

The Path to Possibilities...

MEETING OF THE BOARD OF TRUSTEES

<u>Thursday, September 5, 2019 – 3:00 p.m.</u> Isadore A. Shrager Boardroom – M2-1

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Community College of Philadelphia

The Path to Possibilities...

MEETING OF THE BOARD OF TRUSTEES AGENDA

<u>Thursday, September 5, 2019 – 3:00 p.m.</u> Isadore A. Shrager Boardroom, M2-1

(1) Executive Sessio

- (2) Meeting Called to Order
- (3) Public Comment
- (4) Report of the Business Affairs Committee
- (5) Report of the Student Outcomes Committee
- (6) 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
- (7) Ratification of Executive Committee Actions
 - (a) 2019-20 Property and Casualty Insurance Renewal Package
 - (b) Bid Results for the Library and Learning Commons Renovations Project
 - (c) Fire Protection Rebid
 - (d) First Amendment to the Lease Agreement with RPG Hamilton, L.L.C.
 - (e) Stop Loss Insurance
- (8) Report of the Chair
- (9) Foundation Report
- (10) Report of the President
 - (a) Report on Security Protocols and Preparation
- (11) New Business
- (12) Next Meeting: Thursday, October 3, 2019 3:00 p.m. Isadore A. Shrager Boardroom, M2-1

Future Committee Meetings:

Business Affairs: Wednesday, September 18, 2019

9:00 a.m. – Isadore A. Shrager Boardroom, M2-1

Audit Committee: Wednesday, September 25, 2019

12:00 p.m. – Isadore A. Shrager Boardroom, M2-1

Student Outcomes: Thursday, October 3, 2019

1:30 p.m. – M2-34

Upcoming Events

Board of Trustees Dinner Tuesday, September 24, 2019

5:30 p.m. – Fork Restaurant

306 Market Street

ACCT Leadership Congress October 16-19, 2019

Hilton San Francisco Union Square

333 O'Farrell Street San Francisco, CA

Commission for Community Colleges

Tuesday, November 12, 2019

Northeast Regional Trustees Meeting

5:30 p.m. – Klein Cube

Board of Trustees Retreat Saturday, November 16, 2019

8:00 a.m. – 3:00 p.m.

Center for Business and Industry 1751 Callowhill Street – C2-5

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COMMUNITY COLLEGE OF PHILADELPHIA Proceedings of the Meeting of the Board of Trustees Thursday, June 6, 2019 – 3:00 p.m.

Present: Dr. Generals, presiding; Mr. Clancy, Mr. Epps, Ms. Fulmore-Townsend, Ms. Ireland, Ms.

Jean-Baptiste, Ms. McPherson, Ms. Posoff, Representative Roebuck, Mr. White, Dr. Generals, Dr. Gay, Mr. Eapen, Dr. Hirsch, Ms. de Fries, Ms. DiGregorio, and Ms. Zellers

(1) <u>Executive Session</u>

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

- (2) <u>Meeting Called to Order</u>
- (3) <u>Public Comment</u>

There were no requests for Public Comment.

- (4) Report of the Business Affairs Committee
- (4a) 2019-2020 Fiscal Year Budget

Dr. Generals stated that he was presenting a balanced budget for 2019-2020. He provided the following highlights of the proposed budget:

- No increase in tuition or fees;
- No increase from the State;
- Goals and objectives of Impact: 2025 are reflected throughout the budget; and
- Collective bargaining agreement considerations are built in the budget.

Dr. Generals reviewed the five Pillars: Student Experience, Workforce Development Readiness and Economic Innovation, Fiscal Stability and Sustainability; World-Class Facilities, and External and Internal Community Relations. Dr. Generals stated that the total proposed operating budget is \$148,709,185 and the capital budget is \$13,038,243.

Mr. Epps requested a report on the maintenance of the regional centers at a future meeting. Mr. Eapen stated that a budget plan for the regional centers maintenance will be included in the capital budget which will be available in August.

Mr. White stated that the Business Affairs Committee had conducted a vigorous analysis of the proposed budget. He stated that a 1% increase in enrollment is assumed in the budget. Mr. White stated that staff are working aggressively to recruit students on a number of fronts including marketing, communication by phone, emails, advertising, and social media.

After discussion, Mr. Epps moved, with Ms. McPherson seconding, that the Board approve the proposed 2019-2020 Budget. The motion carried unanimously.

(4b) Resolution for Wage Increases and Health Plan Changes for
Administrators, Grant Administrators, and Confidential Employees

At the request of Mr. White, Ms. Zellers read the following Resolution for Board approval:

WHEREAS, on June 1, 2017, the Board of Trustees approved a two percent (2%) salary increase for the Community College of Philadelphia's Administrators (excluding the Vice Presidents and General Counsel) and Grant Administrators and a two percent (2%) increase to the hourly rate for Confidential Employees effective July 1, 2017;

WHEREAS, on June 7, 2018, the Board of Trustees approved a two percent (2%) salary increase for the Community College of Philadelphia's Administrators (excluding the Vice Presidents and General Counsel) and Grant Administrators and a two percent (2%) increase to the hourly rate for Confidential Employees effective July 1, 2018;

WHEREAS, on October 4, 2018, the Board of Trustees approved a two percent (2%) salary increase for the Community College of Philadelphia's Vice Presidents and General Counsel serving on the College's Cabinet retroactively to July 1, 2018;

WHEREAS, on April 4, 2019, the Board of Trustees approved the three Memorandum of Agreements ("MOAs") with the College's unionized staff for full-time faculty, adjunct and visiting lecturer faculty, and classified agreements which included both wage increases and health plan changes;

WHEREAS, on May 30, 2019, the Business Affairs Committee of the Board of Trustees approved a motion recommending that the full Board of Trustees approve a Resolution as outlined below:

Now, therefore, on this 6th day of June, 2019, the Board of Trustees approves the following:

- (1) Subject to evaluation and performance, College Administrators, Grant Administrators, and Confidential Staff are eligible to receive a retroactive raise for July 1, 2018 June 30, 2019 so that their total combined raises from July 1, 2017 June 30, 2019, are commensurate with the percentage raise approved for the full-time faculty, adjunct teaching and visiting lecturer faculty and classified staff for Academic Year September 1, 2018 August 30, 2019 as set forth in the MOAs; provided however that the percentage of the raise shall be pro-rated for any employee who was not employed for the entire fiscal year and the preceding fiscal year in accordance with College practice;
- (2) Subject to evaluation and performance, College Administrators, Grant Administrators, and Confidential Staff are eligible to receive a 3% raise for fiscal year July 1, 2019- June 30, 2020, which is commensurate with the raise that the full-time faculty, adjunct teaching and visiting lecturer faculty and classified staff were approved to receive for Academic Year September 1, 2019 - August 30, 2020 as set forth in the MOAs; provided however that the percentage of the raise shall be pro-rated for any employee who was not employed for the entire prior fiscal year in accordance with College practice;

- (3) Starting September 1, 2019, the increased medical plan deductibles, premium costs for the PPO Personal Choice medical plan, and the prescription drug benefit changes that were approved for the unionized employees in the MOAs will apply to the benefits available to College's Administrators, Grant Administrators, and Confidential Employees to the extent applicable to the benefits available for each group of employees, except that for College Administrators making over \$150,000: the premium costs for PPO Personal Choice plan shall be as follows: (a) for September 1, 2019-August 31, 2020, the cost shall be \$32.88 for employee only coverage; \$49.32 for employee/spouse or employee/child; and \$65.76 for family coverage; and (b) for September 1, 2020-August 31, 2021, the premium costs for the PPO Personal Choice plan shall be \$51.96 for employee only coverage; \$77.88 for employee/spouse or employee/child; and \$103.84 for family coverage; and
- (4) Eligibility for post-retirement medical benefits and the form and amount of benefits for full-time College Administrators and full-time Confidential Staff shall be changed to be consistent with the post-retirement medical benefits for full-time faculty and full-time confidential staff as outlined in the MOAs.

Mr. White stated that the Business Affairs Committee had reviewed the Resolution carefully and was making the recommendation.

After discussion, Mr. Epps moved, with Mr. Clancy seconding, that the Board approve the above Resolution. The motion carried unanimously.

(5) Report of the Audit Committee

Mr. White reported that the Audit Committee had met on June 5, 2019. He stated that the College had extended the contract with Grant Thornton for another year. Mr. White stated that Grant Thornton discussed a number of new accounting pronouncements in the industry of which the College is aware. Mr. White stated that the Committee also discussed the budget and issues related to new accounting changes.

Mr. White stated that the College has an internal auditor who reviews areas of the College. He stated that the internal auditor makes recommendations to mitigate risk. Mr. White stated that the College has created an Internal Audit Committee comprised of Mr. Lim, Dr. Hirsch, Mr. Eapen, Ms. Zellers, and Dr. Gay as ex- officio. The purpose of the Committee is to come to agreement on follow-up actions when there seems to be a difference of opinion about the appropriate steps.

Mr. White stated that an RFP for a new auditing firm will take place in the 2020-2021 fiscal year. The College is reviewing a list of audit firms. Mr. White asked members of the Board for names of women and minority owned accounting firms that can apply for the work.

(6) Report of the Student Outcomes Committee

Ms. Posoff reported that the Committee had met immediately prior to the Board of Trustees meeting. She stated that the Committee had discussed and approved that Dr. Pascal Scoles, Jr. be nominated for the Association of Community College Trustees Faculty Award.

At the request of Ms. Posoff, Dr. Hirsch reviewed and discussed the nomination of Dr. Scoles. He stated that in reviewing the criteria for the award, it was agreed that Dr. Scoles was an excellent candidate for this prestigious faculty award. Dr. Hirsch reviewed Dr. Scoles' background noting that his work is in the contemporary issue of addiction and recovery. Dr. Hirsch stated that Dr. Scoles is an excellent faculty to showcase his work at Community College of Philadelphia.

(7) <u>Consent Agenda</u>

- (a) Proceedings and Minutes of Decisions and Resolutions Meeting of May 2, 2019
- (b) Gifts and Grants
- (c) Academic Program Reviews: A.A. in Theater, Acting Proficiency Certificate, Technical Theater Proficiency Certificate

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

(8) Report of the Chair

(8a) President's Compensation

As Chair of the Executive Committee, Mr. White moved that the Board of Trustees approve the compensation recommendations for the President's Compensation. Mr. Epps seconded the motion. The motion carried unanimously.

Mr. White thanked the Board for their support of the Black and Gold Gala. He stated that he appreciated everyone's participation.

(9) <u>Foundation Report</u>

Mr. Eapen reported that in addition to the gifts and grants report in the Board packet, the College had received the following grants:

- A grant from the Pennsylvania Department of Community and Economic Development for \$200,000 for PA Manufacturing Training-to-Career program; and
- A grant for \$100,000 from the New York Life Foundation for drone summer camp.

Mr. Eapen reminded members of the Board of the Black and Gold Gala scheduled for June 12, 2019 at 6:00 p.m., at Vie located at 600 North Broad Street.

(10) Report of the President

Dr. Generals called attention to his memorandum in the Board folder outlining activities in which he participated May 3 – June 6, 2019.

(10a) Government Relations Officer

Dr. Generals introduced Ms. Jasmine Sessoms, the College's new Government Relations Officer. He stated that Jasmine holds a Master's in Organizational Development and Leadership from the Philadelphia College of Osteopathic Medicine; a Bachelor of Science in Hospitality Management, with a minor in Marketing from Morgan State University; and a certificate in Fund Development from Villanova University. Currently Jasmine is the owner of her own consulting firm, J&S Strategies. She is the recipient of numerous awards including the *Business Journal's* 40 under 40 Award in 2019.

The Board welcomed Ms. Sessoms.

(10b) On-Campus Events

Dr. Generals thanked Mr. Soileau and Comcast for the Comcast Cares Day held at the College on May 3, 2019. Comcast came to the College to help students develop their professional skills with panel discussions on "Finding Your Passion" and "Diversity in the Workforce." Students were also assisted with resume building and practice interviews.

Dr. Generals reported that the Division of Workforce Development and Economic Innovation held a Client Appreciation Reception to thank our corporate partners on June 5, 2019.

(10c) Off-Campus Events

Dr. Generals called attention to the following on-campus events in which he participated:

- Met with Fire Commissioner Adam Thiel on May 21, 2019 regarding the City's need for an EMT program;
- Met with Aaron Walton, President of Cheyney University and members of his staff regarding possible partnerships between Cheyney University and Community College of Philadelphia. A transfer agreement, a teacher's education pipeline, and a campus/weekend program were discussed; and
- Keynote speaker at the iPraxis event on May 29, 2019. About 50 students were recognized for their science projects.

(10d) Office of Institutional Advancement

Dr. Generals stated that the Office of Institutional Advancement is in transition in terms of leadership. He stated that he is presently in discussions with a consulting fundraising firm. Dr. Generals stated that Ms. Sokolov Bluestone is working to develop her own prospects. Ms. Posoff requested a copy of the job description.

(10e) Board of Trustees Retreat

Dr. General reminded members of the Board regarding the Board Retreat which is scheduled for Saturday, November 16, 2019.

(11) New Business

There was no new business discussed at the meeting.

(12) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, September 5, 2019 at 3:00 p.m., in the Isadore A. Shrager Boardroom, M2-1.

The meeting adjourned at 4:15 p.m.

COMMUNITY COLLEGE OF PHILADELPHIA Meeting of the Board of Trustees Thursday, June 6, 2019 – 3:00 p.m. MINUTES OF DECISIONS AND RESOLUTIONS

Present:

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

(1) Executive Session

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

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There were no requests for Public Comment.

