



MEETING OF THE BOARD OF TRUSTEES
Thursday, April 5, 2018 – 3:00 p.m.
Isadore A. Shrager Boardroom – M2-1

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REVISED
MEETING OF THE BOARD OF TRUSTEES
AGENDA
Thursday, April 5, 2018 – 3:00 p.m.
Isadore A. Shrager Boardroom, M2-1

- (1) Acknowledgement of Men’s and Women’s Basketball Teams
- (2) Public Comment
- (3) Executive Session
- (4) Meeting Called to Order
- (5) Report of the Business Affairs Committee and Executive Committee
- (6) Report of the Student Outcomes Committee
 - (a) Board of Trustees Policy on Student Success (A)
- (7) Consent Agenda
 - (a) Proceedings and Minutes of Decisions and Resolutions Meeting of February 1, 2018
 - (b) Gifts and Grants
 - (c) Commission Agreement with Newmark Knight Frank
 - (d) Resolution of Support for the West Regional Center Expansion Vision
 - (e) Resolution for the 2018 Bond Issue
 - (f) Appointment of PNC Financial Services as the Underwriter for the Sale of the 2018 Bonds
 - (g) Resolution of Support for 2018-19 PDE Capital Applications
 - (h) CSI Contract Renewal
 - (i) Bonnell Freight Elevator Modernization
 - (j) 2016-2017 A-133 Audit Report
- (8) Report of the Chair
- (9) Foundation Report
- (10) Report of the President
 - (a) Public Safety Enhancements
 - (b) Title IX
- (11) New Business
- (12) Next Meeting: Thursday, May 3, 2018 – 3:00 p.m.
Isadore A. Shrager Boardroom, M2-1

Future Committee Meetings:

Business Affairs: Wednesday, April 18, 2018
10:00 a.m. – Isadore A. Shrager Boardroom, M2-1

Student Outcomes: Thursday, May 3, 2018
1:30 p.m. – M2-34

Audit Committee: TBD

Upcoming Events

Pennsylvania Commission for Community Colleges Annual Meeting and All-PA Academic Awards April 9-10, 2018
Hilton Harrisburg
1 North 2nd Street, Harrisburg, PA

Lobby Day Tuesday, April 10, 2018
Capitol Building, Harrisburg

College Budget Hearing Wednesday, April 25, 2018
11:00 a.m. (arrive by 10:00 a.m.)
City Hall, City Council Chambers, Room 400

Retirees Program and Reception Thursday, April 26, 2018
3:00 p.m. - 5:00 p.m. Program, Pavilion Klein Cube, P2-3
5:00 p.m. - 6:00 p.m. Reception, Library Bridge

Nurses Pinning Ceremony Friday, May 4, 2018
10:00 a.m. - 12:00 p.m., Gymnasium

Academic Awards & Reception Friday, May 4, 2018
6:00 p.m. - 8:00 p.m.
Bonnell Building, Large Auditorium, BG-20

Commencement Saturday, May 5, 2018
10:00 a.m. - 2:00p.m.
Temple University Liacouras Center
1776 North Broad Street

Classified/Confidential Awards Luncheon Wednesday, May 9, 2018
12:00 p.m. - 2:00 p.m.
Winnet Student Life Building, Great Hall, Room S2-19

Pathways Magazine Breakfast Spring 2018 Edition Monday, May 14, 2018
9:00 a.m.
Pavilion Klein Cube, P2-3

Foundation's Black and Gold Gala Wednesday, June 13, 2018
6:00 p.m.
Vie – 600 North Broad Street

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COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, February 1, 2018 – 3:00 p.m.

Present: Mr. White, presiding, Mr. Bergheiser, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Mr. Herzog, Ms. Horstmann, Mr. Martz, Ms. McPherson, Dr. Rényi, Representative Roebuck, Mr. White, Dr. Generals, Ms. Brown-Sow, Ms. de Fries, Ms. DiGregorio, Mr. Eapen, Mr. Murphy, and Ms. Zellers

(1) Executive Session

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

(2) Meeting Called to Order

Mr. White called the meeting to order.

(3) Public Comment

There were no requests for Public Comment.

(4) Report of the Business Affairs Committee

Ms. Biemiller stated that all items discussed and approved by the Business Affairs Committee meeting were listed on the Consent Agenda. She stated that she had no further comments to add.

(5) Report of the Student Outcomes Committee

Dr. Rényi reported that the Committee had a wonderful conversation about developing a new Board policy. She circulated a draft of the CCP Board of Trustees Policy on Student Success. Dr. Rényi stated that the policy is to sustain the great work that has been done in the last two years, recognizing that it will take a long time to reach perfection. Using the Alamo policy as a model, the Committee developed the policy to include specifics on key measures.

Mr. White stated that at the Pathways meeting in Seattle, equity of outcomes was highlighted. He stated that the proposed policy does not speak to equity.

Dr. Generals stated that the draft policy included the hierarchy of principles that will lead to student success. He stated that the second bullet in the policy speaks to measures related to closing achievement gaps.

After discussion, Dr. Rényi requested members of the Board to forward any additional comments and concerns regarding the policy directly to her. She stated that the revised draft of the policy will be brought back to the next meeting of the Student Outcomes Committee.

(6) Consent Agenda

Mr. White presented the following Consent Agenda for Board approval:

- (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of January 11, 2018
- (b) Gifts and Grants
- (c) Modernizing and Refurbishing the Bonnell Building Freight Elevator
- (d) Verizon Contract
- (e) Canteen Contract
- (f) RFP 10008 – Sign Language Interpreting Services
- (g) Increase in Fees for Quad Learning for the American Success Program
- (h) One-Year Contract with Alliant Insurance Services – Employee Benefits
Consultant and Insurance Broker

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

(7) Report of the Chair

Mr. White reported that the National Legislative Summit is scheduled in Washington, DC February 11-14, 2018. He stated that in addition to himself, Dr. Generals, Mr. Soileau, Ms. McPherson, and Ms. Brown-Sow will be attending the Summit.

Mr. White reported that the Pennsylvania Commission for Community Colleges Annual Meeting and All-Pennsylvania Academic Awards Dinner are scheduled April 9-10, 2018 at the Harrisburg Hilton. He stated that Lobby Day at the Capitol in Harrisburg is scheduled for April 10. Mr. White urged members of the Board to attend the meeting.

(8) Foundation Report

Mr. Murphy reported that Mayor Kenney has agreed to Chair the Foundation Black and Gold Gala which is scheduled for June 13, 2018, 6:00 p.m. – 9:00 p.m. at Vie located at 600 North Broad Street. He stated that a save the date will be mailed shortly. Mr. Murphy stated that details regarding sponsorship opportunities for the Gala will be shared with the Board.

(9) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining his activities during the month of January, and summarized the highlights.

(9a) On-Campus Activities

Dr. Generals reported that students held a pep rally earlier today in support of the Philadelphia Eagles. He stated that the students are planning another rally on February 2.

Dr. Generals reported that the College hosted a Faith-Based Breakfast on January 26, 2018. He stated that great ideas emerged from the partnership dialogue with local faith-based organizations. Dr. Generals stated that featured at the meeting were a number of the College's social services provided to students.

Dr. Generals thanked members of the Board who attended the celebration of Ms. Lynette Brown-Sow on January 29, 2018. He stated that the event was a great success, and that many city legislators and community leaders attended the event.

Dr. Generals introduced Mr. David Asencio, newly appointed Dean of Students. He stated that Mr. Asencio brings over twenty-five years of experience in higher education, particularly in student affairs having worked at Palm Beach State College and Broward College.

The Board welcomed Mr. Asencio to the College.

Mr. Asencio stated that he was pleased to be at the College, and that he looked forward to working with the Board on behalf of our students.

Dr. Generals reported that the College's Men's Basketball Team has had an incredible season. While the Women's Basketball Team had not done as well, the women should be commended for their hard work during the season as well as their academic success. Dr. Generals stated that he planned to invite both teams to the April 5, 2018 Board meeting.

Dr. Generals called attention to a list of College events scheduled during the month of February. He called attention to a number of events for Black History Month; 26th Annual African-American Children's Book Fair; African American History Breakfast; Center for Law and Society, and the Poets and Writers Festival.

(9b) Off-Campus Activities

Dr. Generals reported that he continues to meet with members of City Council to advocate on behalf of the College's budget.

Dr. Generals reported that he served as a panelist at the 2018 Philadelphia Youth Network Annual Meeting on January 18, 2018. The theme of the panel discussion was *Changing the Landscape of Employment*.

Dr. Generals reported that he was the keynote speaker and moderator of a panel discussion on January 24, 2018 at the University of Pennsylvania's Martin Luther King Symposium on Social Change: *The Urgency of What Colleges and Universities Can Do About Education in Philadelphia*.

(10) New Business

Mr. White stated that the Board may receive an email from Foundation Board member Sulaiman Rahman regarding his birthday celebration scheduled for February 23, 2018, 6:00 p.m. - 8:00 p.m. at Sugar House Casino. Mr. Rahman has selected the College to benefit from this fundraising event.

(11) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, April 5, 2018 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 4:10 p.m.

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, February 1, 2018 – 3:00 p.m.
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. White, presiding, Mr. Bergheiser, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Mr. Herzog, Ms. Horstmann, Mr. Martz, Ms. McPherson, Dr. Rényi, Representative Roebuck, Mr. White, Dr. Generals, Ms. Brown-Sow, Ms. de Fries, Ms. DiGregorio, Mr. Eapen, Mr. Murphy, and Ms. Zellers

(1) Executive Session

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

(2) Meeting Called to Order

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(3) Public Comment

There were no requests for Public Comment.

(4) Report of the Business Affairs Committee

Ms. Biemiller stated that all items discussed and approved by the Business Affairs Committee meeting were listed on the Consent Agenda.

(5) Report of the Student Outcomes Committee

The Board reviewed and discussed the development of a new Board policy regarding student success.

Members of the Board were requested to forward any additional comments and concerns regarding the policy directly to Dr. Rényi. The revised draft of the policy will be brought back to the next meeting of the Student Outcomes Committee.

(6) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of January 11, 2018
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Consultant and Insurance Broker

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(10) New Business

Members of the Board were reminded that they may receive an email from Foundation Board member Sulaiman Rahman regarding his birthday celebration scheduled for February 23, 2018, 6:00 p.m. - 8:00 p.m. at Sugar House Casino. Mr. Rahman has selected the College to benefit from this fundraising event.

(11) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, April 5, 2018 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 4:10 p.m.



*Community College of Philadelphia
Recognizing the 2017-2018
Men's and Women's
Basketball Teams*

WHEREAS, Community College of Philadelphia's men's and women's basketball teams have assembled impressive accomplishments during the 2017 to 2018 season, demonstrating the dedication and tenacity of our student athletes;

WHEREAS, the men's team, under head coach Joe Rome and assistant coaches Terrell Wright, Andre Wright, Solomon Walker and Cornell Merricks, won the Eastern Pennsylvania Athletic Conference (EPAC) championship and reached the National Junior College Athletic Association's (NJCAA) Region 19 Tournament, Division III, compiling a 15-1 record in the conference, a 17-5 record in the region, and a 20-9 overall record;

WHEREAS, the team was ranked as high as fifth in the region and ninth in the nation for the NJCAA, Div. III;

WHEREAS, freshman Jaylen Nixon was named Conference Player of the Year, first team All-EPAC and first team All-Region, and freshman Malachi Thompson made second team All-Conference (EPAC) and third team All-Region;

WHEREAS, Jeremiah Alston, Antwon Lester and Malik Pitts were selected to play in the Sam Cozen Sophomore All-Star Game on March 25, 2018;

WHEREAS, under women's head basketball coach Kenyatta McKinney and assistant coaches Erica Massenburg and Sarai Nathaniel, freshman Andrea Bowleg achieved a 4.0 GPA and was ranked third in the nation in the NJCAA, Div. III in blocks and 23rd in rebounds per game; set single game school records for blocks, with 13, and rebounds, with 23; and had one triple-double;

WHEREAS, Alanna Grinnage, Alyssa Grinnage and Paula Urgiles were selected to play in the Sam Cozen Sophomore All-Star Game on March 25, 2018;

THEREFORE BE IT RESOLVED, that the Community College Board of Trustees recognizes the hard work and outstanding efforts of these student athletes, coaches and the Athletics staff, and congratulates these teams for their success and for proudly representing Community College of Philadelphia, presented the fifth of April, two-thousand eighteen.

