beginning after June 30, 2016, except in certain circumstances

GASB Statement 72, Fair Value Measurement and Application

Summary	Potential Impact
<ul style="list-style-type: none"> • Defines “fair value” as “the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.” • Governments are required to use appropriate valuation techniques to measure assets (i.e., investments) and liabilities at fair value and should use one of the following: <ul style="list-style-type: none"> ➢ Market approach ➢ Cost approach ➢ Income approach • Establishes a three level hierarchy of inputs to valuation techniques used to measure fair value. The guidance is very similar to existing guidance for FASB organizations. <ul style="list-style-type: none"> • Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities • Level 2 inputs are inputs—other than quoted prices—included within Level 1 that are observable for the asset or liability, either directly or indirectly • Level 3 inputs are unobservable inputs, such as management’s assumption of the default rate among underlying mortgages of a mortgage-backed security • Requires disclosures to be made about fair value measurement, the level within the fair value hierarchy, and valuation techniques • Effective for periods beginning after June 15, 2015 with retroactive adoption, presented as a change in accounting policy for all periods presented. 	<p>This will significantly impact accounting for certain investments that may have been reported at cost due to ambiguity within previous guidance. In addition, all public colleges and universities will need to revise the existing disclosures to conform to the new disclosure requirements, which are very similar to current disclosure requirements for FASB organizations. Depending on the types of investments held, additional controls related to due diligence and ongoing monitoring of the valuation of certain investments, primarily those considered to be “alternative investments” will need to be established. Gathering the “leveling” information required to be disclosed could be challenging and time-consuming, depending on the instruments that are within the three categories of the valuation hierarchy. Public institutions are encouraged to review disclosures of large/complex private (FASB) institutions for helpful examples.</p>



Grant Thornton | An instinct for growth™

GASB Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions

Summary

- GASB 75 replaces the requirements related to OPEB accounting and reporting currently provided in GASB 45 and 57
- GASB 74 established new accounting and financial reporting requirements for the financial statements of the state and local government OPEB plans
- State and local governments providing defined benefit OPEB plans administered through a trust meeting certain criteria must report a net OPEB liability on the face of their financial statements, similar to the requirement to report the net pension liability in accordance with GASB 68.
- Provides a more comprehensive measure of OPEB expense than is currently required, which better reflects when the benefit cost is incurred.
- Requires more extensive disclosures and required supplementary information
- Effective for fiscal years beginning after June 15, 2017, with early adoption encouraged. Similar to adoption of GASB 68 (Pensions), retrospective adoption is required.

Potential impact

Colleges and Universities with OPEB plans will most likely need to reflect an obligation related to their proportionate share of the unfunded liability related to OPEB, similar to the recognition of a pension liability in connection with the adoption of GASB 68. As with GASB 68, extensive planning and discussions among all parties (management, state government contacts and others) is critical to a successful adoption. Colleges and Universities should begin to evaluate the information needed to adopt the guidance as a significant portion of that information may come from state or other related entities. Because many plans are "pay as you go," the impact of recording this liability could be much more significant than the recognition of a pension liability, where there may have been existing plan assets to partially offset the liability.

GASB Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*

Summary

- Reduces the U.S. GAAP hierarchy for government standards from four to two categories of authoritative GAAP:
 - The first category consists of the GASB Statements, as periodically incorporated into the Codification
 - The second comprises GASB Technical Bulletins, Implementation Guides, and AICPA guidance cleared by the GASB.
- Statement 76 also addresses the use of authoritative and nonauthoritative literature for situations when the accounting treatment for a transaction or event is not specified in either of the categories above.
- Guidance is effective for reporting periods beginning after June 15, 2015, with any changes in accounting as a result of adoption to be reflected as a restatement of all periods presented, if practical. Earlier application is encouraged.

Potential impact

Depending on what accounting policies a college and university uses to report its financial transactions, existing guidance could potentially no longer be considered authoritative and could result in necessary changes in accounting as a result of adoption of this standard. Management should review key accounting policies to ensure they are based on guidance that continues to be authoritative.

GASB Statement 80, Blending Requirements for Certain Component Units

Summary	Potential impact
<ul style="list-style-type: none">Objective is to clarify existing guidance and address diversity in practice as it relates to certain component units incorporated as not-for-profit corporations, and whether they should be discretely presented or blended with the primary government financial statements.A distinction is made for component units in which the primary government is the sole corporate member (typically defined in articles of incorporation and/or bylaws of the component unit) AND the component unit is included in the financial reporting entity pursuant to the provisions in paragraphs 21-37 of Statement 14, as amended.Component units organized as not-for-profit corporations in which the primary government is the sole corporate member should be included in the reporting entity financial statements using the blending method.Effective date is fiscal years beginning after June 15, 2016, with early adoption encouraged. Retroactive adoption is required.	<p>Management must re-evaluate the current presentation of component units that may have been presented discretely under existing guidance and determine whether those units must now be presented as blended by the College or still presented discretely.</p>

GASB Statement 81, Irrevocable split-interest agreements

Summary	Potential impact
<ul style="list-style-type: none">• Scope includes irrevocable split-interest agreement giving arrangements for which the government is the intermediary (trustee or agent) and a beneficiary, as well as beneficial interests in resources held and administered by third parties• Guidance establishes accounting for Lead Interests (government is a recipient of payments during the term of the agreement) and Remainder Interests (government is the beneficiary when the agreement terminates, and makes payments to non-government beneficiary – typically the donor or designee of the donor- during the term of the agreement).• Accounting requires recognition of an asset, liability and deferred inflow. When assets are held by third parties, the recognition will be an asset and a deferred inflow, with no need for a corresponding liability.• Effective for periods beginning after 12/15/2016, with early adoption permitted. Retrospective application should be applied.	<p>Because there has been some diversity in practice related to accounting for irrevocable split-interest agreements, some colleges and universities may need to reflect new accounting, primarily the recognition of deferred inflows, associated with these arrangements. Management should begin to inventory the current agreements in place to determine the impact of this standard on current accounting.</p>

GASB projects and pre-agenda research

Project	Timing
Asset Retirement Obligations	Exposure Draft (<i>Certain Asset Retirement Obligations</i>) issued, comment period ended March 31, 2016
Fiduciary Activities	Exposure Draft (<i>Fiduciary Activities</i>) issued, comment period ended March 31, 2016
Conceptual Framework: Recognition	On Hold-preliminary views redeliberations
Leases- Reexamination of NCGA Statement 5	Exposure Draft (<i>Leases</i>), comment period to end May 31, 2016
Financial Reporting Model- Reexamination of Statements 34, 35, 37, 41 and 46, and Interpretation 6	Initial deliberations
Debt disclosures, including Direct Borrowing	Pre-agenda research
Going concern disclosures	Pre-agenda research
Revenue recognition for exchange and exchange-like transactions	Pre-agenda research

GASB major project – Asset Retirement Obligations

Summary	Potential impact
<ul style="list-style-type: none"> • Objective is to develop requirements on recognition and measurement for asset retirement obligations (ARO), other than landfills (refer to GASB 18) or pollution remediation obligations (GASB 49) • Existing guidance within FASB (ASC 410, <i>Asset Retirement Obligations</i>) has been applied by some GASB reporters, but not consistently. • The Exposure Draft proposes the following: <ul style="list-style-type: none"> ✓ 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 ✓ 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) ✓ 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. • An Exposure Draft was issued in December 2015, and the comment period ended in March 2016. 	<p>This proposed standard is intended to reduce diversity in practice and related inconsistency in current reporting, thereby enhancing comparability between governmental entities, including colleges and universities with AROs. It would also improve the usefulness of information for external users, including rating agencies and analysts by expanding disclosure requirements related to these obligations.</p>