- (4) Report of the Business Affairs Committee
- (4a) 2019-2020 Fiscal Year Budget

The Board approved the proposed 2019-2020 Budget.

(4b) Resolution for Wage Increases and Health Plan Changes for Administrators, Grant Administrators, and Confidential Employees

The Board approved the Resolution for Wage Increases and Health Plan Changes for Administrators, Grant Administrators, and Confidential Employees.

(5) Report of the Audit Committee

The Audit Committee had met on June 5, 2019. The Committee discussed a number of new accounting pronouncements in the industry of which the College is aware, as well as budget and issues related to new accounting changes. The Committee noted that an RFP for a new auditing firm will take place in the 2020-2021 fiscal year.

(6) Report of the Student Outcomes Committee

The Committee met immediately prior to the Board of Trustees meeting. The Committee discussed and approved that Dr. Pascal Scoles, Jr. be nominated for the Association of Community College Trustees Faculty Award.

(7) <u>Consent Agenda</u>

- (a) Proceedings and Minutes of Decisions and Resolutions Meeting of May 2, 2019
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The Board approved the Consent Agenda.

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- Was keynote speaker at the iPraxis event on May 29, 2019.

(10d) Office of Institutional Advancement

The Office of Institutional Advancement is in transition in terms of leadership. Dr. Generals is presently in discussions with a consulting fundraising firm.

(10e) Board of Trustees Retreat

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(11) New Business

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(12) Next Meeting

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The meeting adjourned at 4:15 p.m.

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

GRANTS Summary by Grant Type:

Government/Public Grants		5/29	9/19 - 8/26/19	2020 FY Year-to-Date
Federal		\$	1,294,257	\$ 375,000
State		\$	970,491	\$ 210,000
Local		\$	-	\$ -
Private Grants				
Corporation		\$	15,000	\$ -
Foundation		\$	61,806	\$ 5,806
Organization		\$	-	\$ -
	Grant Total	\$	2,341,554	\$ 590,806

GIFTS Summary by Gift Type:

Gifts	to the Foundation (\$5,000+)	Amount		Purpose
	*Joseph and Marie Field Foundation	\$	1,000,000	Scholarships - Restricted
	W.W. Smith Charitable Trust	\$	30,000	Scholarships - Restricted
	*Allied Universal	\$	25,000	Scholarships - Restricted
	*Allied Universal	\$	25,000	Event
	*Independence Blue Cross	\$	25,000	Event
	Private Donor	\$	13,000	Scholarships - Restricted
	*Aramark	\$	10,000	Event
	Gertrude Baker Charitable Trust	\$	10,000	Scholarships - Restricted
	*Morgan Stanley	\$	10,000	Event
	*Staples	\$	7,000	Scholarships - Restricted
	Private Donor	\$	5,600	Unrestricted
	Barra Foundation	\$	5,000	Unrestricted
	Comcast NBCUniversal	\$	5,000	Scholarships - Restricted
	PA State Employees Credit Union	\$	5,000	Event
	*Samuel A. Ramirez & Co., Inc.	\$	5,000	Event
Gifts	In-Kind (estimated value \$200+)			
	*JJA Transportation Management, Inc.	\$	8,106	2010 Lincoln Town Car L (2)
	*Carvana	\$	7,610	2016 Nissan Leaf

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

<u>Federal</u>

- *National Science Foundation awarded \$23,569 for year two of the Philadelphia Regional Noyce Scholarship Scholars Program from 6/1/19 to 5/31/20. The grant is subcontracted through St. Joseph's University.
- *U.S. Department of Education awarded \$600,000 for year five of the Predominantly Black Institutions Competitive Grant from 10/1/19 to 9/30/20. Funds will support the Center for Male Engagement.
- U.S. Department of Education awarded \$375,000 for year two of the CCAMPIS Program from 10/1/18 to 9/30/19. This five-year grant will enable the College to provide a minimum of 40 students per academic year with a maximum of \$833 per month in childcare stipends. Additionally, the grant will provide student-parents with assistance identifying an accredited childcare provider, as well as coordinating childcare arrangements throughout the academic year.
- *U.S. Department of Education awarded \$295,688 for year five of the TRIO Student Support Services grant from 9/1/19 to 8/31/20.

State

*Pennsylvania Department of Human Services awarded \$760,491 for Keystone Education Yields Success (KEYS) from 7/1/19 to 6/30/20. The KEYS program provides TANF recipients who are students at the College with academic supports including developmental courses, study and life skills workshops, career exploration, tutoring, mentoring, and resource development.

Pennsylvania Department of Labor & Industry awarded a \$150,000 PA Smart Career Readiness Soft Skills Grant from 2/1/19 to 6/30/20. Funds will prepare six cohorts of participants for entry into a registered apprenticeship program, employment, or to continue their education.

Pennsylvania Department of Labor & Industry awarded a \$60,000 PA Smart Industrial Maintenance Technician Grant from 2/1/19 to 6/30/20. Funds will prepare two cohorts of participants for entry into an Industrial Maintenance Technician Registered Apprenticeship program, other training related employment, or to continue their education.

Private

*The Ambrose Monell Foundation awarded \$50,000 for year two of the Student-Faculty International Fellows Program. The grant will support two study abroad programs, 20 students, and the faculty leading the tours.

Independence Blue Cross Foundation awarded \$5,806 for the Nurses for Tomorrow Undergraduate Scholarship Program from 6/24/19 to 6/23/20.

*Independence Foundation awarded \$6,000 for the Summer Intern Project from 6/1/19 to 5/31/20. Funds will allow the nursing program's 19130 Zip Code Project to maintain consistent services to its target audience over the summer when students are not available and the need to provide health care continues.

*Santander Bank awarded \$15,000 for the Santander Fostering Caring Connections Fund from 5/1/19 to 4/30/20. Funds will provide financial assistance to three students with experience in the foster care system for their housing and living expenses while enrolled at the College.

*Funds raised in Fiscal Year 2019

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 (<u>Attachment A</u>). 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. Generals 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 (<u>Attachment C</u>) 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 (<u>Attachment D</u>). 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 Generals 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) <u>Internal Audit Update (Information Item)</u>:

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 (<u>Attachment E</u>). 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) <u>Next Meeting</u>:

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

EXECUTIVE SESSION

GSM/Imh 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 A MINUTES FROM MARCH 26, 2019 AUDIT COMMITTEE MEETING

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

Present:

Not Present:

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

Donald Generals, Ed.D, Ms. Suzanne Biemiller, Mr. Matthew Bergheiser, and Mr.

Anthony B. Scott presenting the Meridian Group

<u>AGENDA – PUBLIC SESSION</u>

Meeting Called to Order

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

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

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

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

Mr. Scott Steffen informed the Committee that he is assisting with the transition from Mr. Brian Page, the former engagement partner to Ms. Angelica Roiz. Ms. Roiz provided an overview of the audit approach, governance and management responsibilities, areas of focus and risk assessments. The process for determining programs to audit resulted in the auditors selecting only the Student Financial Assistance Cluster. Student Financial aid tests included various compliance and eligibility testing. Ms. Roiz then reviewed the results of the 2017-2018 Uniform Guidance Audit, using the draft audited financial statements and supplementary information in Attachment B to these minutes. She informed the Committee that the supplementary audit begins on page 69. Pages 1 to 68 were already presented at the previous Audit Committee meeting in September. She explained that while the audit is a compliance audit, which examines Federal Funding, the focus was on student financial aid since \$74 million of the total \$77 million federal expenditures were on the student financial aid cluster. She indicated that Pages 69-70 of the report provides a schedule of the College's federal awards expenditures. Ms. Roiz reported that the College continues to have no material weaknesses or significant deficiencies as well as no issues of non-compliance as indicated on page 72. The College continues to be a low-risk auditee.

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

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

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

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

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

(4) <u>Higher Ed Insight (Information Item)</u>:

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

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

(5) <u>Internal Audit Update (Information Item)</u>:

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

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

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

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

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

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

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

(6) Next Meeting:

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

EXECUTIVE SESSION

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

GSL/lmh Attachments

cc: Dr. Donald Generals

Mr. Jacob Eapen

Dr. Judith Gay

Mr. Robert Lucas

Mr. Jim Spiewak

Victoria Zellers, Esq.

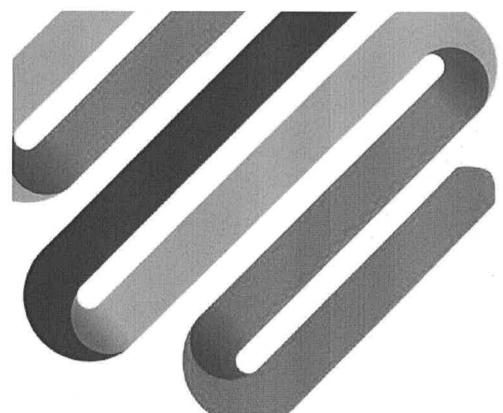
Representing Grant Thornton: Mr. Scott Steffens Representing Grant Thornton: Ms. Angelica Roiz

Representing the Meridian Group: Mr. Anthony B. Scott

ATTACHMENT B

Grant Thornton's

2019 Audit Planning Presentation & Discussion



Community College of Philadelphia

June 5, 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.

2019 Audit Planning

Grant Thornton

Presentation and

Discussion

Audit Timeline & Scope

May 2019	Client continuance		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	18 v 10	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		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)		Perform final phase of audit and year-end fieldwork procedures Meet with management to discuss results including review of draff 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)		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	Procedures
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue (Significant	 Perform reasonableness test on tuition and fees, student aid and auxiliary revenue amounts
TSK)	 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	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

Area of focus	Procedures
Valuation of investments	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
	Obtain COAE16 reports from involuntations

Area of focus	Procedures
State & city appropriations	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	 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

Area of focus	Procedures
Compliance with Uniform Guidance	Perform compliance and controls procedures in accordance with the Uniform Guidance Requirements, including:
	 Planning, identification of major federal programs and risk assessment.
	 Reviewing the respective federal compliance supplements and, as applicable, the specific grant/award agreements and documenting the applicable compliance requirements.
	• Documenting/updating internal controls over compliance for each of the respective major federal program(s) or cluster(s).
	 Testing compliance and internal controls over compliance for each direct and material compliance requirement over each major federal program.
	 There are 12 compliance requirements for each major program. Of these, typically 6-8 have been direct and material to each major program or cluster.
	 Consistent with prior years, we anticipate that we will audit compliance associated with the federal Student Financial Assistance (SFA) Cluster.
	 Required to test a minimum of 40 items for larger populations (250 transactions or more) or at least 10% of smaller populations for each direct and material compliance requirement. That is, 40 items for compliance and 40 items for controls. Dual purpose testing will be employed whenever possible.
	 Testing the reconciliation of the schedule of expenditures of federal awards to the respective amounts included within the basic financial statements.

Area of focus	Procedures
Compliance with Uniform Guidance	Communicating compliance/control findings, if any, to management.
(continued)	 Addressing resolution of communicated compliance/control findings and understanding management's response to be included in the corrective action plan.
	Assessing completeness of disclosures related to the federal schedule of expenditures.
	Rendering respective independent auditor opinions.
	 Preparing the appropriate sections of the federal Data Collection Form submitted to the Federal Audit Clearinghouse.

Area of focus	Procedures
Accounting estimates	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 have been designed in part, to review these estimates and evaluate their reasonableness.
Financial statement disclosures	Our procedures will also include 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.

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

Commitment to Promote Ethical and Professional Excellence

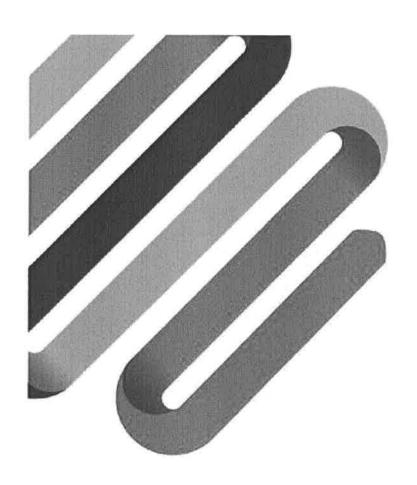
We are committed to promoting ethical and professional excellence. To advance this commitment, we have put in place a phone and internet-based hotline system.

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.



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Grant Thornton

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

GASB Statement 83, Certain Asset Retirement Obligations

Summary

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:

- corresponding deferred outflow of resources when a governmental entity has a legal obligation to Establishes criteria for determining the timing and pattern of recognition of a liability and a 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 requirements being met) as well as nature and timing of AROs, method used to determine the financial assurance for their performance of asset retirement obligations (e.g., how are those estimated liability and useful life of the associated tangible asset.
- Effective for periods beginning after June 15, 2018.

Potential impact

Similar to the efforts Colleges 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.

GASB Statement 84, Fiduciary Activities

Summary

Guidance addresses the following:

- 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:
- 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"
- statement of fiduciary net position and changes in fiduciary net position should be presented (unless the Fiduciary activities must be disclosed in the basic financial statements of the government entity and a period of custody is less than three months)
- Effective for periods beginning after December 15, 2018, with early adoption encouraged.

