

**MEETING OF AUDIT COMMITTEE**  
**Community College of Philadelphia**  
**Wednesday, June 10, 2020 – 12:00 p.m. *via* Zoom**

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White, Ms. Lydia Hernández Vélez, Donald Generals, Ed.D., Mr. Jacob Eapen, Judith Gay, Ph.D., Victoria Zellers Esq., Mr. James P. Spiewak, Mr. Gim S. Lim, Mr. Robert Lucas, and representing Grant Thornton: Ms. Angelica Roiz, Mr. Alex Ney and Mr. Joseph Mulligan

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

**AGENDA – PUBLIC SESSION**

**(1) Approve Minutes of Audit Committee Meeting on March 26, 2020 (Action Item):**

**Action:** Mr. Anthony Simonetta asked for a motion to recommend approval of the March 26, 2020 Audit Committee meeting minutes (Attachment A). Mr. Jeremiah White made the motion to accept the minutes. Ms. Lydia Hernández Vélez seconded the motion. The motion passed unanimously.

Prior to the approval of the minutes, Dr. Donald Generals provided a brief update on the College's COVID-19 state of affairs and plan for the fall semester. Dr. Generals clarified that the fall semester will begin with all online classes. However, accelerated classes that begin later in the semester may have some on-campus or hybrid classes depending on improvements in the COVID-19 situation. The College has been providing non-credit workshops to help students prepare for taking online courses. Over the next couple of weeks, the College will also begin to resume some on-campus services on a limited basis and may slowly expand other services.

**(2) 2019-2020 Audit Process (Information Item):**

Ms. Angelica Roiz began her discussion by sharing the 2020 Audit Planning Presentation (Attachment B) *via* Zoom. Ms. Roiz then announced that Mr. Joe Mulligan, a principal in Grant Thornton's not-for-profit advisory practice, will provide an update of the higher education industry in light of the pandemic disruption after their presentation. Mr. Alex Ney overviewed the slides relating to audit timeline and scope, and areas of significant risks and focus. He discussed testing revenue streams to ensure appropriate revenue recognition and testing allowance methodology for appropriateness and reasonableness. Other areas of focus include compliance and controls procedures. Ms. Roiz mentioned that she had inquired with management on the shift to working remotely in March. As with other clients, Grant Thornton will take into considerations the normal control environment and the change in control environment beginning in March. Mr. Ney mentioned using procedures designed to evaluate the reasonableness of estimates used by management and assessing the adequacy of the College's financial statement disclosures.

For 2019-20 audit, areas of focus for the Single Audit will include the \$16 million the College received under the CARES Act Higher Education Emergency Relief Fund. In addition to the usual Student Financial Aid cluster, Ms. Roiz mentioned that guidance on how these relief funds are to be tested are still in development but institutions, including the College are doing their best to be in compliance with available guidance. On the last slide, Ms. Roiz highlighted new audit considerations relating to the COVID-19 pandemic such as federal relief funding, reserves for uncollectible accounts, recovery, asset impairment, going concerns, and a deeper understanding of management's projections and plans.

Mr. Mulligan then provided a few remarks based on observations from their advisory services practice. He summarized recent months into five stages – staging, scrambling, support, settling in, and securing the future. Considerations during the staging phase included addressing social distancing, public health, and making decisions to close operations temporarily. During the scrambling phase, institutions took actions to ensure how education will be delivered; the support phase included analyzing new sources of assistance and federal funding; during the settling in phase, institutions addressed access to technology, cohabitation, resiliency of the student population, and value of distance education. Securing the future will have to take into consideration the institution's location, unique model and structure and how it will retain its students beyond the fall semester.

Ms. Roiz concluded her presentation by announcing that selected GASB pronouncements which were to be effective for the year have been postponed and that this year's audit will be performed remotely.

**(3) 2019-2020 Budget Update (Information Item):**

Mr. James Spiewak provided an update on the status of the FY 2019-2020 Budget. He noted that for the year, total credit hours were 4% below budget. Mr. Spiewak stated that the major differences on the revenue side from the original budget were: State appropriation was 2% higher; City appropriation applied to operating budget was higher because a planned debt service for the new Career and Advanced Technology Center will not occur until next fiscal year; and total tuition and fee revenues are down \$3.7 million. He stated that the major differences on the expense side from the original budget were: full-time salaries were \$2 million less than budgeted due to hiring freeze; self-funded medical program costs are \$0.67 million higher than budgeted; and facility costs were significantly below budget due to the College being closed since mid-March. The net effect is anticipated excess revenue of \$1.46 million which will be further increased by \$0.9 million of CARES Act funds. Staff propose that \$800,000 of the excess funds be applied to the Student Activities and Athletics budget since this budget's primary source of funds, the general college fee, is not being charged for the summer or Fall semesters. Staff are also proposing that the remaining excess revenues be applied towards the FY 2020-2021 fiscal year due to anticipated revenue shortfall related to a projected decrease in enrollments.

**(4) 2020-2021 Budget Highlights (Information Item):**

Mr. Jacob Eapen informed the Committee that next year's budget will be heavily dependent on enrollment projections. The College has presented several scenarios to the Business Affairs Committee, Executive Committee and Board of Trustees. Mr. Jacob discussed two scenarios. The first scenario assumed a 10 percent decline in enrollment for summer, a 25

percent decline in enrollment for fall, a 25 percent decline in enrollment for spring and a 10 percent decline in enrollment for summer 2021. Based on these assumptions, the College is projecting a deficit of approximately \$12 million before CARES Act reimbursements.

On the revenue side, Mr. Jacob announced that the State has approved a flat appropriation for the first 5 months. In terms of City funding, the Mayor is proposing a \$3.25 million increase in appropriations. The College will again not increase tuition for next year. Mr. Jacob reminded the Committee that there has been only one tuition increase in seven years. The CARES Act Institutional Fund and Primarily Black Institutional Care Act Fund will contribute about \$1.0 million towards reducing the projected budget deficit.

On the expense side, the College will not be adding new positions. All open positions are frozen. Travel, hospitality and other discretionary expenses will be reduced by 75 percent and overtime will be reduced by 50 percent. The College is expected to receive some savings from closing the main campus and the three regional centers.

The second scenario assumes a 6 percent decline in enrollment for summer 2020, a 10 percent decline in enrollment for fall, a 10 percent decline in enrollment for spring and a 6 percent decline in enrollment for summer 2021. Based on these assumptions, the College is projecting a deficit of approximately \$7.7 million before CARES Act reimbursements.

Management is continuing to explore other ways to balance the budget for next year and will be presenting the final budget to the Business Affairs Committee on June 24<sup>th</sup> and the Board of Trustees on June 25<sup>th</sup>.

**(5) Internal Audit Plan/Internal Audit Committee Update (Information Item):**

Mr. Robert Lucas provided an update on the 2018-2020 Internal Audit Plan (Attachment C). He provided a summary report of activities since the last Audit Committee meeting. Mr. Lucas stated that he is working with management to finalize two draft audit reports, as five other audits are in progress, and planning has begun on three other audits with opening meetings requested with management. An updated copy of the status of the biennial Internal Audit Plan was also distributed in advance to Audit Committee members which details the status of each planned audit for the period.