GASB major project – Leases

Summary	Potential impact
<ul style="list-style-type: none"> • The proposed guidance eliminates the distinction between capital and operating leases • Short term leases are those that, at the beginning of the lease, have a maximum possible term of 12 months or less, and would be recognized as a deferred outflow or inflow of resources. • Lessee governments would report the following about leases (except short-term leases) in their financial statements: <ul style="list-style-type: none"> ✓ An intangible lease asset that represents the government's right to use the underlying asset ✓ A corresponding lease liability ✓ Amortization expense related to the lease asset, and ✓ Interest expense related to the lease liability. • Government lessors would report the following about leases in their financial statements: <ul style="list-style-type: none"> ✓ A receivable for the right to receive payments ✓ A corresponding deferred inflow of resources ✓ Lease revenue systematically over the term of the lease, and ✓ Interest revenue related to the receivable. • An Exposure Draft was issued in January 2016, with the comment period ending in May 2016. 	<p>Similar to the GASB Major Project addressing fair value measurements, this project reflects an effort by the GASB to align its accounting for leases with the accounting guidance proposed by the FASB and IASB as a joint project. The most significant change could be the elimination of most arrangements currently recorded as operating leases. If requirements are standardized as proposed, the impact on all entities with lease arrangements could be profound. If and when a new GASB Standard is issued, the effective date is most likely to be at least several years away. However, public colleges and universities are encouraged to inventory all existing lease agreements, closely monitor the FASB Leases project and begin to analyze the potential impact on key financial ratios, debt covenants and credit ratings.</p>

GASB major project – Financial Reporting Model

Summary	Potential impact
<ul style="list-style-type: none"> • Similar to the project on leases and Asset Retirement Obligations, 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: <ul style="list-style-type: none"> ✓ 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 • Other options to permit more timely and less complex financial reporting will be explored in conjunction with other topics • The Board is in the initial deliberation stage and plans to issue an invitation to comment in late 2016 	<p>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 is being 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.</p> <p>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.</p>

REGULATORY UPDATES



OMB reform of federal policies relating to grants and cooperative agreements

Summary	Potential impact
<p>The Office of Management and Budget (OMB) published <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Grant Guidance), which became effective on Dec. 26, 2014, and replaces eight existing OMB sets of guidance. Single Audits for periods beginning after Dec. 26, 2014, are subject to Uniform Grant Guidance.</p> <ul style="list-style-type: none"> I. Administrative Requirements – (Subparts B through D) standardizes definitions, general provisions and pre- and post-award requirements. II. Cost Principles – (Subpart E) limits allowable costs to make the best use of federal resources, clarifies allowable spending for certain specific cost items, and provides for the consistent and transparent treatment of costs. III. Audit Requirements – (Subpart F) raises the Single Audit threshold from \$500,000 in annual federal expenditures to \$750,000 and decreases required coverage to 20% and 40% for low- and high-risk auditees, respectively. It modifies evaluation criteria for low-risk auditees, as well as how the auditor should determine Type A & Type B programs. 	<p>Colleges and Universities were required to revisit policies and procedures related to federal grants for any new and incremental funding as of Dec. 26, 2014 (funding received prior to that date is subject to former guidance, although many universities have adopted the policy changes to all transaction post-12/26/14).</p> <p>Guidance related to updated audit requirements will apply to audits of fiscal years beginning on or after Dec. 26, 2014.</p>

Highlights of changes under Uniform Grant Guidance

Summary

Highlights of the more significant changes to federal awards programs and compliance are in the following areas:

- Time & Effort reporting
- Subrecipient monitoring
- Cash management
- Indirect cost recoveries
- Additional required elements for a Schedule of Expenditures of Federal Awards (SEFA)
- Procurement
- Documentation of internal controls related to federal awards
- Changes to audit requirements (e.g., thresholds, risk assessment and identification of major programs)
- Elements of a finding to include additional information

Release of the 2016 Compliance Supplement

Summary

The Office of Management and Budget (OMB) released the 2016 2 CFR 200, Appendix XI, *Compliance Supplement* (the Supplement) on August 9, 2016, to be used to perform single audits under the Uniform Guidance for audits for fiscal years beginning after June 30, 2015. Significant changes and updates to the Supplement include:

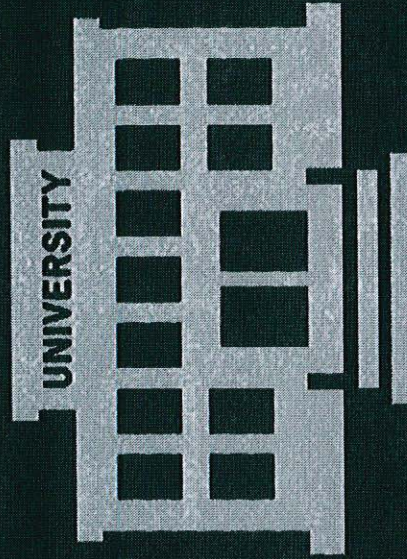
- **All sections.** Clarification of the terms "must" and "should" to better differentiate requirements under the standards versus suggested best practices.
- **Part 3, Introduction.** Added discussion noting that Council on Financial Assistance Reform (COFAR) Frequently Asked Questions (FAQs) published after the 2016 Supplement issued or updated after September 2015 will be available at the COFAR website and should be considered in the single audit work plan and reviews.
- **Part 3, Procurement.** Clarified the two year grace period for compliance with procurement standards in the Uniform Guidance, which extends through the first two fiscal years after the standard was issued. For clients with a June 30 year end, the procurement standards will become part of audit testing for the fiscal year ending June 30, 2018, and therefore must be effective starting July 1, 2017.
- **Part 5, Clusters of Programs.** Compliance requirements changed in SFA cluster to due to regulatory and other changes from the Department of Education.
- **Part 6, Internal Control.** Added back to the supplement in the 2016 update, specifies characteristics of internal controls that should provide reasonable assurance of compliance with Federal statutes, regulations, and terms and conditions of Federal awards. Guidance is not prescriptive, but suggests as a best practice that the system of internal control be in compliance with COSO or the Green Book, and include the five components and principles of internal control: Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring.
- **Appendix VII, Effect of Implementation of the Uniform Guidance on Major Program Determination.** Provides guidance on the impact of the new Uniform Guidance regulations on how major programs will be selected for testing in the single audit.



Grant Thornton | An instinct for growth

GRANT THORNTON

INDUSTRY TRENDS



2016 Rating Agency outlook is stable for the next 18 to 24 months

- Moderate revenue growth at or above 3%, with 20 - 30% of colleges challenged to do so
- Investments in technology and related spending expected to grow greater than inflation
- Ongoing expense discipline expected to maintain operating and cash margins; 15-20% of colleges expected to cut costs to maintain operating stability; expect to see more collaborations such as shared courses and shared faculty
- Expect more virtual and actual mergers as smaller schools seek to achieve economies of scale and states take action to rationalize public university systems
- Reserves to remain stable with continued strategic capital investment unless market volatility reduces endowment gains below the allowed spending rate
- Pension burdens will be an increasing credit challenge



2016 Moody's Report on Community Colleges

- Operations at most community colleges is improving as institutions are managing costs better to align with revenue trends – Revenue growth outpaced expense growth in 2015 for the first time since 2011.
- Nearly 90% of all community colleges have experienced enrollment decline since 2011.
- Community colleges with local support maintain an advantage in stabilizing performance – 4.9% operating margin vs negative operating margin.
- Community colleges are modestly growing financial reserves/liquidity – 9% over the past five years
- Only 52% of community colleges have spend more than annual depreciation in 2015. Ratio was 78% in 2011.



