



MEETING OF THE BOARD OF TRUSTEES
Thursday, October 3, 2019 – 3:00 p.m.
Isadore A. Shrager Boardroom – M2-1

Table of Contents

(1)	Agenda	Pages 2-3
(2)	Proceedings and Minutes of Decisions and Resolutions Meeting of September 5, 2019	Pages 4-13
(3)	Gifts and Grants	Pages 14-15
(4)	Minutes of the September 5, 2019 Student Outcomes Committee	Pages 16-31
(5)	Minutes of the September 18 and 25, 2019 Business Affairs Committee	Pages 32-41
(6)	Minutes of the September 25, 2019 Audit Committee	Pages 42-88
(7)	October Calendar of Events	Pages 89-90

#####

MEETING OF THE BOARD OF TRUSTEES

AGENDA

Thursday, October 3, 2019 – 3:00 p.m.

Isadore A. Shrager Boardroom, M2-1

- (1) Meeting called to Order
- (2) Executive Session
- (3) Public Comment
- (4) Career and Advanced Technology Center Presentation by David Schrader
- (5) Report of the Business Affairs Committee
- (6) Report of the Student Outcomes Committee
- (7) Report of the Audit Committee
 - (a) 2018-2019 Fiscal Year Audit Report (A)
- (8) Consent Agenda
 - (a) Proceedings and Minutes of Decisions and Resolutions
Meeting of September 5, 2019
 - (b) Gifts and Grants
 - (c) Academic Program Reviews: A.A in Art and Design and A.A. in Psychology
 - (d) Roof Replacement Bonnell Loading Dock & Auditorium
 - (e) Roof Replacement Mint Paver Roof
 - (f) Awards for Furniture for the Library and Learning Commons Project
 - (g) Contracts for Lobbying Services
 - (h) Construction Manager for Career and Advanced Technology Center Project
 - (i) Pharmacy Benefits Manager Contract
- (9) Report of the Chair
- (10) Foundation Report
- (11) Report of the President
 - (a) Strategic Plan
 - (b) Performance Funding

(12) New Business

(13) Next Meeting: Thursday, November 7, 2019 – 3:00 p.m.
Isadore A. Shrager Boardroom, M2-1

Future Committee Meetings:

Business Affairs: Wednesday, October 23, 2019
9:00 a.m. – Isadore A. Shrager Boardroom, M2-1

Student Outcomes: Thursday, November 7, 2019
1:30 p.m. – M2-34

Audit Committee: TBD

Upcoming Events

ACCT Leadership Congress October 16-19, 2019
Hilton San Francisco Union Square
333 O’Farrell Street
San Francisco, CA

PA Commission for Community Colleges Tuesday, November 12, 2019
Southeast Regional Trustees 5:30 p.m. – 8:00 p.m.
Dinner Meeting Pavilion, Klein Cube, P2-3

Board of Trustees Retreat Saturday, November 16, 2019
8:00 a.m. – 3:00 p.m.
Center for Business and Industry
1751 Callowhill Street, Room C2-5

#####

COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, September 5, 2019 – 3:00 p.m.

Present: Mr. White, presiding; Mr. Clancy, Mr. Epps, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Ms. Ireland, Ms. Jean-Baptiste, Ms. McPherson, Representative Roebuck, Mr. White, Dr. General, Dr. Gay, Mr. Eapen, Dr. Hirsch, Ms. de Fries, Ms. DiGregorio, Ms. Rooney, and Ms. Zellers

(1) Executive Session

The Executive Session was devoted to a discussion of real estate and litigation matters.

(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 Nominating Committee for Board Officers

Ms. McPherson reported that the Nominating Committee for Board Officers consisting of herself as Chair, and Ms. Ireland and Ms. Jean Baptiste, had met and was recommending the following slate of Board Officers for 2019-20:

Jeremiah White	Chair
Lydia Hernández Vélez	Vice Chair
James Roebuck	Vice Chair
Chekemma Fulmore-Townsend	Secretary

Mr. White asked if there were any additional nominations the Board wished to make. There being none, the nominations were closed.

Ms. McPherson moved, with Mr. Clancy seconding, that the Board approve the above slate of Board Officers for 2019-20. The motion carried unanimously.

Mr. White thanked the Nominating Committee and congratulated the Board officers.

Mr. White reported that Ms. Hernández Vélez has agreed to chair the Business Affairs Committee as well as serve on the Audit Committee. He stated that Ms. Fulmore-Townsend has agreed to chair the Student Outcomes Committee.

Mr. White reported that he will be reaching out to members of the Board to serve on the President's Evaluation Committee.

Mr. White stated that because the Board meets seven times per year, he planned to develop a schedule of meetings of the Executive Committee of the Board.

Mr. White reported that a Board self-evaluation on how Board members are performing is necessary. He indicated that he would work on next steps.

(5) Report of the Business Affairs Committee

(5a) Ratification of Executive Committee Actions

At the request of Mr. White, Mr. Eapen reviewed the following five items that need Board approval and ratification:

2019-20 Property and Casualty Insurance Renewal Package – Mr. Eapen provided a summary of the insurance premiums and coverages based upon the insurance renewal process and noted that staff were recommending carrier changes for the ELL and Cyber insurance policies. He stated that the insurance premiums increased from \$898,174 in 2018-19 to \$951,070 in 2019-20. Mr. Eapen stated that the total cost of the 2019-20 insurance program is \$1,006,070 including the broker fee.

Bid Results for the Library and Learning Commons Renovations Project - Mr. Eapen provided a summary of the Library and Learning Commons Renovations Project. He stated that HDR, the Architect of Record for the project, created specifications and drawings which were divided into five prime contract packages: General Trades; Mechanical; Electrical and AV; Plumbing; and Fire Protection. A request for proposal (RFP 10052) was posted for the College to receive bids on June 17. The awarding of contracts is as follows:

- Generals Trades to be awarded to New Age Development Group in the amount of \$7,693,491.04;
- Mechanical to be awarded to PT Mechanical in the amount of \$1,924,453.00;
- Electrical to be awarded to McGoldrick Electric, Inc. in the amount of \$3,087,013.00; and
- Plumbing to be awarded to Dolan Mechanical, Inc. in the amount of \$214,000.00.

Fire Protection Rebid – Mr. Eapen stated that it has become necessary to re-bid the Fire Protection contract since there were no respondents to the solicitation for the Library and Learning Commons Project. The College reposted the Fire Protection RFP. Mr. Eapen stated

that the Business Affairs Committee agreed to award the Fire Protection to the lowest bidder provided that said bid does not exceed the estimated amount of \$345,000 by 10%.

First Amendment to the Lease Agreement with RPG Hamilton, L.L.C. – Mr. Eapen briefly described the reasons for the Amendment to the Lease Agreement with RPG Hamilton, L.L.C.

- Phase II will have larger square footage, more floors and units than originally anticipated. Instead of 210 apartments, the current plan is for Phase II is to have 297 apartments;
- Ground rent paid by RPG to the College for Phase II will be increased based on the increased size of Phase II;
- Preferred financial considerations and credit review process to become a tenant for College students will commence upon execution of the Amendment; and
- There will not be any retail space in Phase I, but Phase II retail space will be increased.

Stop Loss Insurance – Mr. Eapen stated that the current stop loss insurance reimburses the College when healthcare claims for an employee or dependent exceed \$250,000 or when a retiree’s claims exceed \$75,000. The College’s current one-year insurance policy is with Unum and expires August 31, 2019. The College’s benefits broker, Alliant, was requested by the College to solicit quotes for the stop loss insurance effective September 1, 2019. The College received three bids. The Business Affairs Committee and Executive Committee of the Board approved a proposal made by Sun Life on the Stop Loss Insurance for the period September 1, 2019 to August 31, 2020 in the amount of \$1,363,792, which is \$87,877 less than the expiring cost for the Unum Stop Loss Insurance.

Ms. Hernández Vélez moved, with Ms. Fulmore-Townsend seconding, that the Board approve and ratify the Executive Committee actions. The motion carried unanimously.

(6) Report of the Student Outcomes Committee

Ms. Hernández Vélez reported that the Student Outcomes Committee had met immediately prior to the Board meeting. She stated that the Committee discussed two academic programs which will be reported at the October 3, 2019 Board of Trustees meeting. Ms. Hernández Vélez stated that Ms. Ireland had shared with the Committee the City’s workforce development landscape and CCP’s role in the workforce realm.

Mr. White requested Ms. Fulmore-Townsend, Chair of the Student Outcomes Committee, to bring an updated dashboard of metrics to the next meeting of the Board of Trustees.

(7) Consent Agenda

Mr. White requested approval of the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions, Meeting of June 6, 2019
- (b) Gifts and Grants
- (c) Academic Program Reviews: A.A. in Accounting, Accounting Paraprofessional Proficiency Certificate, Entrepreneurship Proficiency Certificate

Ms. Fulmore-Townsend moved, with Ms. Hernández Vélez seconding, that the Board approve the Consent Agenda. The motion carried unanimously.

(8) Report of the Chair

Mr. White reported that Mr. Matt Bergheiser, Ms. Suzanne Biemiller, and Mr. Joseph Martz had resigned from the Board of Trustees. He stated that at some point the College will acknowledge their contributions to the Board of Trustees.

Mr. White reminded members of the Board of Trustees that the Board dinner is scheduled for September 24, 2019 at 5:30 p.m. at Fork Restaurant. He stated that the purpose of the dinner is to focus on Board Retreat topics. Mr. White stated that he and Dr. Generals have spoken with a consultant for the Board Retreat who has experience in design thinking in higher education and workforce trends. He stated that he and Dr. Generals are scheduled to speak with another consultant on September 9. Mr. White stated that the consultant will be asked to participate in the September 24 Board dinner.

(8a) Pennsylvania Commission for Community Colleges
Southeast Regional Trustees Meeting

Mr. White reminded members of the Board that the College is hosting the Pennsylvania Commission for Community Colleges Southeast Regional Trustees Meeting on November 12, 2019, 5:30 p.m. – 8:00 p.m. in the Pavilion Klein Cube. Trustees and Presidents from Bucks, Montgomery, and Delaware County Community Colleges are scheduled to attend.

(8b) Board of Trustees Retreat

Mr. White reminded members of the Board that the Board of Trustees Retreat is scheduled for Saturday, November 16, 2019, 8:00 a.m. – 3:00 p.m. in the Center for Business and Industry, Room C2-5.

(9) Foundation Report

Mr. Eapen reported on the following significant gifts and grants received during the summer months:

- Additional Redevelopment Assistance Capital Program (RACP) funding of \$2 million from the Commonwealth in support of the Career and Advanced Technology Center in West Philadelphia. He stated that this brings the total RACP funding received for West Philadelphia to \$4.5 million;
- A grant of \$600,000 from the U.S. Department of Education for year five of the Predominantly Black Institutions Competitive Grant to support the Center for Male Engagement;
- A grant for \$375,000 from the U.S. Department of Education for year two of CCAMPIS, which provides students with monthly childcare stipends; and
- A gift of \$1 million from the Joseph and Marie Field Foundation to assist those students who were unable to attend college immediately following their high school graduation. The scholarship will provide an opportunity for these students to attend the College without incurring any costs for tuition and fees.

Mr. Eapen reported that the 2019 Black and Gold Gala held on June 12, 2019, raised \$299,840, with a net of approximately \$211,800. He stated that proceeds from the Gala support the 50th Anniversary Promise Scholarship.

Dr. Generals stated that staff are working on building on the success of the Black and Gold Gala so that the College can increase the resources to support student success.

Mr. Eapen stated that the 2020 Black and Gold Gala is scheduled for Wednesday, June 10, 2020.

(10) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining activities in which he participated during the months of June, July, and August 2019.

Dr. Generals introduced Ms. Shannon Rooney, newly appointed Vice President for Marketing and Communications. Ms. Rooney comes to the College from Temple University where she served as Assistant Dean for Strategic Communications.

The Board welcomed Ms. Rooney.

(10a) Professional Development Week

Dr. Generals welcomed the Board to the new semester. He stated that the opening session for Professional Development Week was held on August 25. The theme for this year was jobs for the future and the impact of technology on jobs. Dr. Generals stated that Mr. White had delivered welcome remarks on behalf of the Board. Dr. Generals stated that there were also a variety of sessions and workshops during the week devoted to equity, inclusion, and poverty.

(10b) Enrollment

Dr. Generals provided the Board with the following update on enrollment:

- Headcount for fall is down 4.5%;
- Credit hours are down 2%; and
- New students up by 5%

Dr. Generals stated that we need to continue our efforts to retaining students.

(10c) Upcoming Events

Dr. Generals reported that the College is partnering with the Urban League of Philadelphia for a National Voter Registration Day on campus on September 24, 2019. This effort is to get students to register to vote.

Dr. Generals informed the Board regarding the Changemakers Panel scheduled for Thursday, September 26, 2019 4:00 to 6:00 p.m., in the Pavilion Klein Cube. The panel will be highlighting the College's new Black Studies, Business Leadership, Fashion Merchandising and Marketing, and Tourism and Hospitality Management programs.

(10d) Legislative Breakfast

Dr. Generals reported that the College hosted a legislative breakfast for City and State legislators on September 5, 2019. He stated that the purpose of the breakfast was to inform legislators about the College and build relationships.

Dr. Generals reported that a Legislative Committee has been charged with making recommendations for performance based funding for higher education. He stated that the Commission for Community Colleges has created a committee to ensure that the value of community colleges and the unique role they play is brought to the attention of the Committee.

Mr. White talked about the importance of recognizing the diversity of our student population and that some students come to the College having experienced traumatic events. He stated that it was important that faculty understand what students bring to the classroom.

(10e) Security Protocols and Preparation

Dr. Generals stated that given the violence and mass shootings, Mr. Merced, the College's Director, Public Safety, has been evaluating issues at the College to keep the Campus safe. He stated that mass shooting table top exercises and training are happening around campus. Dr. Generals stated that turnstiles are scheduled to be installed at entrances to ensure that people entering the Campus have a College ID before they are allowed to enter. Dr. Generals stated that the College is committed to enhancing our security efforts and technology to protect the Campus. Dr. Generals stated Mr. Merced will make a presentation on security protocols and preparation at the October 3, 2019 Board meeting.