Mr. Lucas stated that he had provided the Audit Committee members with an updated Internal Audit Follow Up Matrix on which the auditor's comments and management's action plans are tracked.

Mr. Lucas provided the committee with an update of his involvement with the College's development of Disaster Recovery Plan for all of the College's areas designated as critical to its educational and business functions. He stated that the plans for individual divisions, departments and functions were provided to him for review just before the previous Audit Committee meeting and that he has been working on consolidating them into one plan for the College. Mr. Lucas noted the latest was just provided to Dr. Gay for her review and it is expected to be shared with Dr. Generals and the Cabinets for their review shortly. The plan is intended to be reviewed by management and updated as needed by June 30 each year.

Lastly, Mr. Lucas also noted that he will be developing the 2020-2022 Internal Audit Plan over the next few months. As done previously, he will be soliciting input from senior management for functions and areas to be considered as possible audit subjects in the next internal audit plan period based on risks perceived by those managers. It is expected that the new plan will be approved by senior management and provided to the Audit Committee members before the September meeting.

**(6) Next Meeting:**

The next meeting of the Audit Committee will be in September, 2020.

**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. Since no Executive Session was requested with the Audit Committee, the meeting was adjourned.

GSM/Imh  
Attachments

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

# **ATTACHMENT A**

**Minutes from March 26, 2020  
Audit Committee Meeting**

**MEETING OF AUDIT COMMITTEE**  
**Community College of Philadelphia**  
**Thursday, March 26, 2020 – 12:00 noon Conference Call**

Present: Mr. Anthony J. Simonetta, Mr. Jeremiah White, Donald Generals, Ed.D., Ms. Victoria Zellers, Esq., Mr. Jacob Eapen, Ms. Lydia Hernández Vélez, Esq., Mr. Gim Lim, Mr. Robert Lucas; and representing Grant Thornton: Ms. Angelica Roiz, and Mr. Alex Ney.

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

**AGENDA – PUBLIC SESSION**

**(2) Approve Minutes of Audit Committee Meeting on September 25, 2019 (Action Item):**

Mr. Anthony Simonetta commented using conference call format was not the ideal way of conducting the audit committee meeting but current circumstances forced us into the situation. He wished everyone is well and safe. Mr. Simonetta then asked for any edits or suggested corrections to the September 25, 2019 Audit Committee meeting minutes. There were none.

**Action:** Mr. Simonetta then asked for a motion to recommend approval of the September 25, 2019 Audit Committee meeting minutes (Attachment A). Ms. Lydia Hernández Vélez made the motion. Mr. Jeremiah White seconded the motion. The motion passed unanimously.

**(2) 2018-2019 Uniform Guidance Report (Action Item):**

Ms. Angelica Roiz and Mr. Alex Ney reviewed the results of the 2018-2019 Uniform Guidance Audit using the draft report and supplementary information in Attachment B to these minutes. The Uniform Guidance draft report is provided in Attachment C. The Uniform Guidance Report begins on page 72. Pages 1 to 71 contain the Financial Statements that were reviewed and accepted by the Board of Trustees on November 7, 2019. Ms. Roiz explained that the approved audit report has to be submitted to the Federal Audit Clearinghouse before March 31, 2020. Ms. Roiz provided an overview of materiality and the major programs covered in the audit. She explained that the Career and Technical Education grant is required to be audited every three years. Mr. Ney explained there were 11 compliance requirements for each major program. They reviewed the details of the schedule of expenditures of federal awards on pages 73 and 74. The College had \$70 million in federal expenditures of which \$67 million was in Student Financial Aid.

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 80. The College continues to be a low-risk auditee.

There was a brief discussion on the unprecedented impact of the Covid-19 virus on colleges, Pell grant, student withdrawals and compliance with federal student financial aid rules. Ms. Roiz indicated she will forward us the link to monitor any updates from the U.S. Department of Education.

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

**(3) Internal Audit Plan/Internal Audit Committee Update (Information Item):**

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

Mr. Lucas also noted that he will be developing the 2020-2022 Internal Audit Plan over the next several months. As done previously, he will be soliciting input from senior management for functions and areas to be considered as possible audit subjects in the next internal audit period based on risks perceived by those managers.

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

Mr. Lucas provided the Committee with an overview of Internal Audit's involvement in the College's Disaster Recovery planning efforts. He stated that the division managers had selected leads for developing recovery plans for areas in divisions and departments which they deemed critical for recovering after a business interruption or other significant event. Internal Audit provided the leads with a questionnaire and template for developing their own plans. The leads were offered individual sessions with Mr. Lucas and he also held group meetings for all of the leads to provide guidance and to answer questions as they drafted their own plans. The draft plans were completed and provided to Internal Audit before the College closed its doors on March 13. Dr. Gay noted that the Internal Audit Committee members had asked that she, as Chief of Staff, and the Internal Auditor take on this assignment to help ensure all critical divisions had recovery plans in place in short timeframe. This process began in the fall before the current coronavirus was even identified in China.

Mr. Lucas was asked what the Internal Audit Committee had been working on. He noted that the two audit reports that had been issued had comments and responses which had been discussed and concerns resolved in order that they could be finalized. He also stated that they had discussed the Internal Audit Follow Up Matrix to understand the color coding and other factors for clearing items from the matrix. Dr. Gay added that the Committee had also reviewed a College policy in an effort to understand what external reviews were covered by the policy.

**(4) Next Meeting:**

The next meeting of the Committee will be in June 2020 at which time Grant Thornton will discuss their proposed Audit Plan for the 2019-2020 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, Jr.  
Mr. Jacob Eapen  
Ms. Victoria Zellers, Esq.  
Mr. Robert Lucas  
Mr. Jim Spiewak  
Representing Grant Thornton: Ms. Angelica Roiz  
Representing Grant Thornton: Mr. Alex Ney  
Representing the Meridian Group: Mr. Anthony B. Scott



**ATTACHMENT B**  
**Grant Thornton's**  
**2020 Audit Planning Presentation & Discussion**



Grant Thornton

# 2020 Audit Planning Presentation and Discussion

## Community College of Philadelphia

### June 10, 2020



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

# Audit Timeline & Scope

May 2020	Client continuance	<ul style="list-style-type: none"> <li>• Client continuance</li> <li>• Issue engagement letters</li> <li>• Conduct internal client service planning meeting, including coordination with audit support teams such as IT and tax</li> </ul>
June 2020	Planning	<ul style="list-style-type: none"> <li>• Meet with management to confirm expectations and discuss business risks</li> <li>• Discuss scope of work and timetable as well as identify current year audit issues</li> <li>• Initial Audit Committee communications</li> </ul>
June – July 2020	Preliminary risk assessment	<ul style="list-style-type: none"> <li>• Develop an audit plan that addresses risk areas</li> <li>• Update understanding of internal control environment</li> <li>• Coordinate planning with management and develop work calendar</li> <li>• Perform walkthroughs of business processes and controls</li> </ul>
August – September 2020	Final fieldwork and deliverables (short form financial statements)	<ul style="list-style-type: none"> <li>• Perform final phase of audit and year-end fieldwork procedures</li> <li>• Meet with management to discuss results including review of draft financial statements, misstatements (if any), and completeness/adequacy of disclosures.</li> <li>• Present results to the Audit Committee</li> </ul>
December 2020 – March 2021	Final fieldwork/ deliverables (Single Audit)	<ul style="list-style-type: none"> <li>• Perform final phase of Single Audit compliance testing</li> <li>• Meet with management to discuss results</li> </ul>