*Dr. Donald Guy Generals, President
Community College of Philadelphia*

*Jeremiah J. White, Jr., Chair
Board of Trustees*

Community College of Philadelphia

2018 Important Dates

<u>Event</u>	<u>Date and Time</u>	<u>Location</u>	<u>Board Representative</u>
PA Commission for Community Colleges Annual Meeting and All-PA Academic Awards	April 9-10, 2018	April 9 - Hilton Harrisburg, 1 North 2 nd Street, Harrisburg	
Lobby Day	Tuesday, April 10, 2018	Capitol - Harrisburg	
College's Budget Hearing Before City Council	Wednesday, April 25, 2018 Arrive by 10:00 a.m. Hearing scheduled for 11:00 a.m.	City Hall, City Council Chambers, Room 400	
Retirees Program & Reception	Thursday, April 26, 2018	3:00 p.m. - 5:00 p.m. Program Pavilion Klein Cube, P2-3 5:00 p.m. - 6:00 p.m. Reception Bonnell Building, 1 st Floor, Library Bridge	
Nurses Pinning Ceremony	Friday, May 4, 2018 10:00 a.m. - 12:00 p.m.	Gymnasium	
Academic Awards & Reception	Friday, May 4, 2018 6:00 p.m. - 8:00 p.m.	Bonnell Building, Large Auditorium, BG-20	
Commencement	Saturday, May 5, 2018 10:00 a.m. - 1:00 p.m.	Temple University, Liacouras Center, 1776 North Broad Street	
Classified/Confidential Awards Luncheon	Wednesday, May 9, 2018 12:00 p.m. - 2:00 p.m.	Winnet Student Life Building, Great Hall, Room S2-19	
Pathways Magazine Breakfast Spring 2018 Edition	Monday, May 14, 2018 9:00 a.m.	Pavilion Klein Cube, P2-3	
Foundation's Black and Gold Gala	Wednesday, June 13, 2018 6:00 p.m.	Vie 600 North Broad Street	
PA Commission for Community Colleges All-Trustee Assembly	September 13-14, 2018	Hilton Harrisburg 1 North 2 nd Street, Harrisburg	
ACCT Leadership Congress	October 24-27, 2018	Marriott Marquis 1535 Broadway New York, NY	

3/29/2018

**Community College of Philadelphia
Office of Institutional Advancement
Record of Grants and Gifts
April 2018 Meeting of the Board of Trustees**

GRANTS

Summary by Grant Type:

	2/1/18-3/31/18	2018 FY Year-to-Date
Government/Public Grants		
Federal		\$1,929,256
State		\$85,577
Local		\$1,228,200
Private Grants		
Corporation		\$10,000
Foundation	\$90,977	\$1,529,748
Organization		\$10,000
Other Grants		
Grant Total	\$90,977	\$4,792,781

GIFTS

Summary by Gift Type:

Gifts to the Foundation (\$5,000+)	Amount	Purpose
Saxbys Coffee, LLC	\$16,326	Student Scholarships
Enon Tabernacle Baptist Church	\$10,000	Gala Sponsorship
The Phipps and Stock Charitable Fund	\$10,000	Other - Student Scholarships/Programs
Parx Casino	\$8,500	Gala Sponsorship
Private Donor	\$7,567	Student Scholarships
Private Donor	\$6,000	Student Scholarships
The Charitas Foundation	\$5,000	Student Scholarships
Gifts In-Kind (estimated value \$200+)		
Private Donor	\$2,800	Equipment to Photographic Imaging Dept
Private Donor	\$1,800	Equipment to Music Dept
Private Donor	\$300	Equipment to Photographic Imaging Dept
Private Donor	\$250	Equipment to Photographic Imaging Dept

**Community College of Philadelphia
Office of Institutional Advancement
Summary of Grants
April 2018 Meeting of the Board of Trustees**

Private

The William Penn Foundation awarded \$90,977 for year two of the Early Childhood Education Apprenticeship (1/1/2018 – 12/31/2018). This grant will support the development and piloting of a registered apprenticeship in early childhood education. Target participants will be incumbent employees in Philadelphia child care facilities with the goal of improving the quality of the workforce and enabling more high quality pre-K slots for children in Philadelphia.

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

MINUTES

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

Presiding: Dr. Rényi

Committee

Members: Ms. Fulmore-Townsend, Ms. Hernández Vélez, Ms. McPherson

College

Members: Mr. Coleman (for Ms. de Fries), Dr. Generals, Dr. Hirsch, Dr. Roberts

Guests: Ms. McDonnell, Dr. Saia, Dr. Sweet,

(1) Executive Session

There were no agenda items for the Executive Session.

(2) Public Session

(a) Approval of the Minutes of November 2, 2017

The minutes were accepted unanimously.

(b) Draft Board of Trustees Policy on Student Success

The committee drafted a policy on student success to provide to the Board of Trustees.

(c) Academic Program Review: Education- Early Childhood A.A., Education Middle Level A.A., Education- Secondary Humanities/Social Studies Education Option A.A., Education-Secondary Math/ Science Option A.A. Degrees

Dr. Sweet, Dean of Liberal Studies, provided an introduction to the program review for Education degrees. Ms. McDonnell, the Academic Assessment Coordinator, gave a summary of the program review. The Early Childhood (Birth to 4th Grade) degree is the largest degree. Employment is not growing at the associate's degree level. There are population differences across the four programs. Transfer is of primary focus for the Early Childhood (Birth to 4th Grade) program. Dr. Saia indicated that the majority of students transfer to Temple University and that passing the required math courses has proven challenging to students. Dr. Generals asked how the College is meeting the needs of Philadelphia. Dr. Saia explained that the program is working with the

Workforce and Economic Innovation division on the Early Childhood (Birth to 4th Grade) program. There is currently no dire need for employment in K-4. Dr. Sweet explained that students need to have a bachelor's degree to teach in the Philadelphia school district.

ACTION: The Student Outcomes Committee approved the motion that action on the four associate's degrees in Education be deferred until a progress report is submitted. The report should address progress made on the recommendations in the Academic Program Review. An analysis on the viability of continuing each of the four Education Programs and a formulated recommendation for the future direction of the Education Program must in particular be carried out. The report should be submitted by November, 2018.

(d) New Business

There was no new business.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for April 5th, 2018 at 1:30 p.m. in Conference Room M2-34.

Attachments:

Minutes of November 2, 2017

Academic Program Review: Education- Early Childhood A.A., Education Middle Level A.A.,
Education- Secondary Humanities/Social Studies Education Option A.A., Education-
Secondary Math/ Science Option A.A. Degree

Draft Board of Trustees Policy on Student Success

Academic Pathways 2017-18

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

MINUTES

Thursday, November 2, 2017

1:30 p.m.

Conference Room M2-34

Presiding: Dr. Rényi

Committee

Members: Ms. Fulmore-Townsend, Ms. Hernández Vélez, Ms. McPherson, Rep. Roebuck

College

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

Guests: Dr. Celenza, Ms. McDonnell, Dr. McLaughlin, Ms. Washington

(1) Executive Session

There were no agenda items for the Executive Session.

(2) Public Session

(a) Approval of the Minutes of October 5, 2017

The minutes were accepted unanimously.

(b) Career Connections Overview

Ms. Washington, the Director of Career Connections, provided an overview of the unit. Ms. Washington also showed how the unit has aligned its goals with the College's Strategic Plan, including goals related to student engagement, experiential learning, developmental programs, internal/external partnerships, innovation and technology, and staff development. Recent accomplishments include: pop-up banners; podcasts via the College Central website; incorporating Career Connections software tools into the new BUSL 101 course; and new software tools, such as Virtual Job Shadow, 12Twenty-Job portal, and Big Interview. Other recent developments include hiring staff, a peer mentoring program, and scheduled job fairs at all four College locations.

Ms. Washington demonstrated two of the tools mentioned. The Virtual Job Shadow website has videos for many different careers. It also has Q&A videos for careers; detailed job descriptions; information on earnings (including by state); and the Bureau of Labor Statistics' future outlook for advancement. Virtual Job Shadow also has a job search tool, which takes users to Indeed.com for information on jobs and

internships. Plans for expansion include adding more of the College's career programs, developing videos about programs with local companies, and optimizing the search engine tool. The Big Interview website provides typical interview questions. Included along with the videos are hints and tips for preparing for interviews. Students are also able to record themselves answering the interview questions and Career Connections can provide real-time feedback.

Career Connections has created a graduation kit loaded onto a flash drive. Included on the flash drive are the student's final cover letter and resume they developed with Career Connections; template thank-you letters; information on mentors and professional organizations; and job search strategies.

The unit has surveyed students regarding their use of Career Connections; employment status; job search status; knowledge about companies in their field; and desired services. Dr. Rényi asked if the unit has set measurable goals. Ms. Washington replied that the goal is to serve all of the College's students. Dr. Generals noted that the College and unit are working on incorporating internships and externships into programs. Ms. de Fries commented that Ms. Washington has accomplished a lot in a short period and that the unit is looking forward to the new staff member and increasing capacity. The committee members agreed that the work is very promising.

(c) Academic Program Review: Nursing A.A.S. Degree

Ms. McDonnell, the Academic Assessment Coordinator, provided an overview of the Nursing degree audit. The Nursing A.A.S. degree is a select program, is accredited by the Accreditation Commission for Education in Nursing (ACEN), and has been a National League for Nursing Center of Excellence since 2004. Forty-five percent of students transfer to a four-year institution. The program has a higher proportion of females and white students than the College, but this is typical for the industry. Between 2011 and 2015, 533 Nursing degrees were awarded. During that period, 59% of Nursing students who left the College did so with a degree. The Nursing program has a strong assessment program. The jobs outlook shows that nursing jobs should increase more than the average occupation nationwide. The Nursing department has multiple external partnerships and an endowed chair. The only recommendation made is that the program should consider adding its student self-assessment survey to its program assessment documentation.

Ms. Hernández Vélez asked about certified nursing assistants within the context of skilled care for the elderly and disabled. Dr. McLaughlin explained that the College does not have such a program, but that many nursing students do have that experience and students with that experience do well in the program. The College does have a non-credit program for certified nurse aides. Dr. Celenza explained that the Clinical Lab Assistant certificate does address medical assisting and that many in this field do move into nursing programs. Furthermore, Dr. McLaughlin described that as part of a grant from the W.K. Kellogg Foundation Community-College Nursing Home Partnership, students complete six-week rotations in long-term care, including care of

older adults, life-care facilities, and working with seniors. With the National League for Nursing, part of the grant addresses advancing care excellence for senior care.

Dr. Rényi asked about the program's goals for degree completion, successful transfer, and program growth. Dr. McLaughlin explained that from the beginning of their studies, students are told that the program is not meant as a terminal degree and that they should make plans to enter a Bachelor of Science in Nursing program. With this in mind, students are encouraged to take courses that will apply to a BSN program. The most popular transfer program in recent years has been to West Chester University. It has a location in Center City and offers hybrid options so that students usually finish within 14 months going part-time after leaving the College. The goal for degree completion is for all students to earn their A.A.S. and then to transfer to a four-year program, and that within five years, 100% of each cohort will earn their BSN. The Nursing program and its faculty are active in supporting partnerships with four-year institutions. Faculty take part in Nursing fairs along with four-year institutions. The program also works with the Director of Transfer and Articulation and a Counselor on agreements.

Faculty work with students to develop 5- and 10-year goals, including planning for a Masters degree. This also addresses planning their finances – financial literacy is stressed from Day 1 and students work extensively with Single Stop regarding financing their studies. Results from the graduate follow-up study for the class of 2017 show that 40-50% of respondents are actively pursuing their BSN. Of the part-time faculty, 5-6 are graduates of the College's Nursing program, with an additional two full-time faculty Community College of Philadelphia graduates and master's-prepared.