(11) New Business

There was no new business discussed.

(12) Next Meeting

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

The meeting adjourned at 4:40 p.m.

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, September 5, 2019 – 3:00 p.m.
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. White presiding; Mr. Clancy, Mr. Epps, Ms. Fulmore-Townsend, Ms. Hernández Vélez, Ms. Ireland, Ms. Jean-Baptiste, Ms. McPherson, Representative Roebuck, Mr. White, Dr. Generals, Dr. Gay, Mr. Eapen, Dr. Hirsch, Ms. de Fries, Ms. DiGregorio, Ms. Rooney, and Ms. Zellers

(1) Executive Session

The Executive Session was devoted to a discussion of real estate and litigation matters.

(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 Nominating Committee for Board Officers

The Board approved the following slate of Board Officers for 2019-20:

Jeremiah White	Chair
Lydia Hernández Vélez	Vice Chair
James Roebuck	Vice Chair
Chekemma Fulmore-Townsend	Secretary

Ms. Hernández Vélez agreed to chair the Business Affairs Committee and serve on the Audit Committee. Ms. Fulmore-Townsend agreed to chair the Student Outcomes Committee.

(5) Report of the Business Affairs Committee

(5a) Ratification of Executive Committee Actions

The Board approved and ratified the Executive Committee actions.

(6) Report of the Student Outcomes Committee

The Student Outcomes Committee met immediately prior to the Board meeting and discussed two academic programs which will be reported at the October 3, 2019 Board of Trustees meeting.

(7) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions, Meeting of June 6, 2019
- (b) Gifts and Grants
- (c) Academic Program Reviews: A.A. in Accounting, Accounting Paraprofessional Proficiency Certificate, Entrepreneurship Proficiency Certificate

(8) Report of the Chair

Mr. Matt Bergheiser, Ms. Suzanne Biemiller, and Mr. Joseph Martz have resigned from the Board of Trustees.

The Board of Trustees dinner is scheduled for September 24, 2019 at 5:30 p.m. at Fork Restaurant.

(8a) Pennsylvania Commission for Community Colleges
Southeast Regional Trustees Meeting

The College is hosting the Pennsylvania Commission for Community Colleges Southeast Regional Trustees Meeting on November 12, 2019, 5:30 p.m. – 8:00 p.m. in the Pavilion Klein Cube, P2-3.

(8b) Board of Trustees Retreat

The Board of Trustees Retreat is scheduled for Saturday, November 16, 2019, 8:00 a.m. – 3:00 p.m. in the Center for Business and Industry, Room C2-5.

(9) Foundation Report

The following Foundation gifts and grants were received during the summer months:

- Additional Redevelopment Assistance Capital Program (RACP) funding of \$2 million from the Commonwealth in support of the Career and Advanced Technology Center in West Philadelphia. He stated that this brings the total RACP funding received for West Philadelphia to \$4.5 million;
- A grant of \$600,000 from the U.S. Department of Education for year five of the Predominantly Black Institutions Competitive Grant to support the Center for Male Engagement;
- A grant for \$375,000 from the U.S. Department of Education for year two of CCAMPIS, which provides students with monthly childcare stipends; and
- A gift of \$1 million from the Joseph and Marie Field Foundation to assist those students who were unable to attend college immediately following their high school graduation. The scholarship will provide an opportunity for these students to attend the College without incurring any costs for tuition and fees.

The 2019 Black and Gold Gala held on June 12, 2019 raised \$299,840, with a net of approximately \$211,800. The 2020 Black and Gold Gala is scheduled for Wednesday, June 10, 2020.

(10) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining activities in which he participated during the months of June, July, and August 2019.

The Board welcomed Ms. Shannon Rooney, newly appointed Vice President for Marketing and Communications.

(10a) Professional Development Week
August 26-30, 2019

Professional Development Week took place August 26-30, 2019. The theme for this year was jobs for the future and the impact of technology on jobs.

(10b) Enrollment

The Board was provided with the following update on enrollment:

- Headcount for fall is down 4.5%;
- Credit hours are down 2%; and
- New students up by 5%

(10c) Upcoming Events

The College is partnering with the Urban League of Philadelphia for a National Voter Registration Day on campus on September 24, 2019.

The Changemakers Panel is scheduled for Thursday, September 26, 2019 4:00 to 6:00 p.m., in the Pavilion Klein Cube. The panel will be highlighting the College's new Black Studies, Business Leadership, Fashion Merchandising and Marketing, and Tourism and Hospitality Management programs.

(10d) Legislative Breakfast

The College hosted a legislative breakfast for City and State legislators on September 5, 2019.

(10e) Security Protocols and Preparation

The Board was provided with a brief report on security enhancements to keep the Campus safe. Mr. Randolph Merced, Director, Public Safety, will make a presentation on security protocols and preparation at the October 3, 2019 Board meeting.

(11) New Business

There was no new business discussed.

(12) Next Meeting

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

The meeting adjourned at 4:40 p.m.

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

GRANTS

Summary by Grant Type:

		8/27/19 - 9/25/19	2020 FY Year-to-Date
Government/Public Grants			
	Federal	\$ 39,475	\$ 414,475
	State	\$ 1,929,310	\$ 2,139,310
	Local	\$ -	\$ -
Private Grants			
	Corporation	\$ -	\$ -
	Foundation	\$ -	\$ 5,806
	Organization	\$ -	\$ -
	Grant Total	\$ 1,968,785	\$ 2,559,591

GIFTS

Summary by Gift Type:

Gifts to the Foundation (\$5,000+)	Amount	Purpose
Private Donor	\$ 225,000	Scholarship - Endowed
Private Donor Advised Fund	\$ 20,000	Scholarship - Endowed
Private Donor Advised Fund	\$ 10,000	Scholarship - Restricted
United Concordia Dental	\$ 6,000	Scholarship - Restricted
Private Donor Advised Fund	\$ 5,000	Restricted
Private Donor	\$ 5,000	Scholarship - Endowed
Compass Group	\$ 5,000	Scholarship - Restricted
Gifts In-Kind (estimated value \$200+)		

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

Federal

National Science Foundation awarded \$39,475 to fund year four of *NNCI: Mid-Atlantic Nanotechnology Hub for Research, Education & Innovation* from 9/1/19 to 8/31/20. This grant is subcontracted by the University of Pennsylvania's Singh Center for Nanotechnology. The College is conducting a feasibility study to determine the need for and content of a nanotechnology technician program. Once a need is determined, the College will work with the Singh Center to develop and deliver this curriculum.

State

Pennsylvania Department of Education has awarded a Carl D. Perkins Career and Technical Education grant for \$1,929,310 to fund the *Perkins Postsecondary Local Plan* program from 7/1/19 to 6/30/20. The goal of Local Plan is to develop academic, career and technical skills of students enrolled in career and technical education programs.

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

MINUTES

**Thursday, September 5, 2019
1:30 p.m.
Conference Room M2-34**

Presiding: Ms. Hernández Vélez

Committee

Members: Mr. Clancy, Ms. Fulmore-Townsend, Ms. McPherson

College

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

Guests: Ms. Frizell, Ms. Gordon, Dr. Iepson, Ms. Ireland, Mr. Morrison, Dr. Sweet

(1) Executive Session

There were no agenda items for the Executive Session.

(2) Public Session

(a) Approval of the Minutes of June 6, 2019

The minutes were approved unanimously.

(b) Academic Program Reviews: A.A. in Art and Design and A.A. in Psychology

Ms. Frizell, from the Office of Academic Assessment, noted that the A.A. Art and Design program had undergone a major change when it went from being a select to an open program. The program should observe if this has any effect in the next five years. Dr. Iepson, the department head, explained that as a select program, students had to meet with faculty and review their portfolio, after which paperwork was completed to place the student in the major. This was actually a hurdle for students and the College's Guided Pathways work decreases the need for it. Since the change to an open program, enrollment expanded from 207 to 295 this year (projection was 240). While the portfolio review allowed for a direct connection between student and faculty, the program instituted a day-long orientation to ensure that personal connection is still there. Dr. Hirsch commented that the program is a benchmark for other programs and that Dr. Iepson is a very active faculty member (head of Phi Theta Kappa; Honors program; Lindback Distinguished Teaching award winner; Mosel award recipient).

Regarding the A.A. Psychology program, Ms. Gordon, from the Office of Academic Assessment, stated that the primary issue the program addressed since the previous

review was that the program had a higher percent of students not persisting than the College average. Since then, the program has implemented cross-course themes to increase knowledge transfer across courses. Based on the current review, the program should investigate why students are transferring without completing a degree, since the program's figure was higher than the College average. In response to a question from the committee regarding the higher percent of students on probation, Dr. Sweet, the division dean, explained that the program is a non-select program and as such, it may have students who are still progressing through their developmental courses or may not be ready for the rigors of college courses. She also said that the program will look at the students who transfer or leave with fewer than 12 college credits. Mr. Morrison, the department head, described how it is a newer program and that it is focused on moving forward. For instance, last semester the program produced its first newsletter (with over half the articles written by students). He also explained that all courses required for the program are available online and as such, students can complete the program online, which allows more options for students. The program has approximately eight students who complete all their courses online, but in general, most students who take online courses also take in-person courses. Online sections of Psychology courses are filling early. Online sections were originally taught by full-time faculty, but now part-time faculty also want to teach online sections; adding new sections allows this. Dr. Hirsch added that the Curriculum Coordinator, Davido Dupree, has taken initiative in building the program and efforts are beginning to take shape.

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

(c) Philadelphia Workforce Development Strategy

Ms. de Fries began the discussion by explaining that she and Dr. General are on a city-wide committee on "Fueling Philadelphia's Talent Engine." Ms. Ireland, a member of the Board, then provided an overview of the work this committee and the city have done. The group originated with work from 2016 regarding the city's poverty rate and its original strategy was to concentrate on career pathways, meet people where they are and guide them throughout their careers. The group's three goals now are to connect citizens to the skills needed in the workforce; overcome barriers in finding meaningful career opportunities for the most vulnerable citizens; and build a workforce system to do so effectively. The group developed 9 recommendations and 23 metrics. The city has experienced some early big wins and the College has helped with several goals via the PAsmart grant, expanded career opportunities, P-Tech, and CareerLink. There has been a shift in the group's approach from more theoretical and vision-building to now more understanding the root causes of poverty and system-building to address this. The biggest initiative has been the Future of Work project. One tenet of this is to ensure digital access, equity, and literacy; currently 24.7% of households in Philadelphia have no digital access. Increasing adult education is possible with an increase in digital access. Another tenet is for city government to be prepared on issues such as automation, innovation,

education, etc. On November 6-7, the city will be hosting the project's third conference; the topic will be applicable business solutions. The city government is the second largest employer in the city and it therefore needs to examine what it can do as an employer and to help prepare people for more complex work. Part of this is determining how workforce development can be ready for this. The city has curated a field of applicants to be part of the Workforce Professional Alliance. A first step for this group is to quantify what high-quality workforce training would look like. Work continues on the "City as Model Employer" project.

Regarding how the College can help, Ms. Ireland explained that it needs to have the flexibility to respond to the marketplace in different ways. For instance, it can work on determining what skill sets are needed for in-demand work. Ms. de Fries then described the work Workforce and Economic Innovation (WEI) has done and continues to do. The College provides instruction for several apprenticeship programs and leads on several pre-apprenticeship programs: 1199C Early Childhood Education, JEVS PITOC, and Communities in Schools; Career Readiness Skills, Industrial Maintenance, and Pathways to Manufacturing. Almost 100 people have taken part in the various apprenticeships/pre-apprenticeships programs. WEI also provides high quality skills training, with enrollments of 3,227 participants. Areas included massage therapy, CNC lab, and Philadelphia Works Vocational Skills Training grants. To help address barriers Philadelphians face, the College has initiatives that include Single Stop, the CCAMPIS grant (for childcare), the KEYS Program, and contextualized math and literacy curricula.

(d) New Business

There was no new business.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for October 3, 2019 at 1:30 p.m. in Conference Room M2-34.

Attachments:

Minutes of June 6, 2019

Academic Program Review: Art and Design A.A – Executive Summary

Academic Program Review: Psychology A.A. – Executive Summary

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

MINUTES

**Thursday, June 6, 2019
1:30 p.m.
Conference Room M2-34**

Presiding: Ms. Posoff

Committee

Members: Ms. Ireland, Ms. McPherson

College

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

Guests: Dr. Carter, Ms. Frizell, Ms. Gordon, Mr. Saxton

(1) Executive Session

There were no agenda items for the Executive Session.

(2) Public Session

(a) Approval of the Minutes of May 2, 2019

The minutes were approved unanimously.

(b) Academic Program Reviews: A.A. in Accounting, Accounting Paraprofessional Proficiency Certificate, Entrepreneurship Proficiency Certificate

Ms. Frizell, from the Office of Academic Assessment, noted two aspects of the review: enrollments dropped during the period studied and there is a disconnect between assessment and grades. The report recommends the program discuss possible causes. Dr. Carter added that they want to closely examine the assessment data, especially regarding ACCT 101. She described how students may not know what accounting actually entails, that these students drop or withdraw from ACCT 101, and how this can affect assessments. Regarding enrollments, Dr. Carter explained that there used to be a false understanding that if one wants to be a CPA, one should not complete an AAS in Accounting. While it is correct that students who want to transfer to certain schools should complete the Business-General degree, there are pathways to employment with an AAS that could eventually lead to continued studies that the employer may fund. Students in the Accounting AAS program complete BUSL 101, which exposes students to the College's various business programs so that students know their options and can make more informed decisions. Additionally, the program is meeting with Admissions, Advising, and Counseling to ensure everyone has the correct information to provide to students and to prospective

students still in high school; this information will also be posted online and provided to high school counselors. The timeline for this is completion by mid-Fall. Mr. Saxton noted that it is a challenge for students to know before they begin their studies that they want to transfer and to which school, but BUSL 101 is addressing this. In regards to upper-level accounting courses transferring, Dr. Carter noted that while some will not fill requirements at some four-year institutions, that there are many four-year institutions that do articulate well with Accounting.