# Significant risks

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

Significant risk	Procedures
Tuition and fees revenue, and related receivables/deferred revenues	<ul style="list-style-type: none"><li>• Perform detailed testing of a sample of transactions, agreeing to source documentation.</li><li>• Perform deferred revenue testing to determine proper cut-off.</li><li>• Gain understanding of the allowance methodology for lack of payment of student account.</li><li>• Assess management's analysis of allowance for doubtful accounts for reasonableness, consistency with methodology and accuracy of inputs.</li></ul>
Federal and State grants and contracts	<ul style="list-style-type: none"><li>• Review contract documents to obtain understanding of the terms.</li><li>• Compare revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts.</li><li>• Review any deferred amounts for reasonableness.</li><li>• Agree any subsequent collections to year-end receivable balances.</li><li>• Review propriety of financial statement presentation and disclosure.</li></ul>

# Significant risks – continued

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

Significant risk	Procedures
Management override of controls – (presumed fraud risk and therefore significant risk in all audits)	<ul style="list-style-type: none"><li>• Consider the design and implementation of entity-level controls, including information technology controls, designed to prevent/detect fraud.</li><li>• Assess the ability of the College to segregate duties in its financial reporting, information technology, and at the activity-level</li><li>• Conduct interviews of individuals involved in the financial reporting process to understand (1) whether they were requested to make unusual entries during the period and (2) whether they are aware of the possibility of accounting misstatements resulting from adjusting or other entries made during the period.</li><li>• Perform risk assessment for journal entries and detail test a sample of journal entries based on our risk assessments to ensure propriety of the entries.</li></ul>

# Other areas of focus

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

Area of focus	Procedures
Investments	<ul style="list-style-type: none"><li>• Test valuation of publicly traded investments using an independent pricing source.</li><li>• Test 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 as well as obtain underlying audited financial statements for the respective funds.</li><li>• Test reasonableness of investment-related income, including unrealized appreciation/(depreciation) in fair market values.</li></ul>
State and City appropriations	<ul style="list-style-type: none"><li>• Obtain detail of appropriations received for the fiscal year.</li><li>• Confirm amounts with State and City, agreeing to revenue recorded in general ledger.</li><li>• Review receivable balance, reconciling the cash received to amounts outstanding based on confirmation, as applicable.</li></ul>
Other post-employment benefits liability (GASB 68 & GASB 75)	<ul style="list-style-type: none"><li>• Review the analysis of accrued postretirement benefit obligations.</li><li>• Assess the reasonableness of actuarial assumptions: discount factor, trend rates and cash flows, amongst others.</li><li>• Test completeness and accuracy of participant census data.</li></ul>

# Other areas of focus – continued

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

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 the financial statements. The most significant estimates relate to the allowance for doubtful accounts, useful lives of fixed assets, valuation of alternative investments, and actuarial estimates for the College's post-retirement benefit plans under GASB 68 and GASB 75. 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.

# Other areas of focus – continued

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

Area of focus	Procedures
Compliance with Uniform Guidance	<p>Perform compliance and controls procedures in accordance with the Uniform Guidance Requirements, including:</p> <ul style="list-style-type: none"><li>• Planning, identification of major federal programs and risk assessment.</li><li>• Reviewing the respective federal compliance supplements and, as applicable, the specific grant/award agreements and documenting the applicable compliance requirements.</li><li>• Documenting/updating internal controls over compliance for each of the respective major federal program(s) or cluster(s).</li><li>• Testing compliance and internal controls over compliance for each direct and material compliance requirement over each major federal program.<ul style="list-style-type: none"><li>• 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.</li><li>• Consistent with prior years, we anticipate that we will audit compliance associated with the federal Student Financial Assistance (SFA) Cluster.</li><li>• 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.</li></ul></li><li>• Testing the reconciliation of the schedule of expenditures of federal awards to the respective amounts included within the financial statements.</li></ul>



# Other areas of focus – continued

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

Area of focus	Procedures
Compliance with Uniform Guidance (continued)	<ul style="list-style-type: none"><li>• Communicating compliance/control findings, if any, to management.</li><li>• Addressing resolution of communicated compliance/control findings and understanding management's response to be included in the corrective action plan.</li><li>• Assessing completeness of disclosures related to the federal schedule of expenditures.</li><li>• Rendering respective independent auditor opinions.</li><li>• Preparing the appropriate sections of the federal Data Collection Form submitted to the Federal Audit Clearinghouse.</li></ul>

# Areas of focus for Single Audit

The following provides an overview of the major programs expected to be tested this year. This is subject to change after a final schedule of federal awards is provided.

Major program	2020	2019	2018
Student Financial Aid Cluster	X	X	X
Career & Technical Education – Basic Grants to States (CFDA 84.048)		X	

# 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

# COVID-19 pandemic

## Accounting considerations

- 1) Asset impairment – material assets subject to possible impairment or devaluation. Colleges need to carefully identify the appropriate impairment model and consider whether the pandemic affects whether an impairment should be recognized and, if so, the extent of the impairment. This could impact fixed assets, investments, and other assets.
- 2) Insurance recoveries – Colleges may be entitled to reimbursement for losses under various types of insurance policies as a result of the pandemic.
- 3) Contingent losses – a College is required to recognize a contingent loss if (a) it is probable that the liability has been incurred as of the statement of net position date, and (b) the amount of the loss is reasonably estimable (as either a point estimate or a range of loss).
- 4) Going concern evaluations – Colleges will need to evaluate their ability to continue as a going concern within one year after the financial statements are either issued or made available to be issued. A College that concludes that there is substantial doubt about its ability to continue as a going concern must provide disclosures to that effect, including its plans to alleviate that doubt.
- 5) Impact of various federal relief programs – Colleges are eligible to participate in certain federal government relief programs to mitigate the financial impacts of the pandemic. The appropriate accounting and financial reporting of the various relief programs such as PPP loans, CARES Act section 18004(a)(1) relief, student room and board refunds, Title IV refunds, etc. is evolving.
- 6) Reserves for uncollectible accounts – Because of the significant economic impact of the pandemic, Colleges may need to reevaluate the basis for reserves on certain accounts such as student accounts receivable, as well as other reserves.
- 7) Disclosures of risks and uncertainties – Disclosure of risks and uncertainties related to operations/activities, accounting estimates, and vulnerabilities should be considered when preparing the financial statement footnotes.