Dr. McLaughlin noted that while program growth is desired, there are issues related to space and competition for clinical placement sites. The program does have many long-term relationships with hospitals and care facilities, which is helped by College faculty who work at such locations. For instance, the Watermark has been a very good partner with the Nursing Program as a long term care facility and has been flexible in letting the Nursing Program have clinical sites.

To Dr. Rényi's question about community health programs, Dr. McLaughlin responded that the program has seen success in this area, including with Public Health Management Corporation (PHMC). Students visit new mothers, look into being school nurses, and work at such organizations as DaVita. Students find jobs right out of school, then earn their BSN while working, and are then able to market themselves effectively.

Dr. Celenza discussed the program's success with the NCLEX licensure exam. In 2017, the NCLEX pass rate was 89.7% for all first-time test takers, an increase of two percentage points from the previous year. She described how faculty examined recent pass rates to ascertain the causes of a lack of success. As a result of this research, the program made several changes. They implemented a coaching system and changed

the required final exam score. They also entered into an agreement with Kaplan which allows the Nursing students to prepare for the exam from the beginning of their studies, thus enabling students to become familiar with the types of questions they will confront and the exam format. Faculty also looked at the questions students were failing and made changes to reiterate first-year topics in the program's second year. Dr. McLaughlin commented that learning how to answer the NCLEX questions is important and the agreement with Kaplan allows this. Before 2014, the Kaplan prep was optional, but now it is integrated in the Nursing courses. Dr. Celenza observed that the increase in exam pass rates is evidence that such changes are working. This is more apparent when looking at the pass rates of students who had just graduated in 2017; their pass rate was 90.4%.

Ms. Fulmore-Townsend noted that the data is impressive and asked what promising practices may have contributed to these increases. Dr. McLaughlin described how the new first-year experience course for Nursing and Allied Health students has been beneficial. Faculty discuss the Nursing program at length in that course, which means students who later apply to the select Nursing program are more informed and making better decisions to prepare for the program. As this course matures, students will continue to become even better prepared. Students are also more prepared for the Admissions test. Dr. Celenza explained that the faculty meet students where the students are and meet their needs. Dr. Rényi noted that there are national standards for Nursing, which few other CCP programs have. National standards set a high bar for program and student outcomes.

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

(d) New Business

Dr. Rényi described that at the most recent Pathways Institute, a common theme was the importance of boards of trustees focusing on data. At the upcoming Board Retreat on November 17, Mr. White and Dr. Rényi will discuss the role of data for our board's focus. Committee members should review recent Guided Pathways documents and the Dashboard, and prioritize the most important indicators to be discussed at upcoming Board meetings. The Board will look at data in light of Guided Pathways efforts and with a spotlight on equity.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for February 1, 2018 at 1:30 p.m. in Conference Room M2-34.

Attachments:

Minutes of October 5, 2017
Academic Program Review: Nursing A.A.S. Degree
Career Connections Status Report and Student Survey

Community College *of* Philadelphia

Academic Program Review

Executive Summary

Prepared for

Student Outcomes Committee of the Board

Education- Early Childhood (Birth to 4th Grade) A.A., Education Middle Level (4th- 8th Grade) A.A., Education- Secondary Humanities/ Social Studies Education Option A.A., Education- Secondary Math/ Science Option A.A.

Authors:

Krishna Dunston

Christine McDonnell

Contributors:

Amy Saia

Summer 2017

I. Introduction

The College offers four associate's degrees in education: 1) Education- Early Childhood (Birth to 4th Grade) A.A.; 2) Education Middle Level (4th- 8th Grade) A.A.; 3) Education- Secondary Humanities/ Social Studies Education Option A.A.; and 4) Education- Secondary Math/ Science Option A.A.

All four programs have undergone recent course and program revisions and addenda. In 2017, the faculty created the Early Childhood Education Proficiency Certificate. In addition to the for-credit courses, faculty support non-credit credentialing courses.

Local and state-wide governmental policies and initiatives could have a positive impact on the number of childcare jobs in Philadelphia and the enrollment in the Education: Early Childhood (Birth to 4th Grade) Program. Policies include universal pre-kindergarten in Philadelphia, T.E.A.C.H Scholarships, and the PA Department of Education Code requirements for the credentialing of Early Childhood providers.

Key Performance Indicators by Program

Early Childhood (Birth to 4th Grade)

- The Early Childhood (Birth to 4th Grade) program recorded the highest enrollment of the four programs between the fall of 2011 and the fall of 2015, with an average enrollment of 590 students (Middle Level 90, Secondary Humanities 66, Secondary Math/ Science 38). Program enrollment declined by approximately 22% between fall 2012 and spring 2016.
- Similar retention and stronger graduation rates were recorded compared to the comparison group, the Division, and College. Over a four-year period, from one fall to the following spring, approximately 65% of the students enrolled in Education: Early Childhood (Birth to 4th Grade) returned to the program, while College-wide the same percent of students returned to their respective programs. Approximately 39% of students in the Education: Early Childhood (Birth to 4th Grade) program returned from one fall to the following fall; College-wide, this number is approximately 36%. Between the fall of 2010 and spring of 2014, approximately 16% of the students in the Education: Early Childhood (Birth to 4th Grade) program who departed did so due to graduation, compared to the comparison group (8%), Division (13%), and College (12%).

Middle Level (4th- 8th Grade)

- The Middle Level (4th- 8th Grade) Program recorded similar fall- spring retention (65%) and stronger fall- fall retention (38%) rates compared to the comparison group (64%, 34%), the Division (63%, 35%), and the College (65%, 36%).
- The Program also recorded a stronger graduation rate (17%) compared to the comparison group (12%), the Division (13%), and College (12%).
- The Program also recorded a higher proportion of students transferring out of the program into other programs (13%) at the College compared to the comparison group (12%), Division (9%), and College (8%).

Secondary Humanities/ Social Studies Education Program

- The Program recorded a similar graduation rate (13%) compared to the comparison group (12%), the Division (13%), and College (12%).

Math/ Science Program

- The Program recorded a graduation rate of 4%, 20% of students leaving after achieving short term success, 35% of students leaving after achieving long term success, and 41% of students leaving unsuccessfully.

All Four Programs

- The largest group of students to depart each program were those having earned less than 12 credits (approximately 60%). This trend is similar for the Division, and the College.
- All four programs experienced declining enrollment over the five-year period.

Initiatives

Education: Early Childhood (Birth to 4th grade) is pursuing NAEYC (National Association for the Education of Young Children) accreditation. The Program is engaged in a self-study and anticipates accreditation in 2019. NAYEC outcomes are considered best practice in early education.

The Education: Early Childhood (Birth to 4th Grade) has received two sub-grants and is involved in various community outreach projects. Through the ECE Teacher Preparation initiative, the Program has been selected to become the Early Childhood Education Teacher Preparation Gold Standard. The Apprenticeship Project helps to support an expedited pipeline for the early childhood workforce from the CDA to the AA, to the bachelors with certification. It is funded through T.E.A.C.H. (Teacher Education and Compensation Helps).

Key Findings

1. Birth to 4th Grade Grants

Teacher Preparation Transformation Initiative Sub-Grant

The College was award a sub-grant by the Public Health Management Corporation (PHMC) as part of the Teacher Preparation Transformation Initiative. The grant will support the alignment of the Birth to 4th Grade Program with the Early Childhood Education Teacher Preparation Gold Standard. The Program has revised all of its course and program outcomes to align with NAEYC outcomes.

Registered Apprenticeship in Early Childhood Education

The College was awarded the Apprenticeship grant. The College is working with non-profit funders to develop straightforward, articulating career pathway steps for Pre-K care providers.

Office of Child Development and Early Learning Innovative Higher Education Grant

The College was awarded the Office of Child Development and Early Learning Innovative Higher Education Grant in the fall of 2017. The Grant is funded by the office of Child Development and Early Learning to help support professional development for the early childhood workforce.

2. Population Differences:

Early Childhood (Birth to 4th) enrolls a higher proportion of female students, African American students, students over 40 years old, and part-time students compared to Middle Level (4th to 8th Grade), Secondary Humanities/Social Studies, and Secondary Math/Science.

Over a five-year period, Early Childhood (Birth to 4th grade) recorded an average enrollment of more than double the other three programs combined.

Jobs are immediately available to those completing Associate's degrees in the Early Childhood (Birth to 4th grade) program; while students in the other three programs need to pursue transfer to a four-year degree granting institution.

Current program initiatives, extra-curricular programming, and grant development will primarily benefit students in the Early Childhood (Birth to 4th grade) program.

3. Declining Enrollment

The education programs have experienced declining enrollments over the past five years. Enrollment in Early Childhood (Birth to 4th grade) has decreased by 22%, enrollment in Middle Level: (4th to 8th Grade) has decreased by 31%, enrollment in Secondary Humanities/ Social Science has decreased by 22%, and enrollment in Secondary Math/ Science has decreased by 56%. During the same time period, enrollment in the Division and the College has decreased by approximately 9.5% and 10.5% respectively. This decline in enrollment appears to be a nationwide trend. Nationwide, between the fall of 2015 and fall of 2016, enrollments in all education programs at two- year institutions have decreased by 5%.

4. Assessment

Birth to 4th Grade has completed a cycle of assessment with previous PLOs and has started assessing the newly revised and approved PLOs. The Program records thoughtful action plans. Birth to 4th Grade demonstrates evidence that multiple measures are being used.

The Middle and Secondary programs have not completed a full cycle of assessment and it is unclear whether multiple measures of program-level data are consistently utilized. Utilizing assessment data from multiple courses throughout the curriculum is a best practice in assessment. ED 201, ED 214, and ED 265 are the core courses that make up the Middle Level and Secondary Programs. Due to the heavy reliance on these three courses for PLO assessment, data should be collected in all of these courses each semester. The programs record thoughtful action plans at the course level, however action plans in response to assessment at the program level are not documented.

5. Course offering efficiency

The Programs have increased their course operating efficiency over the past eight semesters, with their most recent course operating efficiency above that of the College.

6. Special Aspects of the Program:

Early Childhood (Birth to 4th Grade) requires students to participate in 146 hours of supervised field experience, known as Practicum. To complete the Practicum, students are placed at school or program sites selected by College faculty. Students reflect on their experiences through written assignments, weekly entries in practicum logs, and discussions of issues related to on-site learning. The Practicum is exclusively for students in the Early Childhood (Birth to 4th Grade). The other education programs require 40 hours of on-site experience.

Action Items

Recommendations

1. Evaluate Changes from the Sub-Grant

Recently, Early Childhood (Birth to 4th Grade) has implemented changes to align the program with the Gold Standard in Early Childhood Education. The Birth to 4th Grade Program must assess these changes in order to evaluate their success and how they contribute to retention, enrollment, and student learning.

2. Develop Engagement Strategy

It is recommended that the program develop an engagement strategy for the Middle and Secondary populations

3. Evaluate the Need for the Education Programs and Create a Recruitment Plan for Remaining Programs

Due to the decrease in enrollment over the past five years, the Programs should review the need for all four education programs. Once faculty have determined whether it is in the best interest of the students for all programs to remain open, the programs should create and implement retention and recruitment plans for the remaining programs. Additionally, some students remain enrolled in education programs that are no longer active. The Programs must work to move those students into the active education programs.

4. Assessment Practices

The Programs must commit to assessing all PLOs as part of a comprehensive cycle of assessment. To ensure quality assessment the Middle and Secondary programs should revise their curriculum maps, assess using multiple measures, and create action plans at the program level, not just in individual courses. Due to the heavy reliance on ED 201, ED 214, and ED 265 for PLO assessment, data should be collected in all of these courses each semester.

CCP Board of Trustees Policy on Student Success

The success of Community College of Philadelphia will be measured by the success of its students. CCP will consistent focus on student success, on learning outcomes and on creating a culture of evidence. By “student success” we mean that all students will achieve equity of academic outcomes, and that these outcomes will significantly improve. Regular reports on progress in achieving student success will be reviewed by the Board of Trustees at each of its meetings. Our mission, values, strategic plan, policies and budget decisions will reflect convictions about the importance of success and equity for all students, not only for cohorts (by date of first enrollment at the College), but also across race/ethnicity, gender, economic circumstances, and full-time or part-time status.