Regarding the Accounting Paraprofessional proficiency certificate (PC), Ms. Frizell noted that over 50% of the students are 30 years or older and that it has a higher percentage of Black males than the College average. It is recommended that the program review retention strategies and determine which jobs are available with just the proficiency certificate. Dr. Carter said that the program needs to look closely at the data regarding retention and reasons for students leaving; the PC also has the same assessment challenges as the AAS. There is the ongoing challenge of tracking students after they leave or graduate; the program is trying to increase student engagement and faculty involvement to make it then easier to track students. Dr. Carter mentioned that it would be helpful to examine data on students in the AAS who are also getting the PC.

For the Entrepreneurship proficiency certificate, Ms. Gordon, from the Office of Academic Assessment, stated that there is a low number of students who are enrolled only in the Entrepreneurship PC. The program has made or will make two structural changes: 1) in Fall 2018, it was expanded to 16 credits to be eligible for financial aid; and 2) the Business Leadership AAS is launching in Fall 2019 and the Entrepreneurship PC is a stackable credential within that program. It is recommended that the program monitor enrollments to view the effectiveness of these changes. Dr. Carter explained that the program is only five years old. In the past three years, the program has put more courses online and enrollments in those courses have increased. The program added the Entrepreneurship Law course, which increased the credit hours to 16. There are currently three faculty who teach the Entrepreneurship courses; all three have been or still are entrepreneurs, have connections in the community, and bring in guest speakers. Based on her career experience, Ms. McPherson said that she hopes the courses teach students to successfully run a business. Ms. Ireland added that in her experience with non-profits, she has seen many people who want to start a non-profit and they would benefit from this type of program. Dr. Carter explained that the program is designed for people who do not have a strong business background and want to more effectively run their business; the focus of the program is very practical. She also said that the division is developing a new program focused on the entrepreneurial mindset mentioned by Ms. McPherson. The PC is linked to the new Fashion Merchandising and Marketing AAS, starting in Fall 2019. Ms. Ireland volunteered that if the program needs speakers, she could help.

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

(c) Board Dashboard

Dr. Hirsch noted that the review of the Dashboard is a continuation from the last meeting, with a focus on Workforce for the current meeting. Ms. de Fries explained that the following main areas are covered in the Dashboard: Corporate Solutions (metrics 4.1-4.3), 10,000 Small Businesses (4.4-4.7), and Career Connections (4.8-4.11). For Corporate Solutions, they have exceeded their five-year goal. They have made progress on enrollments since 2015-16. Corporate College brings credit courses into businesses. There was transitions in staff between 2016-17 and 2017-18; an additional staff was hired in 2018-19. Ms. de Fries gave as examples of contract training fleet management for emissions testing, WEDnetPA, and contracts with Philadelphia Works and the Philadelphia airport. Revenues jumped in 2017-18 because of the contract with Philadelphia Works. The number of clients decreased because some major companies, such as the hospital, stopped running programs and because of losing a staff member, but they are in the process of building that back up. Mr. Coleman described how they are trying to put more businesses in the pipeline with tuition reimbursement and extending relationships. To Ms. Posoff's question about competitors, Ms. de Fries said that a lot of other colleges and universities in the city have similar programs. Their long-term project is to develop relationships. The number of business served in in the 10,000 Small Business (10KSB) program decreased in 2016-17 but then was steady in 2017-18. The process of developing a cohort starts with about 140 business that are then narrowed down to 60 for interviews to then 30 members accepted into the cohort. Who is accepted into the cohort is controlled at the national level; sometimes information provided about decisions is not adequate. The retention rate for 10KSB is good and the percent of scholars who increased revenues and created jobs exceeded the national averages. For Career Connections, the unit is doing things completely differently now and it is therefore difficult to compare 2017-18 to previous years. This section includes new metrics. The unit is trying to increase the number of students and employer engagement. They have technological tools that provide a great avenue for students to learn more about jobs and interviewing; they have recently made changes to the portal for job postings. It has been a slow start to the number of experiential learning opportunities created and they are trying to redesign their processes. They have hired a new Employment Partnership Manager and have planned for two additional staff. For metric 4.9, there are three numbers: employers who came to campus, students interviewed, and students hired. Ms. de Fries explained that Career Connections is part of the Academic Pathways by working with advisors, counselors, and Academic Pathway Facilitators. Career Connections is also involved with the first-year experience courses.

(d) New Business

There was no new business.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for September 5, 2019 at 1:30 p.m. in Conference Room M2-34.

Attachments:

Minutes of May 2, 2019

A.A.S. in Accounting

Accounting Paraprofessional Proficiency Certificate

Entrepreneurship Proficiency Certificate

Community College *of* Philadelphia

Academic Program Review: Art and Design A.A.

Authors:

Teresa Frizell, Dr. Sarah Iepson, Elizabeth Gordon

Summer 2019

1. Executive Summary

A. Key Findings for the period Fall 2014-Spring 2019

Summary of Key Findings

On average in the period studied, the Art and Design Program showed higher retention and graduation rates than the College overall. Effective Fall 2018 the program removed its entrance requirement. Enrollment increased by 47% that semester. Retention that year was 6% lower than the average of the previous three years. Effective Fall 2017 and Fall 2018 the Program made numerous curricular changes, including revising all Program Learning Outcomes and adding a portfolio requirement. Faculty in the Program have been active in the College and local community.

Enrollment

1. The Program headcount ranged between from a low of 108 in Fall 2018 and a high of 239 in Spring 2019, for an average of 120 students.
2. 36% of students were full-time and 64% were part-time.
3. Program enrollment increased by 47% after the Program removed entrance requirements.

Demographics

4. At 20.1%, the Program enrolled on average 11 percentage points fewer people who identified as Black Females than the College. It enrolled 2-3 percentage points more people who identified as Black Males (18%) and Hispanic Males (7.1%).
5. At 84%, the Program enrolled on average 10 percentage points more students under 30 than across the College.

Retention

6. At 83%, the proportion of Art and Design students who returned to the Program from Fall to Spring semester in the same academic year (Fall to Spring) averaged 19 percentage points higher than the proportion of students who returned to the same program across the College, Fall to Spring.
7. At 46%, the proportion of the Art and Design students who returned to the Program from one Fall to the next Fall (Fall to Fall) averaged 10 percentage points higher than the proportion of students who returned to the same program across the College, Fall to Fall.
8. At 33% the proportion of Art and Design students who did not return to the College Fall to Fall was 13 percentage points lower than the overall proportion of students who did not return to the College, Fall to Fall.
9. The Program saw a dip in retention the semester after removing its entrance requirement. This is not enough data to indicate a pattern or draw a conclusion.

Success/Graduation

10. The College awarded between 19 and 27 Art and Design AA degrees each semester in the period studied for a total of 157.
11. On average, 20% of Program students graduated each year. This is 10 percentage points higher than the College average.

Transfer

12. 45% of all first-time Art and Design majors transferred to another institution.
13. 50 Art and Design students have graduated with a Bachelor's degree since 2013.
14. The Program has articulation agreements with the following institutions: Moore College of Art, School of the Art Institute in Chicago, and the Pennsylvania Academy of Fine Art (PAFA).
15. Regional job postings for positions targeted by the Program include web skills such as HTML and Cascading Style Sheets (CSS).

Assessment

16. Program Learning Outcomes are assessed on a five-year cycle, with 1-2 PLOs assessed each year. Analysis of data and reassessment are built into the assessment cycle plan.
17. Students have met the benchmarks on all assessments in the latest cycle.

Cost

18. The Program cost averaged \$261 per credit hour compared to the average of all programs in Liberal Studies (\$165) and the College (\$170).
19. Course enrollment (section efficiency) was 80% or higher nearly all semesters.

Findings & Recommendations from last audit

1. Course revisions

The program will complete the two course revisions currently in progress: Art 150 and Art 151.

Program Response: All course revisions that were in progress during the last audit are completed and additional program and course revisions have been completed to better enhance program efficiency.

2. Program Marketing

The Program should submit an application to be recognized for sustained academic excellence and use this designation to market the Program.

Program Response: The opportunity for this designation was not pursued by the College as a whole, so the Department did not follow up on this recommendation. We have worked to develop marketing for the program, however, through the new website, a student handbook, and through social media and personal outreach.

3. Evaluate the Quality and Variety of Assessment Measures

All Program Level Outcomes assessed met the benchmark. Faculty members need to discuss the assessment measures to determine if they reflect the desired level of competence or whether these levels should be more ambitious. Faculty should discuss a variety of direct and indirect measures.

Program Response: The Program has completely redesigned course and program level assessment since the last APR. According to the Program Coordinator, the Program has greatly improved the quality and variety of assessments of students and this has resulted in far more useful data for faculty and students alike.

B. Action Items

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

Enrollment and Demographics

1. Achieve Program benchmarks for retention and graduation as enumerated below:

	Fall 2018	3 Year Fall 2019	Fall 2020	5 Year Fall 2021	Fall 2022	7 Year Fall 2023	Fall 2024
Headcount	207*	240	245	250	255	260	265
Returned to Same Program	45.6%	48.0%	48.0%	49.0%	49.0%	49.0%	50.0%
Returned to Different Program	1.6%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%
Graduated	19.8%	20.0%	20.0%	21.0%	21.0%	22.0%	22.0%
Did Not Persist	33.0%	30.0%	30.0%	29.0%	29.0%	28.0%	28.0%

*Actual headcount, not projected

2. Explore the reason that the Program's proportion of students who identify as Black females differs from that of the College by more than ten percentage points. Apply appropriate recruitment and retention tactics.

Transfer

3. Communicate to students the potential employment benefits and cost savings of adding coursework in web skills such as HTML and CSS while pursuing their AA.
4. Encourage students considering a career in Graphic Design to pursue the Web Design Proficiency Certificate as an additional graduation credential.

Assessment

5. Assess the impact of recent program entrance changes on student success, retention, and completion.

C. Narrative

The Art and Design curriculum is a transfer program that prepares students to succeed at four-year art schools and to utilize course and program experience in the workforce. The program, part of the Creative Arts Pathway, introduces students at the College – both majors and non-majors – to skills of creative production, concepts of design, and cultural and historical elements of the art world. Students are encouraged to consider ways of communicating their creative ideas to an outside audience and engage with the College family through several annual displays of student work including April is Art and the Spring Three-Dimensional Art Exhibition. Both students and faculty in the program engage with the large College community through active exhibition, participation in fellowships, professional conferences, and volunteer

work at various art and cultural institutions in the city.

There continues to be a demand for individuals in the workforce with creative thinking skills and with particular skills related to digital image production, graphic design knowledge, and drafting ability. Program faculty recognize that software changes rapidly and continue to update technology – both hardware like computers and scanners and software like Photoshop – to ensure that the Program is in line with what is in use at transfer institutions and in the workforce. Faculty continue to look into expanding the program offerings into the realm of Digital Media and are currently assessing the connection of that sort of programming with local industry and workforce partners.

The Program has ensured ease and success of transfer through various articulation agreements with Moore College of Art, School of the Art Institute in Chicago, and PAFA, among others. Students successfully transfer to the Tyler School of Art, Moore College of Art, and School of the Art Institute of Chicago, as well as PAFA, Rhode Island School of Design, and Maryland Institute College of Art. The Program continually assesses current articulation agreements and works on new agreements to ensure that students can move on to four-year institutions with ease. The Program plans to encourage students interested in graphic design to consider taking courses that appear as part of the Web Development I Proficiency Certificate or consider the certificate as an additional graduation credential.

Community College *of* Philadelphia

Academic Program Review: Psychology A.A.

Authors:

David Dupree, Elizabeth Gordon, Teresa Frizell

Summer 2019

1. Executive Summary

A. Key Findings for the period 2014-2019

Enrollment and Demographics

1. Psychology's headcount peaked in Fall 2016 with 729 students. By Spring 2019 it had fallen to 554 students. A greater proportion of its students (34.8%) were full-time compared with the College overall (26.9%).
2. As of Spring 2019, Psychology had 2.5 percentage points more students with fewer than 24 credits than the College as a whole. The Program averaged 1.7 percentage points fewer students with 24 credits or more than the College as a whole.
3. The Program averaged 12.7 percentage points more students in the 16-21 age range than the College overall, and 11.4 percentage points fewer students over 30 than the College.
4. Across all ethnicity categories, the Program averaged a lower proportion of males than the College as a whole.
5. The Psychology Program averaged 8.6 percentage points more students who identified as Black females, 4.2 percentage points more students who identified as Hispanic females, and 4.9 percentage points fewer students who identified as White males than the College as a whole.

Retention

6. Fall to Fall, the Program averaged a comparable proportion of students who returned to the same program (36%) to the College overall (35.6%) and of students who did not persist (45.8%) to the College overall (46.1%).
7. Fall to Spring, the Program averaged a comparable proportion of students (65.3%) who returned to the same program within one academic year with the College overall (64.6%), and a lower proportion of students (26.1%) who did not persist within the same academic year than did the College overall (27.3%).
8. All required Psychology courses in the curriculum are offered as both in-person and online courses.

Success/Graduation

9. The Psychology Program had a higher proportion of students on academic probation in either full-time or part-time status (10.1%) than did the College overall (7.5%).
10. The program awarded 300 AA degrees in the period studied, showing a pronounced increase (from 59 to 92) during the 2018 academic year.

Transfer

11. Nine percent of first-time enrolled students whose first semester at CCP was between 2011 and 2017, and whose last CCP major was Psychology, transferred to another institution before earning 12 credits.
12. The A.A. in Psychology is accepted in full by Temple University, all PASSHE Schools, and is under the umbrella of most dual-admissions agreements at the College.

Assessment

13. The Program has five Program Learning Outcomes. PLOs are assessed via embedded assessments within required Psychology courses, all of which are delivered by full-time faculty. All PLOs were assessed at least once within the period studied.
14. Assessment results indicate that students met or exceeded the assessment criterion (75%) for all PLO assessments except for two. In those two exceptions, over 70% of the students met or exceeded the criterion. Action plans were developed and implemented to diagnose and address gaps in student understanding of the relevant Course Learning Outcomes.

Cost

15. Psychology program costs averaged \$3,759 per FTE, compared to \$4,258 for the Liberal Studies division and \$4,470 for the College.