# 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](https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=15191)

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





**Audit Planning Presentation**

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# **Technical Updates – GASB**

# Selected pronouncements effective for the year ending June 30, 2020 or subsequent periods - GASB

Title	Effective fiscal year ending
GASB 84 – <i>Fiduciary Activities</i>	June 30, 2020 **
GASB 87 – <i>Leases</i>	June 30, 2021 **
GASB 89 – <i>Accounting for Interest Cost Incurred before the end of a Construction Period</i>	June 30, 2021 **
GASB 90 – <i>Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61</i>	June 30, 2020 **
GASB 91 – <i>Conduit Debt Obligations</i>	June 30, 2022 **
GASB 92 – <i>Omnibus 2020</i>	June 30, 2022 **

**\*\* Board delays effective date of multiple standards**

On May 8, 2020, the Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic and is effective immediately.

Pronouncements postponed by one year: GASB 84, *Fiduciary Activities*, GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, GASB 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB 90, *Majority Equity Interests*, GASB 91, *Conduit Debt Obligations*, GASB 92, *Omnibus 2020*, and GASB 93, *Replacement of Interbank Offered Rates*.

Pronouncement postponed by 18 months: GASB 87, *Leases*



**Audit Planning Presentation**

**Technical Updates – Uniform  
Guidance**



# Uniform Guidance – Single Audit Extension (March 2020 in response to COVID-19)

## Summary

- OMB Provides Broad COVID-19 Single Audit Extension option to Federal Agencies
  - Awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and sub-recipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum (March 2020) that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package to six (6) months beyond the normal due date.
  - No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and sub-recipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and sub-recipients should maintain documentation of the reason for the delayed filing. Recipients and sub-recipients taking advantage of this extension would still qualify as a "low-risk auditee".

# Uniform Guidance – Education Department Guidance for Interruption of Study Relating to COVID-19

## Summary

- Department of Education (ED) memorandum, [Guidance for Interruption of Study Relating to Coronavirus \(COVID-19\)](#)
  - Addresses concerns that higher education leaders have expressed regarding how they should comply with Title IV, Higher Education Act policies for students whose activities are impacted by COVID-19, either directly because the student is ill or quarantined, or indirectly because the student was recalled from travel-abroad experiences, can no longer participate in internships or clinical rotations, or attends a campus that temporarily suspended operations.
  - Provides flexibilities for schools that are working to help students complete the term in which they are currently enrolled.
  - Addresses areas such as enrollment disruptions, distance learning, length of academic year, and return of Title IV funds. In addition to this memo, ED is encouraging institutions to frequently visit the [Department's Coronavirus Web page](#) for the latest information.

# Uniform Guidance – OMB Administrative Relief for Recipients and Applicants Impacted by COVID-19

## Summary

- On March 19, 2020, U.S. Office of Management and Budget (OMB) released memorandum M-20-17, [Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus \(COVID-19\) due to Loss of Operations](#).
  - Directed at federal agencies.
  - Instructs that federal awarding agencies are authorized to take certain actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients affected by COVID-19 (for both recipients with COVID-19 related grants and other types of federal grants).
  - Awarding agencies are required to maintain records on the level of particular exceptions provided to recipients and for several actions (including the allowability of payroll costs when recipients' operations have been affected by COVID-19).
  - Agencies must require recipients to maintain appropriate records and documentation to support certain charges to federal awards.

# Proposed Changes to Uniform Guidance

## Summary

- On March 25, 2020, the GAQC issued comprehensive comments to the Office of Management and Budget (OMB) on its notice of Proposed Guidance titled, [Guidance for Grants and Agreements](#).
- Potential changes still under review (as well as the most recent comments from the AICPA GAQC) include the following:
  - *Effective Date*. It is not clear how the proposed effective date would be operationalized and whether federal agency action by some or all agencies will be needed for it to become effective.
  - *Revised Definitions of Internal Control*. Changes to the definitions of internal control are problematic and do not align with the audit requirements in the Uniform Guidance.
  - *Period of Performance*. This is an area that is already challenging in practice and the proposed changes add confusion, particularly as it relates to whether the auditor would be testing cutoff of the overall award period or whether they would be testing cutoff with the budget period.
  - *Procurement*. OMB should consider removing auditor requirements around the testing of compliance with the micro-purchase and simplified acquisition threshold requirements going forward due to delays that may continue around when the Federal Acquisition Regulations are updated for increased thresholds versus when those thresholds are updated by law.
  - *Single Audit Study of Audit Quality*. The proposal continued the requirement for an audit quality study but pushed the date to audits submitted in 2021. The GAQC recommended that OMB delete the regulatory requirement for this study in the Uniform Guidance as there are more efficient, effective, timely, and less costly ways for the goal of this provision to be met; many of which are already ongoing. If retained, OMB should push the date of the audit submissions to be covered by the project to 2023 due to the current COVID-19 situation.

# **ATTACHMENT C**

**INTERNAL AUDIT – PLAN STATUS**

# COMMUNITY COLLEGE OF PHILADELPHIA

Date: May 26, 2020  
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

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

- Draft reports in discussion with management:
  - 50<sup>th</sup> Anniversary Scholars Program
  - Residency Verification
- Audits in progress:
  - Part-Time Faculty Medical Benefits
  - Employee Check Requests
  - Vendor Check Requests
  - 403(b) Administration
  - 403(b) Transactions
- New audits announced – Planning started and opening meetings requested:
  - Family & Medical Leave Act
  - Forgivable Loans
  - State Recruiting Regulations
- Working with division and department leads on their individual Disaster Recovery Plans.

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

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
Forgivable Loans	L	Compliance with procedures and controls for such loans	2020	2
Clery Act	M	Compliance with law and required disclosures	2019	7
<b>IT Audits</b>				
Non-ITS Administered Software Programs	M	Determine adequacy of administration controls	2019	7
Network Security	L	Determine adequacy of controls for systems access	2020	*
<b>Administrative</b>				
Follow Up on Prior Issues			Ongoing	
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			Ongoing	

Stage:

\* - Working with management to review external audit report, findings, recommendations, and action plans.