Leadership responding to changing conditions

Institutions will need to carefully select initiatives, making clear choices about what to do and, most significantly, what not to do. Strategies being deployed to guide these decisions include:

- Engaging faculty to improve financial performance
- Enhancing stakeholder communications and transparency
- Using strategic goals to develop key performance indicators and scorecards
- Utilizing data analytics to improve performance
- Integrating strategic plans and budgeting
- Achieving and measuring social responsibility and sustainability efforts

Addressing enrollment and demographic changes

Institutions cannot afford to rely exclusively on organic growth. Proactive strategies are needed to adapt to shifting student profiles and enrollment trends.

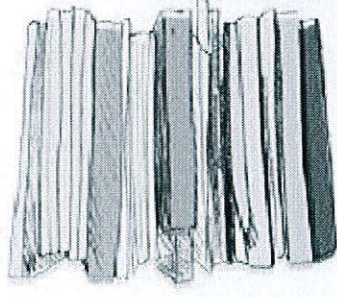
- Recruiting new populations is essential.
- Programs will need to be shaped specifically to attract new students.
- Marketing existing programs to new populations may require new approaches.
- Colleges and Universities will need to exploit market niches and their unique offerings to compete effectively.
- Cost of education and student borrowings will continue to be measured against proven outcomes.
- Partnering with corporations to provide online education opportunities for employees, presenting new enrollment and revenue growth opportunities for universities.



Grant Thornton | An instinct for growth

Institutions are assessing their current business models for long-term viability

Presidents face hard choices to keep their institutions on solid financial footings. Here are some of the tough discussions on campuses:

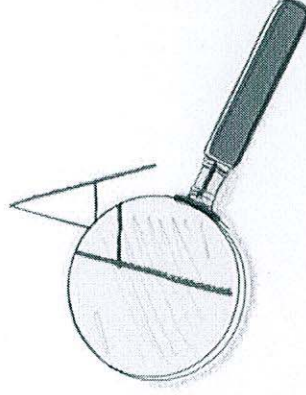


- examine teaching loads and sabbatical practices
- realign course offerings and open up rigid curriculum
- decrease the dependency on blindly 'boosting enrollment' as a means to stabilize budgets
- rationalize investments in athletics and student amenities
- rely on third parties with real estate and development expertise (P3s) to fund and drive campus development
- move Boards out of operational oversight and into strategic engagement; restructure committees

Institutions are building confidence in the long-term financial view by understanding cost structures and business drivers

While many institutions have a false sense of security about their long-term financial prospects based on their ability to have weathered the recession and post recession turmoil, smart institutions are:

- developing systems to evaluate the cost of programs, courses and degrees so that business planning can more realistically measure the financial impacts related to changing demographics, shifts in funding, decreases in 'full pay' students and new fields of study
- engaging faculty to improve financial performance with clearly defined decentralized budget accountability
- educating the campus community on institution-wide financial challenges



Emerging technology tools to improve academic and operating results

Higher educational institutions are benefitting from new tools that improve learning, research, administration, access to faculty and access to courses and career opportunities.

- Data analytics predict whether students and prospective students will be academically successful
- Data mining and analytics more prevalent in monitoring student learning and progress, procurement operations, fundraising and admissions
- Contracting with third-party providers for various services (recruitment, curricular development, student services) to help develop or expand their online programs
- Creating affiliated entities to offer online education; in 2015, 5.8 million students (28%) took at least one online course (3.9% increase)
- Increasing use of flipped classrooms, and technology-enabled, competency-based programs
- Utilizing open software content and communities-of-interest to build collaboration and customized solutions to administrative or academic challenges



Grant Thornton | An instinct for growth™

Increasing student outcomes and achievement

Changing educational delivery models and online education intensify competition. Management and boards are:

- Encouraging faculty to teach in increasingly student-centered ways and using technology to do so
- Aligning the board agendas and committee structure to focus on cross-cutting strategic topics and not perfunctory review and routine report-outs
- Carefully evaluating short- and long-term strategic investments and opportunities in the context of their own institutions' market niches, positioning, and financial capabilities
- Establishing and evaluating key performance indicators that measure outcomes, not outputs of routine functions
- Assessing organizational performance and progress toward goals
- Increasingly relying on data to make more informed decisions about the value the College provides to students, the community and stakeholders
- Managing the increased uncertainty as a result of changes to educational delivery models in an already competitive landscape by identifying new prospects for revenue generation, expense containment and organizational partnerships



Grant Thornton | An instinct for growth™

Enterprise risk management is a necessity to safeguard reputation

Colleges and universities are increasingly making oversight of institutional risk a priority.

- Strong governance, accountability and transparency mandates have resulted in universities establishing or reassessing their risk management programs
- Compliance must be increased, particularly around sexual assaults, reporting violence, and adherence to ethics standards
- Leaders have struggled to find the right tone and policy to address the racial/ethnicity sensitivities of a growingly diverse student population
- Failures in public safety, cybersecurity, ethics, and decision-making have tested the crisis management plans of many universities
- Government scrutiny and reporting mandates place annual reporting in the spotlight, requiring robust processes to vet all data reported externally
- Doing business abroad continues to challenge business and internal control systems due to changing world politics and economic policies
- Deferred maintenance is a growing financial and reputational risk. A 2014 *Sightlines* report documents the growing backlog of deferred maintenance on university campuses

Boards intensify the focus on being financially sustainable

Actions to strengthen operational performance:

1. Relevant strategy linked to financial projections to guide informed decisions
2. opportunities for acquisitions of programs; affiliations with educational and private businesses; spin-off of programs to other institutions
3. Define unique market niche and core strengths to build on
4. Analyze and understand instructional costs
5. Leverage technology in all ways possible
6. Identify key risks to achieving goals and sound financial stewardship
7. Measure performance of key student, faculty and institutional indicators
8. Analyze markets to increase the percentage of applicants self-selecting your College
9. Strengthen knowledge of risks and trends and involvement is strategy
10. Diversify revenues
 - Look to new markets with corporations
 - Facilities revenue from serving community needs and business partners
 - Alternative energy revenue production
 - Privatize housing options and amenities

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

ATTACHMENT C
2015-2016 FINAL BUDGET RESULTS

Community College of Philadelphia
Enrollment Information (FTEs and Credit Hours)
Fiscal Year 2015-16

	Actual Credit		Budgeted FTEs FY 15-16	Budgeted Credit Hours FY 15-16	Actual Credit		Credit Hour Variance - Budgeted vs.	
	Actual FTEs FY 14-15	Hours FY 14-15			Actual FTEs FY 15-16	Hours FY 15-16	Actual	% Variance
CREDIT								
Summer 2	1,716	20,591	1,717	20,609	1,730	20,760	151	0.7%
Fall	12,859	158,471	12,976	159,625	12,963	160,200	575	0.4%
Winter	46	546	50	600	47	558	(42)	-7.0%
Spring	12,587	155,231	12,801	157,209	12,056	149,185	(8,024)	-5.1%
Summer 1	2,494	29,926	2,550	30,600	2,216	26,595	(4,005)	-13.1%
Credit Year-to-date Totals - Annual FTEs	14,851	364,765	15,047	368,643	14,506	357,298	(11,345)	-3.1%
NONCREDIT								
Summer 2	54		95		64			
Fall	501		658		384			
Spring	344		615		345			
Summer 1	115		236		111			
Noncredit Year-to-date Totals - Annual FTEs	507		802		452			