Potential impact

identify which fiduciary activities it is engaged in the College must report the fiduciary activity on its financial statements, where it may not have to inventory the relationships which may need relationships such that they are not subject to be somehow affiliated to the college (such as for certain third party organizations that might Colleges often will agree to act as a fiduciary organizations). Under this new requirement, reporting on the financial statements of the to be reported. Management may want to student clubs, alumni clubs, or other such done so in the past. Management should College when the requirement becomes consider changing the terms of the

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:
- The right to obtain the present service capacity from use of the underlying asset as specified in the contract, and 7
 - The right to determine the nature and manner of use of the underlying asset as specified in the contract 7
- 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 Lessons:
- Record a lease receivable and a deferred inflow of resources equal to the present value of future lease payments (which should generally equal the amount recorded as a liability by the lessee), and also continue to report the leased asset
- The receivable will be reduce as cash is received, the asset will be depreciated (generally) and the deferred inflow will be recognized over the lease
- 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
- 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, Effective for periods beginning after December 15, 2019, with early adoption encouraged. Existing leases will be adjusted based on the remaining lease 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

•		
Ŭ	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.	Depending on the amount of information currently disclosed as it relates to debt, higher
•	New guidance defines debt as "a liability that arises from a contractual obligation to pay cash (or other	education institutions may find themselves
-	assets that that be used in lieu of payment of cash, in one of more payments to settle an amount that is fixed at the date the contractual obligation is established".	with the standard, specifically as it relates to
•	In addition to the existing debt disclosures, colleges should disclose the following about all types of debt:	direct borrowings, lines of credit, and other debt
	Amount of unused lines of credit	FISH GRIGITS.
	 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.	

GASB Statement 89, Accounting for Interest Cost

Incurred before the end of a Construction Period

Potential impact 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. Summary

- Financial statements prepared using the economic resources measurement focus:
- Interest cost should be recognized as an expense in the period incurred
- Financial statements prepared using the current financial resources measurement focus:
- 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.

to be capitalized will no longer be required, thus Colleges may have varying amounts of interest new guidance, complex calculations of interest simplifying accounting requirements. The new accounting accelerates the expense impact for considered when preparing budgets for future construction. With the implementation of this the construction period, which should be incurred during periods of significant

GASB major project – Financial Reporting Model

Summary

- GASB is revisiting its reporting model established in GASB 34 and 35, as well as other GASB standards, following the FASB project to revisit the reporting model of NFP entities.
- Although there is general consensus that most of the components of the financial reporting model are effective, the Board determined that there is a need to update guidance related to several categories, focusing on the following:
- MD&A
- Government-wide financial statements
- Major funds
- Governmental fund financial statements
- Proprietary fund and business-type activity financial statements
- Fiduciary fund financial statements
- Budgetary comparisons
- Preliminary Views of note for colleges and universities:
- 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

expense. Depending on the ultimate guidance, universities may want to think about how the reporting of these expenses will be captured to be accurately Similar to the significant impact on reporting and disclosures when GASB 34 and 35 were issued, this proposed guidance could have sweeping effects on constituents to include state appropriations as an operating revenue, which will not be changed based on preliminary views. In addition, the addition of a Three of the business type activities issues that the GASB is considering that are particularly relevant to public universities are guidance on the operating ndicator; MD&A and extraordinary and special items. Based on comments made by GASB representatives; one of the preliminary views is to present a separate schedule of expenses by natural classification will highlight certain expenses that may receive additional scrutiny such as salary/compensation the reporting and disclosures by public colleges and universities. Depending on how much the GASB looks to what was done by the FASB on the NFP subtotal for "operating income/loss and noncapital subsidies", which includes state appropriations. This is an accommodation to the request by many. eporting model; there could be an increase in comparability between the two types of entities that currently use very different reporting models. reported in the financial statements.

GASB major project – Revenue and Expense Recognition

• Three prima 1. Comm Pr		
1. Comm	• I nree primary areas of focus of the project are as follows:	As it relates to recognition of
Pro Pro	1. Common exchange transactions not specifically addressed in existing GASB guidance	exchange and non-exchange
	Project plans to develop guidance or improve existing guidance regarding	transactions such as grants vs
	i. Exchange and exchange-like transactions having single elements	gills vs confracts, there confinues to be an element of judoment
ji. E	ii. Exchange and exchange-like transactions having multiple elements	and interpretation of existing
III.T	iii. The differentiation between exchange-like and non-exchange transactions	GASB and FASB guidance. This
2. Post-in	Post-implementation review of GASB 33 and 36	project could impact the current
A Are	Areas to be considered include:	practices of higher education
:	Distinguishing between eligibility requirements and purpose restrictions	revenue recognition.
:=:	Determining when a transaction is an exchange or a non-exchange transaction	
E	Using the availability period concept consistently across governments	
	iv. Applying time and contingency requirements	
3. Develo	Development of GASB conceptual framework	
AD A	GASB 33 and 36 were developed prior to key parts of the conceptual framework, such as defining deferred	
infl	inflows and outflows	
A An	An evaluation of the recognition of no-nexchange transactions against the conceptual framework is necessary	
 Preliminary 	Preliminary Views expected in May 2020.	

ATTACHMENT C

2018-2019 BUDGET UPDATE & 2019-2020 BUDGET HIGHLIGHTS

Community College of Philadelphia Fiscal Year 2019-2020 Proposed Budget Compared with FY 2018-2019 Revised Budget

<u>Assumptions</u>

No Increase in Tuition or Fees (only 1 increase to tuition in last six years)

No Increase from State; \$3.5 M from City

Credit Enrollments - 1% increase over FY 18-19

Salary increases based upon contract settlement; Faculty positions based upon load selections as of 5/9/19

4% Increase in Healthcare Costs over FY19 Revised Projection prior to savings from contract settlement

Debt Service includes 1 payment of \$821,961 from the City appropriation for Phase II financing of Career and Advanced Technolgy Center

Community College of Philadelphia Fiscal Year 2019-2020 Proposed Budget Compared with FY 2018-2019 Revised Budget

	0.0%	%0.0	1.3%	1.1% 0.6%	11.9% 0.5%	1.3%	10.4%	%0.0	0.0% 27.8%	%0.6	3.0%
Variance		6	672,343	105,030 26,250	80,000	889,723	2,744,330	* *	205,352	205,352	3,839,405
FY 2019-20 Proposed Budget	31,653,624	31,791,114	53,658,073	9,873,030 4,246,800	755,000 1,155,100	69,688,003	29,190,402	744,800	500,000 943,416	2,488,216	133,157,735
FY 2018-19 Revised Budget	31,653,624 137,490	31,791,114	52,985,730	9,768,000 4,220,550	675,000 1,149,000	68,798,280	26,446,073	744,800	500,000	2,282,864	129,318,330
	OPERATING REVENUES State Funding State Lease funding	Total State Revenues	Tuition - Credit Students , net of write-offs, discounts & other offsets	recrinology Fee Course & Other Fees	Net Contribution from Noncredit Programs Other Student Fees	Total Student Tuition & Fees	City Operating Funds	Investment Income Vocational Education Funding	Indirect Costs, Administrative Allowances Parking Proceeds & Miscellaneous Income	Total Other Income	TOTAL OPERATING REVENUES

Community College of Philadelphia Fiscal Year 2019-2020 Proposed Budget Compared with FY 2018-2019 Revised Budget

		4.4%	%6:0-	2.1%	4.2%	0.1%	2.3%	-10.5%	0.4%	6.1%	10.8%	42.9%	4.9%	-30.0%	0.4%	3.2%	%U &	5.1%	3.8%	4.8%	3.6%
Variance		790,456	(97,071)	1,220,743	2,270,743	13,500	92,036	(48,403)	5,034	38,762	68,247	185,200	59,702	(330,125)	83,953	2,354,696	000 809	309,400	118,200	102,084	1,137,884
FY 2019-20 Proposed Budget		18,700,740 29,093,314	10,717,737	58,511,791	56,611,791	10,366,248	4,040,036	414,174	1,241,472	679,157	982'386	617,138	1,287,739	769,875	20,113,225	76,725,016	000 800 10	6,365,500	3,203,000	2,224,300	33,001,000
FY 2018-19 Revised Budget		17,910,285 28,565,956	10,814,808	57,291,048	54,341,048	10,352,748	3,948,000	462,577	1,236,438	640,395	629,139	431,938	1,228,037	1,100,000	20,029,272	74,370,320	000 009 00	6,056,100	3,084,800	2,122,216	31,863,116
	OPERATING EXPENSES *	Full-Time Administrative Salaries Full-Time Faculty Salaries	Full-Time Classified & Confidential Salaries	Total Full-Time Salaries	Net Full-Time Salaries	Part-Time & Overload Credit Salaries	Summer Credit Instruction	Noncredit Instructional Salaries	Part-Time Laboratory/Professional	Classified Part-Time and Overtime	Extended Time	Tutors, Student & Other College Co-Ops	All Other Salaries	Early Retirement Incentive Payments	Other than Full-Time Salaries	Total Salaries	Staff Benefits Medical Program	Retirement Contributions	FICA	All Other Benefits	Total Fringe Benefits

Community College of Philadelphia Fiscal Year 2019-2020 Proposed Budget Compared with FY 2018-2019 Revised Budget

Variance	62,664 3.2% 55,145 2.7% 25,764 1.7% 51,039 2.1%	194,612 2.4%			(77,512) -4.1% (47,512) -3.4%	17	6,100 0.8%	(157,000) -27.6%	93,716 22.0%	(165,356) -24.6%	353,077 17.2%	434,205 3.1%	0.0%	\\ \tag{20.000}
FY 2019-20 Proposed Budget	2,027,170 2,085,145 1,560,696 2,533,811	8,206,822	4,226,810	2,088,203	1,795,250	400,000	735,400	411,000	520,284	508,117	2,410,075	14,424,897	800,000	
FY 2018-19 Revised Budget	1,964,506 2,030,000 1,534,932 2,482,772	8,012,210	4,012,099	2,253,164	1,8/2,/52	21,068	729,300	568,000	426,568	673,473	2,056,998	13,990,692	800,000	
	Facility Expenses Utilities Contracted Security Contracted Cleaning All Other Facility Expenses	Total Facility Expenses	<u>All Other Expenses</u> Leased Equipment & Software	Contracted Services	catalogs and Advertising Supplies-Pool	Institutional & Departmental Contingency	Insurance	Legal Fees	Maintenance & Repairs	Consulting	Other Expenses	Total All Other Expenses	PowerUp Your Business	

Fiscal Year 2019-2020 Proposed Budget Community College of Philadelphia **KEY INITIATIVES**

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Guided Pathways Reform Efforts -full-scale implementation of redesigned programs, developmental education and support services Educational Planning Module via Starfish

New Degree and Cerificate Programs - Computer Programming | & II, Web & Database Development, Cloud Computing, Advanced Automotive Repair Professional, Business Leadership, Corporate Social Responsibility, Digital Investigations, Fashion Retail Sales, Tourism and Hospitality Management, ASL/IE Post-Baccalaureate

Dual Enrollment Expansion and 1 new position Two new Full Time Advisors (to a total of 14)

Workforce Development, Readiness and Economic Innovation

2 Additional Staff in Career Connections - Manager of Student Outreach & Engagement, Career Pathway Coordinator

2 Additional Staff in WEI - Recruitment & Outreach Coordinator, Operations Data Coordinator

CNC Lab at West Regional Center

certificate, Diversity workshops, Facilitation workshops, Change Management workshops, Conflict Resolution workshops, Human Resources for the non-Office Manager certificate, CDL, Social Media & Technology, Cloud Computing bootcamp, Digital Mapping, Adobe Creative workshops, Social Media New certificate and training programs - Message Therapy, Certified Production Technician, Certified Logistics Technician, Bookkeeping certificate, New Robotics module for the Electro-Mechanical program HR Manager workshops

Fiscal Stability and Sustainability

Fundraising Activities

Implementation of new Assessment Management system Implementation of new Contract Management software Implementation of new eProcurement software Implementation of new CRM system

Implementation of new Collections & Receivable software New Approach and Funding for Marketing Efforts

World-class Facilities

Renovations for Library Learing Commons project

Building of West Regional Center Career and Advanced Technology Center

Upgrades to Classroom Technology

Multiple Deferred Maintenance and Renovation Projects New Classroom Furniture

External and Internal Community Relations

New Government Relations position

ATTACHMENT D INTERNAL AUDIT COMMITTEE

Community College of Philadelphia Internal Audit Committee Effective April 2019

Purpose:

The purpose of the Internal Audit Committee is to assure that the College's internal controls are adequate and effective and to help facilitate agreement on actions necessary for compliance and improvement.