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

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



# Community College of Philadelphia

## Internal Audit Follow Up Matrix

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

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## Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
63	5/25/2016 ITS Physical Security Michael Fohner	Management should consider installing additional gaseous systems in rooms which have significant risk of business and classroom interruption based on the type of equipment in the connectivity rooms.	6/30/17 (Update of Progress)  4/30/18  9/15/18 (Status Update)  5/31/19  NO UPDATE RECEIVED	Management has decided to upgrade the fire suppression systems from sprinklers to gaseous systems in three rooms deemed critical due to the nature and value of electronic equipment in those rooms. Specifically, upgrades in rooms B2-39, MG-6A and W1-E1 have been included in the budget for the 2016-2017 fiscal year and, as such, should be completed by June 30, 2017.  Update as of 12/21/2016: Phase One: The 3 CRITICAL Closets (MG-6A, B2-39, W1-E1) are pending the release of the RFP for installation of the FM200 fire suppression systems. Phase 2: Time and funding permitting the regional center IDFs will be addressed later for gaseous fire suppression.  The scope of work for this project has been completed. RFP is expected to be posted by 10/4/17 with work to be completed by 4/30/18.  RFPs have been issued. Work is expected to be performed over the summer 2018 and completed by the start of the fall semester.  Fire Suppression will be installed for MG-6A and W1-E1 and work will be done on ceiling installations to support the fire suppression equipment. B2-39 no longer needs this upgrade as critical equipment housed in that space has been moved to a protected room.
75	5/24/2018 Disaster Recovery and Response Plan Jacob Eapen	Substantive testing of the DRRP should be documented. Issues and resolutions should be tracked and documented until completed. Table-top exercises should also be performed periodically using a variety of scenarios and timing.	6/30/18  NO UPDATE RECEIVED	Testing procedures and results will be documented and maintained moving forward. Tabletop exercises will be added to the monthly DR meetings held in ITS. These procedures will also be documented in the DRRP within the next 90 days (no later than June 30, 2018).
77	5/24/2018 Disaster Recovery and Response Plan Jacob Eapen	Cyber Breach Committee should meet quarterly to determine the status of data which may not be sufficiently secured. The CIO should be empowered to direct actions to be taken to secure this data. Senior management should be informed of risk areas not secured in a timely manner.	9/30/18  NO UPDATE RECEIVED	Data Breach Committee will begin meeting again prior to the end of the spring 2018 term. (Meeting was held on May 2.) The committee charge will be reviewed and refined during the first meeting. A meeting schedule will be presented to setup quarterly meetings. A survey for College units, similar to the 2016 survey, will be performed to determine the state of our PII data and the locations of such data.
80	5/24/2018 ITS Physical Security Michael Fohner	Several critical server rooms had sprinklers systems for fire suppression which would cause water damage to the equipment they are designed to prevent damage from fire. This concern was included in the ITS physical security audit report and management has established actions plans to replace the sprinkler systems in these rooms with gaseous fire suppression systems.	9/15/18  5/31/19  NO UPDATE RECEIVED	See Management Response / Follow Up for item # 63 above.
84B	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Test all created groups including the Emergency Management Team and the Executive Policy Group.	11/30/19	The EMT and EPG groups will each receive a separate test message at least on an annual basis. The Target for the first test message to these groups is November 30, 2019.
84C	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Verify that all members of the emergency related groups received the test messages due to the importance of these groups receiving real emergency messages.	11/30/19	Receipt of the test message will be confirmed with each member of these groups. The target date for confirming all have received a test message is November 30, 2019.

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## Internal Audit Follow Up Matrix

<b>Report</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
84D	6/19/2018 Emergency Operations Plan Randolph Merced	In order to enhance the value of the Send Word Now program to the College, Internal Audit recommends the following: Retain sufficient records to be able to determine what messages were sent, when they were sent, how they were sent, and to whom they were sent. These records should be retained for an appropriate period determined by the College's general Counsel.	09/30/19	The College's management concurs that a record of all Emergency Mass communications Text Messages (Full messages including dates and times) should be retained for a period of seven years in accordance with the college's records management and retention policy for Emergency Response Team Records. We will ensure this occurs beginning with the test message for the fall semester of 2019.
85	6/19/2018 Emergency Operations Plan Randolph Merced	In order to help ensure that students are aware of the EOP and other posted safety information, Internal Audit recommends that staff from the Public Safety Department participate in all student orientations to help ensure that appropriate safety information is provided to attending students including references to the College's EOP on the website.	01/21/20	It is envisioned by the orientation planners that producing videos may be a way to effectively maximize its communication with new students. Public Safety is available to speak at the student orientation as desired by Student Affairs. Public Safety will produce several safety-related videos for new students as a means to help promote a safety culture as well as give valuable information to students on emergency preparedness. The target date to make videos available for the public January 21, 2020.
86	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that the EOP be amended to include appropriate references to the DRRP. During an actual event, ITS management should be informed of all updates to help them prepare and respond in a timely manner to scenarios which will impact IT operations.	01/20/20	The DRRP mentions and points to the EOP in its preamble statement. Further, the crafters of the DRRP and EOP have worked together to ensure cohesion in processes and protocols in the event of an emergency. A review of both documents will be added to the EOP agenda as a standing item going forward with respect to incursions which both plans may be called into service. This bifurcated model will ensure there is no overlap, duplication or obstructive response from the Emergency response administrators. The Target date for a comprehensive review of these documents is January 20, 2020.
87	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit understands that the Director of Public Safety is initiating a process for the EOP to be reviewed, and updated as necessary, in the near future. Please confirm this understanding and provide the date of expected completion. Future reviews should be scheduled at least annually.	09/30/19	The EOP is reviewed by the members of the Emergency Management Team throughout the year and, on an annual basis, the EMT chair reviews the agenda, recommendations, notes and commentary throughout the year and does a comprehensive review of the plan. The updated plan and its revisions are placed in the Public Safety Website for public consumption. The target date for completion of the current revision of the EOP is September 30, 2019.
88	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends recovery activities should be prioritized as approved by senior management with outlines of specific actions and activities. In addition, a list of current vendors, and vendors whose services may be needed (e.g. hazardous materials clean up, water and smoke damage services, etc.) should be maintained within the EOP for quick reference.	05/15/20	The Chief of Staff will recommend that the Cabinet direct all divisions to review existing, or develop new, disaster response and recovery plans that comply with the decentralization of recovery activities and detailed in the EOP. The target date for verifying that all divisions have such plans in place is May 15, 2020. The Cabinet will direct management to review and update these division plans on an annual basis
91	6/19/2018 Emergency Operations Plan Randolph Merced	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.		College management agrees that minutes of the EMT meetings should be recorded and retained for a period of seven years in accordance with the College's Records Management and Retention policy. We will ensure this occurs and we will begin recording minutes at each meeting in the summer of 2019
92A	6/19/2018 Emergency Operations Plan Randolph Merced	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	09/30/19	The Media Contacts will be included in the EOP which is currently undergoing the 2019 review and update process. The target revisions date for the 2019 update of the EOP is September 30, 2019 which will include the designated media contacts.
92B	6/19/2018 Emergency Operations Plan Shannon Rooney	Internal Audit recommends that media contacts be designated and documented in the EOP and they should be the same persons designated in the DRRP.	12/31/19	The Critical Communications Plan is being revised and will be distributed to appropriate College managers. Target date for revision is December 31, 2019.