**Community College of Philadelphia
Operating Budget Projections
Fiscal Year 2015-16**

	<u>Original Budget</u>	<u>Final at June 30, 2016</u>
<u>REVENUES</u>		
Student Tuition and Fees	\$76,691,245	\$74,647,882
Commonwealth of Pennsylvania	30,621,805	30,128,342
City of Philadelphia	23,247,363	23,367,407
Other Income	<u>1,728,720</u>	<u>2,296,953</u>
TOTAL REVENUES	\$132,289,133	\$130,440,584
<u>EXPENSES *</u>		
Salaries, Net of Lapsed Funds	\$75,642,290	\$73,703,012
Fringe Benefits	34,124,000	33,150,262
Other Expenses	22,322,843	21,354,784
Student Financial Aid	<u>200,000</u>	<u>72,303</u>
TOTAL EXPENSES	\$132,289,133	\$128,280,361
EXCESS REVENUES (EXPENSES)	<u>(\$0)</u>	<u>\$2,160,223</u>

* Prior to impact of GASB 45 and 68 accruals

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
<u>OPERATING REVENUES</u>			
State Funding	\$30,479,415	\$29,963,726	As a result of state budget negotiations, a lessor increase in state funding was received than originally budgeted.
State Lease funding	142,390	164,616	
Total State Revenues	30,621,805	30,128,342	
Tuition - Credit Students, net of write-offs, discounts and other offsets			
	60,784,200	58,909,256	Summer and Fall, 2015 semester enrollments slightly exceeded budget but Spring and Summer, 2016 enrollments were below budget. For the year, total credit hours were 3.1% below budget resulting in less than budgeted tuition.
Technology Fee	10,631,700	10,328,094	For the year, total credit hours were 3.1% below budget resulting in less than budgeted technology fees.
Course Fees	3,591,490	3,668,652	
Net Contribution from: Contracted Noncredit Instruction; Other Noncredit Instruction; Adult Community Noncredit Instruction			
	506,500	453,957	
Student Regulatory Fees	1,177,355	1,287,923	
Total Student Tuition & Fees	76,691,245	74,647,882	
City Operating Funds	23,247,363	23,367,407	
Investment Income			
	500,000	814,970	In addition to interest earnings of \$445,000, the College also had a gain on long-term investments in the amount of \$370,000.
Vocational Education Funding	200,000	267,588	
Indirect Costs, Administrative Allowances	300,000	368,579	
Parking Proceeds & Miscellaneous Income	728,720	845,816	
Total Other Income	1,728,720	2,296,953	
TOTAL OPERATING REVENUES	\$132,289,133	\$130,440,584	

Community College of Philadelphia
 Operating Budget Projection
 Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
<u>OPERATING EXPENSES *</u>			
<u>Salaries</u>			
Full-Time Administrative Salaries	17,137,300		
Less: Projected Lapsed Salaries	(900,000)		
Net Full-Time Administrative Salaries	16,237,300	15,470,140	Higher than anticipated number of unfilled administrative positions during the year.
Full-Time Faculty Salaries	29,086,904		
Less: Projected Lapsed Salaries	(150,000)		
Net Full-Time Faculty Salaries	28,936,904	28,359,069	More lapsed funds than originally budgeted.
Full-Time Classified Salaries	11,052,934		
Less: Projected Lapsed Salaries	(450,000)		
Net Full-Time Classified Salaries	10,602,934	10,137,068	Higher than anticipated number of unfilled classified and confidential positions during the year.
Subtotal - Full-Time Salaries	55,777,138	53,966,277	
Part-Time & Overload Credit Salaries	10,985,389	10,975,763	
Summer Credit Instruction	4,064,938	3,954,464	
Noncredit Instructional Salaries	424,310	398,056	
All Other Salaries	3,940,515	4,138,800	
Early Retirement Incentive Payments	450,000	269,652	
Subtotal - Other than Full-Time Salaries	19,865,152	19,736,735	
Total Salaries	75,642,290	73,703,012	

Community College of Philadelphia
 Operating Budget Projection
 Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
Fringe Benefits			
Medical Program	22,853,700	22,257,501	Actual claims were lower than originally projected.
Retirement Contributions	5,893,500	5,842,259	
FICA	3,108,700	2,976,413	Lower than budgeted salary expenses resulted in a lower than budgeted FICA expense.
Tuition Remission	650,000	555,644	
Group Life Insurance	482,200	466,125	
Unemployment Compensation	200,000	232,954	
Workers' Compensation Insurance	346,700	281,691	Lower than budgeted premiums for workers' compensation insurance.
Unused Vacation	100,000	93,751	
Disability Insurance	304,200	298,785	
Forgivable Education Loan	185,000	145,139	
Total Fringe Benefits	34,124,000	33,150,262	
Facility Expenses			
Utilities	2,004,341	1,816,251	
Contracted Security	1,700,000	1,720,232	
Contracted Cleaning	1,178,760	1,205,363	
All Other Facility Expenses	2,333,717	2,291,167	
Total Facility Expenses	7,216,818	7,033,013	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2015-16

	Original Budget	Final at June 30, 2016	Comment
All Other Expenses			
Leased Equipment & Software	5,425,659	4,981,904 +	
Catalogs and Advertising	1,418,856	1,555,482	Additional costs associated with 50th Anniversary Events and Spring 2016 Enrollment advertising
Supplies-Pool	1,395,718	1,315,273	
Contracted Services	1,805,175	1,820,065	
Consulting	538,300	836,331	Additional costs for: Facility Master Plan, Margolis-Healy Security Review, Economic Impact Study, Public-Private Partnership RFP, Hanover Research
Maintenance & Repairs	576,006	436,948	
Postage	315,200	257,348	
Insurance	662,000	622,190	
Legal Fees	322,000	808,543	Additional costs for Burt Hill claim, real estate firm, arbitrations, and negotiations.
Other Expenses	2,647,111	1,687,689	Reflects value of unspent contingency funds and various other budget lines.
Total All Other Expenses	15,106,025	14,321,772	
Student Scholarships	200,000	72,303	
TOTAL OPERATING EXPENSES	\$132,289,133	\$128,280,361	
Excess Revenues (Expenses)	(\$0)	\$2,160,223	

* Prior to impact of GASB 45 and 68 accruals
+ Includes the cost of payments made to pay off certain long-term leases.

ATTACHMENT D
INTERNAL AUDIT PLAN STATUS

COMMUNITY COLLEGE OF PHILADELPHIA

Date: September 29, 2016
To: Audit Committee Members
From: Robert Lucas, Internal Auditor
Subject: Internal Audit – Plan Status and Other Information
Copies: Donald Generals, Judith Gay, Jacob Eapen

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

- Internal audit reports finalized since the last meeting:
 - ITS Physical Security (Updated through May 2016)
- Draft internal audit reports have been issued to management for the following audits:
 - TAACCCT Grant
 - Royalty Payments from Publishers (2017 audit)
 - Employee Terminations
- One 2016 audit is in progress – New Employee Process – for which the draft audit report should be issued by October 7.
- The Cabinet members reviewed the 2016-2018 Internal Audit Plan. No changes were made based on their review. The plan is approved and work has begun on several audits. One audit has already been completed at the request of management and has been added to the proposed plan distributed at the June Audit Committee meeting and provided to the Cabinet.
- Follow up on prior audit comments is an ongoing process. A printout of the Internal Audit Follow Up Matrix is being distributed at this Audit Committee meeting.