Committee Members:

Mr. Robert Lucas, Internal Auditor, Chair

Mr. Jacob Eapen, Vice President for Business & Finance

Dr. Samuel Hirsch, Vice President for Academic & Student Success

Mr. Gim Lim, Assistant Vice President, Accounting & Controller

Ms. Victoria Zellers, General Counsel

Dr. Judith Gay, Vice President for Strategic Initiatives & Chief of Staff, ex officio

ATTACHMENT E 2018-2020 INTERNAL AUDIT PLAN STATUS

COMMUNITY COLLEGE OF PHILADELPHIA

Date:

May 15, 2019

To:

Audit Committee Members

From:

Robert Lucas, Internal Auditor

Subject:

Internal Audit – Plan Status and Other Information

Copies:

Donald Generals, Judith Gay, Jacob Eapen, Victoria Zellers

The following internal audit work is in progress:

- Audit reports finalized:
 - o Pell Grant Appeals Process
- Draft reports issued to management:
 - o Emergency Operations (Business Continuity) Plan
 - o Non-ITS Administered Programs
 - Purchasing Cards
 - o Clery Act
- · Audits in progress to be completed shortly:
 - o FERPA
 - Part-Time Faculty Medical Benefits
 - 50th Anniversary Scholarships
- Other audits initiated:
 - Employee Check Requests
 - Vendor Check Requests
- Updated the Internal Audit Follow Up Matrix Color coding
- Initial meeting of the new Internal Audit Committee

* * * * * *

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

Formation of Arrow	Risk	Risk Explanation / Reason for Audit	Fiscal Year	Ctore	Planned
Functional Area	Rating	Reason for Audit	riscai fear	Stage	Quarter
Financial Audits	1				
		Determine controls over			1
Colonial One Card	L	prepaid card program	2020		4
		Verify controls for			
Check Requests - Vendors	L	payments to vendors	2019	2	4
		Verify controls for			
		reimbursements to	0040		
Check Requests - Employees	L	employees	2019	2	4
		Determine compliance with			
Purchasing Cards	M	Determine compliance with purchasing card policies	2019	5	2
T dichasing cards	101	Determine controls over	2019		
		payments to retirement			1
403(b) Transactions *	L	savings vendors	2020		2
		. 3			
Operational Audits					
		Determine controls over			
		employee requests related			
403(b) Administration *	L L	to retirement savings	2020		2
 		Determine controls and			
Part-Time Faculty Medical	1 .	accuracy of medical	0040	4	
Benefits	L	coverage paid by staff	2019	4	3
Pell Grants - Appeal Process for Academic Progress	М	Determine compliance with requirements	2019	7	1
Academic i rogiess	1 101	requirements	2019		1
		Compliance with Veterans'			
Veterans' Resource Center	l M	Education Benefits Laws	2020		3
Compliance					
50th Anniversary Scholars		Determine compliance with			
Program	M	requirements	2019	4	3
Family Educational Rights and		Compliance with FERPA			*
Privacy Act	М	regulations	2019	4	1
T Thrasy Flot	1	rogalatione	2010	'	†
		Determine compliance with			
State Recruiting Regulations	M	regulations / restrictions	2020		3
		Determine compliance with			
		policies, procedures and			
Family Medical Leave Act	L	regulations	2020		3
		Compliance with			
		procedures and controls to			
Decides as Medition ()	l .	pay tuition based on	0000		
Residency Verification	<u> </u>	residency	2020		1 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
		*1			
		Compliance with procedures and controls			_
Forgivable Loans	<u> </u>	for such loans	2020		4
Clery Act	М	Compliance with law and required disclosures	2019	5	2
IT Audits					
Non-ITS Administered Software Programs	М	Determine adequacy of administration controls	2019	5	1
Network Security	L	Determine adequacy of controls for systems access	2020		1
		l I			
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.

Target Date Management Response / Follow up	2/29/16 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 Progress) (Update of Progress) 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. (Status Update) 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. 5/31/19 (Status Update)	6/30/17 ITS management noted that a plan to move the connectivity hardware to a separate room. ITS management states that the project has again been included and approved in the capital budget for the 2016-2017 fiscal year although they do not know when construction will begin. 9/15/18 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 The custodians or others. An alternative space for this ITS connectivity room has been included in a semester of 2018.
ty	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. (St. (St. (St. (St. (St. (St. (St. (St.	ITS Physical Security ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open. (St. (St. 1972)
Area/ Responsible Party	ADA / Center on Disability Joan Bush	
Report Date	45 12/8/2015	5/25/2016

	Report	Area/		Target	
	Date	Responsible Party	Recommendation	Date	Management Response / Follow up
09	5/25/2016	ITS Physical Security	/ The doors to the rooms which house connectivity equipment should have electronic locks to limit access and record who enters the	12/31/16	ITS and the Safety and Security Departments are currently engaged in a long term project to remogram electronic door locks so that they will work with the current CBord system
		Jody Bauer	гооть.		ייני פון מייני פון
		Randy Merced		(Update of	As of August 2016, second and third floor door locks in CBI have been migrated to CBord and incoming its place on section Available floor and Sometime for place for other door.
N I					itections is in place on server. Awaring uncerton noin safety and security for plans for other door locks.
				(Upuate 01 Progress)	Optate from management as of 12/21/2010; An CDI doors have been converted to CD010. Door repairs for some double door issues are pending.
NAME OF STREET				9/15/18	Door repairs have been addressed. New electronic locks are expect to be installed on the remaining
				(Status Update)	(Status Update) three ITS server rooms deemed critical by the start of the fall 2018 semester.
				12/31/18	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.
				NO UPDATE PROVIDED	
63	5/25/2016		ITS Physical Security Management should consider installing additional gaseous systems		Management has decided to upgrade the fire suppression systems from sprinklers to gaseous
		16.1.17.1	in rooms which have significant risk of business and classroom		systems in three rooms deemed critical due to the nature and value of electronic equipment in those
		Michael Fonner	interruption based on the type of equipment in the connectivity rooms.	Progress)	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.
				4/30/18	
1000				0/15/10	Update as of 12/21/2016: Phase One: The 3 CRITICAL Closets (MG-6A, B2-39, W1-E1) are
				ate)	penung are retease of the NAT 101 mstandion of the Five-of the suppression systems. Flasse 2. Time and funding permitting the regional center IDFs will be addressed later for gaseous fire
					suppression.
				5/31/19	The scone of work for this project has been completed. RFP is expected to be posted by 10/4/17
				ш	with work to be completed by 4/30/18.
				RECEIVED	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
		18			critical equipment noused in that space has occur moved to a protected room.
150	5/24/2018	Disaster Recovery	Substantive testing of the DRRP should be documented. Issues and	6/30/18	Testing procedures and results will be documented and maintained moving forward. Tabletop
		and Response Plan	resolutions should be tracked and documented until completed. Table-ton exercises should also be nerformed neriodically using a	NOTIPDATE	exercises will be added to the monthly DK meetings held in LLS. These procedures will also be documented in the DRRP within the next 90 days (no later than Jine 30, 2018).
		Jody Bauer	notined periodicant assist		יין דון דון דון דון דון דון דון דון דון דו

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Management Response / Follow up	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.	See Management Response / Follow Up for item # 63 above.	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
Target Date	9/30/18 NO UPDATE PROVIDED	9/15/18 5/31/19						
Recommendation	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.	Several oritical 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.	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Send Collegewide test messages within one week of the start of each semester including summer sessions.	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.	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.	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.	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,	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.
Area/ Responsible Party	Disaster Recovery and Response Plan Jody Bauer	Disaster Recovery and Response Plan Jody Bauer	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen
Report Date	5/24/2018	5/24/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018
1			84A	84B	84C	84D	\$8	986

Management Response / Follow un	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED
Target Date							
Recommendation	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.	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.	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 cermonics.	Internal Audit recommends the EPG participate in tabletop exercises on a regular basis. It may be appropriate to have tests on a semiannual basis until the group has been through several test scenarios. Unannounced table top exercises, which will better represent realworld events and the group's reactions, should also be scheduled for this group.	Internal Audit recommends that minutes of all EOP-related meeting are recorded and stored as appropriate. Documentation of any actions taken such as evacuation drills and table top exercises should also be maintained.	Internal Audit recommends that primary, secondary and tertiary media contacts be designated. These contacts should be documented in the EOP and they should be the same persons designated in the DRRP.	Internal Audit recommends, in order to maintain uniform and factual information flow to the media, College staff and faculty should be reminded periodically (e.g. annually) to refrain from making comments to the media during a disruptive event, and to direct any such inquiries to the media contacts designated in the EOP.
Area/ Responsible Party	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen	Emergency Operations Plan Jacob Eapen
Report Date	6/19/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018	6/19/2018
	8.7	% %	68	06	16	92A	92B

Target Date Management Response / Follow up	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	MANAGEMENT RESPONSE / ALTERNATIVE ACTION PLANS HAVE NOT BEEN FINALIZED	The policy, appeal form, and decision letter will state that the review was performed by the College's Financial Aid Office.	Online notes will reflect that there was another opinion on the appeal decision. Notes about the decision (regarding approval or denial) will be made by the employee who was consulted. Consultation will be done by an Associate Director of Financial Aid or the Director of Financial Aid. The primary specialist who requested additional input will also make notes on the case.
ļ	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.	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.	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.	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.	Internal Audit requests that ITS confirm that it has access right to each program currently in use throughout the College.	Internal Audit recommends management change the related policy, appeal form, and decision letter to state the review is performed by the College's Financial Aid Office.	Internal Audit recommends management ensure online notes reflect that there was another opinion on the appeal decision. Such notes should be made by the employee who was consulted, not the primary specialist who requested additional input.
Area/ Responsible Party	Non-ITS Administered Programs Jacob Eapen	Non-ITS Administered Programs Jacob Eapen	Non-ITS Administered Programs Jacob Eapen	Non-ITS Administered Programs Jacob Eapen	Non-ITS Administered Programs Jacob Eapen	Pell Grant Appeals Samuel Hirsch	Pell Grant Appeals Samuel Hirsch
Report Date	93 97/2018	94 9/7/2018	95 9/7/2018	96 9772018	977 977/2018	98A 11/2/2018	98B 11/2/2018

Management Response / Follow up	By March 1, 2019, staff will receive a communication about these new procedures and expectations.	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT
Target Date	6	R	R	IN.	N.	IM	R	<u> </u>	<u>13</u>	<u> </u>	R
Recommendation	Internal Audit recommends management revised documented procedures to help ensure all staff who work on appeals are informed of the change and know they must enter their own consulting notes in Banner.	Preclude the College from reimbursing any employee for the purchase of goods or services which violate purchasing policies without advance written authorization	Prohibit deliveries of any goods to any place other than College owned or leased locations.	The P card policy must be amended to include and prohibit transactions delegated to another P cardholder.	Internal Audit recommends that the employees reimburse the College for the funds with the credit recorded to the grant that was charged.	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.	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.	Internal Audit recommends any such use noted 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.	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.	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.	Purchasing should also ensure all P cardholders have a signed agreement on file.
Area/ Responsible Party	Pell Grant Appeals Samuel Hirsch	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen
Report Date	11/2/2018	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019	1/18/2019
	28C	99A	99B	100	101	102	103	104	105	106A	106B

Target Date	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT
Ta Recommendation D	Internal Audit also noted P cardholders made purchases at the College bookstore. There were instances in which the cardholder not only paid sales tax, but they did not even request the College employee discount of 5%. Since there should be no purchases of a personal nature per the P card policy, the bookstore should have a tax exempt certificate on file which should be effective for all P card purchases.	Internal Audit recommends that the payment of PA sales tax by P card holders be treated as the violation of the policy it is as stated in the policy. Card holders should be required to seek reimbursement of the tax from the vendors with copies of the request sent 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.	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.	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.	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.	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.	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.	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.	Internal Audit recommends that the monthly WEX reports be distributed to all user departments
Area/ Responsible Party	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen	Purchasing Cards Jacob Eapen
Report Date	107A 1/18/2019	107B 1/18/2019	107C 1/18/2019	108 1/18/2019	109 1/18/2019	110 1/18/2019	111 1/18/2019	112 1/18/2019	113A 1/18/2019

	Management Response / Follow up	RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT			RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT			RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT			RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT				RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT			RESPONSE RECEIVED MAY 15; NOT REVIEWED BY INTERNAL AUDIT		
Target	Date																			
	Recommendation	Internal Audit recommends that management in each user	department ensure each driver has their own PIN number		Internal Audit recommends that management in each user	department ensure documented procedures are provided to staff	prohibit the sharing of PIN numbers	Internal Audit recommends that management in each user	department initial the WEX reports with miles per gallon and fuel	amounts and types	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.		Management should instruct all drivers to use regular unleaded	gasoline for all College vehicles and review the reports for fuel	types purchased.	Management should close this account as the risks of maintaining	the account outweigh the benefits.	
Area/	Responsible Party	1/18/2019 Purchasing Cards		Јасор Еареп	1/18/2019 Purchasing Cards	()	Jacob Eapen	1/18/2019 Purchasing Cards		Jacob Eapen	1/18/2019 Purchasing Cards	Ŷ.	Jacob Eapen		1/18/2019 Purchasing Cards		Jacob Eapen	1/18/2019 Purchasing Cards	6	Jacob Eapen
Report	Date	1/18/2019			1/18/2019			1/18/2019			1/18/2019			100000	1/18/2019			1/18/2019		
		113B			113C			113D			113E			-	114			115		

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

Actions plans are in progress

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

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) <u>Executive Session</u>

There were no agenda items for the Executive Session.

(2) <u>Public Session</u>

(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

STUDENT OUTCOMES COMMITTEE OF THE BOARD OF TRUSTEES

MINUTES

Thursday, May 2, 2019 1:30 p.m. Conference Room M2-34

Presiding: Ms. Hernández Vélez

Committee

Members: Ms. Fulmore-Townsend, Ms. Jean-Baptiste, Ms. McPherson, Ms. Posoff (via

phone)

College

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

Guests: Ms. Frizell, Ms. Gordon, Dr. Nagaswami, Ms. Quinn, Dr. Sweet

(1) Executive Session

The committee discussed recent promotion portfolios.

(2) <u>Public Session</u>

(a) Approval of the Minutes of February 7, 2019

The minutes were approved unanimously.