CCP will rely upon evidence about student progress to make strategic decisions and allocate resources. CCP will promote collaboration across the organization and among various groups, by achieving consensus on the measures of student success, and by stressing that student success is everyone’s business. Institutional change affects the culture and strategic operation of an institution and goes beyond programmatic interventions. It is to be driven by a shared vision to improve student outcomes and success through significant and continuous improvements to our policies, structures, programs, curriculum, services, and resources, and to create opportunities for a more successful overall college experience.

Principles and Measures of Student Success

PRINCIPLES:

- Comprehensive strategic planning sets success goals and measures for improving student outcomes;
- Organizational structures, policies and practices support student success values and priorities;

- Commitment to eliminating achievement gaps among all student groups with a student-centered vision that addresses diversity of preparedness and needs.
- Student success goals, including targets for student cohorts (e.g., male/female, ethnicity), describe expectations and progress toward these goals are monitored on a regular, on-going basis;
- Focus on gaps reflected in the data and determine and employ modifications of our key strategies to improve equity outcomes.
- Planning and budgeting processes are aligned and reflect student success goals and priorities and adhere to the dashboard measures;
- Broad engagement of multiple stakeholders, including K-12 education, other institutions of higher education,, business and community partnerships, are designed to improve transitions from school to college and the workplace, and fosters a common understanding with all of these and deeper commitment to student success improvement goals;

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- Instructional practices incorporate sound principles of teaching/learning theory to enhance learning outcomes;
 - CCP is a learning organization, and all college employees are expected to grow in their professional roles in support of the student success agenda;
 - CCP's performance evaluation process will ensure that all college employees have a clear understanding of their role in helping students succeed and be held accountable for improvements.

MEASURES:

- Diversity goals address gaps in student outcomes across populationsm particularly among low income students, students of color, and their peers;

- Improvement rates are measured constantly and drive strategy development for improvements in:

- o Course completion
- o productive grade rates
- o retention
- o persistence
- o transfer
- o employment
- o licensure
- o graduation

- Overall success rates in developmental math, reading and writing, transition to college-level courses and overall success rates of both developmental and non-developmental courses are continuously monitored.

- Annually assess equity issues, including disaggregating measures listed above, and use the data to improve results

ACTIONS:

The organizational structures, policies, and practices that support student success values and priorities include the following set of actions.

are instituting long-term, institution-wide procedures that support and promote student engagement and commitment to learning while requiring strategies that are proven to increase student success. Procedures will be developed for the following:

- Admissions and Registration—Timely and efficient deadlines to maximize students' enrollment and engagement in classes
- Preparation for Entering College—Activities to inform and prepare prospective students regarding college-readiness skills and reviews to ensure highest performance on placement assessments
- Selection of a Certificate/Degree Plan—Processes for students to understand their options for transfer and/or career fields and to develop plans to meet desired goal
- College Preparatory Requirements—Pathways for students to gain the required college-readiness skills to enter and to be successful in achieving their goal
- Comprehensive Monitoring/Advising System—Consistent, on-going and well-defined actions for the colleges and students beginning with the admission process through completion of student goals
- reforming the student experience in remediation, testing placement, advising, and pathways.

ACADEMIC PATHWAYS 2017-18

COMMUNITY COLLEGE OF PHILADELPHIA

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

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

ACADEMIC AND PROFICIENCY CERTIFICATES

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

* Select program

August 2017

**COMBINED MEETING OF THE BUSINESS AFFAIRS & EXECUTIVE
COMMITTEES OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, February 21, 2018 – 10:00 A.M.**

Present from the Executive Committee: Mr. Jeremiah J. White, Jr., (Chair), Ms. Suzanne Biemiller, Mr. Matthew Bergheiser and Dr. Judith Rényi (*via* Teleconference)

Present from the Business Affairs Committee: Ms. Suzanne Biemiller (Chair), Mr. Steve Herzog and Mr. Michael Soileau (*via* Teleconference)

Present from the Administration: Dr. Donald Guy Generals, Mr. Jacob Eapen, Mr. Gary Bixby, Dr. Pam Carter, Mr. Gim Lim, Mr. Richard Saxton, Mr. James P. Spiewak, and Victoria Zellers, Esq.

Guest: Mr. Andre Allen, Principal, Phoenix Capital Partners, LLP

AGENDA – EXECUTIVE SESSION

AGENDA – PUBLIC SESSION

(1) Commission Agreement with Newmark Knight Frank (Action Item):

Discussion: Ms. Zellers discussed the proposed Commission Agreement with Newmark Knight Frank as it relates to a potential partnership arrangement.

Action: Ms. Biemiller moved and Mr. Bergheiser seconded the joint motion that the Business Affairs and Executive Committees of the Board of Trustees approve the signing of the Commission Agreement with Newmark Knight Frank. The motion passed unanimously.

(2) Resolution of Support for the West Regional Center Expansion Vision (Action Item):

Discussion: Mr. White stated that the combined Committees should offer a resolution of support for the College's West Regional Center expansion vision. The President will come back to the committees at a later date with a specific plan and financing strategy.

Action: Mr. Herzog moved and Ms. Biemiller seconded the joint motion that the Business Affairs and Executive Committees of the Board of Trustees offer a resolution of support for the College's West Regional Center expansion vision. The motion passed unanimously.

(3) Resolution for the 2018 Bond Issue (Action Item):

Discussion: Mr. Spiewak stated that Attachment A contains the Board Resolution required for the College to proceed with a project consisting of: (a) the renovation and improvement of its Library/Learning Commons facility located at the Main Campus; (b) subject to favorable market conditions, the refunding of the \$11,922,300 State Public School Building Authority's College Revenue Bonds (Community College of Philadelphia Project), Series of 2017 (the "Refunding Project" and, collectively with the Construction Project, the "2018 Project"),

and (c) paying the costs of issuing the 2018 Bonds. The authorized borrowing will not exceed \$32.5 million to finance the 2018 Project. Mr. Andre Allen explained that the interest rate associated with the 2017 Bond will increase due to the change in corporate tax laws and that a small upfront savings can be anticipated by refinancing. Mr. Eapen noted that the timing of the bond issuance has been planned to meet PDE's expectation of at least one debt service payment during the year.

Included in the Resolution is the appointment of the President and any other authorized officer to execute and deliver any and all documents to complete the 2018 Project.

Action: Ms. Biemiller moved and Mr. Herzog seconded the joint motion that the Business Affairs and Executive Committees of the Board of Trustees approve the Resolution for the 2018 Bond Issue. The motion passed unanimously.

(4) Appointment of PNC Financial Services as the Senior Underwriter for the Sale of the 2018 Bonds (Action Item):

Discussion: Mr. Spiewak stated that the College selected PNC Financial Services in the past due to: (a) getting the most favorable rate for the College in the last transaction; (b) their commitment to the highest minority underwriter participation; and (c) offered the best support to the College in regards to acquiring a rating from Moody's. Mr. Spiewak and Mr. Allen noted that PNC has kept abreast of the College's debt and is willing to forego the change in the interest rate on the 2017 Bond until the above-mentioned refinancing occurs.

Action: Mr. Herzog moved and Ms. Biemiller seconded the joint motion that the Business Affairs and Executive Committees of the Board of Trustees appoint PNC Financial Services to act as the Senior Underwriter for the sale of the 2018 Bonds. The motion passed unanimously.

(5) 2017-18 Budget Status (Information Item):

Mr. Spiewak provided an overview of the current budget projections for the 2017-18 fiscal year. He noted that the student tuition and fees projection reflects credit enrollments down 3.1% from budgeted for fall and down 1.6% from budgeted for spring. The summer enrollments were up 3.7% from budgeted. City revenues reflects the additional \$500,000 added to appropriation as part of the City's budget process and the fact that there will be a small debt service payment associated with the Library/Learning Commons project. Mr. Spiewak stated that the major changes to expenses are related to additional lapsed salary dollars of \$500,000 from freezing and delaying the hiring for vacant positions and \$320,000 in savings for PT faculty from offering fewer sections than budgeted. The medical self-funded plan, to-date, is well under budget by approximately \$900,000. Additionally, the College is not spending the additional funds of \$480,000 that were budgeted in the advertising line. Mr. Eapen noted that with these projected revenues and expenses, a small surplus of \$200,000 is expected. Should this hold, the College would look to pay off existing leases to help future budget years.

ATTACHMENT A

Resolution for the 2018 Bond Issue

COMMUNITY COLLEGE OF PHILADELPHIA
BUSINESS AFFAIRS COMMITTEE RESOLUTION

WHEREAS, the College desires to undertake a project consisting of 1) the renovation and improvement of its Library/Learning Commons facility located at its main campus (the "Construction Project"), 2) subject to favorable market conditions, the refunding of the \$11,922,300 State Public School Building Authority's College Revenue Bonds (Community College of Philadelphia Project), Series of 2017 (the "Refunding Project" and, collectively with the Construction Project, the "2018 Project"), and 3) paying the costs of issuing the 2018 Bonds (defined herein);

WHEREAS, the College desires to finance the 2018 Project by having the State Public School Building Authority, or other appropriate governmental authority (the "Authority"), issue tax-exempt bonds in one or more series, in an aggregate principal amount not to exceed \$32,500,000 (the "2018 Bonds");

WHEREAS, the 2018 Bonds will be issued pursuant to a trust indenture (the "Trust Indenture") between the Authority and a bond trustee and the proceeds of the sale of the 2018 Bonds will be loaned to the College pursuant to the terms of a loan agreement (the "Loan Agreement") between the Authority and the College;

WHEREAS, the College will appoint a municipal underwriter (the "Underwriter") to act as underwriter for the sale of the 2018 Bonds pursuant to a Bond Purchase Contract (the "Purchase Contract") by and among the Authority, the College and the Underwriter.

NOW THEREFORE, BE IT RESOLVED, THAT:

1. The 2018 Project be and hereby is approved and the College hereby authorizes the issuance by the Authority of the 2018 Bonds in an amount not to exceed \$32,500,000 to finance the 2018 Project.

2. The President of the College is hereby authorized, consistent with the general terms of this Resolution, to 1) determine, based on current market conditions, whether to proceed with the Refunding Project, and 2) approve the final terms of the 2018 Bonds, including, without limitation, the principal amount thereof (limited to \$32,500,000 or \$20,500,000 absent the Refunding Project), the rates of interest, dates of maturity and redemption, security for the 2018 Bonds and other provisions thereof.

3. The President of the College is authorized, consistent with the general terms of this Resolution, to approve the final terms of the forms of A) the Trust Indenture, the Loan Agreement and the Bond Purchase Agreement, and B) all other agreements and documents required pursuant to the financing of the 2018 Project and the issuance of the 2018 Bonds, including, without limitation, a continuing disclosure agreement, preliminary official statement and official statement and a tax certificate and the President and any other authorized officer be and hereby are authorized and directed to execute and deliver all such documents in such form as shall be approved by such officer executing the same, their approval to be conclusively evidenced by their execution of said document.

4. The College may apply its general funds to pay 2018 Project expenditures pending the issuance of the 2018 Bonds with the expectation that amounts so advanced will be reimbursed from the proceeds thereof pursuant to Treasury Regulation § 1.150-2.

5. The President and any other authorized officer be and hereby are authorized and directed to execute and deliver any and all other documents and to do any and all other things necessary or desirable in the opinion of such officers to complete the 2018 Project and consummate the transactions contemplated by these Resolutions.

TELECONFERENCE
**COMBINED MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE
COMMITTEES OF THE BOARD OF TRUSTEES**
Community College of Philadelphia
Wednesday, March 21, 2018 – 10:00 A.M.
DIAL-IN NUMBER: 1-888-675-6779; PARTICIPANT PASSCODE: 2050590#

Business Affairs Committee: Mr. Matthew Bergheiser, Mr. Steve Herzog and Mr. Michael Soileau

Executive Committee: Mr. Jeremiah J. White, Jr., (Chair), Mr. Matthew Bergheiser, Ms. Mary Horstmann, Hon. James Roebuck, and Dr. Judith Rényi

Administration: Mr. Jacob Eapen, Mr. Gim Lim, Mr. James P. Spiewak, and Victoria Zellers, Esq.