* * * * *

Community College of Philadelphia
Internal Audit Plan - July 1, 2015 to June 30, 2016

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Stage
Financial Audits			
Bursar Billing Procedures	H	New billing procedures	
Timekeeping / Overtime	L	Verify controls for hourly employees' payroll process	
Colonial One Card	H	Determine controls over prepaid card program	
Operational Audits			
New Employee Process	L	Validate controls over processes	4
Termination Process	L	Validate controls over processes	5
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of only benefit funded entirely by staff	
Business Continuity Plan *	H	Determine management's level of preparation for business interruption	#
Financial Aid	H	Determine compliance with policies, procedures and regulations	
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	
Center on Disability	L	Determine compliance with requirements	7
Ethics Hotline	L	Verify chain of notifications and timeliness	7
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	
Site Visits - GED, ESL	L	Ensure risks are controlled / minimized in remote locations	7
Compliance			
TAACCCT Grant		Determine compliance with grant guidelines	5
10,000 Small Businesses	H	Determine compliance with grant guidelines	7
Family Educational Rights and Privacy Act	L	Compliance with FERPA Regulations	
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	

Community College of Philadelphia
Internal Audit Plan - July 1, 2015 to June 30, 2016

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Stage
Americans with Disabilities Act	L	Determine compliance with policies, procedures and regulations	7
Residency Verification	L	Compliance with procedures to obtain tuition discount	1
Tuition Discount Verification	L	Compliance with procedures to obtain tuition discount	1
IT Audits			
Disaster Recovery Plan	M	Determine adequacy of readiness and periodic testing	
Cloud Usage	M	Determine adequacy of controls	
Physical Security	M	Determine adequacy of controls	7
Software Licensing	L	Verify controls over use of only legally obtained software	
Library Hold Releases	H	Review internal controls as requested	7
Administrative			
Follow Up on Prior Issues			Ongoing
Committee Meetings (Grants, Data Breach Planning, EMT, external audits/reviews)			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
Audit Deferred Pending	
External Review Results	#

Community College of Philadelphia
Internal Audit Plan - July 1, 2016 to June 30, 2018

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage
Financial Audits				
Colonial One Card	L	Determine controls over prepaid card program	2017	
Check Requests - Vendors	L	Verify controls for payments to vendors	2018	
Check Requests - Employees	L	Verify controls for reimbursements to employees	2018	
Purchasing Cards	M	Determine compliance with purchasing card policies	2018	
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2018	
Operational Audits				
Royalty Payments from Publishers	N/A	Determine controls and procedures related to textbook selection process and funds received from publishers	2017	5
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2018	
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of only benefit funded entirely by staff	2017	
Business Continuity Plan	M	Determine management's level of preparation for business interruption	2017	
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	2017	2
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2018	
Off Campus Programs - DACE, Workforce Development	M	Ensure risks are controlled / minimized in remote locations	2017 2018	1
Compliance				
50th Anniversary Scholarship Program	M	Determine compliance with requirements	2017	
Family Educational Rights and Privacy Act	M	Compliance with FERPA regulations	2017	2
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2017	

Community College of Philadelphia
Internal Audit Plan - July 1, 2016 to June 30, 2018

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2018	
Residency Verification	L	Compliance with procedures and controls to pay tuition based on residency	2018	
Forgivable Loans	L	Compliance with procedures and controls for such loans	2018	
Clery Act	M	Compliance with law and required disclosures	2017	
IT Audits				
Disaster Recovery Plan	M	Determine adequacy of readiness and periodic testing	2017	3 *
Non-ITS Administered Software Programs	M	Determine adequacy of administration controls	2017	
Network Security	L	Determine adequacy of controls for systems access	2018	
Administrative				
Follow Up on Prior Issues			Ongoing	
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			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

Community College of Philadelphia

Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
12	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that ITS management consider the cost/benefit of a device management application and report its findings to the Cabinet for discussion as needed.	11/30/2013 Ongoing	ITS will begin discussions with the President's Cabinet concerning the need for a BYOD policy. Preliminary meeting held - a) Mobile Iron will be loaded onto all current college-owned mobile devices, b) J Bauer will determine the cost and feasibility of implementing Mobile Iron or a similar product for all college employees that have a personal mobile devices, c) a draft BYOD policy will be developed, d) J Bauer will provide a Data Security presentation to the President's Cabinet. Update as of 5/15 - ITS has installed applications on mobile devices under their control - JAMF for Apple laptops and desktops, and SysAid for Apple and Android phones and tablets. These applications require users to use strong passwords on devices, force frequent password changes, and lock the devices after a short period of inactivity. The applications also allow ITS, as the administrator, to lock the devices or wipe their stored data clean in the event the devices are reported lost or stolen. Blackberry devices used by Facilities staff have similar controls as offered by the manufacturer. Controls related to personal devices used for College business or email are still being investigated. ITS has also eliminated the ability of such users to auto-forward their College email to their personal email accounts.
14	10/25/2013	Purchasing Cards Jim Spiewak	A new expense or travel and entertainment policy. The purchasing card policy should also be reviewed and updated as necessary and referenced to the new expense policy.	6/30/2014 8/31/14 8/31/16	A new travel and entertainment policy will be developed and presented to the Cabinet for their review and input by 6/30/14. A new travel policy has been developed, reviewed by the Cabinet, and is currently being reviewed by members of the Board of Trustees. Target date for implementation is June 30, 2016. A gift card policy has been drafted and a final version is expected to be reviewed by management and implemented by the fall semester.
22	10/25/2013	Title IX Samuel Hirsch	Internal Audit recommends departmental procedures be documented to help ensure compliance with Title IX as well as the continuity of such procedures.	06/30/14	Procedures related to processes for sexual harassment and for equity in the sports program will be documented by 6/30/14. Title IX language will be included in the Athletics section of the Student Handbook as well as in the Athletics Handbook. Procedures have been documented. The Student Handbook has been updated with language approved by General Counsel.
25	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that the purchasing policies be updated to provide, at a minimum, guidance for contracts when an RFP is not issued (and when the absence of the RFP process is appropriate), the availability of RFP templates for use, guidance or reference, and the need for review and approval of all contracts by the College's General Counsel.	5/31/2014 8/31/14 12/31/15	The Purchasing Department will update the policies related to purchasing and contracts by May 31, 2014 to provide better guidance to department managers. Such guidance will be enhanced to include the circumstances under which an RFP need not be issued as long as all other guidelines are followed. The requirement for review of all contracts by General Counsel will also be included in these updates.

Community College of Philadelphia

Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
26	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that the Purchasing Department ensure that all contracts required by policy to be approved by the Board, including those for professional services, are presented to the Board for such approval prior to the execution of such contracts. In addition, the policy does not specify whether contract extensions or renewals are required to be approved by the Board.	2/14/2014 8/31/14	Effective immediately, the AYP for Budgets & Financial Services, in conjunction with Purchasing Department, will ensure all contracts required by policy to be approved by the Board are presented for such approval. In addition, the Board will be solicited for their preference of approving renewed contracts which fall in the same financial parameters and the related policies will be updated as necessary. Management is proposing an increase in the contract amount which requires Board approval. The related policy will be finalized as soon as Board input and approval of the new amount is obtained.
36	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellars	Internal Audit recommends various improvements to the insurance requirements for contracts and the ongoing monitoring of such insurance coverage for contractors.	11/15/15	The Whistleblower Policy was added to the www.mycpp.edu page under General Administration policies on October 21, 2015. The Whistleblower Policy will be added to bulletin boards in all buildings on all campuses by November 15, 2015.
41	12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends the Center on Disability ensure its policies and procedures are updated to reflect the any changes in the ADA amendments related to individual accommodations.	2/29/2016 TBD	The Director of COD and the Dean of Educational Support Services will revise the COD website to clearly articulate students' rights and responsibilities and the College's rights and responsibilities under Americans with Disabilities Act, as Amended. (ADAAA). Target date for completion is February 29, 2016. COD management has completed a draft of these revisions which is currently being reviewed by the VP of Academic and Student Success. Target date is TBD.
43	12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends the Center on Disability have a set of documented procedures to help their staff ensure the consistency of the process for students requesting accommodations.	2/29/2016 TBD	The Director of COD will research and develop protocols for evaluating student requests for disability-related accommodations based upon current CCP practice and upon best practices. Protocols will be reviewed by the Dean of ESS and the VP of Academic and Student Success. Target date for completion is February 29, 2016. COD management has completed a draft of these procedures which is currently being reviewed by the VP of Academic and Student Success. Target date is TBD.
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.	2/29/2016 TBD	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.
47	12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends a formal appeals process to provide a second opinion on accommodation decisions for students.	2/29/2016 TBD	College's appeals process for students is to contact the Director of Diversity and Equity. The Dean of ESS and the Director of COD will outline the steps for students and will review with the Vice President of Academic and Student Success. The appeals process will be posted on the COD website. Target date for completion is February 29, 2016. COD management has completed a draft of an appeals process which is currently being reviewed by the VP of Academic and Student Success. Target date is TBD.
48	12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends that records in the Center on Disability related to denied accommodations be grouped together both as hardcopy and online. In addition, the main Excel database, or a separate tab or file one, should include an electronic record of each denied request.	2/29/2016 TBD	A database designed to manage data on students with disabilities, will be reviewed with IT for implementation. Target date for completion is February 29, 2016. COD management noted that: 1) online records of student accommodation denials are now maintained separately from approved ones; and 2) denial records will also be noted as such in the new database requested in the 2016-2017 budget. Target date is TBD.