(b) Academic Program Reviews: A.A. in Theater, Acting Proficiency Certificate, Technical Theater Proficiency Certificate

Ms. Frizell, from the Office of Academic Assessment, provided an overview of the Theater A.A. program. She explained that many of the recommendations have already been addressed as the program began instituting program revisions throughout the review. Enrollment has decreased in the program, in part because of a recent large graduating class. The program has 1-2 percentage points more students on probation than the College average, but has a higher retention rate. Ms. Quinn, the program coordinator, commented on the program analysis. The program has many developmental English and ESL students. Many students go directly into the professional field upon graduation. Ms. Quinn would like to increase this, in addition to opportunities beyond acting and the visibility of the program. The program has made connections between students and the community. An example of this is working with the Greater Philadelphia Annual Auditions Student Program for students to audition for agents and theater companies; Ms. Quinn made the case for them to allow more two-year students to audition. The field is in a good position with

the expansion of TV programming, such as Netflix, Amazon, etc., of which College students have been part. Ms. Quinn provided some highlights from a survey of recent graduates and students who have transferred, including work experience and continued studies (70 out of 86 former students responded). Students are also involved with CCPTV and the Digital Video Production program. Dr. Gay noted that Ms. Quinn received a community award from the Irish Echo, that organizations with which Ms. Quinn works have received grants, and that these organizations have hired CCP students/alumni.

Ms. Quinn discussed how the Technical Theater proficiency certificate resulted from students who were not majors but were interested in Theater. This program addresses costumes, lighting, sound, set-building, new technology, crew jobs, and stage management. The program has found it challenging to run an advanced technical theater course, which is an option but not a requirement for the A.A. program. The program is attempting to run the course and will alert students who had not been able to take it in the past. Students are very interested in the PC programs. The faculty are planning to revise some program learning outcomes. Ms. McPherson noted that there are skills that are transferable to other areas, such as exhibition design. Ms. Quinn added that students perform in many ways outside of traditional acting roles, including acting out symptoms for medical students and performing at the National Constitution Center; such jobs are very flexible and offer an alternative to working in the service industry. Ms. McPherson commented that the program can encourage persons of color since they are still underrepresented in these exciting adjacent fields.

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 presented the periodic update of the Board Dashboard, focusing on Student Success metrics. There has been a slight decline in Fall admissions for both full- and part-time first-time students, although the declines decreased for 2018-19. Dr. Hirsch explained that with the steady economy, fewer adults attend college parttime; this is a national issue for both two- and four-year institutions. To address this, the College has developed accelerated programs and short-term trainings, is recruiting more former students to return and complete their studies, and is promoting giving credit for work experience. Ms. McPherson asked about community colleges trying to position themselves as an economical choice for full-time students before transferring to a four-year institution. Dr. Hirsch noted that this is a smaller pool of students and that other institutions have seen larger declines. Dr. Generals added that in this competitive market, the four-year institutions have become more aggressive by adapting practices traditional to community colleges, such as admitting developmental education students and developing certificates. In the Fall, the College will be marketing online programs for students in rural counties with fewer educational options (such as Pike county).

Dr. Hirsch provided an updated Academic Pathways brochure to committee members. He explained that another strategy the College has undertaken is to develop new programs and opportunities, such as those in the Business, Entrepreneurship, and Law Academic Pathway: Tourism and Hospitality Management A.A., Fashion Merchandising and Marketing A.A.S., and Business Leadership A.A.S. The Liberal Arts and Communications Academic Pathway also has new programs, including two new post-baccalaureate ASL proficiency certificates and the new transfer Black Studies A.A. program. Under Health Care is a new accelerated Nursing program. Interest in the accelerated Nursing program has been so great, in part due to social media marketing, that the program was able to secure more clinical sites and expanded from 24 spots to over 30.

Regarding persistence metrics, the College is looking at Fall-to-Fall persistence for new full-time students to see if the recent decrease is an anomaly after the significant increase for 2016-17. The IPEDS three-year completion metric and the total percentage of satisfactory student outcomes (1.7 and 1.9) have moved in a positive direction, with the completion rate increasing to 16% for the 2015 cohort. The six-year completion rate has remained steady. For developmental education, the goal is to decrease the percent of students who place into developmental education; this decreased from 37% to 30% for Developmental English. This decrease occurred after the College recalibrated the placement test and instituted a co-requisite model. First-year success in the highest Developmental English course has increased, while the achievement gaps for first-year success in Developmental English have decreased.

Section 4.0 and additional momentum data will be presented at an upcoming meeting.

(d) **New Business**

There was no new business.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for June 6, 2019 at 1:30 p.m. in Conference Room M2-34.

Attachments:

Minutes of February 7, 2019
A.A. in Theater Program Review
Acting Proficiency Certificate Program Review
Technical Theater Proficiency Certificate Program Review
Dashboard
2018-19 Academic Pathways

Community College of Philadelphia

Academic Program Review:

AAS in Accounting

Executive Summary

TERESA FRIZELL, RUQAYYAH ARCHIE, ELIZABETH GORDON

1. Executive Summary

A. Key Findings for the period Fall 2013-Fall 2018:

Summary of Key findings

In the period studied, enrollment and retention decreased. Students are meeting benchmarks on all assessments. On average, 24% of students failed or withdrew from courses. This indicates that the assessments may not be yielding useful data. During the period studied the Program added two full-time faculty members. In 2017 the Business Administration Department created BUSL 101, the Business, Entrepreneurship, and Law Pathway First Year Experience Course, which includes introductory information about the Accounting AAS. The Program and Dean plan to conduct an internal education campaign to ensure students are correctly informed of Accounting options within and outside of the Pathway community.

Enrollment and Demographics

- 1. Full-time Program enrollment decreased by 52%, from 122 students in Fall 2013 to 59 in Spring 2018. Part-time enrollment decreased by 25%, from 234 students in Fall 2013 to 174 in Spring 2018. College-wide, full-time enrollment increased and part-time enrollment decreased by 19%, respectively.
- 2. Program enrollment averaged around 22% people who identified at Black Females, compared to 30% College-Wide. Program enrollment averaged 11% people who identified as Asian Females compared to 4% College-wide.
- 3. In 2016 and 2017 completions in the Accounting AAS at the College decreased by 5% while they increased at Bucks and Delaware County Community Colleges by 12.5% and 27%, respectively. 19 students completed the program at CCP, 18 at Montgomery, and 14 at Delaware.
- 4. The AAS can be completed entirely online.

Retention

- 5. On average fall to fall, six percentage points more Accounting students returned to a different program than did across the College as a whole. The Program had a four percentage points lower graduation than the College.
- 6. 57% of students who declared Accounting as a major left the Program before they had earned 12 credits.

Success/Graduation

7. The Program awarded 95 AAS degrees during the period under review. After an unusually large graduating class of 28 in 2015, the number of degrees awarded decreased by to 20 in 2016 and nine in 2018.

Transfer

8. As an AAS, the program is designed to allow students to enter the workforce with an Associate degree. Students who wish to transfer can do so to a baccalaureate-completion program.

Advisory Committee

9. The Business and Accounting Advisory Committee is comprised of more than 50% women and/or people of color.

Workforce Development

10. The College alumni survey does not yield actionable data regarding career placement.

Assessment

- 11. The Program has utilized a common assessment template to document the measurement Course Learning Outcomes as well as Program Level Outcomes. The Course Learning Outcomes are mapped on to the Program Learning Outcomes and tracked through spreadsheets.
- 12. Students are meeting the benchmark on all of the assessments.
- 13. An average of 24% (1,329) students failed or withdrew from Accounting 101 and 102, which are major requirements as well as service courses.

Cost

14. At \$112 per credit hour in 2016-2017, the Program cost \$24 less per credit hour than the Business and Technology Division and \$69 less per credit hour than the College.

Prior Audit: 2014

1. Clarification of the program's future directions given the current challenges: should the program continue to offer an AAS or is some other combination of degree and certificates more appropriate? The deadline for decisions about the future of the program will be completed by the end of Fall 2014. Changes will be implemented by Spring 2015.

Action taken: The faculty decided to keep the program as an AAS with the addition of a Post Baccalaureate Accounting Proficiency Certificate. It also decided to continue

with the Accounting Paraprofessional Proficiency Certificate.

- 2. Sustain and update the program management plan with participation of all faculty. Action taken: The faculty decided to adopt a faculty advising activity by cohort, with each faculty being assigned to reach out to Accounting students to make sure they understood the transferability of the program and other opportunities. In 2017 the program added a First-Year Experience Course, BUSL 101. This course embeds conversations with faculty, counseling, and advising in the course content.
- 3. The program needs to continue to follow its plan for assessing student learning outcomes. Action taken: The faculty adopted Pearson's Mylab for Accounting and continues to use this to assess student outcomes.
- 4. The program should further promote its proficiency certificate program.

 Action taken: This has been included as a topic in BUSL 101 as one of the opportunities for students interested in Accounting.
- 5. In support of recommendation 1, above, the program needs to collect data appropriate for the decisions to be made including from alumni, practitioners, current students, and advisory board members.

Action taken: The Program built a larger, more complete, well-rounded advisory committee. Additionally, the Program hired 2 new faculty based on their continued to work in the field and membership in outside professional organizations. In these ways the Program ensures the delivery of curriculum that meets the needs of the workforce.

6. The program must, by Fall 2014, demonstrate that they are communicating to Accounting students upon entry into the College about the options for transfer and workforce entry and advise them about the best programmatic options for them at that time.

Action taken: We have changed our first semester sequence so students who enroll in Accounting AAS and take the proper sequence will meet with Advisors and Counselors as well as be part of BUSL 101 to help make sure students learn as soon as possible their options. We will conduct an internal education campaign to ensure the information being transmitted is correct and complete.

B. Action Items

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

Enrollment and Demographics

1. Explore the reasons peer Accounting AAS program completions are growing. Assess and apply appropriate tactics.

Retention

- 2. Investigate reasons students depart the Program within the first twelve credits. Apply appropriate remediation.
- 3. Survey faculty and staff in the Business, Entrepreneurship, and Law Pathway and across the College about their perceptions of students' goals and work and transfer options. Correct miscomprehensions if found.
- 4. Survey students on their post-graduation transfer or work goals. Inform faculty per recommendation #3, above.
- 5. Review the BUSL 101 curriculum to ensure that students are correctly being informed of their work and transfer options. Correct if necessary.
- 6. Implement an education campaign to all internal stakeholders to ensure students are being correctly informed of their work and transfer options.
- 7. Utilize information gathered from students and faculty to create and implement a plan to meet the three- and five-year retention goals set by the Division and Program.

	3 Year		5 Year	
Headcount	310	60	350	100
	# increase/	% increase/	# increase/	% increase/
	decrease	decrease	decrease	decrease
Returned to Same Program	132	42.45%	175	50%
Returned to Different Program	60	19.42%	35	10%
Graduated	29	9.45%	70	20%
Did Not Persist	89	28.68%	70	20%

8. Ensure all instructors are using Starfish early warning system. Conduct or request professional development if not.

Workforce Development

9. Survey alumni regarding career placement.

Assessment

10. Analyze the assessment for Accounting 101 in light of the fact that students in that course meet the benchmark for the assessment but a large number of students fail or withdraw from the course. If appropriate, make changes based on the analysis.

C. Narrative

Accounting is the language of business, providing students with the fundamental ability to communicate financial information to both internal and external users of financial information.

By offering the AAS in Accounting degree, the college remains competitive and consistent with the programs that are offered at various surrounding community colleges as well as four-year universities. The community gains individuals who are able to satisfy the entry-level accounting needs of area employers. The program allows students to begin their career in accounting and gain valuable experience that will allow them to be successful in various business settings. The Key Performance Indicators show a decrease in the number of AAS in Accounting degrees awarded. According to the Program Coordinator, this can be attributed to the fact that students who are interested in transferring to institutions that are accredited by the Association to Advance Collegiate Schools in Business are advised to major in the Business General degree program in order to ensure that they will receive transfer credit for all of the courses that they have completed; however, this is a miscommunication that requires additional discussion with both internal and external parties of the college to ensure that students are receiving accurate information as it relates to their own personal goals and options for transfer if they so choose.

Community College of Philadelphia

Academic Program Review:

Accounting Paraprofessional Proficiency Certificate

Teresa Frizell, Ruqayyah Archie

Spring 2019

1. Executive Summary

A. Key Findings for the Period Fall 2013-Spring 2018

Enrollment and Demographics

- 1. Eighteen students are currently pursuing only the Certificate, with no other major declared. Nearly all are part-time.
- 2. The certificate enrolled 10 percentage points more people who identify as Black Males and a three percentage points fewer people who identify as Asian Females than the AAS.
- 3. The age demographics trended to the older end of the scale, with 50% of Certificate students aged 30+.

Retention

4. Fall to fall 20% fewer Certificate-only students returned to the same Program than across the College. This discrepancy was mainly accounted for by the 57% of Certificate students who did not return to the College. Because of the small number of Certificate-only students, these figures amount to 1-2 students who returned to the Certificate Fall to Fall, and five students who did not return to the College Fall to fall.

Success/Graduation

5. Forty-nine students have earned the Certificate since 2015.

Advisory Committee

6. The Advisory Committee is comprised of more than 50% people of color or women.

Assessment

7. Students are meeting the benchmark on all assessments.

B. Action Items

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

Retention

1. Explore retention programs targeted to working adults and Black Males.

Workforce Development

2. Survey Certificate holders to assess alignment between earning the Certificate and becoming employed in the accounting field.

2019 Academic Program Review Accounting Paraprofessional Certificate Executive Summary

Assessment

3. Investigate the discrepancy between the prediction of success made by performance on assessment instruments and the lack of success and persistence in the courses and Certificate program. Adjust assessment or curriculum as necessary to improve retention and completion.

C. Narrative

Upon completion of the certificate program, students will be able to explain the contents of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP), analyze and record accounting transactions, use computerized general ledger software, demonstrate the knowledge and skills that are required of entry-level accounting positions, and effectively communicate with users of financial information both in oral and written format. This set of knowledge and skills will prepare students for paraprofessional positions including a tax clerk, bookkeeper, or accounting clerk.