**AGENDA – JOINT MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE
COMMITTEES OF THE BOARD OF TRUSTEES**

(1) Resolution of Support for 2018-19 PDE Capital Applications (Action Item):

Discussion: Mr. Eapen explained the PDE process for submitting capital projects and stated that the Pennsylvania Department of Education (PDE) requires that all capital applications submitted during the annual capital application process include a Board Resolution of Support for the Project. The application is due no later than April 2, 2018 which is prior to the scheduled Board of Trustees meeting of April 5, 2018. For the FY 2018-19 process, and all subsequent cycles, PDE is requiring that previously submitted projects be submitted with new Resolutions. Mr. Spiewak noted that all applications are rated; those projects involving instructional activities receive the highest ratings. Projects are funded based upon available State capital funds. Mr. Eapen provided information on the four projects to be submitted.

The West Regional Center Expansion project is being submitted as the College's carry-over project which designates it as the College's highest priority. With this designation, the College is acknowledging to the State that it is ready to move forward with the project for fiscal year 2018-19, if funded. Mr. Eapen explained that the expansion of the Automotive Technology Center will serve as the anchor program for this site. He discussed the planning that has taken place to-date concerning this project, including a potential partnership with a third party, potential funding sources, and the required land acquisitions. The comprehensive costs for the project is estimated at \$25 million and the request being submitted to the State is for \$20 million. In response to questions, Mr. Spiewak stated that annual debt service on a \$20 million bond issue would be approximately \$1.4 million. If the State funds 50% (\$700,000), the remaining \$700,000 would need to come from City appropriations unless other sources were identified.

The Library/Learning Commons Project – Phase 2 is a new capital project. Mr. Eapen noted that the projected cost for the Library/Learning Commons project is \$15 million and that the State is providing 50% funding to a level of \$9 million. Submitting a Phase 2 project is the method in which the additional \$6 million costs can be 50% funded

by the State.

The Physics Instructional Space Enhancements and Mint Building Elevator are submitted as Cash Projects. Mr. Eapen noted that the Physics Lab is the only laboratory space in the West Building that has not been renovated. In regards to the Mint Building Elevator, he noted that the College has been experiencing more frequent maintenance issues and that this elevator was originally installed in 1983. Please refer to Attachment A for detail on each of the projects.

Action: Mr. White moved and Mr. Soileau seconded the motion that the Business Affairs Committee recommend that the Executive Committee adopt the Resolution approving the submission of the application for capital projects for PDE funding. Please refer to Attachment A for the full Resolution. The motion passed unanimously.

Action: Mr. White, on behalf of the Business Affairs Committee, moved and Ms. Rényi seconded the motion that the Executive Committee of the Board of Trustees adopt the Resolution approving the submission of the application for capital projects for PDE. Please refer to Attachment A for the full Resolution. The Resolution passed unanimously.

AGENDA – BUSINESS AFFAIRS COMMITTEE OF THE BOARD OF TRUSTEES

(2) CSI Contract Renewal (Action Item):

Discussion: Mr. Eapen reported that CSI, a contracted janitorial cleaning service provider, has completed 3 years of a base contract providing service at the Main Campus and is eligible for contract extension consideration for two option years. CSI has met the performance requirements and has been asked to provide a proposal to increase services to include nighttime cleaning at the Northeast Regional Center, an additional 109,000 sq. ft. Except for union labor and union health care costs, CSI was requested to hold pricing through the option years.

Building	Base / Current	Option YR 1	Option YR 2
Main Campus	\$1,151,371	\$1,216,000	\$1,245,763

Mr. Eapen stated that the staff recommends extending the service contract with CSI for janitorial cleaning for the Main Campus for Option Year 1 in the yearly amount of \$1,216,000 and Option Year 2 in the amount of \$1,245,763.

Additionally, the staff also recommends a new contract with CSI for the Northeast Regional Center in the amount of \$210,382 for Year 1 and \$211,635 for Year 2. Mr. Eapen noted that contracting out the 3rd shift cleaning will resolve difficulties that the College has been experiencing with staff. In response to questions, Mr. Eapen stated that there are currently four vacant positions for the 3rd shift and that the College had been utilizing temporary staff so no employees would lose jobs. There are no anticipated savings from this change; it is being done more for efficiency purposes.

Action: Mr. Soileau moved and Mr. Bergheiser seconded the motion that the Business Affairs Committee recommend to the full Board that staff extend the service contract with CSI for janitorial cleaning for the Main Campus for Option Year 1 in the yearly amount of \$1,216,000 and Option Year 2 in the amount of \$1,245,763. The motion passed unanimously.

Action: Mr. Soileau moved and Mr. Bergheiser seconded the motion that the Business Affairs Committee recommend to the full Board that a new contract with CSI for the Northeast Regional Center in the amount of \$210,382 for Year 1 and \$211,635 for Year 2 be approved. The motion passed unanimously.

(3) Bonnell Freight Elevator Modernization (Action Item):

Discussion: Mr. Eapen stated that the primary freight elevator, located at the loading dock of the Bonnell Building, has reached the end of its service life and needs to be modernized to achieve performance standards. This elevator is the original unit, installed during the construction of the Bonnell Building, and needs full-scale modernization. Schindler is the service provider for the Educational & Institutional consortium contract and is the current contractor providing maintenance for all 29 elevators owned by CCP. He stated that the staff recommends awarding a service contract for modernization of the Bonnell Freight Elevator for \$146,400. In response to questions, Mr. Eapen stated that the funding for this project would come from the capital budget.

Action: Mr. Bergheiser moved and Mr. Soileau seconded the motion that the Business Affairs Committee recommend to the full Board the awarding of a service contract to Schindler for modernization of the Bonnell Freight Elevator in the amount of \$146,400. The motion passed unanimously.

(4) Future Business Affairs Committee Meeting Dates (Information Item):

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

(5) Next Meeting Date

The next meeting of the Committee is scheduled for **Wednesday, April 18, 2018 at 10:00 A.M.** in the Isadore A. Shrager Boardroom, M2-1.

ATTACHMENT A

**RESOLUTION OF SUPPORT FOR
2018-19 PDE CAPITAL APPLICATION**

Board of Trustees

TITLE: FISCAL YEAR 2018-19 PDE CAPITAL PROJECTS APPLICATIONS

BE IT RESOLVED THAT THE BOARD OF TRUSTEES OF THE COMMUNITY COLLEGE OF PHILADELPHIA APPROVE THE SUBMISSION OF PDE APPLICATIONS FOR THE FOLLOWING CAPITAL PROJECTS:

PROJECT NAME:

A. West Regional Center Expansion

This project involves the acquisition of additional property adjacent to the existing Automotive Technologies facility and the building of a new facility that will accommodate the existing programs and enable the department to create new programs related to diesel, electric and hybrid vehicles, among others. In addition to automotive bays and laboratory spaces, classrooms, storage space and student study space will be created. Additional parking capacity will also be added as part of the project.

Estimated Total Cost of Project \$20,000,000

PROJECT NAME:

B. Library/Learning Commons Project - Phase 2

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

Estimated Total Cost of Project \$6,000,000

PROJECT NAME:

C. Physics Instructional Space Enhancements

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

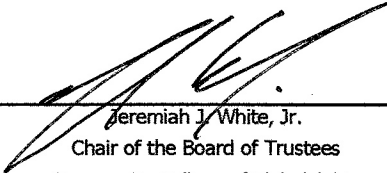
Estimated Total Cost of Project \$627,000
Cash Project

PROJECT NAME:

D. Mint Building Elevator

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

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


Jeremiah J. White, Jr.
Chair of the Board of Trustees
Community College of Philadelphia

DATE OF BOARD

March 21, 2018

ATTACHMENT B

**FUTURE BUSINESS AFFAIRS COMMITTEE
MEETING DATES**

**APRIL 2018 THROUGH AUGUST 2019
BUSINESS AFFAIRS COMMITTEE MEETING DATES
ISADORE A. SHRAGER BOARDROOM, M2-1**

2018

- Wednesday, April 18, 2018 – 10:00 A.M.
- Wednesday, May 16, 2018 – 10:00 A.M.
- Wednesday, June 20, 2018 – 10:00 A.M. (Meeting if required)
- No meeting in July
- Wednesday, August 22, 2018 – 10:00 A.M.
- Wednesday, September 26, 2018 – 10:00 A.M. (Last Wednesday due to Yom Kippur)
- Wednesday, October 24, 2018 – 10:00 A.M.
- Wednesday, November 28, 2018 – 10:00 A.M.
- No meeting in December

2019

- Wednesday, January 23, 2019 – 10:00 A.M.
- Wednesday, February 20, 2019 – 10:00 A.M. (Meeting if required)
- Wednesday, March 20, 2019 – 10:00 A.M.
- Wednesday, April 17, 2019 – 10:00 A.M.
- Wednesday, May 22, 2019 – 10:00 A.M.
- Wednesday, June 19, 2019 – 10:00 A.M. (Meeting if required)
- No meeting in July
- Wednesday, August 21, 2019 – 10:00 A.M.

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Wednesday, March 28, 2018 – 12:00 p.m.**

Present: Mr. Anthony J. Simonetta, Ms. Suzanne Biemiller, Mr. Jacob Eapen, Mr. Gim S. Lim, Mr. James P. Spiewak, Mr. Robert Lucas, Victoria Zellers Esq., and representing Grant Thornton: Mr. Brian Page and Ms. Angelica Roiz

Not Present: Donald Generals, Ed.D., Mr. Matthew Bergheiser, Mr. Jeremiah White, & Representing the Meridian Group: Mr. Anthony B. Scott

AGENDA – PUBLIC SESSION

(1) Approve Minutes of Audit Committee Meeting on September 28, 2017 (Action Item):

Action: Mr. Simonetta asked for a motion to recommend approval of the September 28, 2017 Audit Committee meeting minutes (Attachment A). Ms. Biemiller made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

(2) 2016-2017 Uniform Guidance Audit (Action Item):

Mr. Brian Page provided an overview of the audit approach, governance and management responsibilities, areas of focus and risk assessments. The process for determining programs to audit resulted in the auditors selecting only the Student Financial Assistance Cluster. Ms. Roiz mentioned that since they had reviewed a Career & Technical grant last year, it was not required to be included this year. Mr. Page then reviewed the results of the 2016-2017 Uniform Guidance Audit, using the draft audited financial statements and supplementary information in Attachment B to these minutes. He reminded the Committee that this supplementary audit begins on page 73. The other pages were already presented at the previous meeting in September. He explained that the audit is a compliance audit, which examines Federal Funding. He indicated that Page 73 of the report provides a schedule of the College's federal awards expenditures. Ms. Roiz explained that there were 12 compliance requirements for each major program. Mr. Page stated that for each financial aid student selected in the sample, they performed numerous tests to primarily determine eligibility. They are also reviewed for proper submission of the Fiscal Operations Report and Application to Participate (FISAP) report and tested cash management procedures.

Mr. Page reported that the College continues to have no material weaknesses or significant deficiencies as well as no issues of non-compliance.

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

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2017 Uniform Guidance Audit Report. Ms. Biemiller made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

(3) Internal Audit Update (Information Item):

Mr. Lucas provided an update on the 2016-2018 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 Internal Audit Plan for the two-year period ending June 2018 to the Committee members. Mr. Lucas stated that, since the last meeting, he issued two draft audit reports to management. Two audits are in progress and he expects to issue those reports in April. The first relates to business continuity and the second audit relates to systems administered outside ITS purview.