Community College of Philadelphia Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
49	4/21/2016	Library Hold Releases Joan Bush	ITS should have full administrative rights to the Millennium program. Senior management should determine whether such rights are shared with library managers.	12/31/2016 (Update of Progress)	Library management is currently retaining administrative rights to Millennium but is consulting with ITS to help ensure appropriate access for library staff. Administrative rights are expected to be transferred to ITS when a new (requested) library system is obtained.
50	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.	12/31/2016 (Update of Progress)	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).
51	4/21/2016	Library Hold Releases Joan Bush	The dollar value of assessed library fines should be recorded in Banner, perhaps as Other Accounts Receivable.	12/31/2016 (Update of Progress)	Management is currently reviewing several options for this issue including the most effective method for transferring the data, the collectability of existing fines, and the possibility of an amnesty program for some or all of the fines.
52	4/21/2016	Library Hold Releases Joan Bush	SSNs should be purged from Millennium records if it is confirmed that they serve no purpose for recordkeeping.	12/31/2016 (Update of Progress)	Library management is working with ITS to determine the best method to eliminate SSNs in the Millennium system.
53	4/21/2016	Library Hold Releases Joan Bush	There is limited information transferred from Millennium to Banner. Library management should determine if exact amount of fines can be transferred which will support reconciliations between the systems.	12/31/2016 (Update of Progress)	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).
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.	12/31/2016 (Update of Progress)	Management has convened a team to review the current fines and lost book charges and propose changes as appropriate to help streamline this process.
55	4/21/2016	Library Hold Releases Joan Bush	ESS management should review system access periodically to ensure access rights are appropriate for the various positions in the library.	12/31/2016 (Update of Progress)	Millennium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. A new (requested) ILS system will support efficient periodic review of staff access to the system with profiles designed with ITS assistance.
56	4/21/2016	Library Hold Releases Joan Bush	There are too many library staff with system access which include functions which could negatively impact the entire system and its database of records.	12/31/2016 (Update of Progress)	Millennium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. A new (requested) ILS system will support efficient periodic review of staff access to the system with profiles designed with ITS assistance.
57	4/21/2016	Library Hold Releases Joan Bush	There are too many library staff with system access which includes the ability to modify accumulated fines.	12/31/2016 (Update of Progress)	Millennium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. Management is developing appeal procedures which will govern when fines will be modified, who will approve such changes and how they will be documented.
58	4/21/2016	Library Hold Releases Joan Bush	The process for backing up information for library fines is antiquated and subject to loss of the records.	12/31/2016 (Update of Progress)	Backup tapes of Millennium Tapes are being given to the ITS department every two weeks. Once a month, ITS will store the backups at Iron Mountain. Any new ILS system will provide digital backup records to address this issue.
59	5/25/2016	ITS Physical Security Harry Moore	ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open.	06/30/17	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.

Community College of Philadelphia

Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
60	5/25/2016	ITS Physical Security Jody Bauer Randy Merced	There are currently two systems in use for these style of door locks – one used exclusively in the CBI building and the second in use in the other buildings. The one in use at the CBI building has serious system issues which have prevented the use of access cards less than two years old. Senior management is aware of this issue and it appears to be a long term fix for which effort has begun.	12/31/2016 (Update of Progress)	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.
61	5/25/2016	ITS Physical Security Randy Merced	In order to strengthen the controls over physical security across the College's campuses, management should consider additional video cameras at locations which will help security monitor rooms housing connectivity equipment as a preventative control. Management should also consider an additional camera outside the Mint tunnel entrance based on the room's use for both connectivity and as a staging area for new equipment.	12/31/2016 (Update of Progress)	Management has just (May 2016) selected a consultant who will be reviewing the current video camera and recording systems across all College locations. Wiring for an additional camera outside the Mint tunnel entrance has been installed although a camera has not yet been installed. Camera inside MG-6 is now functional and an additional camera has been installed in the tunnel outside of the same room. Camera consultant review is in progress.
63	5/25/2016	ITS Physical Security Harry Moore	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.	06/30/17	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.

Action plans complete per management
To be verified by Internal Audit

Community College of Philadelphia

Internal Audit Follow Up Matrix

Completed Items

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
5/9/2013	Remote Site Visit - ACE Judith Gay	Internal Audit recommends that CCP insist that this facility keep children in the designated area awaiting pick up. This segregation of the children from non-custodial adults will help ensure the safety of the children as well as limit the liability of CCP. Alternatively, CCP should identify another facility to hold this class which does not have such risks	09/01/13	Classes at Casa Del Carmen will now begin at 6:30 PM, providing an additional ½ hour for parents to pick up their children before students arrive for the adult education classes. Additionally, the site supervisor at Casa Del Carmen has agreed to further enforce the need for children to remain in the designated area, separate from the entrance designated for adult students, while waiting for parents to arrive for pick up. Verified during 2014 site visits.
2010 2013 Follow Up	CAHM Program Marian McGorry	Management has developed draft procedures for the CAHM program and should finalize them as soon as possible. Management may want to solicit other colleges to obtain copies of their procedures to ensure CCP's are as comprehensive.		We sent the CAHM procedures draft to Jill for her review and she gave us positive feedback. The draft was developed by the CAHM faculty and the draft document that Jill reviewed is attached. The CAHM faculty will formalize the copy of the document and distribute to all CAHM faculty and give future faculty the document. Enhanced procedures were finalized in December 2013 and were approved by General Counsel and CAHM faculty for immediate implementation.
2010 2013 Follow Up	CAHM Program Marian McGorry	Management should formalize the assignment of security-related procedures for the facilities utilized in the CAHM program within the job description of the responsible party.		Job descriptions for the Instructional Aides have been revised to assign end of shift security duties to the IAs. Chef Andy Marin, CAHM Curriculum Coordinator, has been asked to forward a copy of the document. Job descriptions for Instructional Aides have been finalized and approved by the VP of HR as well as by the appropriate Federation representatives. Duties for the two aides includes responsibilities for securing the CAHM facilities and office when no staff are present.
2010 2013 Follow Up	CAHM Program Marian McGorry	All IT equipment should be properly secured in the kitchen areas.		Rich Saxton, Business Administration Department Head, and Chef Andy Marin are working with MMS to secure all of the equipment. Laptops have been secured but are still open and accessible to anyone. The laptop in the metal cabinet has been secured and the key is stored in the office. While the CPU, monitor and video equipment is still not secured within the podium, the overall security of the CAHM facilities has been strengthened to ensure that all food prep, cooking and instructional assets are secured in the rooms. Multiple security cameras surround the CAHM areas and were determined to be working at the time of this follow up.
2012	Study Abroad Program Sharon Thompson	Risk and insurance procedures should be formally documented to help ensure the continuity of such processes.	12/20/13	Risk and insurance procedures have been formally documented.
2012	Study Abroad Program Sharon Thompson	The emergency management plan related to this program should be updated and reissued.	12/20/13	The emergency management plan has been updated. It was provided to all faculty leading trips during the 2013-2014 academic year.