Community College of Philadelphia

Academic Program Review:

Entrepreneurship Proficiency Certificate

TERESA FRIZELL

1. Executive Summary

A. Key Findings for the period

Enrollment and Demographics

1. Three students were pursuing only the Entrepreneurship Proficiency Certificate as of Spring 2018; all were part-time.

Retention

- 2. Between Fall 2016 and Spring 2018, zero students persisted at the College from Fall to Fall. One student persisted within the Certificate Program Fall-Spring for each of the previous two years.
- 3. All three students enrolled in the Certificate were in Good Academic Standing as of Spring 2018.

Success/Graduation

- 4. One student earned the Certificate. That person completed the Certificate Program in 2018.
- 5. ENTR 140, a required course, has run one time, in Summer 2018. As such, completion of the Certificate was not possible until this time.

Assessment

6. A majority of students met benchmarks with assessment scores of 75 or above for all course and Program learning outcomes.

Special Expenditures and Resources

7. The Entrepreneurship Proficiency Certificate costs to deliver per FTE are 21% less than the College's average cost per FTE and 12% less than the Business and Technology Division average.

B. Action Items

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

Enrollment and Demographics

- Work with the Business Leadership Associate degree program faculty and the Business, Entrepreneurship, and Law Pathway community to promote the Entrepreneurship Certificate Program and to integrate Certificate smoothly into new degree program.
- 2. Conduct a needs assessment study to determine likely audiences for recruitment and the entrepreneurship educational requirements of those audiences.

Retention

- 3. Survey students in ENTR 110 to establish a baseline of interest in enrollment in the Certificate Program and gather data on student expectations of entrepreneurship education.
- 4. Establish relationships with non-credit College programs focused on small businesses to create a network of opportunities for Entrepreneurship students.

Success/Graduation

 Monitor effects of integration into Business Leadership Associate degree program on Certificate completion rates.

Assessment

6. Investigate the discrepancy between student success on assessment instruments, DFW rates in ENTR courses, and lack of persistence in the Certificate program. Adjust assessments or curriculum as necessary to foster student success.

C. Narrative

The Entrepreneurship Proficiency Certificate was created to provide students with basic knowledge and skills to navigate their way through an ever-changing market place and job market. Entrepreneurial skills give individuals a competitive advantage in the job market and also enable them to apply the skills to effectively starting their own part-time or full-time ventures. According to the Program Coordinator, the Certificate Program faced a number of significant challenges in recruiting students and maintaining enrollment during its first years, primarily due to its placement within the Business and Technology Division. Effective Fall 2018, ENTR 150 was added to the Certificate Program, expanding the Program from twelve to sixteen credits so that students could receive financial aid for the courses. There are two

2019 Academic Program Review Entrepreneurship Certificate Executive Summary

significant initiatives that can contribute to the Certificate's success in the future. The Division's new Business Leadership Associate degree will be launched during Fall 2019 and students will be able to enroll in the Entrepreneurship Proficiency Certificate and have the courses applied to the new Associate degree. For the first time, the Certificate will have a "home." The Division is also in dialogue with Drexel University's Close School of Entrepreneurship about using the existing articulation agreement between the schools to enable CCP students to transfer their entrepreneurship course credits to the Close School if they are accepted into a new degree Program that the Close School is offering. The Entrepreneurship Team continues to meet regularly to monitor enrollment, review course content, and discuss ways to improve the courses and the Certificate.

COMBINED PHONE MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES Community College of Philadelphia Wednesday, June 19, 2019 – 9:00 A.M.

Present for the Business Affairs Committee: Mr. Harold Epps and Mr. Steve Herzog

Present for the Executive Committee: Mr. Jeremiah J. White (Chair); Lydia Hernández

Vélez, Esquire, and the Honorable James Roebuck

College Administration: Donald Generals, Ed.D., Mr. Jacob Eapen,

Mr. James P. Spiewak and Victoria Zellers, Esq.

AGENDA

PUBLIC SESSION

(1) 2019-20 Property and Casualty Insurance Renewal Package (Action Item):

<u>Discussion</u>: Mr. Eapen noted that for today's agenda there was only one action item, the FY 2019-2020 insurance renewal package. Mr. Spiewak stated that <u>Attachment A</u> contains the summary of the insurance premiums and coverages based upon the insurance renewal process conducted by Willis Towers Watson (WTW), the College's broker. He reviewed the coverages and noted that the staff were recommending carrier changes for the ELL and Cyber insurance policies. He stated that overall, the insurance premiums increased from \$898,174 in 2018-19 to \$951,070 in 2019-20.

Ms. Zellers explained that a concern with changing ELL carriers is the need to have continuous coverage for existing claims and administrative charges that could become claims in a subsequent year. She noted that staff and WTW thoroughly explored these circumstances with both AIG (current provider) and UE (recommended provider) and were assured of continuous coverage. In addition to the lower premium, Ms. Zellers remarked that having both ELL and General Liability coverage with the same carrier eliminates the possibility of certain types of claims being denied by one carrier or the other. Additionally, UE will provide \$75,000 in crisis management funds, has been easy to work with, and generally has a more client-friendly philosophy since it is a reciprocal risk retention group owned by its members.

Mr. Spiewak noted that the other change in carriers was moving to Chubb from AIG due to a lower premium. Ms. Zellers noted that, additionally, Chubb offered a better panel of law firms and security consultants to utilize should an incident occur.

In response to Committee members' questions, staff noted that WTW has been the College's insurance broker for the past seven years. They were chosen from the RFP finalists that also included AON, Gallagher and PK Financial, a minority firm. Mr. Spiewak responded that the general liability policy has a \$25,000 deductible per claim with a \$100,000 annual maximum, and that the deductibles paid over the past few years is in the \$40,000 range. Ms. Zellers noted that most of the ELL claims are handled in—house with spending for external law firms in the range of \$20,000 per year. Staff noted that annually there are typically 4 or 5 slip and fall general liability claims and a few employment-related claims filed with administrative agencies such as EEOC and OCR. There are currently three employment-related claims that are at the federal level and there was one cyber insurance claim last year.

Action: Mr. Epps moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend that the Executive Committee of the Board of Trustees approve the 2019-20 insurance program, with a total cost of \$1,006,070 including the broker fee. The motion passed unanimously.

Action: Ms. Hernández Vélez moved and Mr. Roebuck seconded the motion that the Executive Committee of the Board of Trustees approve the 2019-20 insurance program, with a total cost of \$1,006,070 including the broker fee. The motion passed unanimously.

(2) <u>Next Meeting Date</u>:

The next regularly scheduled meeting of the Business Affairs Committee will be held on Wednesday, August 21st at 9:00 A.M. in the Isadore A. Shrager Boardroom, M2-1.

JE/Im Attachments BAC\JUNE 19, 2019MINUTES.DOC

ATTACHMENT A

2019-2020 Property and Casualty Insurance Renewal Program

Introduction

The College insurance program is reviewed annually prior to the July 1 renewal with its broker, Willis Towers Watson (WTW). During the renewal strategy meeting held on February 25, 2019, it was decided that WTW would approach the incumbent carriers with the intent of securing identical coverages at premiums as close to expiring as possible and approach other selective carriers.

General Liability

The College's general liability coverage has been with United Educators (UE) for the past eighteen years. Willis Towers Watson has opined that UE has the best General Liability (GL) policy form available in the higher education market offering the most comprehensive coverage. The College was anticipating a rate increase in the range of 4 to 7% based upon discussions WTW had with UE's underwriters but the renewal premium of \$201,420 came in \$8,276 or 4% higher than the expiring premium with no change to the deductibles (\$25,000 each occurrence; \$100,000 annual aggregate). As in past years, the College was granted a 6% premium rate credit based upon certain risk management initiatives that were undertaken during the year. Additionally, the College is entitled to a dividend of \$14,715 from United Educators if at least one coverage line (GL or Umbrella) is renewed. This, in effect, makes the net cost to the College for fiscal year 2019-20 equal to \$186,705. United Educators is organized as a reciprocal risk retention group – owned by its members like CCP; this would be the eighth consecutive year that the College will have received a dividend.

Umbrella

The College's umbrella liability coverage (\$25 million for any one loss) has also been with United Educators for the past eighteen years. UE's policy form offers the most comprehensive coverage in the higher education market for umbrella/excess coverage according to Willis Towers Watson. United Educators offered a renewal rate of \$98,030 which is \$9,155 or 10% higher than the expiring premium. This policy also sits on top of the \$1 million coverage for student medical malpractice insurance. It also provides excess general liability, automobile liability, employers' liability, and foreign liability insurance. As with the general liability policy, the College was granted a 6% premium reduction based upon certain risk management initiatives that were undertaken during the year.

Workers' Compensation

The College was anticipating a rate increase of 5% based on changes in the experience modification factor. PMA quoted a rate of \$298,891 which is \$8,025 or 3% higher than the expiring premium. The College's PA experience modification factor for the New Year increased from .877 to .909, a 4% increase. The Human Resources Office and the College's Safety Committee continue to review all work-related claims and offer recommendations and training efforts where needed. The College's Safety Committee again received re-certification from the PA Department of Labor; this automatically makes the College eligible for a 5% reduction in premium.

Property

Affiliated FM quoted a rate of \$188,544 which is \$16,459 or 10% higher than the expiring premium. This policy was marketed with three additional carriers; however, the pricing was not competitive. The College will have a blanket limit of \$369,436,307 with a deductible of \$25,000. This policy also provides \$7 million of business interruption insurance.

Educators' Legal Liability

The College's current ELL policy, at a limit of \$15 million, has been with AIG for a number of years. At this year's renewal AIG only offered coverage to a limit of \$10 million. Willis was able to secure an additional \$5 million of coverage from Starr whose policy would contain the same terms and conditions of the AIG policy. The combined cost for these policies is \$137,320. Willis secured a quote from United Educators (UE), who has been the College's insurer for general and excess liability for the past eighteen years at a premium rate of \$115,239. UE had been the College's ELL insurer prior to AIG. In order to assure continuity of coverage regarding claims that are not yet in a litigated environment, College staff had discussions with representatives of AIG, UE and Willis. Confirmations were received from AIG confirming that currently reported claims would be covered by AIG should they become litigated claims in the future. UE confirmed that they will allow the College to handle OCR and EEOC claims in-house and that the College's preferred attorney can be added to their team of defense attorneys on a trial basis. Based upon staff's thorough review of all situational matters, a \$15-million-dollar policy with UE is recommended. In addition to the lower cost, UE's policy also has another advantage over the AIG policy; it contains \$75,000 of coverage to be used for crisis management to pay for services such as crisis communications, trauma/grief counseling, sexual misconduct investigations, and threat assessment consultations. Moving to UE also ensures coverage of certain claims that were previously carved out of UE's general liability policy and AIG's ELL policy.

Automobile

The incumbent carrier, Philadelphia Insurance Co., offered a renewal rate of \$19,885 which is \$169 higher than the current year. The automobile policy covers employees driving College owned, rented or hired vehicles as well as providing collision and comprehensive coverage for the College's (7) vehicles.

Student Medical Malpractice

CNA quoted a rate of \$8,125 that is \$85 higher than the expiring premium. The number of students participating in clinical settings affects the cost of this insurance. The number of students expected to be in clinical environments was increased from 760 to 768. There has been no rate increase for this coverage over the past several years. This policy provides \$1 million in coverage to the College and to students and faculty related to their activities in a clinical setting.

Crime

Travelers, the incumbent carrier's, renewal rate is \$5,781 or \$133 higher than the expiring policy. Travelers no longer offers a 3-year policy option. This policy provides the College with protection against 1st party (employee) theft and 3rd party theft and fraud for a limit of \$4 million. It also covers "social engineering fraud/ funds transfer" should an employee unwittingly transfer College assets to a fraudulent third party due to deceptive activities.

International Liability

This policy provides foreign-based general liability, automobile liability, and workers' compensation coverage as well as travel, medical and security assistance services for faculty and staff traveling abroad. This policy also includes kidnap and extortion coverage. The College purchased a three-year policy in fiscal year 2017-18 at an annual cost of \$2,356.

Security and Privacy (Cyber Insurance)

AIG, the incumbent carrier, offered a renewal rate of \$13,625 or \$40 higher than the expiring policy. The Cyber policy was marketed and Chubb offered a better rate of \$11,484. This insurance offers protection to the College if there were data security breaches or compromises of student and/or employee "private" information (as determined by federal and state jurisdiction). The carrier will provide forensic and legal assistance from a panel of experts to help determine the extent of the breach and the steps required to comply with applicable laws, include the following: notification to persons who must be notified under applicable law or on a voluntary basis; offer 12 months of 3-bureau credit monitoring to affected individuals; identify theft-related fraud resolution services for individuals enrolled in credit monitoring who become victims of identity theft; and extend coverage for theft, loss or unauthorized disclosure of information held by business associates as defined by HIPPA. First party benefits include protection for data recovery and business interruption, extortion threats, and regulatory defense and penalties. The policy also protects the College against 3rd party legal action for damages arising from the alleged breach (including defense costs). The College currently has a policy limit of \$3 million and offers notification and credit monitoring services for up to 250,000 affected individuals in addition to \$1 million of coverage for reputational loss in the event of a data security breach.

Broker Fee

The annual fee for 2019-20 is \$55,000 which is the same fee as the prior year.

Recommendation

College staff recommends that the College procure insurance as detailed below.