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## Internal Audit Follow Up Matrix

<b>Report Date</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
93A	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	TBD	A search for a new AVP of Information & Technology is in progress. As facilitator of the Cyber Breach Group, that person will be responsible for following up on any information still needed from the users departments of the SaaS programs based on the most recent survey. The new AVP will schedule another meeting of the Cyber Breach Group within 90 of his/her start date to review progress and next steps for this action.
93B	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	10/31/19	The Office of the General Counsel is also expected to recommend procedures related to paper documents with PII held by various departments throughout the College. The target date for these recommendations to be made to Division management is October 31, 2019.
94	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that the CIO and/or Purchasing Department management determine what contracts reference data storage in the cloud by vendors which may be evergreen or automatic renewal terms which may prevent the new review control from occurring. Such contracts should be reviewed against the new questionnaire and management should consider executing amendments to these contracts which address any cloud-related risks or internal control weaknesses of the vendor.	TBD	The new AVP of Information & Technology, when hired, will be tasked with developing a plan to identify existing contracts which could bypass new controls related to cloud storage due to auto-renewal or extension options. This person will work with management to take appropriate actions to ensure cloud controls for new contracts are implemented by the next renewal or extension. The target date for identifying contracts which have not completed a cloud questionnaire is 120 days after the start date of the new AVP.
95	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that each program owner be required to designate a backup administrator. The CIO should follow up on the current PII survey and obtain such designated persons for each program.	TBD	The new AVP, when hired, will review the latest SaaS survey at the next Cyber Breach Group meeting and develop recommendations to Division management or the Cabinet to help ensure all user department have designated such backup administrators. The target date for developing the recommendations is 90 days after the start date of the new AVP.
96	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit recommends that ITS review the programs listed in the PII survey and determine if there are time sensitive programs for which downtime for any reason could interfere with the functionality required by staff to perform their duties and provide services to both staff, faculty and students. Since ITS is well versed in continuity planning for the programs they manage, it would be prudent for ITS to assist departments with time sensitive programs in developing procedures related to such downtime.	TBD	The new AVP, when hired, will solicit management's input for each of the programs to determine if any are considered critical to the mission and work of the College, both academic and as a business, such that downtime will quickly be problematic. For any such programs, ITS will offer to consult with management to help ensure that the department and/or vendor is sufficiently prepared to address interrupted access promptly. The target date to solicit this information from management is 120 days after the start date of the new AVP.
97	9/7/2018 Non-ITS Administered Programs Jacob Eapen	Internal Audit requests that ITS confirm that it has access right to each program currently in use throughout the College.	TBD	The new AVP, when hired, will be tasked with developing recommendations to senior management related to the decentralization of these SaaS programs throughout the College and whether the AVP of Information & Technology should have access to these programs as well. The target date for making these recommendations to management is 90 days after the start date of the new AVP.
106	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Purchasing should also ensure all P cardholders have a signed agreement on file.	11/01/19	AVP Facilities and Managers with P-Cards were notified, via email week of 04/30/19, that cards would be cancelled and issued in specific names. Application was sent for completion. Once applications are received new cards will be requested from Bank. Target date for obtaining new cards is November 1, 2019.
107C	1/18/2019 Purchasing Cards Gim Lim James Spiewak	The P card administrator should make an effort to coordinate with Amazon to ensure that all College P cards are covered by the same tax exemption.	11/01/19	P-Card Administrator will work with Amazon to have College Card Holders added to our Business Account which is tax exempt. Correspondence regarding the invitation and instructions were emailed to P-Card holders on 5/1/19. P-Cardholders received invitation to join the Amazon Business Account on 5/6/19. Users who have not yet signed up for the Amazon corporate account will be sent a reminder. Target date November 1, 2019.

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## Internal Audit Follow Up Matrix

<b>Report</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
110	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that Facilities Management, Public Safety and Business Services develop and implement procedures to ensure appropriate use of the WEX cards within each department.	11/01/19	A new procedure to ensure appropriate use of the WEX cards has been developed. Please see attached Vehicle Checkout Form. Target date to begin using the form is November 1, 2019.
113A	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that the monthly WEX reports be distributed to all user departments	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113B	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department ensure each driver has their own PIN number	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113C	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department ensure documented procedures are provided to staff prohibit the sharing of PIN numbers	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113D	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department initial the WEX reports with miles per gallon and fuel amounts and types	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
113E	1/18/2019 Purchasing Cards Gim Lim James Spiewak	Internal Audit recommends that management in each user department initial the WEX exception reports as evidence of their review and note any issues investigated and what steps were taken.	11/01/19	Please see attached Vehicle Checkout/Return Procedure and Vehicle Use and Checkout/Return Form. Target date to begin using the form is November 1, 2019.
116	2/26/2020 Clery Act Randy Merced	Internal Audit recommends that the areas for which crime statistics are requested, be expanded and the related request letters updated.	09/30/20	Management agrees to update the letter that goes out to the Police Department to clarify that the statistics requested include the edge of the sidewalk on the opposite side of the street.
118	2/26/2020 Clery Act Randy Merced	Internal Audit recommends that Public Safety management consult with the Legal Department to obtain guidance on the applicability of the Clery Act to off campus locations which the College repeatedly uses for activities described above.	04/30/20	Management agrees to consult with the Office of General Counsel to evaluate off-campus activities and update the Annual Security Report as necessary. The Director, Public Safety will meet with the Assistant General Counsel each spring semester.
119	2/26/2020 Clery Act Randy Merced	In order to provide continuity and ensure the timely reporting required by the Clery Act, Internal Audit recommends that additional staff be trained by the Director of Public Safety and actively participate in the processes to develop and file the annual report.	09/30/20	In addition to the Director, Public Safety, the Public Safety Operations Coordinator Office of General Counsel in compiling the Annual Security Report. Management agrees that going forward Public Safety Managers will be trained in the process of gathering and submitting crime statistics data required by the Clery Act.