7	2012	Study Abroad Program Sharon Thompson	Internal Audit recommends that the administrative and risk management teams for the Study Abroad program review the need for criminal background checks with General Counsel and determine CCP's position.		This recommendation was reviewed with the Study Abroad Coordinator and with General Counsel. Requiring background checks for students who travel abroad does not appear to be best practice in the field. We will however continue to incorporate internal checks to ensure that students do not have any disciplinary holds on their records or a significant history of disciplinary issues at the College. This has been written into our guidelines.
8	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that procedures for mobile devices be enhanced to include procedures and controls related to: (1) perpetual inventory records; (2) periodic reconciliations of device phone numbers to carrier invoices; and (3) periodic physical inventories of devices reconciled to perpetual records.		A procedure manual will be created to define the ITS internal processes to support mobile device inventory, tracking and reporting. Procedures were provided for the inventory and reconciliation processes.
8	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Action plans should be developed to address differences noted between perpetual inventory records and carrier invoices.	9/30/13 through 12/31/13	Numerous action steps taken or to be taken to address differences noted between inventory records and carrier invoices. Reconciliation to June 2014 invoices was provided.
9	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Inventory records of assigned devices should be reconciled each month to the carrier invoices to ensure only current active devices are being paid for by the College.	11/30/13	As stated above, all carrier bills have been reconciled. All devices unaccounted for have been deactivated. The process is now assigned to the Client Support Area for monthly review as compared to the inventory database. A process which must include Purchasing will be instituted to ensure timely deactivation of devices once reported as lost, stolen or returned.
10	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that ITS management schedule periodic inventories of the various mobile devices issued to staff and faculty. Such inventories should be sufficiently frequent to ensure lost devices can be recognized as such with appropriate actions taken by ITS and Security.	11/30/13	As stated above, period inventories of all mobile devices has commenced and will continue on a quarterly basis. Device management software is being explored. The new support ticketing system has such a feature as does our current Microsoft Cloud environment. ITS is exploring all approaches and will determine a course of action within the next 30 days.
11	10/25/2013	Purchasing Cards	The purchasing card policy should be reviewed and updated as deemed necessary.	4/30/2014	An updated procurement card policy will be available by 4/30/14.
13	10/25/2013	Jim Speiwak		8/31/14	P Card policy and procedures were revised effective 12/14.
15	10/25/2013	Purchasing Cards Jim Speiwak	The P Card administrator should obtain a report from the bank on a monthly or quarterly basis to card limits per the verify bank limits agree to College requested amounts.	03/31/14	Management will request quarterly reports from the bank with reviews beginning on or before 3/31/14.
15	10/25/2013	Purchasing Cards Jim Speiwak	The P Card administrator should document procedures for temporary credit limit increases and for verifying that limits were returned to previous levels.	3/31/2014 8/31/14	Management agrees that the P-Card coordinator should request records from the bank on at least a quarterly basis to assure that temporary limit increases have been properly reset by the bank as requested. The first review will occur on or before March 31, 2014. Management will also put in place a process of documenting in the cardholders file any permanent changes to limits immediately. New procedure for documenting P card limit changes has been developed and was effective July 1, 2015.
16	10/25/2013	Purchasing Cards Jim Speiwak	P Card administrator should verify that accounts have been closed for terminated employees using the periodic reports obtained from the bank to verify card limits and reports of terminated employees from HR.	01/31/14	Management will request a report from Human Resources on a monthly basis of all terminated employees. Finance will ensure that any credit cards issued to any of these employees are cancelled. This new practice will commence on January 31, 2014.
17	10/25/2013	Purchasing Cards Jim Speiwak	P Card Logs should be enhanced to allow details of meals and other expenses to be listed on the logs.	4/30/2014 8/31/14	The P Card Log will be redesigned on or before 4/30/14 and training will begin immediately thereafter. The P Card Log was revised and issued to card holders effective 12/14.
18	10/25/2013	Purchasing Cards Jim Speiwak			

10/25/2013	Purchasing Cards Jim Spiewak	Finance management should consider formalizing this review, especially in conjunction with a comprehensive policy which will provide a firm basis for any questions raised regarding expenses or related documentation.	6/30/2014 8/31/14	The current control will be enhanced with the update of the P Card policy and the addition of a travel and entertainment policy which will provide standards to be reviewed against. In addition, the training of department supervisors who are the first level of control over such expenditures should also strengthen compliance with the policies. As noted above, the new policy will be in draft form for review by the Cabinet on or before June 30, 2014. Training of supervisors will begin as soon as the policy is finalized. 2015 Update - There is a high volume of monthly transactions over a modest number of P card holders. Consequently, Finance management believes that the primary and secondary responsibilities should continue to reside with the P card holder and his/her supervisor approving the monthly log of expenses. Finance staff in Accounts Payable will continue to spot check logs based on user history and high amounts of monthly log totals and request further details or explanations for items which may not comply with the P card or travel policies.
19	Purchasing Cards Jim Spiewak	Management should reiterate to P cardholders their responsibilities in regard to the College's PA sales tax exemption in regard to their P Card purchases.	4/30/2014 8/31/14	Cardholders will be provided with tax exempt certificates which they can present to vendors when making purchases at retail establishments. Purchasing staff will explore methods for cardholders to utilize when making online purchases. Training on the PA state tax exemption will begin on or before April 30, 2014. Email was sent to all P card holders on September 10, 2015 offering training to anyone who requests it on the reconciliation and approval processes as well as tax exempt certificates.
20	Title IX	Internal Audit recommends departmental procedures be documented to help ensure compliance with Title IX as well as the continuity of such procedures.	06/30/14	Procedures related to processes for sexual harassment will be documented by 6/30/14.
21	Si Brown Title IX Samuel Hirsch	Internal Audit recommends that the basis for coaching salaries, including the salaries / pay grades and related approvals, and the number of assistant coaches is documented to help ensure consistency and reasoning for any variations.	07/31/14	Procedures were received in June 2014. The VP of Student Affairs will ensure that the differences in coaching salaries and number of assistant coaches are documented for each applicable sport beginning with the fall 2014 sports program. He will also meet with Human Resources to determine the appropriate framework and factors to use for coaches' salaries. Salary Guidelines for Coaching Staff were provided on 7/8/14.
23	Title IX Samuel Hirsch	In regard to the EADA reports, the amounts are retained by the Athletics Director but it would be prudent to note on the reports which amounts are used and combined to determine the reportable amounts.	09/30/14	The VP of Student Affairs will ensure that the Athletics Director includes the steps for completing the EADA report in the documented procedures referenced in the Management Response above. In addition, the Athletics Director will note which amounts were combined and used to determine the amounts which are included in the EADA report beginning with the 2013-2014 reporting period.
24	SDW Contract Jody Bauer	Internal Audit recommends that any renewals of this contract include specific reference to remaining and/or additional services to be provided. In addition, for long-term services contracts, a percentage-of-completion reporting requirement should be a requirement.	02/14/14	ITS management will ensure that any renewals of this contract include much more specific language in the scope of services including expected timeframes or deadlines for tasks to be completed/delivered. Contract language will also have requirements for stating percentage of completion on periodic reporting required of the contractors. The SDW contract was not renewed for additional services in FY15.
27	SDW Contract Jody Bauer	Internal Audit recommends that College contracts for professional services include specific reference to remaining and/or additional services to be provided. In addition, for long-term services contracts, a percentage-of-completion reporting requirement should be a requirement.	2/14/2014 8/31/14	ITS management will ensure that any renewals of this contract or any new contract for professional services include much more specific language in the scope of services including expected timeframes or deadlines for tasks to be completed/delivered. Contract language will also have requirements for stating percentage of completion on periodic reporting required of the contractors. The audited contract was not renewed. No other ITS professional services contracts have been executed through May 2015.
28	SDW Contract Jody Bauer	Internal Audit recommends that quarterly status reports resume effective with the first quarter of 2014 and continue for the duration of the contract in compliance with the original terms.	03/31/14	ITS management will request quarterly reports from this contractor resume beginning with the 1st quarter of 2014. Quarterly reports were supplied by the contractor for the first and second quarters of 2014 at which time the contract ended.
29				