Enrollment and Retention Benchmarks

	Fall 2018	Fall 2019	Fall 2020	Fall 2021	3 Year Fall 2022	Fall 2023	5 Year Fall 2024
Headcount	627*	600	610	620	630	640	650
Returned to Same Program	37.0%	38.8%	39.0%	40.0%	41.0%	42.0%	43.0%
Returned to Different Program	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Graduated	11.0%	12.0%	13.0%	14.0%	15.0%	15.0%	15.0%
Did Not Persist	45.0%	44.0%	43.0%	42.0%	41.0%	40.0%	39.0%

*Actual headcount, not projected

B. Action Items

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

Retention

1. Investigate factors contributing to students’ transferring before completing the Psychology A.A. Apply relevant interventions.

Assessment

2. Continue to monitor PLO assessment data using AEFIS Assessment Repository, and develop action plans for addressing gaps in student understanding of relevant CLOs.

C. Narrative

CCP’s Psychology program offers courses that address the diverse perspectives studied in the field of Psychology. The program offers coursework and activities that help students develop their scientific

writing, research and data analysis and interpretation skills. All required Psychology courses in the Program curriculum are offered as both in-person and online courses. This offers students much more flexibility in the completion of the Psychology curriculum.

As a strategy for improving the effectiveness of Psychology in achieving program level outcomes, the Psychology Program developed and implemented a cross-course themes initiative to create greater alignment across Psychology courses. The Program has created new courses, including but not limited to Cross-Cultural Psychology, Cognitive Psychology, Biological Bases of Behavior and Forensic Psychology. As the names of the courses imply, these courses are interdisciplinary in nature and address human behavior in its greater complexity.

As a relatively new degree-granting program at the College, the Program recognizes the need to develop and reinforce a Psychology program identity among the Psychology majors. The Psychology Program has begun to collaborate with Student Life to implement Psychology-themed programming for students. In the Spring 2019 semester, the Psychology Program released the inaugural issue of its student-driven newsletter, *Psychologically Speaking*. Psychology majors and alumni contributed essays reflecting engagement with Psychology as a science, including a review of a 3D Brain app and perspectives on how to apply the lessons learned from research on the psychological effects of early childhood trauma.

**MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, September 18, 2019 – 9:00 A.M.**

Present: Lydia Hernández Vélez, Esq., presiding, Mr. Harold Epps, Mr. Jeremiah White, Dr. Donald Guy Generals, Mr. Jacob Eapen, Mr. Michael Fohner, Mr. Gim Lim, Ms. Jasmine Sessoms (via teleconference), Mr. James P. Spiewak and Victoria Zellers, Esq.

AGENDA

PUBLIC SESSION

(1) Roof Replacement Bonnell Loading Dock & Auditorium (Action Item):

Discussion: Mr. Eapen reported that certain areas of the Bonnell roof need to be replaced, with the majority of the area being over the loading dock and storage room and totals 7,400 square feet. Professional Roof Services (now BlueFin) surveyed the area and developed detailed specifications for the roof replacement which were incorporated into an RFP. Mr. Eapen stated that the RFP was posted on PennBid and advertised in local Papers on August 18, 2019. A mandatory prebid meeting was held on August 27, 2019 with bid responses due on September 10, 2019. A total of eleven firms attended the prebid meeting and six (6) firms submitted bids. Patriot Roofing, Inc. submitted the lowest bid at \$334,635 and staff recommend that the award be made to Patriot Roofing, Inc. The following are the six bid responses:

Patriot Roofing, Inc.	\$334,635
United States Roofing Corporation	334,750
Munn Roofing Corp.	395,400
Paneko Construction	367,000
D.A. Nolt, Inc.	400,088
Garvey Roark, LLC	458,860

Mr. Epps inquired as to the workforce demographics of Patriot Roofing, Inc. Staff reported that as a company with less than 100 employees, it is not required to complete the federal EEO-1 reporting form. Staff also reported that all of the firms are located outside of Philadelphia.

Action: Mr. Epps moved and Mr. White seconded the motion that the Committee recommend to the full Board that Patriot Roofing, Inc. be awarded the contract for the Roof Replacement Bonnell Loading Dock and Auditorium in the amount of \$334,635. The motion passed unanimously.

(2) Roof Replacement Mint Paver Roof (Action Item):

Discussion: Mr. Eapen reported that the paver roof on the northwest side of the Mint Building along Spring Garden Street is in need of replacement. This is the section of the Mint Building that juts out from the main structure, adjacent to the granite stairway. This section of the paver roof totals 5,200 square feet. Professional Roof Services (now BlueFin) surveyed the area and developed detailed specifications for the roof replacement which were incorporated into an RFP. Mr. Eapen stated that the RFP was posted on PennBid and advertised in local Papers on August 18, 2019. A mandatory prebid meeting was held on August 27, 2019 with bid responses due on September 10, 2019. A total of eleven firms attended the prebid meeting and six (6) firms submitted bids. Munn Roofing Corp., which replaced the Winnet Building roof in 2006, submitted the lowest bid at \$316,800 and staff recommend that the award be made to Munn Roofing Corp. Below are the six bid responses.

Munn Roofing Corp.	\$316,800
United States Roofing Corporation	327,100
Patriot Roofing, Inc.	329,159
Paneko Construction	479,000
D.A. Nolt, Inc.	451,314
Garvey Roark, LLC	550,910

Mr. Epps inquired as to the workforce demographics of Munn Roofing, Inc. Staff reported that as a company with less than 100 employees, it is not required to complete the federal EEO-1 reporting form.

Action: Mr. Epps moved and Mr. White seconded the motion that the Committee recommend to the full Board that Munn Roofing Corp. be awarded the contract for the Roof Replacement Mint Paver Roof in the amount of \$316,800. The motion passed unanimously.

(3) Bids Results for Furniture for the Library and Learning Commons Project (Action Item):

Discussion: Mr. Spiewak stated that orders for furniture and fixtures associated with Phase I of the project need to be ordered now so that the items can be received and installed by the end of December, 2019. In order to receive the best discount, staff intend to order all items for all phases at the same time with multiple delivery dates. Most of the furniture and fixture items can be acquired with significant discounts through government purchasing organizations or similar type of purchasing consortiums. However, in order to achieve the lowest possible price, staff issued an RFP on August 8, 2019 for the furniture and fixture items with responses due back on August 28, 2019. Prospective bidders received a listing of eighty-four (84) distinct items and quantities on which to bid. The majority of the items are classroom tables and chairs, office furniture, and lounge furniture.

Mr. Spiewak reported that the College received six responses to the Furniture RFP. A seventh response was received but after the deadline, so it was returned unopened to the vendor. The College's bid specifications utilized a manufacturer's brand name and/or model to indicate the minimum standard desired by the College (the "basis of design"). The RFP stated the College will consider substitutions of equal or greater quality and that the College reserves the right to determine equivalency. Vendors submitted substitute products for many of the items and staff reviewed descriptive literature, catalog tear sheets, drawings, materials and other detailed specifications in order to ensure that submitted products met the College's basis of design.

Mr. Spiewak stated that based upon a comprehensive review of the bid submittals, staff recommended that furniture awards be made as follows:

Pomerantz (MBE)	\$132,054
Transamerica/CI Solutions, LLC (MWBE)	250,384
Corporate Facilities of New Jersey, Inc. (MWBE)	251,190
WB Mason	60,533
COFCO (WBE)	90,676
 Total Furniture Cost	 \$784,837
 Cost of Performance Bonds At 5%	 39,242
 Total Furniture Award	 \$824,079

Mr. Eapen noted that the College was successful in having diverse firms submit bids for the RFP. He noted that Pomerantz is a minority-owned firm and that CI Solutions, LLC and Corporate Facilities of New Jersey, Inc. are woman-owned minority firms and COFCO is a woman-owned firm. It was noted that all of the firms, with the exception of WB Mason, have offices in Philadelphia. Mr. Spiewak informed the Committee that it is possible, but unlikely, that some item procurements may be shifted from one vendor to another if samples prove unsatisfactory. He stated that if there is a variance of 10% of total award between vendors, staff would report back to the Committee. Mr. Spiewak noted that there will be some additional items to be purchased that were not part of the RFP. This includes end panels for the library books stacks, display units for the display area, low dollar office accessories and the dismantling and reinstalling of the library book stacks.

Action: Mr. Epps moved and Mr. White seconded the motion that the Committee recommend to the full Board that the furniture contracts for the Library and Learning Commons Project be awarded as follows:

Pomerantz (MBE)	\$132,054
Transamerica/CI Solutions, LLC (MWBE)	250,384
Corporate Facilities of New Jersey, Inc. (MWBE)	251,190
WB Mason	60,533
COFCO (WBE)	90,676
Total Furniture Cost	\$784,837
Cost of Performance Bonds At 5%	39,242
Total Furniture Award	\$824,079

The motion passed unanimously.

(4) Contract for Lobbying Services (Action Item):

Discussion: Mr. Eapen stated that the College undertook an RFQ for Lobbying Services on August 2, 2019. The RFQ was for engaging firms that specialize in lobbying at the City, State and/or Federal levels. The chosen firm(s) will track and monitor legislation that advances the College’s legislative agenda as set forth by the College. The chosen firm(s) will strategize with key individuals at the College on funding sources and programs that align with the College’s Impact 2025 Strategic Plan. The selected firm(s) will also monitor and compile all legislation that is pertinent to the College.

Mr. Eapen reviewed the criteria for the evaluation which included: the Firm’s Experience Securing Government Funding; Firm Experience Influencing Legislation; Experience Working with Institutions of Higher Education; Participation of Underrepresented Minorities and Women; and Fees. He stated that eight firms responded to the RFQ. Attachment A contains the firms that responded to the RFQ. Based on the criteria for evaluation, the Evaluation Committee ranked Cozen O’Connor Public Strategies for City and Federal lobbying services and Pugliese & Associates for State lobbying services.

In response to Committee members’ questions, staff reported that the Cozen O’Connor Public Strategies team was diverse by race and gender and that while Pugliese & Associates has diversity at the firm, the assigned team for the College’s project did not have a person of color. It was noted that the Cozen O’Connor team would be led by Mr. Joseph Hill and the Pugliese team would be led by Mr. Rocco V. Pugliese. Mr. Eapen stated that Pugliese & Associates was helpful in the RACP application process which ultimately generated \$4.25 million in grant funds to the College and was also helpful when the College requested state funding for the dual enrollment program.

The staff recommended to the Committee awarding the contract to Cozen O’ Connor Public Strategies at an annual fee of \$120,000 for City and Federal Lobbying services and Pugliese & Associates at an annual fee of \$78,000 for State Lobbying services and the said recommendation to be made to the full Board.

Action: Mr. Epps moved and Mr. White seconded the motion that the Committee recommend to the full Board to award the contracts to: Cozen O' Connor Public Strategies at an annual fee of \$120,000 for City and Federal Lobbying services; and to Pugliese & Associates at an annual fee of \$78,000 for State Lobbying services. The motion passed unanimously.

(5) Construction Manager for the Career and Advanced Technology Center Project (Action Item):

Discussion: Mr. Eapen stated that the College issued an RFP for Construction Manager services for the Career and Advanced Technology Center Project at the West Regional Center. The Construction Management firm will assist the College in the finishing stages of design development, in the form of constructability review, and continue through projection completion and occupancy. The Construction Management firm will also assist the College with construction administration, services related to the procurement of FF&E, generating minority participation in the bidding process and associated reporting.

Mr. Eapen reported that an RFP was issued on August 29, 2019 on PennBid with bid responses due on September 11, 2019. A total of nine (9) responses were received with cost proposals ranging from \$719,240 to \$2,336,000. Staff interviewed the proposed teams on September 12, 2019 from the two lowest bidders, Greyhawk and NorthStar Advisors. Both firms have significant higher education experience and both have done university, school and other projects within Philadelphia. The next two lowest fees are substantially higher at approximately \$925,000. He noted that neither firm has an office in Philadelphia but both firms have done projects within the City and he provided the specific project names. Both firms have also done Higher Education projects in the metropolitan area. Mr. Eapen noted that Greyhawk employs 32 individuals, of which only one is a minority and only five are woman. Northstar also employs 32 individuals, of which four are minorities and twenty-two are woman and that the firm is 40% owned by women.

Mr. Eapen reported that staff interviewed the proposed project team of both firms along with the principal from each firm and asked follow-up questions. Greyhawk had the lowest bid, planned to dedicate substantial hours to the constructability review and nearly double the hours to minority and women outreach to reach the goals of the EOP. Based upon this process as well as the materials presented in the bid responses, staff recommended that the award for Construction Manager services for the Career and Advanced Technology Center Project be made to Greyhawk at a fee of \$719,240.

Committee members led a discussion relating to the importance of promoting diversity and inclusiveness in its business practices as well as utilizing Philadelphia based business when possible.

Action: Mr. Epps and Mr. White seconded the motion that the Committee recommend to the full Board that the award for Construction Manager services for the Career and Advanced Technology Center Project be made to Greyhawk at a fee of \$719,240. The motion passed unanimously.

Mr. Eapen reported on the workforce demographics at The Hamilton, which was requested at the prior meeting. There are 10 employees at the site, one of which is Hispanic and 7 of which are African American.

(6) Next Meeting

The next regularly scheduled meeting of the Committee will be held on Wednesday, October 23rd at 9:00 A.M. in the Isadore A. Shrager Boardroom, M2-1.

EXECUTIVE SESSION

An Executive Session followed the Public Session.

JE/lm

BAC\SEPTEMBER 18, 2019MINUTES.DOC

ATTACHMENT A

Firms that Responded to the Lobbying RFQ

Firms That Responded to the Lobbying RFQ

- Commonwealth Strategies
- Cozen O'Connor Public Strategies
- The Dezzi Group, Ltd.
- Luminous Strategies
- Mercury Public Affairs, LLC
- Pugliese & Associates (State Only)
- Tabb-Wojdak
- Triad Strategies

**MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, September 25, 2019 – 1:15 P.M.**

Present: Lydia Hernández Vélez, Esq., presiding, Mr. Harold Epps (teleconference), Mr. Jeremiah White (teleconference), Dr. Donald Guy Generals, Mr. Jacob Eapen, Mr. James P. Spiewak and Victoria Zellers, Esq.