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

Actions plans are in progress

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

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

**Confidential**

# Community College of Philadelphia

## Internal Audit Follow Up Matrix

### Completed Items

	<b>Report Date</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
1	5/9/2013	Remote Site Visit - ACE  Judith Gay	Internal Audit recommends that CCP insist that this facility keep children in the designated area awaiting pick up. This segregation of the children from non-custodial adults will help ensure the safety of the children as well as limit the liability of CCP. Alternatively, CCP should identify another facility to hold this class which does not have such risks	09/01/13	Classes at Casa Del Carmen will now begin at 6:30 PM, providing an additional ½ hour for parents to pick up their children before students arrive for the adult education classes. Additionally, the site supervisor at Casa Del Carmen has agreed to further enforce the need for children to remain in the designated area, separate from the entrance designated for adult students, while waiting for parents to arrive for pick up.  Verified during 2014 site visits.
2	2010  2013 Follow Up	CAHM Program  Marian McGorry	Management has developed draft procedures for the CAHM program and should finalize them as soon as possible. Management may want to solicit other colleges to obtain copies of their procedures to ensure CCP's are as comprehensive.		We sent the CAHM procedures draft to Jill for her review and she gave us positive feedback. The draft was developed by the CAHM faculty and the draft document that Jill reviewed is attached. The CAHM faculty will formalize the copy of the document and distribute to all CAHM faculty and give future faculty the document. Enhanced procedures were finalized in December 2013 and were approved by General Counsel and CAHM faculty for immediate implementation.
3	2010  2013 Follow Up	CAHM Program  Marian McGorry	Management should formalize the assignment of security-related procedures for the facilities utilized in the CAHM program within the job description of the responsible party.		Job descriptions for the Instructional Aides have been revised to assign end of shift security duties to the IAs. Chef Andy Marin, CAHM Curriculum Coordinator, has been asked to forward a copy of the document.  Job descriptions for Instructional Aides have been finalized and approved by the VP of HR as well as by the appropriate Federation representatives. Duties for the two aides includes responsibilities for securing the CAHM facilities and office when no staff are present.
4	2010  2013 Follow Up	CAHM Program  Marian McGorry	All IT equipment should be properly secured in the kitchen areas.		Rich Saxton, Business Administration Department Head, and Chef Andy Marin are working with MMS to secure all of the equipment. Laptops have been secured but are still open and accessible to anyone.  The laptop in the metal cabinet has been secured and the key is stored in the office. While the CPU, monitor and video equipment is still not secured within the podium, the overall security of the CAHM facilities has been strengthened to ensure that all food prep, cooking and instructional assets are secured in the rooms. Multiple security cameras surround the CAHM areas and were determined to be working at the time of this follow up.
5	2012	Study Abroad Program  Sharon Thompson	Risk and insurance procedures should be formally documented to help ensure the continuity of such processes.	12/20/13	Risk and insurance procedures have been formally documented.
6	2012	Study Abroad Program  Sharon Thompson	The emergency management plan related to this program should be updated and reissued.	12/20/13	The emergency management plan has been updated. It was provided to all faculty leading trips during the 2013-2014 academic year.

**Community College of Philadelphia**  
**Internal Audit Follow Up Matrix**  
**Completed Items**

	<b>Report Date</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
7	2012	Study Abroad Program Sharon Thompson	Internal Audit recommends that the administrative and risk management teams for the Study Abroad program review the need for criminal background checks with General Counsel and determine CCP's position.		This recommendation was reviewed with the Study Abroad Coordinator and with General Counsel. Requiring background checks for students who travel abroad does not appear to be best practice in the field. We will however continue to incorporate internal checks to ensure that students do not have any disciplinary holds on their records or a significant history of disciplinary issues at the College. This has been written into our guidelines.
8	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that procedures for mobile devices be enhanced to include procedures and controls related to: (1) perpetual inventory records; (2) periodic reconciliations of device phone numbers to carrier invoices; and (3) periodic physical inventories of devices reconciled to perpetual records.		A procedure manual will be created to define the ITS internal processes to support mobile device inventory, tracking and reporting. Procedures were provided for the inventory and reconciliation processes.
9	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Action plans should be developed to address differences noted between perpetual inventory records and carrier invoices.	9/30/13 through 12/31/13	Numerous action steps taken or to be taken to addresses differences noted between inventory records and carrier invoices. Reconciliation to June 2014 invoices was provided.
10	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Inventory records of assigned devices should be reconciled each month to the carrier invoices to ensure only current active devices are being paid for by the College.	11/30/13	As stated above, all carrier bills have been reconciled. All devices unaccounted for have been deactivated. The process is now assigned to the Client Support Area for monthly review as compared to the inventory database. A process which must include Purchasing will be instituted to ensure timely deactivation of devices once reported as lost, stolen or returned.
11	8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that ITS management schedule periodic inventories of the various mobile devices issued to staff and faculty. Such inventories should be sufficiently frequent to ensure lost devices can be recognized as such with appropriate actions taken by ITS and Security.	11/30/13	As stated above, period inventories of all mobile devices has commenced and will continue on a quarterly basis. Device management software is being explored. The new support ticketing system has such a feature as does our current Microsoft Cloud environment. ITS is exploring all approaches and will determine a course of action within the next 30 days.

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## Internal Audit Follow Up Matrix

### Completed Items

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12	8/19/2013	ITS - Mobile Device Inventory  Jody Bauer	Internal Audit recommends that ITS management consider the cost/benefit of a device management application and report its findings to the Cabinet for discussion as needed.	11/30/2013  2/17/17	<p>ITS will begin discussions with the President's Cabinet concerning the need for a BYOD policy. Preliminary meeting held – a) Mobile Iron will be loaded onto all current college-owned mobile devices, b) J Bauer will determine the cost and feasibility of implementing Mobile Iron or a similar product for all college employees that have a personal mobile devices, c) a draft BYOD policy will be developed, d) J Bauer will provide a Data Security presentation to the President's Cabinet.</p> <p>Update as of 5/15 - ITS has installed applications on mobile devices under their control - JAMF for Apple laptops and desktops, and SysAid for Apple and Android phones and tablets. These applications require users to use strong passwords on devices, force frequent password changes, and lock the devices after a short period of inactivity. The applications also allow ITS, as the administrator, to lock the devices or wipe their stored data clean in the event the devices are reported lost or stolen. Blackberry devices used by Facilities staff have similar controls as offered by the manufacturer. Controls related to personal devices used for College business or email are still being investigated. ITS has also eliminated the ability of such users to auto-forward their College email to their personal email accounts.</p> <p>Update as of 2/17/17 - ITS has made efforts but is unable at this time to execute a BYOD policy at the college. ITS has been successful in ensuring that all college-owned devices are registered and can be wiped as soon as ITS is notified of a lost device. Personal devices are not within our scope and faculty will not agree to allowing us access to their personal devices. At this time, we believe ITS has taken all available and executable steps to strengthen device management controls related to college-owned mobile devices.</p>
13	10/25/2013	Purchasing Cards  Jim Speiwak	The purchasing card policy should be reviewed and updated as deemed necessary.	4/30/2014  8/31/14	<p>An updated procurement card policy will be available by 4/30/14.</p> <p>P Card policy and procedures were revised effective 12/14.</p>
14	10/25/2013	Purchasing Cards  Gim Lim / Victoria Zellers	A new expense or travel and entertainment policy is recommended. The purchasing card policy should also be reviewed and updated as necessary and referenced to the new expense policy.	6/30/14  8/31/14  8/31/16	<p>A new travel and entertainment policy will be developed and presented to the Cabinet for their review and input by 6/30/14.</p> <p>A new travel policy has been developed, reviewed by the Cabinet, and is currently being reviewed by members of the Board of Trustees. Target date for implementation is June 30, 2016.</p> <p>New Travel Authorization and Reimbursement Policy was approved and posted 5/6/16.</p>