30	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that any renewals of this contract include specific reference to whether status reporting is deemed to be a billable activity or a general business obligation of the consultant beyond the specified scope of work.	03/31/14	ITS management will consult with the Purchasing Department for guidance on the subject of status reporting as a billable task. The resulting decision, anticipated by March 31, 2014, will be used in future RFP templates for professional services including the possible renewal of the contract for this vendor. The SDW contract was not renewed for additional services in FY15.
31	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that any contract for professional services include specific reference to whether status reporting is deemed to be a billable activity or a general business obligation of the consultant beyond the specified scope of work.	3/31/2014 8/31/14 6/30/16	The Purchasing Department will determine guidance on the subject of status reporting as a billable task and the resulting decision, anticipated by March 31, 2014, will be used in future RFP templates for professional services. In June 2016, the Purchasing Manager instructed staff to train RFP users to verify billed amounts to the scope of work to help ensure these agree.
32	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that future weekly status reports include times that the consultant began and ended the work day, the names of projects on each task listed, the title of the person with whom meetings were held, and the durations of such meetings.	02/14/14	ITS management has requested from this contractor, and is already receiving, updated weekly reports based on interim suggestions by the Internal Auditor. These updated reports include more detailed time reporting, references to specific projects and full names or titles of any referenced College staff.
33	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends various improvements to the insurance requirements for contracts and the ongoing monitoring of such insurance coverage for contractors.	5/31/2014 8/31/14	The Purchasing Department is currently having the College's RFP templates reviewed by outside counsel to ensure they are up-to-date and comprehensive. The "named insured" requirement will be added during this process. In addition, the Purchasing Department will update the current purchasing and contracts policies by May 31, 2014. Guidance was provided by Willis Insurance for prudent amounts of coverage the College should require based on the perceived risk of the subject or work being performed by its vendors.
34	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that the weekly work summaries provided to ITS management be submitted to Finance with the request for payment which will ensure sufficient documentation for the disbursement is on file in Finance.	02/14/14	ITS management will begin submitting the weekly summaries of work along with the monthly invoices to Accounts Payable effective immediately. Detailed summaries are being provided as confirmed by Finance.
35	10/28/2014	Payroll Jim Spiewak	Finance management should identify any codes in the system which are not programmed to withhold the correct supplemental pay tax rate and make the necessary changes.	01/31/15	Finance will identify all pay codes which are not currently programmed to the correct supplemental withholding rate and will make the necessary changes to ensure all such rates comply with IRS requirements. Our target date to complete these corrections is January 31, 2015. Internal Audit confirmed that the system changes were made by the target date.
37	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellers	Internal Audit recommends that the primary College administrator, General Counsel, for this hotline / website vendor contact the company to confirm the designated representative for the College.	11/15/15	General Counsel will reach out to the Ethics Point to obtain the current departmental contacts on file, and will confirm the propriety of such contacts with the Cabinet members. Customer service issues with the vendor including confirmation of, and contact with, the current representative assigned to the College will be addressed by November 15, 2015.
38	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellers	Internal Audit recommends that management consider the merits of providing such training during the College's professional development weeks, which are held twice a year.	01/15/16	The Whistleblower policy will be included in the Employee Orientation package starting November 15, 2015. Additionally, the College will conduct training on the Whistleblower policy and the Ethics Hotline as part of "Critical Employment Policies" training during the Professional Development week in January 2016.

9/29/2015	10KSB Grant Margaret Bradley	Internal Audit recommends the security over paper documentation be improved. Grant management should comply with the advise of the Data Breach Committee which should be issuing guidance shortly for this subject. Paper documentation that must be retained should be secured in locked file cabinets.	12/31/2015 4/30/16	The 10KSB team: 1) has identified a temporary home for documents that need to be secured, 2) will immediately elevate the request for sufficiently keyed file cabinets to the appropriate Facilities and Purchasing managers; and 3) has sent a complete survey response to the Data Breach Committee describing the types of media, data and documents retained by the grant team. We will await directions from the committee and implement recommendations on a timely basis, presumably by the end of 2015. Management is following up with Facilities on its request for keys or new locks for the file cabinets in their office spaces. All file cabinet keys have been obtained by 10KSB management.
39	ADA / Center on Disability Simon Brown	Internal Audit recommends the Office of Diversity and Equity ensure its policies and procedures are updated to reflect the any changes in the ADA amendments related to individual accommodations.	01/31/16	We are reviewing the Disability Accommodations Policy # 353 and will ensure the policy reflects any changes in the ADA amendments related to individual accommodations.
40	ADA / Center on Disability Simon Brown	Internal Audit recommends the Diversity and Equity department have a set of documented procedures to help their staff ensure the consistency of the process for employees requesting accommodations.	01/31/16	Policy #353 was updated on November 6, 2015 We are reviewing the Disability Accommodations Policy # 353 and will ensure the policy reflects any changes in the ADA amendments related to individual accommodations. Furthermore, we will also ensure that the updated policy has clear documented procedures for everyone to follow. Policy #353 was updated on November 6, 2015
42	ADA / Center on Disability Joan Bush	In order to comply with FERPA, Internal Audit recommends that 1) keys for the file cabinets should be provided to the Center on Disability administrative staff immediately; 2) the doors for the entrance into the suite of offices for the Center on Disability be repaired immediately; and 3) access rights for the shared fax and scan folder for Center on Disability documents in the shared drive must be configured to allow on access only by the staff in that group.	01/31/16	In regard to the above recommendations, management has requested that keys be made for the file cabinets (and we expect to have them by January 31, 2016). In addition, the doors for the entrance into the suite of offices for the Center on Disability have been repaired. Lastly, the access rights for the shared fax and scan folder for Center on Disability documents, in the shared drive, have been configured to allow access to only the staff in COD. The entrance doors were repaired before the issuance of the final audit report. Separate scan and fax folders for COD were created before the issuance of the final audit report. Keys for all file cabinets have been obtained.
44	ADA / Center on Disability Simon Brown	Internal Audit recommends a formal appeals process to provide a second opinion on accommodation decisions for employees.	01/31/16	Diversity and Equity will include the appeals procedures in the update of policy #353. Policy #353 was updated on November 6, 2015 and includes the appeals process.
46	ITS Physical Security Randy Merced	Internal Audit recommends that, in regard to IT physical security, the database of keys issued should be updated to be able to determine all such persons, including security stations, which have access to these rooms.	8/31/2016 (Update of Progress)	ITS developed a SQL database for the Facilities group to better manage the keys issued to staff. ITS also developed a program to transfer the majority of records from the Access database to the SQL database. The transfer program was able to replace SSNs with J numbers for the majority of staff. Facilities staff are manually entering any remaining records for which a J number could not be obtained by the transfer program. The Access database with SSNs has been deleted from servers for the few staff which had it. Facilities plans to shred the old paper records of keys issued. Internal Audit will obtain a status update before the fall semester.
62				Data from any remaining paper records of issued keys have been entered into the new electronic database and paper records have been destroyed.