AGENDA

PUBLIC SESSION

(1) Pharmacy Benefits Manager Contract (Action Item):

Discussion: Ms. Zellers stated that the College's Pharmacy Benefits Manager contract with CareMark PCS Health L.L.C. (CVS Health/CareMark), as a participating member with Health Trust Purchasing Group, L.P. (CoreTrust Coalition), expires on December 31, 2019. She explained that the CoreTrust Coalition elected not to renew its agreement with CVS Health/CareMark and elected to move forward with OptumRX. The College does not want to change to OptumRX because it does not have the same services available to members, such as the ninety-day retail pick-up option at CVS pharmacies, a switch mid-plan year would be very difficult to manage, and it would likely lead to union and employee morale issues.

Ms. Zellers reported that the staff evaluated several options to allow the College to remain with CVS Health/CareMark, including: a limited option to remain with CVS Health/CareMark through the CoreTrust Coalition; a three-year option offered through Alliant Insurances Services, Inc.; or an option through the Employers Health Purchasing Corporation ("EHPC"). The College is a member of the Greater Philadelphia Business Coalition on Health (GPBCH) and EHPC reached out to members of GPBCH regarding an option to remain with CVS Health/CareMark.

Mr. Eapen provided the estimated costs associated with each option and stated that the staff recommends that the Business Affairs Committee approve a contract with CVS Health/CareMark as a Plan Participant of EHPC for a period starting January 1, 2020 through August 31, 2021. Mr. Eapen stated that the proposed contract with EHPC allows the College to remain with CVS Health/Caremark. It also has the lowest estimated cost for the College and the College is protected by a right to terminate the Agreement anytime (with or without cause) on 180 days' notice.

Mr. White asked if the services provided through the Employers Health Purchasing Coalition would be substantially similar to the current services. Ms. Zellers explained that since the Pharmacy Benefits Manager would remain CVS Health/CareMark, the services should remain substantially the same.

After a full discussion on all the options, Ms. Hernández Vélez requested a motion.

Action: Mr. Epps moved and Mr. White seconded the motions that the Committee recommend to the full Board approving a contract with CVS Health/CareMark as a Plan Participant of EHPC for a period starting January 1, 2020 through August 31, 2021. The motion passed unanimously.

(2) Next Meeting

The next regularly scheduled meeting of the Committee will be held on Wednesday, October 23rd at 9:00 A.M. in the Isadore A. Shrager Boardroom, M2-1.

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Wednesday, September 25, 2019 – 12:00 noon.**

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White (via telephone), Donald General, Ed.D., Ms. Victoria Zellers, Esq., Ms. Lydia Hernández Vélez, Esq., Mr. James P. Spiewak, Mr. Gim Lim, Mr. Robert Lucas; and representing Grant Thornton: Ms. Angelica Roiz, Ms. Dianne Arsenault and Mr. Alex Ney.

Not Present: Mr. Steve Herzog and Mr. Anthony B. Scott representing The Meridian Group

AGENDA – PUBLIC SESSION

Mr. Simonetta welcomed Ms. Lydia Hernández Vélez to the Audit Committee. Ms. Hernández Vélez was recently appointed Chair of the Business Affairs Committee, which also includes an appointment to the Audit Committee. Mr. Simonetta mentioned that he had shared the Audit Committee Charter with Ms. Lydia Hernández Vélez and reviewed some of the Committee's roles and responsibilities.

1. Approve Minutes of Audit Committee Meeting on June 5, 2019 (Action Item):

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 5, 2019 Audit Committee meeting minutes (Attachment A). Ms. Hernández Vélez made the motion. Mr. White seconded the motion. The motion passed unanimously.

2. 2018-19 Fiscal Year Audit Report (Action Item):

Ms. Roiz, Engagement Partner introduced her team, consisting of Ms. Dianne Arsenault, Senior Manager and Mr. Alex Ney, Manager. Attachment B contained the 2019 Audit Wrap-Up Presentation and Discussion and Attachment C contained the draft June 30, 2019 Financial Statements.

Ms. Roiz announced that the audit was completed with full cooperation from management consistent with the timeline shared with the Audit Committee at its June 2019 meeting. The goal was to have the audited report submitted to the City by the September 30, 2019 deadline. Mr. Simonetta asked whether Grant Thornton had to perform any subsequent events procedures for the City. Ms. Roiz explained that if the City Controller's Department needed that, they would contact her directly. Ms. Roiz then proceeded to discuss the concept of materiality. Grant Thornton considers total revenues as the appropriate benchmark for financial statement reporting. Mr. Ney then discussed the areas of significant risk and other areas of focus. Areas of significant risks included Tuition Revenues, State and Federal Grants and Contracts. Areas of focus included valuation of investments, State and City appropriations, GASB 75, accounting estimates and disclosures. For each area, Mr. Ney discussed the audit procedures, reviews and tests performed.

For GASB 75, Grant Thornton engaged their internal actuarial service group to review the assumptions, discount rates and the general work performed by SageView, the actuaries engaged by the College. Ms. Roiz reminded the Committee of the large jump in OPEB liability last year when GASB 75 was first implemented. For financial disclosures, Ms. Arsenault mentioned they use a checklist to ensure completeness. Ms. Roiz informed the Committee of the two new GASB statements. GASB 83 addressed asset retirements and the need to book significant liabilities. Mr. Simonetta asked whether GASB 83 pertains to retirement of capital assets. Ms. Roiz explained it does include retirement of older buildings and facilities. Grant Thornton was comfortable nothing relating to GASB 83 exist and the College should continue inventorying its assets. GASB 88 addressed certain disclosures related to debt, including direct borrowings and direct placements. No significant changes were required since the College already provides adequate disclosures.

Ms. Arsenault informed the Committee that no misstatements were observed and no adjusting entries were proposed. From the control finding perspective, Ms. Roiz concluded that they were comfortable with related party disclosures and there were no significant deficiencies or material weaknesses to report.

Ms. Roiz then provided a technical update on selected GASB pronouncements effective for subsequent periods. They included GASB 84, 87, 89, 90 and 91. GASB 84 requires the College to disclose any fiduciary activities, e.g., money held on behalf of alumni clubs and student activities that are material. Mr. Simonetta asked how materiality would be determined. Ms. Roiz explained that they would work with management to understand the dollar value in relation to the statement of operations and Grant Thornton's concept of materiality for the audit.

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2019 Financial Statement Audit. Ms. Hernández Vélez made a motion to accept the June 30, 2019 Financial Statement Audit. Mr. White seconded. The motion passed unanimously.

3. Internal Audit Committee/Internal Audit Plan 2018-2020 (Information Item):

Mr. Lucas provided an update on the 2018-2020 Internal Audit Plan. He provided a summary report of activities since the last Audit Committee meeting. Mr. Lucas stated that three audit reports were finalized, three draft audit reports were issued to management, and four other audits are in progress. An updated copy of the status of the biennial Internal Audit Plan was also distributed in advance to Audit Committee members, which details the status of each planned audit for the period.

Mr. Lucas was asked if the new Internal Audit Committee had helped in getting audit reports finalized since the last Audit Committee meeting. He stated that there had been four meetings of the Internal Audit Committee over the summer. The members discussed the audit findings and the related risks, which needed to be addressed in two audit reports. Mr. Lucas stated that the members of the Internal Audit Committee had worked together during the meetings to identify actions, which had been, or should be, taken to eliminate or reduce the identified risks. The members' work resulted in being able to finalize the two audit reports with some actions plan already completed and others with actions plans to be completed by stated target dates.

Lastly, Mr. Lucas stated that he had provided the Audit Committee members with an updated Internal Audit Follow Matrix on which the audit comments and management's action plans are tracked. He also stated the matrix now includes the Comments and action plans from the recently finalized audit reports.

4. March 2020 Meeting Date (Information Item):

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

EXECUTIVE SESSION

An Executive session of the Audit Committee was held with the College staff. The Committee also met separately with the Internal Auditor and separately with the independent auditors.

GSL/lh
Attachments

cc: Dr. Donald Generals, Jr.
Mr. Jacob Eapen
Ms. Victoria Zellers, Esq.
Mr. Robert Lucas
Mr. Jim Spiewak
Representing Grant Thornton: Ms. Angelica Roiz
Representing Grant Thornton: Ms. Dianne Arsenault
Representing Grant Thornton: Mr. Alex Ney

ATTACHMENT A
MINUTES FROM JUNE 5, 2019
AUDIT COMMITTEE MEETING

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Wednesday, June 5, 2019 – 12:30 p.m.**

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White, Donald Generals, Ed.D., Mr. Jacob Eapen, Judith Gay, Ph.D., Mr. James P. Spiewak, Mr. Gim S. Lim, Mr. Robert Lucas, and representing Grant Thornton: Ms. Angelica Roiz and Ms. Dianne Arsenault

Not Present: Mr. Matthew Bergheiser, Victoria Zellers Esq., & Representing the Meridian Group: Mr. Anthony B. Scott

AGENDA – PUBLIC SESSION

(1) Approve Minutes of Audit Committee Meeting on March 26, 2019 (Action Item):

Action: Mr. Simonetta asked for a motion to recommend approval of the March 26, 2019 Audit Committee meeting minutes (Attachment A). Mr. White made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

(2) 2018-2019 Audit Process (Information Item):

Attachment B contains the formal presentation made by Ms. Angelica Roiz, Engagement Partner from Grant Thornton and Ms. Arsenault. Ms. Roiz began her discussion by reviewing the audit timeline and scope and areas of focus. She mentioned the use of technology support team as part of the audit to assess IT audit risks and controls. Dr. Gay asked whether assessing privacy was part of the audit scope. Ms. Roiz replied that they will review policies and procedures but will not perform any intrusion testing. Grant Thornton's IT audit focus will be risks and controls relating to financial reporting.

Ms. Roiz then provided an overview of new GASB pronouncements covering custodial funds, disclosures of direct borrowings, capital leases, asset retirement, interest cost capitalization and other updates.

(3) 2018-2019 Budget Update and 2019-2020 Budget Highlights (Information Item):

Mr. Eapen informed the Committee that next year's budget was developed to support the College's Strategic Plan centered on student success. There are several key areas of focus, namely student experience, workforce development, community relations, world-class facilities, and fiscal stability and sustainability. The budget process considered these key areas for allocating resources. Mr. Eapen was pleased to inform that the College once again was able to present a balanced budget with no tuition and fee increase. Mr. Simonetta asked whether there were any new fees. Mr. Spiewak said no with an exception for a small program that requires background check where the fees will pass to the students.

In prior years, the College had one of the highest tuition and fees among the 14 community colleges in Pennsylvania. However, with just one tuition and fee increase in the past six years, the College is now in the middle of the group in terms of tuition and fees. Dr. General commented that the College would begin to see the benefits from the new contracts with the bargaining units later in the year.

Mr. Spiewak reviewed the handout for the 2019-2020 budget (Attachment C) which included projected numbers for 2018-2019. He highlighted several budget items on the handout, provided commentaries, and answered questions. Some notable budget assumptions for 2019-2020 include a 1% increase in credit enrollment, a 4% increase in healthcare cost, a 1.1% increase in other benefits, and a new ground lease revenue from The Hamilton apartments.

(4) Roles & Responsibilities of the Audit Advisory Committee (Information Item):

Dr. Gay provided an update to the Audit Committee of the Board on the new Internal Audit Committee. She provided a document to all with the purpose of the IA Committee and the names and titles of the committee members (Attachment D). Dr. Gay noted that the initial meeting of the IA Committee occurred in May and that the next meeting is scheduled for July 1.

Dr. Gay and President General explained their visions and expectations of the IA Committee including that the members represent most of the departments of the College and that the members should be focused on the review and evaluation of audit issues and identified risks relative to the College as a whole. It was also stated that the IA Committee is expected to help reduce the backlog of audit reports in the draft stage and help expedite the finalization of audit reports.

Questions were asked about IA Committee member participation on concerns about audit reports in their own divisions. Dr. Gay noted that she and Mr. Lucas had already discussed that in such cases, the members would be able to provide information to the committee as needed but that they should be recused from any decisions made by the committee.

Audit Committee members stated that unresolved concerns about risks and managements actions, or acceptance of risks should continue to be communicated by Mr. Lucas to the President and, if necessary, to the Audit Committee of the Board.

Dr. Gay noted that she expected to review the results of the IA Committee's work in a year to help determine the future need or focus of the committee.

A question was raised about whether the College community was aware of the new IA Committee. Dr. Gay noted that the Cabinet was aware but that a formal communication about the IA Committee could be distributed.

(5) Internal Audit Update (Information Item):

Mr. Lucas provided an update on the 2018-2020 Internal Audit Plan. He provided a copy of a summary report of activities since the last Audit Committee (Attachment E). Mr. Lucas stated that he issued one draft audit report and finalized another audit report since the last meeting. He also stated that he recently received management responses to two draft audit reports and he will be working with management to finalize those audit reports.

Mr. Lucas was asked to provide clarification on risk ratings listed on the Internal Audit Plan for which he explained that the ratings were the perceived risk of each area before the audit occurs. Mr. Lucas noted that the ratings are based on a biennial risk assessment of a number of factors and the resulting numerical value indicates whether the audit subject is designated as a low, medium or high-risk area. Mr. Lucas noted that the audit work on an area might reveal that the actual risk in an area is higher or lower than the pre-audit perceived risk based on issues or concerns noted during the audit.

Questions were also asked about the differences in the stages of the audits on the plan, as well as the planned quarters for each audit. Mr. Lucas explained the steps between the last stages of audit finalization and how the timeframe of when each audit is expected to be performed is estimated by calendar quarters during the course of the biennial audit plan.

Lastly, Mr. Lucas noted that the advanced materials distributed *via* email included the Internal Audit Follow Up Matrix on which audit comments and management's action plans are tracked. He also stated that the color-coding of statuses on the Internal Audit Follow Up Matrix was not evident in the consolidated PDF document provided to the Committee. Mr. Lucas stated that he would ensure a color copy would be provided prior to future meetings.

(6) Next Meeting:

The next meeting of the Audit Committee will be in September 2019.