<u>Coverage</u>	<u>Carrier</u>	Expiring (2019-20)	Renewal (2019-20)
		<u>Premium</u>	<u>Premium</u>
0 11: 11: (445.4)		4400444	4004 400
General Liability (\$1M)	United Educators	\$193,144	\$201,420
Umbrella (\$25M)	United Educators	88,875	98,030
Workers' Compensation	PMA	290,866	298,891
Property	Affiliated FM	172,085	188,544
Educators' Legal Liability (\$15M)	UE	102,544	115,239
Automobile	Phila. Insurance Co.	19,716	19,885
Student Medical Professional Liability (\$1M)	CNA	8,040	8,125
Crime (\$4M)	Travelers	5,648	5,781
International Liability	Navigators	2,356	2,356
Security & Privacy	Chubb	13,585	11,484
Travel Accident	AIG	1,315	1,315
TOTAL INSURANCE PREMIUMS		\$898,174	\$951,070
Broker Fee	Willis Towers Watson	\$55,000	\$55,000

COMBINED PHONE MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES Community College of Philadelphia Monday, July 22, 2019 – 10:00 A.M.

Dial-In Number: 1-888-675-6779 Participant Passcode: 5410073#

Moderator: 7865650# (Community College of Philadelphia)

Present for the Business Affairs Committee: Mr. Harold Epps, Mr. Steve Herzog and Mr.

Michael Soileau

Present for the Executive Committee: Mr. Jeremiah J. White (Chair); Lydia Hernández

Vélez, Esquire, and the Honorable James Roebuck

College Administration: Donald Generals, Ed.D., Mr. Jacob Eapen, Mr.

Michael Fohner, Ms. Marsia Henley, Mr. Gim Lim,

Mr. James P. Spiewak, Mr. William Vogel, and

Victoria Zellers, Esq.

AGENDA - PUBLIC SESSION

MEETING OF THE BUSINESS AFFAIRS COMMITTEE OF THE BOARD OF TRUSTEES

Bid Results for the Library and Learning Commons Renovations Project (Action Item):

<u>Discussion</u>: Mr. Eapen briefly reviewed the purpose for the Library and Learning Commons Project that will incorporate the entire footprint of the Library space in the Mint Building, and adjacent portions of the Bonnell Building. The project will address the changes in demand for Library services, provide a central learning student destination, will realign the Library, Learning Laboratories and Learning/Tutoring spaces, and will incorporate enhancements to the interior and exterior learning environments within the surrounding common spaces, courtyards, and circulation spaces. This area will become one of the center pieces of the College campus.

He noted 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. Using PennBid, a request for proposals (RFP 10052) was posted for the College to receive bids on June 17, 2019.

College staff conducted a mandatory Pre-Bid Conference and site walk-through on May 15, 2019 with 36 contractors in attendance, of which 10 were General Trades, 8 were Mechanical and/or Plumbing, 4 were Electrical, 2 were Fire Protection and 11 Specialty Contractors/Suppliers. 100% Bid Documents dated as of April 23, 2019 were posted to PennBid on May 1, 2019. Two

Addendums were posted: Addendum #1 on May 16, 2019 and Addendum #2 on June 11, 2019. A second site walk-through for contractors was held on June 6, 2019.

Mr. Eapen explained that to increase the potential for having participation of minority and women-owned businesses, JMT (Johnson, Mirmiran & Thompson), Inc. who is the College's Construction Manager, assisted the College in outreach efforts to MBE/DBE/WBE firms. As is practice of the Purchasing Department, notice of the project opportunity and bid requirements was sent to twenty-nine support groups requesting that they disseminate the information. Additionally, nine individual invitations were sent to the heads of those support groups asking that they attend the Library and Learning Commons networking event. The *Pre-Bid Diverse Contractor & Supplier Mixer* event was held on May 22, 2019 and attendance was mandatory for the prime contract bidders. These outreach efforts were in addition to the Legal Notices advertised with two MBE publishers, *Al Dia* Newspaper and the *Philadelphia Sun*.

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

On Monday, June 24, 2019, a post-bid scope conference was held with each of the low-bid respondents, where their scope of work was reviewed and confirmed. As necessary, follow-up interviews were conducted on Monday, July 1, 2019. Subsequent to the above, College staff recommend awarding the contracts to the low bid respondents as follows:

- General 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
- Plumbing to be awarded to **Dolan Mechanical**, **Inc.** in the amount of \$214,000.00

Fire Protection has been re-advertised and bid openings are July 22, 2019. Estimated contract value is \$345,000.00

Below are the results of the bids by Contract type.

Bids	Contract	Company	Status	Base Bid Amount
Received				
5	General Trades	New Age Development Group	Disabled Veteran	\$7,222,513.04
			Owned	
		The Bedwell Company		\$8,778,000.00
		Smith Construction, Inc.	Woman Owned	\$9,083,000.00
		Clemens Construction		\$11,592,044.00
		MJ Settelen Construction, LLC		\$10,956,301.02
3	Mechanical	PT Mechanical Group		\$1,924,453.00
		Dolan Mechanical, Inc.		\$1,952,000.00
		Edward J. Meloney		\$2,040,000.00
2	Electrical	McGoldrick Electric, Inc.		\$3,047,013.00
		Mulhern Electric Company		\$5,326,317.00
1	Plumbing	Dolan Mechanical, Inc.		\$214,000.00
0	Fire Protection			\$0*
				*Re-advertising
			Total Base Bid	\$12,407,979.04

College staff further recommend the following Alternates be contracted:

	Alternate 3 – Atrium Stairway	Alternate 4 – Café Stairway	Alternate 6 – West Courtyard	Base Bid + Alternates 3,4 & 5
General Trades	\$206,599	\$134,171	\$130,208	
Mechanical	\$0	\$0	\$0	
Electrical	\$10,000	\$10,000	\$20,000	
Plumbing	\$1	\$1	\$1	
Fire Protection	\$0	\$0	\$0	
	\$216,600	\$144,172	\$150,209	\$12,918,960.04

The staff does not recommend the following Alternates be included at this time:

Alternate 1 – Temporary Chiller Connection

Alternate 2 – Air Handling Unit Cooling Condit

Alternate 5 - Shell Space LR-06

Alternate 7 – AV Equipment Substitutions

<u>Action</u>: Mr. Epps moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend that the Executive Committee of the Board of Trustees approve the awarding of the contracts to the low bid respondents for the Library and Learning Commons Renovations Project as follows:

- General 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
- Plumbing to be awarded to Dolan Mechanical, Inc. in the amount of \$214,000.00

The motion passed unanimously.

(2) <u>Fire Protection – Rebid (Action Item)</u>:

<u>Discussion</u>: Mr. Eapen stated that it has become necessary to re-bid the Fire Protection contract since there were no respondents to the initial solicitation for the Library and Learning Commons Project. The College re-posted the Fire Protection (RFP#10052) to PennBid on June 25, 2019 and the project team contacted and encouraged twenty-two fire protection companies licensed by the Philadelphia Department of Licenses and Inspections to submit bids.

A request for proposal (RFP 10052) was posted for the College to receive bids on July 22, 2019.

A mandatory Pre-Bid Conference and site walk-through was held on July 8, 2019 with three contractors in attendance, of which one was a Fire Protection firm. All necessary bid documents were posted on PennBid.

College staff request the Committees' approval to award the Fire Protection contract to the lowest responsible bidder provided that said bid does not exceed the estimated amount of \$345,000 by 10%.

Action: Mr. Epps moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend that the Executive Committee of the Board of Trustees approve the awarding of the Fire Protection contract to the lowest responsible bidder for the Library and Learning Commons Renovations Project provided that said bid does not exceed the estimated amount of \$345,000 by 10%. The motion passed unanimously.

MEETING OF THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES

The Executive Committee of the Board of Trustees was convened to move forward with the recommendations of the Business Affairs Committee. After discussion regarding the bid results for the Library and Learning Commons Renovation Project and the Fire Protection Re-bid, the following action was taken.

<u>Action</u>: Ms. Hernández Vélez moved and Mr. Roebuck seconded the motion that the Executive Committee of the Board of Trustees approve the awarding of the contracts to the low bid respondents for the Library and Learning Commons Renovations Project as follows:

- General 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
- Plumbing to be awarded to **Dolan Mechanical**, **Inc.** in the amount of \$214,000.00

<u>Action</u>: Ms. Hernández Vélez and Mr. Roebuck also motioned that the Executive Committee of the Board of Trustees approve the awarding of the Fire Protection contract to the lowest responsible bidder for the Library and Learning Commons Renovations Project if said bid does not exceed the estimated amount of \$345,000 by 10%.

The motions passed unanimously.

JE/lm BAC\JULY 22, 2019MINUTES.DOC

COMBINED PHONE MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES Community College of Philadelphia Wednesday, August 14, 2019 – 9:00 A.M.

Dial-In Number: 1-888-675-6779
Participant Passcode: 5410073#

Moderator: 7865650# (Community College of Philadelphia)

Present for the Business Affairs Committee: Mr. Harold Epps, Mr. Steve Herzog and Mr.

Michael Soileau

Present for the Executive Committee: Mr. Jeremiah J. White (Chair); Ms. Chekemma

Fulmore-Townsend, and the Honorable James

Roebuck

College Administration: Donald Generals, Ed.D., Mr. Jacob Eapen, Mr. James

P. Spiewak, and Victoria Zellers, Esq.

AGENDA - PUBLIC SESSION

MEETING OF THE BUSINESS AFFAIRS COMMITTEE OF THE BOARD OF TRUSTEES

First Amendment to the Lease Agreement with RPG Hamilton, L.L.C. (Action Item):

<u>Discussion</u>: Ms. Zellers noted that Phase I for The Hamilton project was completed and the College received its first ground lease payment from RPG Hamilton, L.L.C. ("RPG") in April, 2019. Phase I is at approximately 80% occupancy. According to the original Lease Agreement, Phase II could start as early as August, 2019 but RPG could request a certain number of extensions depending on the status of Phase I. Based on Phase I reaching approximately 80% occupancy, RPG is ready to proceed with Phase II. Construction for Phase II will start this Fall.

Ms. Zellers briefly reviewed the reasons for the Amendment which include the following:

- 1. 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 to have **297** apartments.
- 2. Ground Rent paid by RPG to the College for Phase II will be increased based on the increased size for Phase II.
- 3. Preferred financial considerations and credit review process to become a tenant for College students will commence upon execution of the Amendment. Instead of demonstrating that a student or his/her co-signer meet the income requirements for three times the full apartment rent, he/she only has to demonstrate that he/she meets the income requirements for three times his/her pro-rated share of the apartment rent. (All tenants are still liable for the full amount of the lease since they are leased by apartment units, but students can qualify to rent based on only his/her pro-rated share.) In exchange for this preferred status, the College agreed it may, in its reasonable

- discretion, place a hold on official transcripts and registration for any student who defaults on his/her rental obligation until satisfied.
- 4. There will not be any retail space in Phase I, but Phase II retail space will be increased. Phase II borders 16th street which is more attractive to potential retail partners than Hamilton street.

Ms. Zellers further stated that staff would like to expedite this process to allow potential student renters looking to sign up this August for the Fall semester to have the benefit of the preferred credit rating approval process.

In response to Committee members' questions, staff stated that the retail space to be added on 16th Street will not generate additional ground lease payments as that concept was included in the original Lease Agreement. It was noted that at the end of the academic year, there were 32 students renting at The Hamilton. The management company of The Hamilton is Bozzuto, a national company. Mr. Epps asked for information relating to the number of minority staff working at The Hamilton. The staff stated that the information will be made available at the next Business Affairs Committee meeting.

<u>Action</u>: Mr. Herzog moved and Mr. Epps seconded the motion that the Business Affairs Committee recommend that the Executive Committee of the Board of Trustees approve the First Amendment to the Lease Agreement with RPG. The motion passed unanimously.

MEETING OF THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES

The Executive Committee of the Board of Trustees was convened to move forward with the recommendation of the Business Affairs Committee. Ms. Zellers presented a Resolution (please refer to Attachment A), to the Executive Committee which outlined that Phase I of the 15th & Hamilton Project has reached substantial completion as defined in the Ground Lease Agreement dated May 12, 2017. As stated in the Resolution, RPG Hamilton, L.L.C. ("RPG") and the College have negotiated in good faith regarding certain amendments to the Lease Agreement for Phase II of the 15th & Hamilton Project (including but not limited to an increased number of apartment units, increased ground rent paid by RPG to the College, and for changes in retail space from Phase I to Phase II); and for preferred financial considerations and credit review process for CCP students seeking residency at the Hamilton. After discussion regarding the Amendment to the ground lease with RPG, the following action was taken.

Action: Ms. Fulmore-Townsend moved and Mr. Roebuck seconded the motion that the Executive Committee of the Board of Trustees approve the Resolution authorizing the College to execute the First Amendment to Lease Agreement for the 15th and Hamilton Project. The motion passed unanimously.