Mr. Lucas also noted that, since the first year of the two-year Internal Audit Plan is nearly over, he will be performing an informal risk assessment update by soliciting input from Cabinet members and senior managers to determine if there are any new or significantly changed functions that should be considered for possible addition to the remaining year of the Internal Audit Plan due to the risks associated with those changes. Mr. Lucas noted that any such changes he believes should be considered for inclusion in the Internal Audit Plan will be discussed with Dr. Generals, Mr. Eapen and Dr. Gay for their review and approval. Any such changes will be communicated to the Audit Committee at the June 2018 meeting. Mr. Lucas inquired of the Committee members as to whether they had any recommendations of areas for inclusion in the Plan. There were none noted.

Mr. Lucas also noted that he continues to work with management to obtain the status of previously issued audit comments. He provided an updated version of the Internal Audit Follow-Up Matrix to the Audit Committee, which included all audit report recommendations for which management's action plans are not yet completed as well as those for which management's action plans have been completed since the last Audit Committee meeting. The completed items are shaded in grey on the matrix and also indicate the work management has done to address the risks identified in their audited areas.

(5) Next Meeting:

The next meeting of the Audit Committee will be held in June 2018.

EXECUTIVE SESSION

GSM/lmh
Attachments

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

ATTACHMENT A
Minutes from September 28, 2017
Audit Committee Meeting

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Thursday, September 28, 2017 – 12:00 Noon
M2-34 Conference Room**

Present: Mr. Anthony J. Simonetta, Ms. Suzanne Biemiller, Mr. Matthew Bergheiser (*via telephone*), Mr. Jacob Eapen, Mr. Gim Lim, Mr. James P. Spiewak, Mr. Robert Lucas, Victoria Zellers, Esq.; and representing Grant Thornton: Mr. Brian Page and Ms. Angelica Roiz, and representing The Meridian Group: Mr. Anthony B. Scott (*via telephone*)

Not Present: Dr. Donald Generals, Jr. & Mr. Jeremiah White

AGENDA – PUBLIC SESSION

(1) Approve Minutes of Audit Committee Meeting on June 15, 2017 (Action Item):

Attachment A contains the minutes from the June 15, 2017 meeting. The Committee was asked to review and approve the minutes.

Action: Since there were no questions, Mr. Simonetta asked for a motion to recommend acceptance of the June 15, 2017 Audit Committee meeting minutes. Ms. Biemiller made the motion. Mr. Bergheiser seconded the motion. The motion passed unanimously.

(2) 2016-17 Fiscal Year Audit Report (Action Item):

Attachments B & C contain audit results for the 2016-2017 fiscal year. Mr. Simonetta asked the Committee if they have any questions or comments on the financial statements. Ms. Biemiller had a question on the flow of different funds and how they relate to the foundation revenues. Mr. Lim explained that the money is first recorded in the restricted fund and then moved to the unrestricted fund when it is spent. Ms. Biemiller also wanted some clarification on how the grant revenues and expenses are recorded on the College's statement. Mr. Page explained that grants that faculty secure are recorded as income in the restricted funds when received. Expenses are first paid out of unrestricted funds and money is then moved from the restricted funds to the unrestricted funds. Mr. Page confirmed that faculty grant expenses are kept separate from the Foundation's unrestricted dollars.

Since there were no questions, Ms. Roiz proceeded with the audit presentation.

Ms. Roiz began the discussion by reviewing the required communications, roles and responsibilities for the financial statements including the auditors' responsibilities, and those charged with governance and management responsibilities.

Ms. Roiz mentioned that the auditors discussed the specific areas where they were going to spend their time during the audit at the June 2017 meeting. There were no material changes to their audit approach presented at that time. She then asked the Committee whether they were aware of any fraud or suspected fraud or matters that are relevant to their audit that have not been disclosed. The answer was a unanimous 'No'.

Ms. Roiz then discussed the audit timeline and areas of focus of Grant Thornton's audit. Specifically, she mentioned materiality, reasonableness tests regarding tuition, deferrals, receivables and management's allowance for doubtful accounts, as well as State and City appropriations, valuation of investments and related earnings, and recorded pension liabilities.

Ms. Biemiller asked whether Grant Thornton had its own actuaries relating to the reporting of postemployment benefits to which Ms. Roiz said yes. Mr. Simonetta asked whether it was mainly to review the assumptions used in the computations. Ms. Roiz said yes and they also reviewed the most recent data for any changes.

Ms. Roiz then discussed the Information Technology portion of the audit. The audit team noted one finding that Ms. Roiz described as more of a recommendation. It did not rise to the level of significant deficiency or material weakness. During a two-week period when Mr. Lim was transitioning to his new role, he had system access to both financial aid and accounting modules. The auditors performed internal testing and noted no unusual access or transactions during this period.

Ms. Roiz presented the summary of audit adjustments. There were no significant audit adjustments; however, there was one past unrecorded audit adjustment relating to current and non-current accounting of a security deposit as outlined in the presentation. This adjustment was considered a balance sheet re-class and is considered immaterial to the College's financial statements.

Ms. Roiz then stated that there had been no disagreements with management in the preparation of the financial statements. The auditors were not aware of any consultations with other accountants that would impact their audit and there were no difficulties encountered in performing the audit. The audit team was very pleased with how helpful and quickly management responded to their questions and points of inquiry. She commented that they were able to perform an efficient and effective audit. They found no material weaknesses or significant deficiencies in the 2016-2017 financial statements.

Mr. Eapen mentioned that the Business Affairs Committee approved the creation of a contingent liability at the suggestion of a Board of Trustee member.

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 Attachments B & C were briefly discussed focusing on GASB 75, 80 & 81. 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 once implemented.

Mr. Eapen added that the staff had a discussion with Moody's earlier and it was determined that the impact of GASB 75 should not affect the College's bond ratings.

Under GASB 80, the College had 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. After a careful review of the Foundation's bylaws and governance and discussion with the Grant Thornton team, it was determined that the College is required to continue reporting the Foundation as a discrete unit.

Ms. Roiz then highlighted some industry updates regarding Moody's outlook on community colleges. Specifically, she mentioned that there is a stable outlook with modest net tuition growth; almost one third of small colleges generated operating deficits in FY2016, up from 20% three years ago.

Ms. Roiz provided a brief overview on GASB's future financial reporting model.

Ms. Roiz then concluded her presentation with a brief industry update. She noted that institutions are now more agile at meeting the challenges.

Action: Since there were no questions, Mr. Simonetta asked for a motion to recommend acceptance of the 2016-2017 report of the auditors. Mr. Bergheiser made the motion. Ms. Biemiller seconded the motion. The motion passed unanimously.

(3) Internal Audit Plan 2016-2018 Year Update (Information Item):

Mr. Lucas provided an update on the 2016-2018 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 Internal Audit Plan for the two-year period ending June 2018 to the Committee members. Mr. Lucas stated that, since the last meeting, he had issued one finalized audit report, has another audit report in the closing process and has an additional audit near completion.

Mr. Lucas also noted that he had issued a memo to management of internal control observations and recommendations related to a financial investigation he performed and reported to the Audit Committee at the previous meeting.

Mr. Lucas also presented to the Committee members the Internal Audit Follow Up Matrix. This spreadsheet lists previously issued audit recommendations, the related action plans to be performed by management and a target date for the actions. Mr. Lucas provided an overview of the matrix including the completion of a number of action plans

since the last meeting, and the need to extend target dates for some of the actions based on vendor issues, contract timelines and budget limitations.

(5) **March 2018 Meeting Date (Information Item):**

The next meeting of the Audit Committee will be scheduled in February 2018. At that time, the Committee will discuss the 2016-2017 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.

GM/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, Ms. Angelica Roiz
Representing the Meridian Group: Mr. Anthony B. Scott

ATTACHMENT C

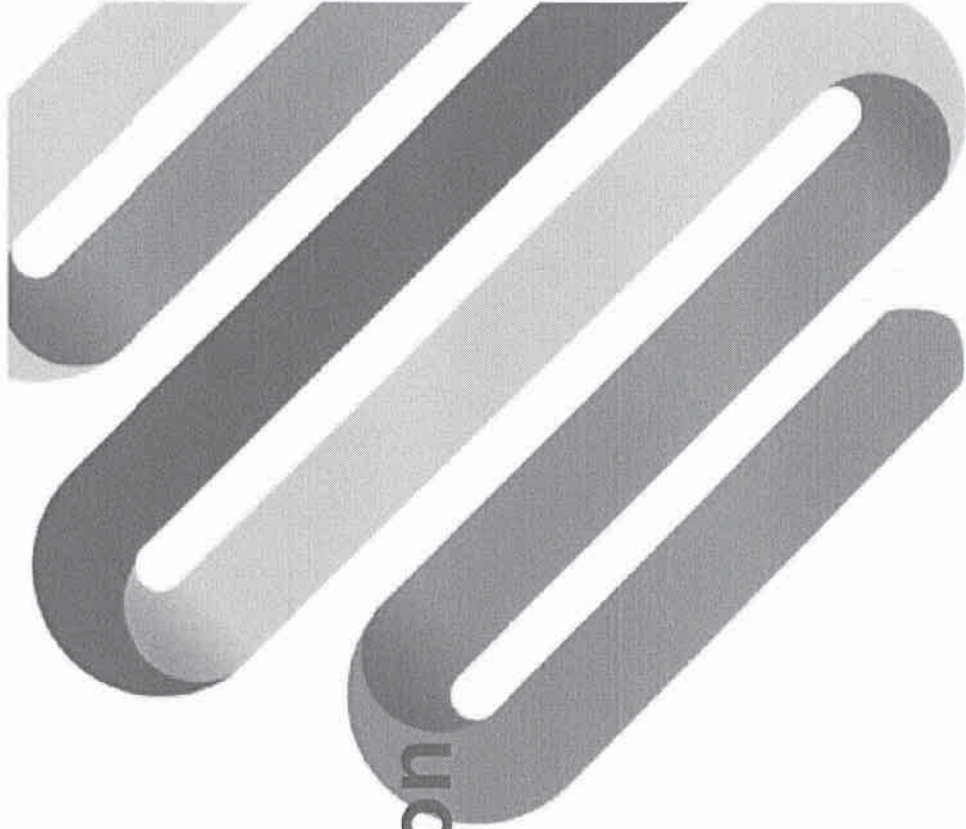
Grant Thornton's 2017 Audit Presentation & Discussion



2017 Audit Presentation and Discussion

**Community College of
Philadelphia**

March 28, 2018

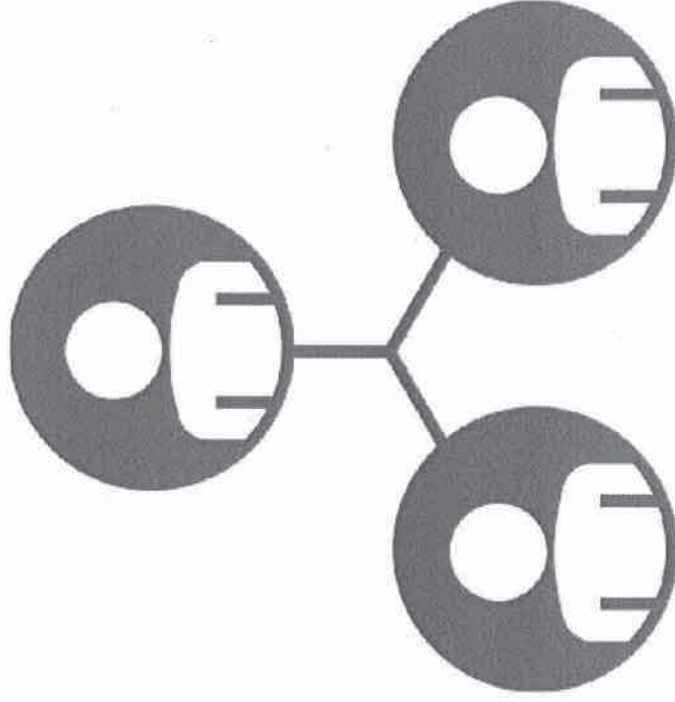


Our Values are CLEARR

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.