EXECUTIVE SESSION

GSM/lmh
Attachments

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

ATTACHMENT B
GRANT THORTON'S 2019 AUDIT WRAP-UP
PRESENTATION & DISCUSSION

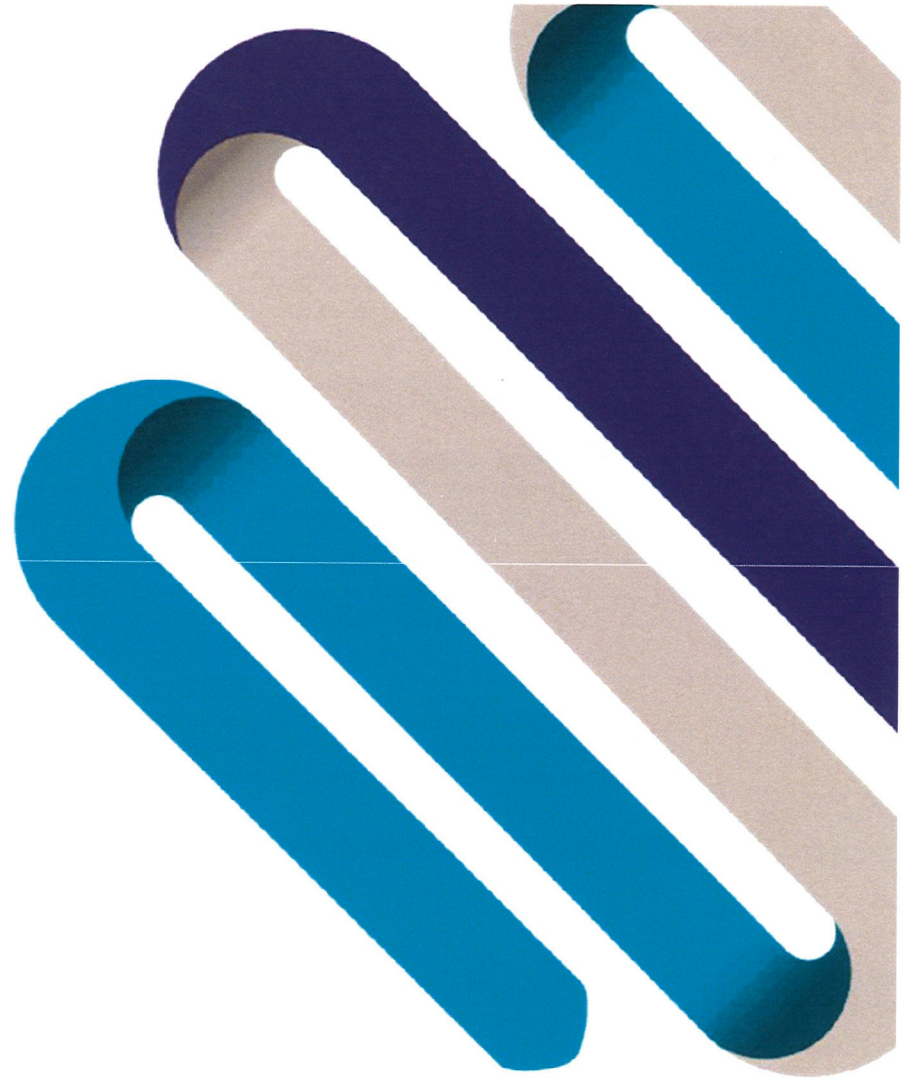


2019 Audit Wrap-Up Presentation and Discussion

Community College of Philadelphia

September 25, 2019

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



Audit Timeline & Scope

May 2019	Client continuance	<ul style="list-style-type: none"> Client continuance Issue engagement letter Conduct internal client service planning meeting, including coordination with audit support teams such as IT and tax
June 2019	Planning	<ul style="list-style-type: none"> Meet with management to confirm expectations and discuss business risks Discuss scope of work and timetable as well as identify current year audit issues Initial Audit Committee communications (discuss recently issued accounting pronouncements of relevance)
July 2019	Preliminary risk assessment procedures	<ul style="list-style-type: none"> Review audit plan that addresses risk areas Update understanding of internal control environment Coordinate planning with management and develop work calendar Perform walk-throughs of business processes and controls
August-September 2019	Final fieldwork and deliverables (short form financial statements)	<ul style="list-style-type: none"> Perform final phase of audit and year-end fieldwork procedures Meet with management to discuss results including review of draft financial statements, misstatements (if any), and completeness/adequacy of disclosures Present results to the Audit Committee
December 2019 – March 2020	Final fieldwork and deliverables (Single Audit)	<ul style="list-style-type: none"> Perform final phase of Single Audit compliance testing Meet with management to discuss results

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 that total revenues is the appropriate benchmark for the College.
- 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).

Significant risks and other areas of focus

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

Significant risk	Results
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue (Significant risk)	<ul style="list-style-type: none"> • Perform reasonableness test on tuition and fees, student aid and auxiliary revenue amounts • Perform detailed testing of a sample of transactions, agreeing to source documentation • Perform deferred revenue testing to determine proper cut-off • Gain understanding of the allowance methodology and, policies governing additional charges or other steps taken (e.g., cannot register, cannot attend commencement) for lack of payment of student account • Assess management's analysis of allowances for doubtful accounts for reasonableness, consistency with methodology and accuracy of inputs
State and Federal Grants & Contracts	<ul style="list-style-type: none"> • Review contract documents to obtain understanding of the terms • Compare revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts • Review any deferred amounts for reasonableness • Agree any subsequent collections to year-end receivable balances • Review propriety of financial statement presentation and disclosure

Significant risks and other areas of focus- continued

Area of focus	Results
Valuation of investments	<ul style="list-style-type: none">• Test valuation of publicly traded investments using an independent pricing source• Tested valuation of investments that are not publicly traded by performing an independent assessment of the valuation methodology and testing roll forward period of alternative investments and obtaining underlying audited financial statements of the respective funds• Test reasonableness of investment-related income, including unrealized appreciation/(depreciation) in fair market values• Review investments for impairment• Obtain SSAE16 reports from investment custodians

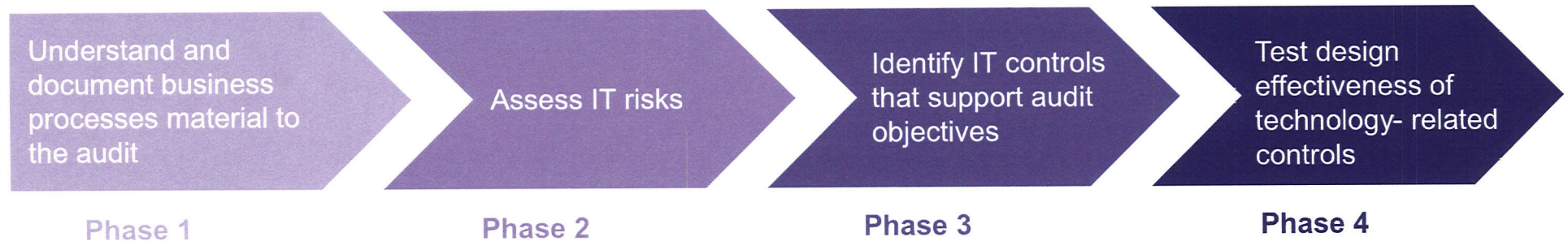
Significant risks and other areas of focus- continued

Area of focus	Results
State & city appropriations	<ul style="list-style-type: none"> • Obtain detail of appropriations received for fiscal year • Confirm amounts with funding sources, agreeing to revenue recorded in general ledger • Review receivable, determining calculation is correct based on cash received and amounts outstanding based on confirmation
GASB 75	<ul style="list-style-type: none"> • Review the analysis of accrued postretirement benefit obligations • Assess the reasonableness of actuarial assumptions: discount factor, trend rates and cash flows, amongst others • Test participant census data

Significant risks and other areas of focus- continued

Area of focus	Results
Accounting estimates	<p>The preparation of the College's financial statements requires management to make multiple estimates and assumptions that affect the reported amounts of assets and liabilities as well as the amounts presented in certain required disclosures in the notes to those financial statements. The most significant estimates relate to the allowance for doubtful accounts, useful lives of fixed assets, valuation of Level 2 investments which are based on NAV per share, actuarial estimates for the College's post-retirement benefit plan (OPEB) under GASB 75, and actuarial estimates for the College's self-insurance medical claims liability (IBNR). Our procedures were designed in part, to review these estimates and evaluate their reasonableness.</p>
Financial statement disclosures	<p>Our procedures also included an assessment as to the adequacy of the College's financial statement disclosures to ensure they are complete, accurate and appropriately describe the significant accounting policies employed in the preparation of the financial statements and provide a detail of all significant commitments, estimates and concentrations of risk, amongst other relevant disclosures required by US GAAP.</p>

Technology support as part of the audit process



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

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

In-Scope Application: Banner

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

Summary of Misstatements (\$000s)

Description	Increase (Decrease) to:			Change in Net Assets
	Assets	Liabilities	Net Assets	
<u>Material, corrected misstatements</u>				
None noted				
Net impact	\$ -	\$ -	\$ -	\$ -
<u>Uncorrected misstatements</u>				
None noted				
Net impact	\$ -	\$ -	\$ -	\$ -

Other Required Communications

Professional standards require that we communicate the following matters to you, as applicable.

Going concern matters – none noted
Fraud and noncompliance with laws and regulations – none noted
Significant deficiencies and material weaknesses in internal control over financial reporting – none noted
Use of other auditors – none noted
Use of internal audit – GT reviewed reports and summaries of CCP's internal audit and held discussions during risk assessment procedures noting no internal audit matters that impact the financial statement audit or related opinions thereon
Related parties and related party transactions – none noted that were not appropriately accounted for and disclosed



Other Required Communications

(continued)

Disagreements with management – none noted
Management's consultations with other accountants – none noted
Significant issues discussed with management – none noted that have not been previously mentioned in this presentation
Significant difficulties encountered during the audit – none noted
Other significant findings or issues that are relevant to you and your oversight responsibilities – none noted that have not been previously mentioned in this presentation
Modifications to the auditor's report – none noted
Other information in documents containing audited financial statements – none noted



Quality of Accounting Practices

Accounting policies and disclosures	Accounting policies are consistent with those of prior year and are outlined in Note A of the financial statements. Financial statements and the disclosures therein are clear and complete in accordance with GASB pronouncements.
Accounting estimates	Significant estimates are described in Note A of the financial statements. These estimates include: <ul style="list-style-type: none">• Allowance for doubtful accounts• Useful lives of fixed assets• Valuation of alternative investments which are based on NAV per share• Actuarial estimates for the College's post-retirement benefit plan (OPEB) under GASB 75• Actuarial estimates for the College's self-insured medical claims liability (IBNR)

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.

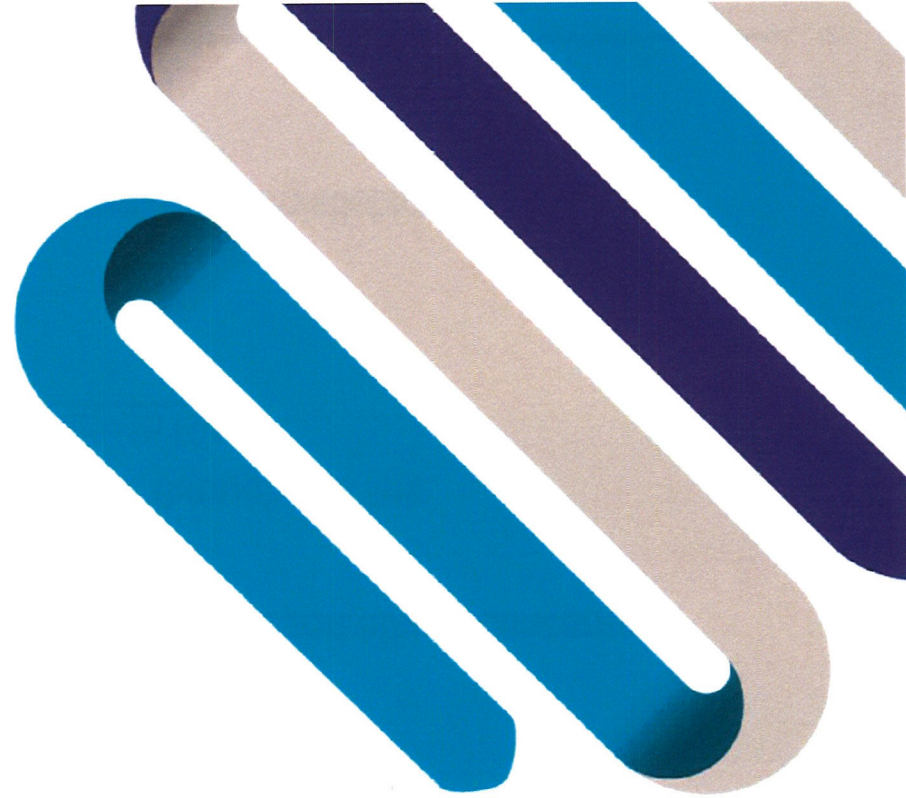
The Ethics Hotline (1.866.739.4134) provides individuals a means to call and report ethical concerns.

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.





Audit Planning Presentation

Technical Updates – GASB

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

Title	Effective date
GASB 83- <i>Certain Asset Retirement Obligations</i>	Periods beginning after June 15, 2018
GASB 84- <i>Fiduciary Activities</i>	Periods beginning after December 15, 2018
GASB 87- <i>Leases</i>	Periods beginning after December 15, 2019
GASB 88- <i>Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements</i>	Periods beginning after June 15, 2018
GASB 89- <i>Accounting for Interest Cost Incurred before the end of a Construction Period</i>	Periods beginning after December 15, 2019
GASB 90 – <i>Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61</i>	Periods beginning after December 15, 2018
GASB 91 – <i>Conduit Debt Obligations</i>	Periods beginning after December 15, 2020

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. 	<p>Similar to the efforts 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 College 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 15, 2018, with early adoption encouraged. 	<p>Colleges often will agree to act as a fiduciary for certain third party organizations that might be somehow affiliated to the College (such as student clubs, alumni clubs, or other such organizations). Under this new requirement, the College 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 College when the requirement becomes effective.</p>

GASB Statement 87, Leases

Summary

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

GASB Statement 87, *Leases (continued)*

Summary, continued

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

Potential Impact

For those Colleges which use operating leases to finance certain capital activities, this standard could have a significant impact on the financial statements of the College 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.