JE/lm BAC\AUGUST 14, 2019MINUTES.DOC

Attachment A

Resolution Authorizing the College to Execute the First Amendment to Lease Agreement for the 15th & Hamilton Street Project

RESOLUTION

WHEREAS, on November 3, 2016, the Board of Trustees for Community College of Philadelphia (the "Board") passed a resolution authorizing the Community College of Philadelphia (the "College") to execute an Agreement to Enter into Ground Lease and the corresponding Ground Lease with RPG Hamilton, LLC ("RPG Hamilton") for a public-private partnership with RPG Hamilton whereby RPG Hamilton would develop the College's property located at 440 N. 15th Street Philadelphia, PA 19130 to create a mixed-use development comprised of student and market housing, and retail amenities, and to provide for the ongoing management of the property (the "15th & Hamilton Project") subject to the terms and conditions of the Ground Lease;

WHEREAS, the Ground Lease included terms and conditions for Phase I and Phase II of the 15th & Hamilton Project;

WHEREAS, the College and RPG Hamilton entered the Ground Lease on May 12, 2017 ("Lease Agreement");

WHEREAS, Phase I of the 15th & Hamilton Project has reached Substantial Completion as defined in the Lease Agreement and RPG Hamilton and the College have negotiated in good faith regarding certain amendments to the Lease Agreement for Phase II of the 15th & Hamilton Project (including but not limited to an increased number of apartment units, increased ground rent paid by RPG Hamilton to the College, and for changes in retail space from Phase I to Phase II); and for preferred financial considerations and credit review process for CCP students seeking residency at the Hamilton;

NOW THEREFORE ON THIS 14th DAY OF AUGUST 2019, IT IS RESOLVED THAT THE EXECUTIVE COMMITTEE OF THE BOARD AUTHORIZES THE COLLEGE TO EXECUTE THE FIRST AMENDMENT TO LEASE AGREEMENT FOR THE 15th & HAMILTON PROJECT.

COMBINED PHONE MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES

Community College of Philadelphia Friday, August 30, 2019 – 9:30 A.M.

Dial-In Number: 1-888-675-6779
Participant Passcode: 5410073#

Moderator: 7865650# (Community College of Philadelphia)

Present for the Business Affairs Committee: Mr. Harold Epps, Mr. Steve Herzog, Mr.

Jeremiah White and Mr. Michael Soileau

Present for the Executive Committee: Mr. Jeremiah J. White (Chair); and Lydia Hernández

Vélez, Esq.

College Administration:

Donald Generals, Ed.D., Mr. Jacob Eapen, Mr. James

P. Spiewak, and Victoria Zellers, Esq.

MEETING MINUTES PUBLIC SESSION

<u>Combined Meeting of the Business Affairs and Executive Committees of the Board of Trustees</u>

Chair White called the Business Affairs Committee meeting to order:

(1) <u>Stop Loss Insurance (Action Item)</u>:

<u>Discussion</u>: 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 \$175,000. The College's current one-year insurance policy is with Unum and expires August 31, 2019. He stated that the College requested that Alliant, the College's benefits broker, solicit quotes for the stop loss insurance effective September 1, 2019. The College received three bids for this coverage.

Unum submitted a base bid that had the lowest premium but included higher limits (lasers) than the \$250,000 for three active claims. For two of the claims, the limit was raised to \$475,000 and for the third claim the limit was raised to \$565,000 which adds \$765,000 of additional cost exposure to the College. Sun Life's original proposal had a slightly higher premium than Unum, but no changes to limits (i.e. no additional exposure) for any claims. Based on a recommendation from the College's benefits broker, the College requested that the limits for retirees be raised from \$175,000 to \$250,000 to lower the overall premium. This resulted in a revised proposal of \$1,363,792 which is \$87,877 less than the expiring cost for the Unum Stop Loss Insurance. Swiss Reinsurance also submitted a competitive proposal, but it also included lasers which added \$625,000 of additional cost exposure to the College. Based upon this cost analysis, College administration found the Sun Life proposal was the best proposal (based on the lack of additional cost exposure) that fully meets the requirements of the College. Sun Life is an insurance company

with an A.M. Best rating of A (excellent financial strength). Please refer to <u>Attachment A</u> for background documentation including Stop Loss marketing results. Mr. Eapen stated that the staff requests that the Business Affairs and Executive Committees of the Board of Trustees accept the proposal made by Sun Life for the period September 1, 2019 to August 31, 2020 in the amount of \$1,363,792, which is \$87,877 less than what the College paid for the same period last year.

In response to Committee members' questions staff noted that carriers will only provide quotes for one year and require the most up-to-date claims information before providing a quote; this means that renewals can only occur close to the expiring date of policies. Staff noted that medical and prescription drug claims experience has been relatively stable over the past two years. The College has been self-insured since 2009 which has resulted in substantial savings for the College over premium-based coverage. Staff noted that Sun Life is also the carrier for the College's life insurance and long term disability policies.

Action: On behalf of the Business Affairs Committee, Mr. Epps moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend that the Executive Committee of the Board of Trustees accept the 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. The motion passed unanimously.

Chair White called the Executive Committee of the Board of Trustees meeting to order:

Action: On behalf of the Executive Committee, Ms. Hernández Vélez moved and Mr. White seconded the motion that the Executive Committee accept the 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, and that the Stop Loss Insurance proposal made by Sun Life in the amount of \$\$1,363,792 be ratified at the September 5th, Board of Trustees meeting. The motion passed unanimously.

Chair White re-opened the Business Affairs Committee Meeting of the Board of Trustees for additional information items:

(2) <u>Amendment to the Lease for 4733 Chestnut Street - Withdrawn (Information Item):</u>

<u>Discussion</u>: Mr. Eapen stated that the College leases a portion of the building on 48th and Chestnut Street for the West Regional Center. With the planned demolition of the automotive building in early part of 2020, the College was negotiating to lease about 6800 sq. ft. of building with additional parking to move the automotive program to the adjacent space that the College currently leases. However, Mr. Eapen informed the Committee that on Thursday, August 29th, Michael Axelrod and Affiliated Companies rescinded their offer and signed a lease with their current subtenant of the space.

Committee members and staff discussed options related to another property near the West Regional Center that could be utilized for the parking required by City code related to the construction of the Career and Advanced Technology Center.

(3) <u>Bid Results for Furniture for the Library and Learning Commons Project</u> (Information Item):

<u>Discussion</u>: Mr. Eapen stated that the furniture requirements for the 3 phases of the Library and Learning Commons were compiled into a line-item bidding template to maximize competition and receive optimal pricing. The bid was posted to PennBid on August 5, 2019 with proposals on August 28th at 1:00 pm.

The College received six responses to the Furniture RFP. A seventh response was received but after the due date so it was returned unopened to the vendor. As staff reviewed the responses, it became apparent that additional time is needed to fully evaluate the responses. 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 are now in the process of reviewing descriptive literature, catalog tear sheets, drawings, materials and other detailed specifications.

Staff will present a recommendation for the furniture items and installation at the September 18, 2019 Business Affairs Committee meeting.

Chair White closed the meeting of the Business Affairs Committee.

ATTACHMENT A

STOP LOSS INSURANCE

Alliant Insurance Services, Inc. Confidential

Community College of Philadelphia Marketing Analysis

	,										
	_	3	CURRENT	£	RENEWAL				Proposals		
Plan Benefits: Medical & Rx			UNUM		UNUM	91	Sun Life		Sun Life	Ś	Swiss Re
Stop Loss Contract Claims Basis Annual Max Lifetime Max		2 3	12/15 Unlimited Unlimited	ס מ	12/15 Unlimited Unlimited	Curren U U	Current Plan Design 12/15 Unlimited Unlimited	Retiree Spec	Retiree Specific Deduc at \$250,000 12/15 Unlimited Unlimited	້າ ກ້	12/15 Unlimited Unlimited
Specific Individual Deductible (Active & Retiree under 65)	ider 65)	Φ.	\$250,000	v)	\$250,000	**	\$250,000		\$250,000	\$2	\$250,000
	Enrollment	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium
Single	466	\$39.45	\$18,384	\$35.94	\$16,748	\$45.89	\$21,385	\$39.57	\$18.440	\$40.21	\$18738
Family	579	\$133.88	\$77,517	\$121.87	\$70,563	\$125.39	\$72,601	\$125.46	\$72,641	\$119.19	\$69.011
Aggregate Premium	1,045	\$4.49	\$4,692	\$4.25	\$4,441	\$3.79	\$3,961	\$1.43	\$1,494	\$4.19	\$4,379
Specific Individual Deductible (Retiree Over 65)		\$	\$175,000	*	\$175,000	₹.	\$175,000		\$250,000	\$2	\$250,000
	Enrollment	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium	Rate	Monthly Premium
Single	514	\$36.54	\$18,782	\$30.91	\$15,888	\$32.41	\$16,659	\$39.57	\$20.339	\$40.21	\$20.668
Aggregate Premium	514	\$3.11	\$1,599	\$3.75	\$1,928	\$4.81	\$2,472	\$1.43	\$735	\$4.19	\$2,154
Aggregating Specific Deductible (All Active & Retiree)**	**(00)									\$2	\$200,000
Total Monthly Fixed Costs			\$120,972		\$109,567		\$117,077		\$113,649		\$114,949
Total Annual Fixed Costs			\$1,451,668		\$1,314,807		\$1,404,926		\$1,363,792		\$1,379,388
% Change on Fixed Costs Only					-9,43%		-3.22%		-6.05%		4.98%
5 Amount Change on Fixed Costs Only	_				(\$136,861)		(\$46,742)		(\$87,877)		(\$72,280)
				Laser 1: Laser 2:	\$475,000	Z	No Lasers		No Lasers	Laser 1:	\$675,000
				Laser 3:*	\$565,000						
				*Conditional	*Conditional laser in the event of a liver transplant					**Aggregatin additional \$20 coverage over	**Aggregating specific adds an additional \$200,000 of stop loss coverage over individual specific
Additional Exposure (Lasers)				Additional Ex	Additional Exposure of \$765,000	No Addit.	No Additional Exposure	No Ada	No Additional Exposure	Additional Ext	Additional Exposure of \$625,000
											200

This analysis is for illustrative purposes only, and is not a guarantee of future express, claims costs, managed eare avings, ctc. There are many variables that can affect future health care costs including patterns, catastroptic claims, changes in plan design, healtheare ternal inserses, ctc. This analysis does not an extract.

Miant

Community College of Philadelphia Stop Loss Marketing Results

Carriers		Carrier Rating
Incumbent:	Unum	A
Proposed:	Responses:	
Amalgamated	рта	A
Anthem	рта	A
Berkley	рта	A+
Highmark	Q	A
HIIG	рта	А
Ironshore	рта	A
Liberty Mutual	рта	A
Sun Life	Q	A
Swiss Re	Q	A+
Symetra	рта	A+

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Quoted and included in this analysis

Quoted but not financially competitive and not included in this analysis NC Quoted but could not match current plan designs, not included in this analysis

DTQ Declined to quote

Σ

Quote not completed at time of presentation

Pending

September 2019 Calendar of Events

Welcome Week

Fall 2019 Term Begins

September 3-6, Various Locations across main campus and regional centers

Legislative Breakfast

Office of Government Relations

September 5, Pavilion Building, the Klein Cube, 8:00 a.m.

Student Photography Art Exhibition

Photographic Imaging Department

September 9-30th, Mint Building, the Rotunda

Gas Pipeline Information Session

Corporate Solutions

September 9, Center for Business & Industry, C2-5, 3:30 - 6:00 p.m.

Patriot Day Remembrance Ceremony

Veterans Resource Center

September 11, Bonnell Building, Lobby, 10:00 - 10:30 a.m.

All-in Inclusivity Workshop

Center for Male Engagement

September 11, Winnet Building, the Great Hall 12:00 - 3:00 p.m.

International Student Transfer Information Session

International Student Services

September 12, Pavilion Building, the Klein Cube, 11:00 a.m.-12:30 p.m.

Donor Societies Acknowledgement Reception

Office of Institutional Advancement

September 12, Mint Building, the Rotunda, 5:30 - 7:30 p.m.

Citizenship Day

Single Stop Office & the Fox Rothschild Center for Law and Society

September 14, Center for Business & Industry, C2-28, 8:00 a.m. – 4:00 p.m. http://www.stepuptocitizenship.com/

Census Champion Training with Philly Counts

Institute for Community Engagement and Civic Leadership

September 17, Center for Business & Industry, C2-28, 9:40 a.m. - 7:30 p.m.

Student Support Service Fair

Student Support Services & Division of Liberal Studies

September 18, Bonnell Building, Lobby, 10:00 a.m. - 2:00 p.m.

The Path to Possibilities...

#CCP Votes - Voter Registration Rally

Institute for Community Engagement and Civic Leadership in partnership with The Urban League of Philadelphia

September 24, Bonnell Building, Lobby, 12:00 - 2:00 p.m.

Health and Wellness Fair

Office of Human Resources

September 25, Winnet Building, the Great Hall 10:00 a.m. - 4:00 p.m.

Fireside Chat: Latinx Heritage Month

Office of the President

September 25, Winnet Building, Lobby, 3:00 - 4:00 p.m.

Student Government Association Expo and Inauguration

Center for Student Leadership Development

September 26, Winnet Building, Lobby, 10:00 a.m. - 2:00 p.m.

A Conversation with Change Makers, Panel Discussion & Reception

Division of Marketing and Communications

September 26, Pavilion Building, Klein Cube, 4:00 - 6:00 p.m.

CAN YOU HEAR THE ROAR? 🍣 9.17.2019

September 17, join us for our Pride Party as we launch the college's new mascot and celebrate the start of the semester with the Black and Gold Bash. Come meet Community College of Philadelphia's new mascot! Entertainment, food, giveaways and much more! For more info, visit:

http://myccp.online/roar

September 17, 2019 Winnet Courtyard, 12:00 p.m.-4:00 p.m.

CCP Pride Party / Mascot Launch (12-1pm) Black & Gold Bash (1-4pm)

#CCPpride Days - Every Tuesday "Wear Your Black, Gold, or Lions Gear!"

Intercollegiate Athletics Schedule

https://www.ccp.edu/campus-life/athletics/intercollegiate-athletics
Women's Volleyball
Men's Cross Country
Women's Cross Country

The Path to Possibilities...