Our Responsibilities

We are responsible for:

- Performing an audit under US GAAS and *Government Auditing Standards* of the financial statements prepared by management, 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 Awards (SEFA) is fairly stated in relation to the financial statements as a whole.
- Communicating fraud and abuse with regard to federal programs
- Reporting material noncompliance with federal awards requirements applicable to major programs audited under the Uniform Guidance requirements as well as significant deficiencies and/or material weaknesses in internal control over compliance
- Applying agreed-upon procedures based on criteria outlined by the Commonwealth of Pennsylvania Department of Education (PDE) in the Statement of Auditing and Accounting Standards for Community Colleges
- Communicating specific matters to you on a timely basis; we do not design our audit for this purpose.

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.



Grant Thornton

Those Charged With Governance and Management Responsibilities

Those Charged with Governance are responsible for:

- Overseeing the financial reporting process
- Setting a positive tone at the top and challenging the College'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:

- Entity strategies and related business risks that may result in heightened risks of material misstatement
- Matters warranting particular audit attention
- Significant communications with regulators
- Matters related to the effectiveness of internal control and your oversight responsibilities
- Your views regarding our current communications and your actions regarding previous communications

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 written representations



Materiality

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

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

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



Grant Thornton

Areas of Focus for Single Audit

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

Major program	2017	2016	2015
Student financial aid	X	X	X
R&D			X
Career & technical education – basic grants to states (CFDA 84.048)		X	



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

Significant Risks

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

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



Significant Risks - continued

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

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

Commitment to Promote Ethical and Professional Excellence

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

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

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

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

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



Grant Thornton



Audit Wrap Up Presentation

Technical Updates – GASB

Selected pronouncements effective for the year ending June 30, 2018 or subsequent periods - GASB

Title	Effective date
GASB 75- Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions	Periods beginning after June 15, 2017
GASB 81- Irrevocable Split-Interest Agreements	Periods beginning after December 15, 2016
GASB 83- Certain Asset Retirement Obligations	Periods beginning after June 15, 2018
GASB 84- Fiduciary Activities	Periods beginning after December 15, 2018
GASB 85- Omnibus 2017	Periods beginning after June 15, 2017
GASB 86- Certain Debt Extinguishment Issues	Periods beginning after June 15, 2017
GASB 87- Leases	Periods beginning after December 15, 2019



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

Summary	Potential impact
<ul style="list-style-type: none"> • 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. 	<p>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 (university management, state government contacts and others) is critical to a successful adoption. 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 significantly greater than the recognition of a pension liability, where there may have been existing plan assets to partially offset the liability.</p>



Grant Thornton

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) as well as life-interest in real estate and charitable annuity gifts. • 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. There will be an annual re-measurement in subsequent periods. • Effective for periods beginning after 12/15/2016, with early adoption permitted. Retroactive application should be applied. 	<p>Because there has been some diversity in practice related to accounting for irrevocable split-interest agreements, some universities may need to reflect new accounting, primarily the recognition of deferred inflows, associated with these arrangements. Management should inventory the current agreements in place to determine the impact of this standard on current accounting and reporting. This may involve interaction with development colleagues to ensure a complete list of agreements is identified.</p>



GASB Statement 83, Certain 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 (GASB 18) or pollution remediation obligations (GASB 49), such as nuclear power plants and sewage treatment facilities • The pronouncement addresses 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), generally over the life of the related asset giving rise to the obligation - 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. • Effective for periods beginning after June 15, 2018. Earlier application is encouraged. 	<p>Similar to the efforts Universities underwent when adopting GASB 49, management should inventory any activity whereby there is a related obligation to dispose of certain assets subject to regulatory and legal requirements. With that list, management must calculate the expense of that effort and track it annually. The effort to inventory these assets/costs may require input from facilities and potentially other areas of the University and the process to estimate costs of future events may also require assistance from facilities and other departments.</p>



GASB Statement 84, *Fiduciary Activities*

Summary	Potential Impact
<ul style="list-style-type: none"> • Guidance addresses the following: <ul style="list-style-type: none"> - The categorization of fiduciary activities for financial reporting - How fiduciary activities are to be reported - When liabilities to beneficiaries must be disclosed • Types of fiduciary funds that must be reported include the following: <ul style="list-style-type: none"> - Pension (and other employee benefit) trust funds - Investment trust funds - Private-purpose trust funds - Custodial funds • A government controls the assets of an activity if it holds the assets or "has the ability to direct the use, exchange or employment of the assets in a manner that provides benefits to the specified or intended recipients" • Fiduciary activities must be disclosed in the basic financial statements of the government entity and a statement of fiduciary net position and changes in fiduciary net position should be presented (unless the period of custody is less than three months). • Effective for periods beginning after December 31, 2018, with early adoption encouraged. 	<p>Universities often will agree to act as a fiduciary for certain third party organizations that might be somehow affiliated to the university (such as student clubs, alumni clubs, or other such organizations). Under this new requirement, the University must report the fiduciary activity on its financial statements, where it may not have done so in the past. Management should identify which fiduciary activities it is engaged in to inventory the relationships which may need to be reported. Management may want to consider changing the terms of the relationships such that they are not subject to reporting on the financial statements of the University when the requirement becomes effective.</p>



GASB Statement 86, Certain Debt Extinguishment Issues

Summary	Potential Impact
<ul style="list-style-type: none"> The purpose of this guidance is to achieve consistency regarding accounting for the defeasance of debt irrespective of the source of funds set aside in an irrevocable trust for the purpose of funding the remaining debt (source of funds could be proceeds from a refunding arrangement or existing sources within the governmental entity). New guidance clarifies the accounting for debt extinguishment when the source of the assets to be set aside in an irrevocable trust is existing resources rather than refund proceeds. When all of the other criteria for in-substance defeasance are in place, the debt is removed from the statement of net position and is disclosed in the footnotes in either scenario. GASB 86 also requires that any remaining prepaid insurance related to the debt being extinguished must be included in the net carrying amount of that debt (to determine gain or loss on refunding). Disclosures include a description of the transaction in the related period and remaining amounts outstanding in each subsequent period that the debt remains outstanding. Effective for periods beginning after June 15, 2017, with early adoption encouraged. Changes to adopt this standard should be applied retroactively. 	<p>Depending on how universities fund the irrevocable trust related to debt extinguishments, the new standard may create additional situations where debt will be "removed" from the statement of net position, and disclosed in the footnotes to the financial statements. For universities considering future refundings, there is no longer a distinction in the accounting if the source of funds to be placed in an irrevocable trust are from existing resources or refunding arrangements.</p>



GASB Statement 87, Leases

Summary

- The GASB recently issued guidance which resembles the recently issued FASB guidance on leases.
- To determine whether a lease exists, a government should assess whether it has both:
 - 1) The right to obtain the present service capacity from use of the underlying asset as specified in the contract, and
 - 2) The right to determine the nature and manner of use of the underlying asset as specified in the contract
- For Lessees:
 - In general, all leases will be reported on the statement of net position (the distinction between operating and capital leases is no longer relevant) as a "right of use" asset and a corresponding lease liability within long term debt
 - On the statement of changes, rent expense will be replaced by amortization expense of the right-of-use asset as well as interest expense on the lease liability (thus accelerating expenses in the beginning years of the lease term)
 - There is an exemption for short term leases (those with a term of 12 months or less, including extension options) as well as leases that transfer ownership at the end of the term
 - Disclosures regarding matters such as total leased assets by major class of underlying assets and related accumulated amortization (in total), principal and interest payments for each of the five subsequent fiscal years and in five year increments thereafter and commitments under leases before a lease commencement period, among other items
- Effective for periods beginning after December 15, 2019, with early adoption encouraged. Existing leases will be adjusted based on the remaining lease payments as of the beginning of the period of adoption or beginning of any earlier periods restated (for example, for June 30 year ends, adoption is June 30, 2021 so the beginning period is July 1, 2020).



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GASB Statement 87, Leases (continued)

Potential Impact

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



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GASB projects

Project	Timing
Financial Reporting Model- Reexamination of Statements 34, 35, 37, 41 and 46, and Interpretation 6	Evaluation of feedback from Invitation to Comment in process, planned issuance of final standard in 2022.
Debt disclosures, including Direct Borrowing	Final draft expected to be issued in March 2018
Revenue and expense recognition	Initial deliberations, with an Invitation to Comment expected in early 2018.
Recognition (conceptual framework)	GASB is redeliberating on results from comments on preliminary views
Capitalization of Interest Costs	Exposure draft available for comment through March 2018, with a final statement expected in June 2018
Conduit Debt- Reexamination of Interpretation 2	Recently added to the agenda
Equity Interest Ownership Issues	Exposure Draft comment period recently ended, currently in redeliberations, with final statement expected August 2018
Implementation Guide- GASB 84 (Fiduciary Activities)	Material for Guide in development, final Guide expected to be available in May 2019
Implementation Guide- GASB 87 (Leases)	Material for Guide in development, no current date for release is available



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GASB major project – Financial Reporting Model

Summary	Potential impact
<ul style="list-style-type: none"> • 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 redeliberating based on feedback from invitation to comment and public meetings. Tentative timing for issuance of final guidance is projected to occur in 2022. 	<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>



GASB major project – Revenue and Expense Recognition

Summary	Potential impact
<ul style="list-style-type: none"> • Three primary areas of focus of the project are as follows: <ol style="list-style-type: none"> 1. Common exchange transactions not specifically addressed in existing GASB guidance <ul style="list-style-type: none"> ➢ Project plans to develop guidance or improve existing guidance regarding <ol style="list-style-type: none"> i. Exchange and exchange-like transactions having single elements ii. Exchange and exchange-like transactions having multiple elements iii. The differentiation between exchange-like and non-exchange transactions 2. Post-implementation review of GASB 33 and 36 <ul style="list-style-type: none"> ➢ Areas to be considered include: <ol style="list-style-type: none"> i. Distinguishing between eligibility requirements and purpose restrictions ii. Determining when a transaction is an exchange or a nonexchange transaction iii. Using the availability period concept consistently across governments iv. Applying time and contingency requirements 3. Development of GASB conceptual framework <ul style="list-style-type: none"> ➢ GASB 33 and 36 were developed prior to key parts of the conceptual framework, such as defining deferred inflows and outflows ➢ An evaluation of the recognition of non-exchange transactions against the conceptual framework is necessary • Invitation to Comment has been issued, with a comment period through April 2018. Current projected release of a final statement is March 2023. 	<p>As it relates to recognition of exchange and non-exchange transactions such as grants vs gifts vs contracts, there continues to be an element of judgment and interpretation of existing GASB and FASB guidance. This project could impact the current practices of higher education institutions as it relates to revenue recognition.</p>



GASB major project – Debt Disclosures, Including Direct Borrowings

Summary	Potential impact
<ul style="list-style-type: none"> • Primary objective is to define debt, to distinguish it from other long-term liabilities in applying disclosure requirements, as well as to evaluate whether the disclosures related to long-term debt should also be applied to short-term debt and whether additional disclosures related to debt might be useful to a financial statement user. • The following issues will be considered: <ol style="list-style-type: none"> 1) Although existing standards require specific disclosures for long-term and short-term debt, debt is not defined for financial reporting purposes. Which liabilities should be considered debt for disclosure purposes? 2) Current requirements for short-term debt include (1) providing a schedule of changes in short-term debt outstanding and (2) disclosing the purpose for which the short-term debt was issued. What additional disclosures, if any, should be required? 3) Current requirements do not specifically address direct borrowings. Should specific disclosures related to direct borrowings be required? • Current projected release of a final statement is March 2018. 	<p>Depending on the amount of information currently disclosed as it relates to debt, higher education institutions may find themselves having to augment existing footnotes to comply with the standard, specifically as it relates to direct borrowings, lines of credit, and other debt instruments.</p>



GASB pre-agenda research

Topics

- Going concern disclosures
- Information technology arrangements, including cloud computing
- Note disclosures reexamination
- Public-private partnerships, including reexamination of Statement 60



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ATTACHMENT D

2016-2018 Internal Audit Plan Status

COMMUNITY COLLEGE OF PHILADELPHIA

Date: March 28, 2018
To: Audit Committee Members
From: Robert Lucas, Internal Auditor
Subject: Internal Audit – Plan Status and Other Information
Copies: Donald Generals, Judith Gay, Jacob Eapen, Victoria Zellers

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

- Draft internal audit reports in the closing process include:
 - Disaster Recovery Plan
 - DACE CBO Remote Sites (2017 / 2018)
- Audits in progress to be completed shortly:
 - Business Continuity (Emergency Operations) Plan
 - Non-ITS Administered Programs
- Completed a full update of the Internal Audit Follow Up Matrix (provided at this meeting).