GASB Statement 88, *Certain Disclosures Related to Debt*

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

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

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

GASB Statement 90, Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61

Summary	Potential impact
<ul style="list-style-type: none"> • Improves consistency and comparability of reporting a government’s major equity interests in legally separate organizations. • Defines an equity interest as a financial interest in a legally separate organization evidenced by the ownership of shares of the organization’s stock or by otherwise having an explicit, measureable right to the net resources of the organization, usually based on an investment of financial or capital resources by the government. <ul style="list-style-type: none"> • If the equity interest holding meets the definition of an investment (GASB 72), the equity interest should be reported as an investment and measured using the equity method. <ul style="list-style-type: none"> • If the equity interest is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment or permanent fund, the equity interest should be measured at fair value • If the equity interest holding does not meet the definition of an investment, the legally separate organization should be reported as a component unit of the government. <ul style="list-style-type: none"> • If the legally separate organization is reported as a discretely-presented component unit, the equity interest should also be reported as an asset of the government (or fund) that holds the equity interest, measured using the equity method. • Effective for periods beginning after December 15, 2018, with early adoption encouraged. Changes to adopt this standard should be applied retroactively, with certain exceptions. 	<p>Colleges should inventory financial interests in legally separate organizations and evaluate whether such equity interests meet the definition of an investment. Depending on the nature of the equity interest and the intent for holding such interests, Colleges may find themselves reclassifying holdings between presentation as investments and component units.</p>

GASB Statement 91, *Conduit Debt Obligations*

Summary	Potential impact
<ul style="list-style-type: none">• Eliminates the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice.• Defines conduit debt obligations as a debt instrument issued in the name of a state or local government (the issuer) that is for the benefit of a third party primarily liable for the repayment of the debt instrument (the third-party obligor), that includes specific characteristics.• An issuer should not recognize a conduit debt obligation as a liability.• To the extent the issuer has made a limited commitment with respect to the conduit debt obligation, the issuer should recognize a liability associate with the additional commitment if qualitative factors indicate it is more likely than not that the issuer will support one or more debt service payments.• The issuer of conduit debt obligations should not report arrangements as leases, regardless of whether the arrangement is labeled or otherwise referred to as a lease. If the arrangement meets the definition of a Service Concession Arrangement, however, the SCA should be reported in accordance with the relevant guidance.• Effective for periods beginning after December 15, 2020, with early adoption encouraged. Changes to adopt this standard should be applied retroactively.	<p>Colleges should inventory outstanding conduit debt obligations, including related commitments and arrangements, and compare the associated terms against the new definitions within this Standard.</p>

GASB projects

Project	Timing
Financial Reporting Model- Reexamination of Statements 34, 35, 37, 41 and 46, and Interpretation 6	Exposure draft expected June 2020
Revenue and expense recognition	Preliminary Views expected in May 2020 (currently in redeliberations)
Recognition (conceptual framework)	Planned issuance of final Concepts Statement in 2022
Deferred Compensation Plans – Reexamination of Statement 32	Final statement expected December 2019
Public-private partnerships, including reexamination of Statement 60	Exposure Draft comment period ended September 2019

GASB major project – Financial Reporting Model

Summary

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

GASB major project – Financial Reporting Model, continued

Potential impact

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

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

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 non-exchange 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 • Currently in redeliberations, with Preliminary Views expected in May 2020. 	<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>

ATTACHMENT D
2018-2020 Internal Audit Plan Status

COMMUNITY COLLEGE OF PHILADELPHIA

Date: September 18, 2019
To: Audit Committee Members
From: Robert Lucas, Internal Auditor
Subject: Internal Audit – Plan Status and Other Information
Copies: Donald Generals, Judith Gay, Jacob Eapen, Victoria Zellers

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

- Audit reports finalized:
 - Emergency Operations Plan
 - Non-ITS Administered Programs
 - Purchasing Cards
- Draft reports issued to management:
 - FERPA
 - Clery Act
 - 50th Anniversary Scholars Program
- Audits in progress:
 - Residency Verification
 - Part-Time Faculty Medical Benefits
 - Employee Check Requests
 - Vendor Check Requests
- Updated the Internal Audit Follow Up Matrix to include draft audit report comments
- Facilitated four meetings of the Internal Audit Committee

* * * * *

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

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Financial Audits					
Colonial One Card	L	Determine controls over prepaid card program	2020		4
Check Requests - Vendors	L	Verify controls for payments to vendors	2019	3	4
Check Requests - Employees	L	Verify controls for reimbursements to employees	2019	3	4
Purchasing Cards	M	Determine compliance with purchasing card policies	2019	7	2
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2020		2
Operational Audits					
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2020		2
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of medical coverage paid by staff	2019	4	3
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	2019	7	1
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2020		3
Compliance					
50th Anniversary Scholars Program	M	Determine compliance with requirements	2019	5	3
Family Educational Rights and Privacy Act	M	Compliance with FERPA regulations	2019	6	1
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2020		3
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2020		3
Residency Verification	L	Compliance with procedures and controls to pay tuition based on residency	2020	4	1

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

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Forgivable Loans	L	Compliance with procedures and controls for such loans	2020		4
Clery Act	M	Compliance with law and required disclosures	2019	6	2
IT Audits					
Non-ITS Administered Software Programs	M	Determine adequacy of administration controls	2019	7	1
Network Security	L	Determine adequacy of controls for systems access	2020		1
Administrative					
Follow Up on Prior Issues			Ongoing		Ongoing
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			Ongoing		Ongoing

Stage:

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

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

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
45	12/8/2015 ADA / Center on Disability Joan Bush	Internal Audit recommends that the Center on Disability follow the advice expected shortly from the Data Breach Committee in regard to personal identifiable information, especially SSNs, obtained in the processes for adjudicating student requests for accommodations.	2/29/16 6/30/17 (Update of Progress) 12/22/17 (Status Update) 6/15/18 (Status Update) 9/15/18 (Status Update) 5/31/19 (Status Update) 5/31/20 (Status Update)	A database designed to manage data on students with disabilities will be reviewed with IT for implementation. No SSN's numbers will be included in the database. Target date for completion is February 29, 2016. In its 2016-2017 budget, COD management has requested a stand-alone database to manage the online information related to accommodations requested by students. Target date is TBD. An external ADA review was performed in 2018 which concurred with the recommendation for a COD database. Senior management is now reviewing this need and upon approval, a timeline for the purchasing and implementation of this database will be established. Target date remains TBD. The expected cost of the database was included in the approved 2018-2019 budget. Target date remains TBD. An RFP is being executed for the purchase of the COD database.
59	5/25/2016 ITS Physical Security Michael Fohner	ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open.	6/30/17 6/30/18 9/15/18 (Status Update) 8/31/21	ITS management noted that a plan to move the connectivity hardware to a separate room. ITS management states that the project has again been included and approved in the capital budget for the 2016-2017 fiscal year although they do not know when construction will begin. The project has been re-scheduled for the Spring/Summer of 2018. The current IT Closet has been locked down at the WERC campus and is no longer used by custodians or others. An alternative space for this ITS connectivity room has been included in a larger project for this regional center. Consequently, the project has been re-scheduled for the fall semester of 2018. The college will be building the Career And Advanced Technology Center @ the WRC campus . An IT closet will be in the new building and all equipment will be moved from the current closet to the new closet. The projected completion for the new building will be August 2021.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
60 5/25/2016	ITS Physical Security Jody Bauer Randy Merced	The doors to the rooms which house connectivity equipment should have electronic locks to limit access and record who enters the rooms.	12/31/16 6/30/17 (Update of Progress) 12/31/17 (Update of Progress) 9/15/18 (Status Update) 12/31/18	ITS and the Safety and Security Departments are currently engaged in a long term project to reprogram electronic door locks so that they will work with the current CBord system. As of August 2016, second and third floor door locks in CBI have been migrated to CBord and licensing is in place on server. Awaiting direction from Safety and Security for plans for other door locks. Update from management as of 12/21/2016: All CBI doors have been converted to CBord. Door repairs for some double door issues are pending. Door repairs have been addressed. New electronic locks are expect to be installed on the remaining three ITS server rooms deemed critical by the start of the fall 2018 semester. New electronic locks are being ordered for MG-6, the Core Server Room and NW207 with completion of the upgrades expected by the end of 2018. New electronic locks have been installed on the three remaining rooms deemed critical.
63 5/25/2016	ITS Physical Security Michael Fohner	Management should consider installing additional gaseous systems in rooms which have significant risk of business and classroom interruption based on the type of equipment in the connectivity rooms.	6/30/17 (Update of Progress) 4/30/18 9/15/18 (Status Update) 5/31/19 NO UPDATE RECEIVED	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. Fire Suppression will be installed for MG-6A and W1-E1 and work will be done on ceiling installations to support the fire suppression equipment. B2-39 no longer needs this upgrade as critical equipment housed in that space has been moved to a protected room.
75 5/24/2018	Disaster Recovery and Response Plan Jacob Eapen	Substantive testing of the DRRP should be documented. Issues and resolutions should be tracked and documented until completed. Table-top exercises should also be performed periodically using a variety of scenarios and timing.	6/30/18 NO UPDATE RECEIVED	Testing procedures and results will be documented and maintained moving forward. Tabletop exercises will be added to the monthly DR meetings held in ITS. These procedures will also be documented in the DRRP within the next 90 days (no later than June 30, 2018).

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
77	5/24/2018 Disaster Recovery and Response Plan Jacob Eapen	Cyber Breach Committee should meet quarterly to determine the status of data which may not be sufficiently secured. The CIO should be empowered to direct actions to be taken to secure this data. Senior management should be informed of risk areas not secured in a timely manner.	9/30/18 NO UPDATE RECEIVED	Data Breach Committee will begin meeting again prior to the end of the spring 2018 term. (Meeting was held on May 2.) The committee charge will be reviewed and refined during the first meeting. A meeting schedule will be presented to setup quarterly meetings. A survey for College units, similar to the 2016 survey, will be performed to determine the state of our PII data and the locations of such data.
80	5/24/2018 ITS Physical Security Michael Fohner	Several critical server rooms had sprinklers systems for fire suppression which would cause water damage to the equipment they are designed to prevent damage from fire. This concern was included in the ITS physical security audit report and management has established actions plans to replace the sprinkler systems in these rooms with gaseous fire suppression systems.	9/15/18 5/31/19 NO UPDATE RECEIVED	See Management Response / Follow Up for item # 63 above.
84A	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Send College-wide test messages within one week of the start of each semester including summer sessions.	05/15/20	Test messages will be sent in the third or fourth week of the fall and spring semesters to help ensure that ten-week term students also receive the test messages. The target date for the revised timing of test messages is September 30, 2019. Test will also be conducted the first week of each summer session with a target date for the first test by May 15, 2020.
84B	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Test all created groups including the Emergency Management Team and the Executive Policy Group.	11/30/19	The EMT and EPG groups will each receive a separate test message at least on an annual basis. The Target for the first test message to these groups is November 30, 2019.
84C	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Verify that all members of the emergency related groups received the test messages due to the importance of these groups receiving real emergency messages.	11/30/19	Receipt of the test message will be confirmed with each member of these groups. The target date for confirming all have received a test message is November 30, 2019.
84D	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Retain sufficient records to be able to determine what messages were sent, when they were sent, how they were sent, and to whom they were sent. These records should be retained for an appropriate period determined by the College's general Counsel.	09/30/19	The College's management concurs that a record of all Emergency Mass communications Text Messages (Full messages including dates and times) should be retained for a period of seven years in accordance with the college's records management and retention policy for Emergency Response Team Records. We will ensure this occurs beginning with the test message for the fall semester of 2019.
85	6/19/2018 Emergency Operations Plan Randolph Merced	In order to help ensure that students are aware of the EOP and other posted safety information, Internal Audit recommends that staff from the Public Safety Department participate in all student orientations to help ensure that appropriate safety information is provided to attending students including references to the College's EOP on the website.	01/21/20	It is envisioned by the orientation planners that producing videos may be a way to effectively maximize its communication with new students. Public Safety is available to speak at the student orientation as desired by Student Affairs. Public Safety will produce several safety-related videos for new students as a means to help promote a safety culture as well as give valuable information to students on emergency preparedness. The target date to make videos available for the public January 21, 2020.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
86	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that the EOP be amended to include appropriate references to the DRRP. During an actual event, ITS management should be informed of all updates to help them prepare and respond in a timely manner to scenarios which will impact IT operations.	01/20/20	The DRRP mentions and points to the EOP in its preamble statement. Further, the crafters of the DRRP and EOP have worked together to ensure cohesion in processes and protocols in the event of an emergency. A review of both documents will be added to the EOP agenda as a standing item going forward with respect to incursions which both plans may be called into service. This bifurcated model will ensure there is no overlap, duplication or obstructive response from the Emergency response administrators. The Target date for a comprehensive review of these documents is January 20, 2020.
87	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit understands that the Director of Public Safety is initiating a process for the EOP to be reviewed, and updated as necessary, in the near future. Please confirm this understanding and provide the date of expected completion. Future reviews should be scheduled at least annually.	09/30/19	The EOP is reviewed by the members of the Emergency Management Team throughout the year and, on an annual basis, the EMT chair reviews the agenda, recommendations, notes and commentary throughout the year and does a comprehensive review of the plan. The updated plan and its revisions are placed in the Public Safety Website for public consumption. The target date for completion of the current revision of the EOP is September 30, 2019.
88	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends recovery activities should be prioritized as approved by senior management with outlines of specific actions and activities. In addition, a list of current vendors, and vendors whose services may be needed (e.g. hazardous materials clean up, water and smoke damage services, etc.) should be maintained within the EOP for quick reference.	05/15/20	The Chief of Staff will recommend that the Cabinet direct all divisions to review existing, or develop new, disaster response and recovery plans that comply with the decentralization of recovery activities and detailed in the EOP. The target date for verifying that all divisions have such plans in place is May 15, 2020. The Cabinet will direct management to review and update these division plans on an annual basis.
89	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that table top or live exercises be developed which address reasonably anticipated events and/or collateral effects such as, but not limited to, the loss of the use of College buildings for some period of time. There are a number of scenarios which could cause this result for which thought should be given before an actual event occurs. Timing of events should also be considered in worst case scenarios such as during the fall or spring semester, during finals or could impact graduation ceremonies.		For the past few years, the College has been heavily focused on active shooter/violent intruder drills as this would be a worst case scenario event for our community. The Emergency Management Team has discussed the possibility of the campus or parts of the campus being impacted rendering operations to a building unusable for an unspecified amount of days. Our conclusion is that the College has a number of locations to relocate classes, to different buildings on main campus, transfer classes from in class to online, and even move classes to a regional site, if necessary.
90	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends the EPG participate in tabletop exercises on a regular basis. It may be appropriate to have tests on a semi-annual basis until the group has been through several test scenarios. Unannounced table top exercises, which will better represent real-world events and the group's reactions, should also be scheduled for this group.		The Emergency Management Team has discussed the possibility of the campus or parts of the campus being impacted rendering operations to a building unusable for an unspecified amount of days. Our conclusion is that the College has a number of locations to relocate classes, to different buildings on main campus, transfer classes from in class to online, and even move classes to a regional site, if necessary. A table top exercise was conducted with the EPG in August 2019.
91	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that minutes of all EOP-related meetings are recorded and stored as appropriate. Documentation of any actions taken such as evacuation drills and table top exercises should also be maintained.		College management agrees that minutes of the EMT meetings should be recorded and retained for a period of seven years in accordance with the College's Records Management and Retention policy. We will ensure this occurs and we will begin recording minutes at each meeting in the summer of 2019.
92A	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	09/30/19	The Media Contacts will be included in the EOP which is currently undergoing the 2019 review and update process. The target revision date for the 2019 update of the EOP is September 30, 2019 which will include the designated media contacts.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
92B	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	12/31/19	The Critical Communications Plan is being revised and will be distributed to appropriate College managers. Target date for revision is December 31, 2019.
93A	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	TBD	A search for a new AVP of Information & Technology is in progress. As facilitator of the Cyber Breach Group, that person will be responsible for following up on any information still needed from the users departments of the SaaS programs based on the most recent survey. The new AVP will schedule another meeting of the Cyber Breach Group within 90 of his/her start date to review progress and next steps for this action.
93B	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	10/31/19	The Office of the General Counsel is also expected to recommend procedures related to paper documents with PII held by various departments throughout the College. The target date for these recommendations to be made to Division management is October 31, 2019.
94	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the CIO and/or Purchasing Department management determine what contracts reference data storage in the cloud by vendors which may be evergreen or automatic renewal terms which may prevent the new review control from occurring. Such contracts should be reviewed against the new questionnaire and management should consider executing amendments to these contracts which address any cloud-related risks or internal control weaknesses of the vendor.	TBD	The new AVP of Information & Technology, when hired, will be tasked with developing a plan to identify existing contracts which could bypass new controls related to cloud storage due to auto-renewal or extension options. This person will work with management to take appropriate actions to ensure cloud controls for new contracts are implemented by the next renewal or extension. The target date for identifying contracts which have not completed a cloud questionnaire is 120 days after the start date of the new AVP.
95	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that each program owner be required to designate a backup administrator. The CIO should follow up on the current PII survey and obtain such designated persons for each program.	TBD	The new AVP, when hired, will review the latest SaaS survey at the next Cyber Breach Group meeting and develop recommendations to Division management or the Cabinet to help ensure all user department have designated such backup administrators. The target date for developing the recommendations is 90 days after the start date of the new AVP.
96	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that ITS review the programs listed in the PII survey and determine if there are time sensitive programs for which downtime for any reason could interfere with the functionality required by staff to perform their duties and provide services to both staff, faculty and students. Since ITS is well versed in continuity planning for the programs they manage, it would be prudent for ITS to assist departments with time sensitive programs in developing procedures related to such downtime.	TBD	The new AVP, when hired, will solicit management's input for each of the programs to determine if any are considered critical to the mission and work of the College, both academic and as a business, such that downtime will quickly be problematic. For any such programs, ITS will offer to consult with management to help ensure that the department and/or vendor is sufficiently prepared to address interrupted access promptly. The target date to solicit this information from management is 120 days after the start date of the new AVP.
97	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit requests that ITS confirm that it has access right to each program currently in use throughout the College.	TBD	The new AVP, when hired, will be tasked with developing recommendations to senior management related to the decentralization of these SaaS programs throughout the College and whether the AVP of Information & Technology should have access to these programs as well. The target date for making these recommendations to management is 90 days after the start date of the new AVP.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
99A	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Preclude the College from reimbursing any employee for the purchase of goods or services which violate purchasing policies without advance written authorization		The VP of Finance and Business believes the primary control for compliance with purchasing policies when using a P card rests with the supervisor of each cardholder who should note violations when reviewing P Card logs for approval and, in turn, those supervisors should hold their staff accountable for such violations.
99B	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Prohibit deliveries of any goods to any place other than College owned or leased locations.		The revised P Card policy requires deliveries of goods purchased by staff be made to a College owned or leased location. Policy was revised in June, 2019.
100	1/18/2019 Purchasing Cards Gim Lim James Spiewak	The P card policy must be amended to include and prohibit transactions delegated to another P cardholder.		P-Card Policy has been revised to include the following. Staff who have P-Cards are expected to use their own card for their purchases. It is prohibited to allow another P-Cardholder to make purchases for someone who has their own card. P-Cardholders are responsible for all charges made to their card whether made by the cardholder or their designee. Delivery address must be to a College owned or lease location.
101	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that the employees reimburse the College for the funds with the credit recorded to the grant that was charged.		Revised P-Card policy to include a statement under the Unauthorized Credit Card Use clause that it is prohibited to use the P-card for the purchase of College or Foundation sponsored events, unless there is a specific budget designated for specific events.
102	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit noted recommends that the travel policy be updated to address these fees and clearly note what is business appropriate and what is not.		Departments have responsibilities to manage their expenditures diligently and balance their budgets. We hold budget managers and department heads responsible for any overages on their travel budget line item. However, as noted on the travel policy exceptions may be approved by the traveler's Vice President and the Vice President for Business and Finance.
103	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that personal use of College P cards be documented to the user's supervisor with a copy to the AVP of Finance. Repeated personal use should result in the disciplinary actions stated in the P card policy.		Personal purchases are not authorized under the P-Card Agreement. VP of Finance has addressed those instances where personal purchases were noted. The employees were notified in March/April 2019.
104	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends any use of split payments by P cards holders be documented to the user's supervisor with a copy to the AVP of Finance. Violations of the P card policy should result in the disciplinary actions stated in the policy.		An email reminding cardholders of P-Card Agreement and appropriate use was sent to P-Cardholders on 5/3/19. The P-Card Administrator has developed a standard form memo to request limit increase.
105	1/18/2019 Purchasing Cards Gim Lim James Spiewak	For those issues above for which the policies do not provide sufficient guidance, Internal Audit recommends the policies be amended to provide guidance and examples as necessary. For those issues above for which current policies provide clear guidance, Internal Audit recommends that violations result in the disciplinary actions stated in the policy.		P-Card Administrator has revised the P-Card Policy to include specific examples of card misuse.
106	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Purchasing should also ensure all P cardholders have a signed agreement on file.	11/01/19	AVP Facilities and Managers with P-Cards were notified, via email week of 04/30/19, that cards would be cancelled and issued in specific names. Application was sent for completion. Once applications are received new cards will be requested from Bank. Target date for obtaining new cards is November 1, 2019.
107C	1/18/2019 Purchasing Cards Gim Lim James Spiewak	The P card administrator should make an effort to coordinate with Amazon to ensure that all College P cards are covered by the same tax exemption.	11/01/19	P-Card Administrator will work with Amazon to have College Card Holders added to our Business Account which is tax exempt. Correspondence regarding the invitation and instructions were emailed to P-Card holders on 5/1/19. P-Cardholders received invitation to join the Amazon Business Account on 5/6/19. Users who have not yet signed up for the Amazon corporate account will be sent a reminder. Target date November 1, 2019.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
108	1/18/2019 Purchasing Cards Gim Lim James Spiewak	The Travel Authorization and Reimbursement Policy, and the related Authorization Form, must both be amended to require the submission of a copy of the form with all P card logs or reimbursement check requests with expenses related to the same trip.		We have made the necessary edits to the Travel Authorization and Reimbursement form to improve the process. See attached.
109	1/18/2019 Purchasing Cards Gim Lim James Spiewak	In order to help ensure proper administration and internal controls over this program, Internal Audit recommends that the administration of the WEX program be moved to the Finance team.		The AVP of Facilities Management will be responsible for only the WEX cards in his department. He will longer be responsible for WEX cards in Public Safety, Business Services, Admissions or any other departments. Each of those other department heads will be responsible for their respective areas. Finance will have oversight of the entire program as of July 1, 2019.
110	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that Facilities Management, Public Safety and Business Services develop and implement procedures to ensure appropriate use of the WEX cards within each department.	11/01/19	A new procedure to ensure appropriate use of the WEX cards has been developed. Please see attached Vehicle Checkout Form. Target date to begin using the form is November 1, 2019.
111	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Monthly fuel tax savings appear to be in the range of \$50 to \$75 per month. Consequently, any month for which there is a finance charge and/or a reactivation fee negates any fuel tax savings from the WEX program. Internal Audit believes this is another reason there should be a change in the administration of program so invoices are paid promptly and billing adjustments are questioned and reversed as appropriate.		The new procedure in place will improve controls and mitigate any finance charges. We have also canceled 30 WEX cards.
112	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that the gas purchases made by each of the four departments be approved by management in each of those departments, and charged to each department.		Budget re-allocation will be done for next fiscal year. Target date for implementing separate budgets and approvals by user department is July 1, 2019.
113A	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that the monthly WEX reports be distributed to all user departments	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113B	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department ensure each driver has their own PIN number	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113C	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department ensure documented procedures are provided to staff prohibit the sharing of PIN numbers	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113D	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department initial the WEX reports with miles per gallon and fuel amounts and types	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.

Community College of Philadelphia Internal Audit Follow Up Matrix

<i>Report Date</i>	<i>Area/ Responsible Party</i>	<i>Recommendation</i>	<i>Target Date</i>	<i>Management Response / Follow up</i>
113E 1/18/2019	Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department initial the WEX exception reports as evidence of their review and note any issues investigated and what steps were taken.	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
114 1/18/2019	Purchasing Cards Gim Lim James Spiewak	Management should instruct all drivers to use regular unleaded gasoline for all College vehicles and review the reports for fuel types purchased.		Regular gas should be used unless the gas station is out of regular gas or the equipment/tool requires premium gas. Departments with WEX cards have been informed. Reminder sent, September 12, 2019
115 1/18/2019	Purchasing Cards Gim Lim James Spiewak	Management should close the Home Depot credit card account due to very infrequent use and as the risks of maintaining the account outweigh the benefits.		All Home Depot cards were canceled in 2018.

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

Actions plans are in progress

Action plans are over 1 year past the original target date; limited progress has been made; and/or no update was received

Actions plans are expected to be reviewed with the new Internal Audit Committee

October 2019 Calendar of Events

LatinX Heritage Month 2019

Join us for a month-long series of events that explore Afro-Latinx history, culture, food and art.

October 2: Latinx Comfort Foods: A Cooking Demonstration and Tasting
1 to 2 p.m., Pavilion Building, Room P2-18

October 3-18: Afro-Latinx: The Hues of the African Diaspora Art Exhibition
Mint Building Rotunda

October 9: Discussion with Dr. Marta Moreno Vega of the Caribbean Cultural Center African Diaspora Institute
11:30 a.m. to 12:30 p.m., Mint Building Rotunda

October 9: Afro-Latinx Cultural Performance
12:30 to 1:30 p.m., Mint Building Rotunda

October 16: Creando Comunidad: Latinx Community through Mentoring and the Latin American Student Association (L.A.S.O.)
12 to 1:30 p.m., Winnet Student Life Building, Coffeehouse

October 17: Lasers in the Jungle: Recent High-tech Discoveries about the Ancient Maya of Central America
11:20 a.m. to 12:50 p.m., Winnet Student Life Building, Room S2-3

Human Trafficking Awareness Day

Thursday, October 10, 2019

A Survivor's Story: Hear from a survivor of human trafficking and her mother's journey to help her daughter break free.
9:40 to 11:10 a.m., the Great Hall, Room S2-19

Human Trafficking Awareness: Break the Chains -Students, faculty and staff will gather around the Bonnell Building holding chains and signs to bring human trafficking awareness.
11:30 a.m. to Noon, Bonnell Courtyard

Stories from Those in the Field: Philadelphia Family Court judge Lori Dumas; Dr. Ellyn Jo Waller, founder of "She's My Sister;" and Melany Nelson from Northwest Victim Services will discuss the impact on legal, social and support systems in Philadelphia.
1 to 2:30 p.m., Center for Business and Industry, Room C2-28

Documentary on Human Trafficking
2:40 to 4:10 p.m., Center for Business and Industry, Room C2-28.

The Path to Possibilities™

Other Events

October 1: America250PA Direct Effect Innovation Challenge

A statewide competition where students from PA colleges and universities will design and pitch a marketing campaign and engagement strategy for the launch of America250PA (the celebration of America's 250th Anniversary).

Winnet Student Life Building, the Great Hall

October 10: Coming Out Night/Drag Show

Hosted by: MarcDavid Center for the LGBTQ

7:00 p.m., Winnet Student Life Building, the Great Hall

October 11: Med Week Business Seminar

Corporate Solutions

9:00 a.m., Center for Business & Industry, C2-28,

October 15: Cyber Security Summit - Framework for Critical Infrastructure

8:00 a.m., Center for Business and Industry, C2-28

October 15: B. PHL Innovation Festival

B. PHL is a new citywide innovation festival happening in Philadelphia! Hosted in locations throughout Philadelphia, the festival features three jam-packed days of interactive workshops, sessions and exhibits focused on arts and culture, science, business, social impact, & health care. Festival will include the college hosting an evening reception featuring sounds from the college's Spring Garden Record Label

5:00 – 7:00 p.m., Grady's Garden

October 16: National World Food Day Student Resource Fair

10:00 a.m., Bonnell Building, Lobby

October 23: She is Me: Black Girl Magic Reveled

Hosted by: Women's Outreach and Advocacy Center

5:00 p.m., Center for Business & Industry, C2-28

The Path to Possibilities™