* * * * *

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	
Investigation 4/17 - Related Controls	N/A			7
Operational Audits				
Royalty Payments from Publishers	N/A	Determine controls and procedures related to textbook selection process and funds received from publishers	2017	7
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	4
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	6
			2018	5
Compliance				
50th Anniversary Scholarship Program	M	Determine compliance with requirements	2017	
Family Educational Rights and Privacy Act	M	Compliance with FERPA regulations	2017	2

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
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2017	
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	1
IT Audits				
Disaster Recovery Plan	M	Determine adequacy of readiness and periodic testing	2017	5
Non-ITS Administered Software Programs	M	Determine adequacy of administration controls	2017	1
Network Security	L	Determine adequacy of controls for systems access	2018	
Administrative				
Investigation 4/17	N/A			Complete
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
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.	6/30/14 9/30/17 10/31/17	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. Revised Athletic Handbook will be printed in July 2017 for distribution to athletes beginning with the fall 2017 semester. Handbook has been ordered as of 9/27/17 and delivery expected soon with distribution to student athletes as soon as received. Handbooks were received and available for distribution to new College athletes on 9/29/17.
45 12/8/2015	ADA / Center on Disability Joan Bush	Internal Audit recommends that the Center on Disability follow the advice expected shortly from the Data Breach Committee in regard to personal identifiable information, especially SSNs, obtained in the processes for adjudicating student requests for accommodations.	2/29/16 6/30/17 (Update of Progress) 12/22/17 (Status Update) 6/15/18 (Status Update)	A database designed to manage data on students with disabilities will be reviewed with IT for implementation. No SSN's numbers will be included in the database. Target date for completion is February 29, 2016. In its 2016-2017 budget, COD management has requested a stand-alone database to manage the online information related to accommodations requested by students. Target date is TBD. An external ADA review was performed in 2018 which concurred with the recommendation for a COD database. Senior management is now reviewing this need and upon approval, a timeline for the purchasing and implementation of this database will be established. Target date remains TBD.
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.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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. RFP for new ILS was posted December 15, 2016. Target date for implementation date is no later than July 1, 2017. ITS administrative role is to be determined before that date. Target date new ILS implementation is now 12/22/17. ITS administrative role will be determined before that date. The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established including full administrative rights for ITS, although ESS is retaining primary administrative rights (including a backup) within the library services' management staff.

Community College of Philadelphia

Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
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.	12/31/16 7/1/17 (Update of Progress) 12/22/17 6/15/18 (Status Update)	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). An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar. Target date new ILS implementation is now 12/22/17. The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management. Procedures for transferring charges to the Bursar remain to be addressed.
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.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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). An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar. Target date new ILS implementation is now 12/22/17. The elimination of fines for materials returned late was approved by senior management so this concern is no longer applicable.
54 4/21/2016	Library Hold Releases Joan Bush	Management should review the dollar amounts of fines and maximums per book to ensure the amounts correlate to the values of borrowed books.	12/31/16 7/1/17 (Update of Progress) 12/22/17 6/15/18 (Status Update)	Management has convened a team to review the current fines and lost book charges and propose changes as appropriate to help streamline this process. Library staff and faculty are developing a proposal for a new borrowing policy by January 13, 2017. Proposal will require senior management approval. Target date new ILS implementation is now 12/22/17. The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management.

Community College of Philadelphia

Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
4/21/2016	Library Hold Releases Joan Bush	ESS management should review system access periodically to ensure access rights are appropriate for the various positions in the library.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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. An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17. Access rights for the new system will be determined by Library management and reviewed by ESS management. Target date new ILS implementation is now 12/22/17. The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services.
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.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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. An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17. Access rights for the new system will be determined by Library management and reviewed by ESS management. Target date new ILS implementation is now 12/22/17. The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services.
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.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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. An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar. Target date new ILS implementation is now 12/22/17. The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services. Library fines have also been eliminated for materials returned late.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
4/21/2016	Library Hold Releases Joan Bush	The process for backing up information for library fines is antiquated and subject to loss of the records.	12/31/16 7/1/17 (Update of Progress) 12/22/17	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. An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which will have programmable, digital backup features. Target date new ILS implementation is now 12/22/17.
5/25/2016	ITS Physical Security Gary Bixby	ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open.	6/30/17 6/30/18 9/15/18 (Status Update)	ITS management noted that a plan to move the connectivity hardware to a separate room. ITS management states that the project has again been included and approved in the capital budget for the 2016-2017 fiscal year although they do not know when construction will begin. The project has been re-scheduled for the Spring/Summer of 2018. The current IT Closet has been locked down at the WERC campus and is no longer used by custodians or others. An alternative space for this ITS connectivity room has been included in a larger project for this regional center. Consequently, the project has been re-scheduled for the fall semester of 2018.
5/25/2016	ITS Physical Security Jody Bauer Randy Merced	The doors to the rooms which house connectivity equipment should have electronic locks to limit access and record who enters the rooms.	12/31/16 6/30/17 (Update of Progress) 12/31/17 (Update of Progress) 9/15/18 (Status Update)	ITS and the Safety and Security Departments are currently engaged in a long term project to reprogram electronic door locks so that they will work with the current CBord system. As of August 2016, second and third floor door locks in CBI have been migrated to CBord and licensing is in place on server. Awaiting direction from Safety and Security for plans for other door locks. Update from management as of 12/21/2016: All CBI doors have been converted to CBord. Door repairs for some double door issues are pending. Door repairs have been addressed. New electronic locks are expect to be installed on the remaining three ITS server rooms deemed critical by the start of the fall 2018 semester.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
5/25/2016	ITS Physical Security 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.	12/31/16 6/30/17 (Update of Progress) 12/31/17	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. Management is focusing on enhanced Chord training for designated employees, as recommended by the consultant, before moving forward with the RFP process related to video camera recommendations. A contract for an upgrade to the CCTV security camera system, including additional cameras, is in place with work expected to be completed by 12/31/17. Two new CCTV cameras were installed in March 2018 which, in conjunction with ones previously in place, provide video coverage, including recording, of all six critical ITS server rooms.
5/25/2016	ITS Physical Security Gary Bixby	Management should consider installing additional gaseous systems in rooms which have significant risk of business and classroom interruption based on the type of equipment in the connectivity rooms.	6/30/17 (Update of Progress) 4/30/18 9/15/18 (Status Update)	Management has decided to upgrade the fire suppression systems from sprinklers to gaseous systems in three rooms deemed critical due to the nature and value of electronic equipment in those rooms. Specifically, upgrades in rooms B2-39, MG-6A and W1-E1 have been included in the budget for the 2016-2017 fiscal year and, as such, should be completed by June 30, 2017. Update as of 12/21/2016: Phase One: The 3 CRITICAL Closets (MG-6A, B2-39, W1-E1) are pending the release of the RFP for installation of the FM200 fire suppression systems. Phase 2: Time and funding permitting the regional center IDF's will be addressed later for gaseous fire suppression. The scope of work for this project has been completed. RFP is expected to be posted by 10/4/17 with work to be completed by 4/30/18. RFPs have been issued. Work is expected to be performed over the summer 2018 and completed by the start of the fall semester.

Community College of Philadelphia

Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
64 5/3/2016	Remote Sites of DACE CBO Program David Thomas	Internal Audit recommends that that DACE management develop a process to provide a substitute supervisor when such absences occur or are requested.	9/1/16 4/30/17 10/31/17 5/31/18 (Responses for 2018 Draft Report)	The College and the CBOs have an understanding that the CBO administrator will ensure that the DACE students remain in designated areas, that the course ends on time and that DACE students leave the site in accordance to standard procedures. Management will document this and formally communicate this with the CBOs again before the fall semester. In the rare event that site supervisors may have to leave early and the CBO's designated administrator is unable to fulfill these duties, the class(es) will be dismissed. Internal Audit will follow up on these plans during the spring 2017 audit of this subject. A revised management response in the 2017 / 2018 CBO Visits audit report will address the status of this action.
66 5/3/2016	Remote Sites of DACE CBO Program David Thomas	Internal Audit recommends that Safety and Security management determine that the site supervisors are aware of the emergency procedures for their respective facility. The emergency procedures for each facility should be documented and provided to the site supervisors each semester based on the assignment of site supervisors.	9/1/16 10/31/17 5/31/18 (Responses for 2018 Draft Report)	Management will contact the Dean of the DACE group to coordinate our assessments of the plans at each CBO location. To ensure the College's site supervisors understand the plans at each site and communicate them to the instructors and students, we expect to visit to these sites at the beginning of each semester beginning with Fall 2016. Safety and Security management met with directors at both sites in fall 2016 and observed briefing of students at one location in fall 2016. Emergency plan briefings to the CBO classes will be confirmed or provided by Safety and Security management at the beginning of each semester beginning fall 2017. Security & Safety management have requested that each division provide their remote site staff with safety instructions including references to new CCP online resources. This request will be discussed with affected division VPs and final resolution / action plans with be included in 2017 / 2018 CBO Visits audit report.
67 6/8/2017	Royalty Payments from Publishers Sam Hirsch	Internal Audit recommends that the Academic and Student Success Division document their understanding of how the remaining funds will be utilized.	07/31/17	The Vice President of Academic and Student Success will develop a plan for the use of the existing funds which have accumulated from these royalty payments. The plan will be sent to Institutional Advancement and to the Dean of Math, Science and Health Careers by July 31, 2017 to ensure that all parties are aware of the approved plan. The Division VP issued a memo to affected staff in the division on 1/22/18 with a copy to Foundation staff on 2/8/18.
69 8/30/2017	New Employee Process Lisa Hutcherson	Internal Audit recommends that procedures and checklists for new employee processes address each class and the major procedures to be performed to help ensure consistency and completeness.	12/22/17	Checklists for all employee types will be developed by the end of the fall semester. A process and procedure will be implemented by the end of the fall semester to assign responsible parties to confirm that all necessary documentation is obtained, and to ensure that we are consistently following up when necessary to obtain all necessary documents. New employee checklists have been drafted (and provided to Internal Audit) for all remaining categories of employees including the names of the responsible HR staff for ensuring the documentation is obtained. Management approval of the final versions and implementation of the checklists is expected the week of 3/26/18.

Community College of Philadelphia

Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
70 8/30/2017	New Employee Process Lisa Hutcherson	Internal Audit understands HR has issued, or will be issuing, a directive that all new employees must be processed through the HR department. HR also reserves the right to hold hard copies of paychecks for pick up by employees who have not completed all required documentation.	12/22/17	A meeting was held with all departments on Thursday, August 10, 2017, to review the new hire process, appropriate, up to date forms, and particularly the new federal I-9 requirements. An HR representative will be assigned, depending on the employee classification, to ensure that all forms are completed correctly and that the most current forms are used. HR management has met with administrative staff in various departments to communicate the requirements for new hire documentation and orientation. Additional procedural information will be provided to these departments before the end of the spring semester. New HR checklists, which name the HR staff responsible for new hires by type, will help ensure HR obtains all required documentation on a timely basis.
71 8/30/2017	New Employee Process Lisa Hutcherson	Internal Audit recommends that the use of additional checklists, documented procedures a guidance for new HR staff, and insistence that all new employees be processed in HR will all contribute to less issue related to this documentation.	12/22/17	Checklists for all employee types will be developed by the end of the fall semester. A process and procedure will be implemented by the end of the fall semester to assign responsible parties to confirm that all necessary documentation is obtained, and to ensure that we are consistently following up when necessary to obtain all necessary documents. New employee checklists have been drafted (and provided to Internal Audit) for all remaining categories of employees including the names of the responsible HR staff for ensuring the documentation is obtained. Management approval of the final versions and implementation of the checklists is expected the week of 3/26/18.

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