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14A	10/25/2013	Purchasing Cards Gim Lim / Victoria Zellers	A gift card policy is recommended.	8/31/17 11/15/17	A gift card policy has been drafted and a final version is expected to be reviewed by management and implemented by the fall semester.  Legal Counsel is reviewing the draft policy and will discuss her recommendations with the Cabinet by June 30, 2017.  Policy is scheduled for review by the Cabinet in October with implementation expected by 11/15/17.  Policy was reviewed and approved by the Cabinet and was posted on the College website on 12/12/17.
15	10/25/2013	Purchasing Cards Jim Speiwak	The P Card administrator should obtain a report from the bank on a monthly or quarterly basis to card limits per the verify bank limits agree to College requested amounts.	03/31/14	Management will request quarterly reports from the bank with reviews beginning on or before 3/31/14.
16	10/25/2013	Purchasing Cards Jim Spiewak	The P Card administrator should document procedures for temporary credit limit increases and for verifying that limits were returned to previous levels.	3/31/2014 8/31/14	Management agrees that the P-Card coordinator should request records from the bank on at least a quarterly basis to assure that temporary limit increases have been properly reset by the bank as requested. The first review will occur on or before March 31, 2014. Management will also put in place a process of documenting in the cardholders file any permanent changes to limits immediately. New procedure for documenting P card limit changes has been developed and was effective July 1, 2015.
17	10/25/2013	Purchasing Cards Jim Speiwak	P Card administrator should verify that accounts have been closed for terminated employees using the periodic reports obtained from the bank to verify card limits and reports of terminated employees from HR.	01/31/14	Management will request a report from Human Resources on a monthly basis of all terminated employees. Finance will ensure that any credit cards issued to any of these employees are cancelled. This new practice will commence on January 31, 2014.
18	10/25/2013	Purchasing Cards Jim Spiewak	P Card Logs should be enhanced to allow details of meals and other expenses to be listed on the logs.	4/30/2014 8/31/14	The P Card Log will be redesigned on or before 4/30/14 and training will begin immediately thereafter.  The P Card Log was revised and issued to card holders effective 12/14.

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19	10/25/2013	Purchasing Cards Jim Spiewak	Finance management should consider formalizing this review, especially in conjunction with a comprehensive policy which will provide a firm basis for any questions raised regarding expenses or related documentation.	6/30/2014 8/31/14	The current control will be enhanced with the update of the P Card policy and the addition of a travel and entertainment policy which will provide standards to be reviewed against. In addition, the training of department supervisors who are the first level of control over such expenditures should also strengthen compliance with the policies. As noted above, the new policy will be in draft form for review by the Cabinet on or before June 30, 2014. Training of supervisors will begin as soon as the policy is finalized.  2015 Update - There is a high volume of monthly transactions over a modest number of P card holders. Consequently, Finance management believes that the primary and secondary responsibilities should continue to reside with the P card holder and his/her supervisor approving the monthly log of expenses. Finance staff in Accounts Payable will continue to spot check logs based on user history and high amounts of monthly log totals and request further details or explanations for items which may not comply with the P card or travel policies.
20	10/25/2013	Purchasing Cards Jim Spiewak	Management should reiterate to P cardholders their responsibilities in regard to the College's PA sales tax exemption in regard to their P Card purchases.	4/30/2014 8/31/14	Cardholders will be provided with tax exempt certificates which they can present to vendors when making purchases at retail establishments. Purchasing staff will explore methods for cardholders to utilize when making online purchases. Training on the PA state tax exemption will begin on or before April 30, 2014. Email was sent to all P card holders on September 10, 2015 offering training to anyone who requests it on the reconciliation and approval processes as well as tax exempt certificates.
21	10/25/2013	Title IX Si Brown	Internal Audit recommends departmental procedures be documented to help ensure compliance with Title IX as well as the continuity of such procedures.	06/30/14	Procedures related to processes for sexual harassment will be documented by 6/30/14.  Procedures were received in June 2014.
22	10/25/2013	Title IX Samuel Hirsch	Internal Audit recommends departmental procedures be documented to help ensure compliance with Title IX as well as the continuity of such procedures.	6/30/14 9/30/17 10/31/17	Procedures related to processes for sexual harassment and for equity in the sports program will be documented by 6/30/14. Title IX language will be included in the Athletics section of the Student Handbook as well as in the Athletics Handbook.  Procedures have been documented. The Student Handbook has been updated with language approved by General Counsel.  Revised Athletic Handbook will be printed in July 2017 for distribution to athletes beginning with the fall 2017 semester.  Handbook has been ordered as of 9/27/17 and delivery expected soon with distribution to student athletes as soon as received.  Handbooks were received and available for distribution to new College athletes on 9/29/17.

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23	10/25/2013	Title IX Samuel Hirsch	Internal Audit recommends that the basis for coaching salaries, including the salaries / pay grades and related approvals, and the number of assistant coaches is documented to help ensure consistency and reasoning for any variations.	07/31/14	The VP of Student Affairs will ensure that the differences in coaching salaries and number of assistant coaches are documented for each applicable sport beginning with the fall 2014 sports program. He will also meet with Human Resources to determine the appropriate framework and factors to use for coaches' salaries. Salary Guidelines for Coaching Staff were provided on 7/8/14.
24	10/25/2013	Title IX Samuel Hirsch	In regard to the EADA reports, the amounts are retained by the Athletics Director but it would be prudent to note on the reports which amounts are used and combined to determine the reportable amounts.	09/30/14	The VP of Student Affairs will ensure that the Athletics Director includes the steps for completing the EADA report in the documented procedures referenced in the Management Response above. In addition, the Athletics Director will note which amounts were combined and used to determine the amounts which are included in the EADA report beginning with the 2013-2014 reporting period.
25	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that the purchasing policies be updated to provide, at a minimum, guidance for contracts when an RFP is not issued (and when the absence of the RFP process is appropriate), the availability of RFP templates for use, guidance or reference, and the need for review and approval of all contracts by the College's General Counsel.	5/31/14 8/31/14 12/31/15 6/30/17	The Purchasing Department will update the policies related to purchasing and contracts by May 31, 2014 to provide better guidance to department managers. Such guidance will be enhanced to include the circumstances under which an RFP need not be issued as long as all other guidelines are followed. The requirement for review of all contracts by General Counsel will also be included in these updates.  The AVP of Budgets & Business Services is working with General Counsel to include this requirement in a planned revision of a related policy.  Internal policy / procedure has been updated to include the requirement of all contracts to be reviewed by General Counsel. New approval checklist was also developed and includes required signature of General Counsel.
26	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that the Purchasing Department ensure that all contracts required by policy to be approved by the Board, including those for professional services, are presented to the Board for such approval prior to the execution of such contracts. In addition, the policy does not specify whether contract extensions or renewals are required to be approved by the Board.	2/14/14 8/31/14 6/30/17	Effective immediately, the AVP for Budgets & Financial Services, in conjunction with Purchasing Department, will ensure all contracts required by policy to be approved by the Board are presented for such approval. In addition, the Board will be solicited for their preference of approving renewed contracts which fall in the same financial parameters and the related policies will be updated as necessary.  Management is proposing an increase in the contract amount which requires Board approval. The related policy will be finalized as soon as Board input and approval of the new amount is obtained.  Revised policy was approved by the Business Affairs Committee and then by the full Board on 9/8/17.
27	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that any renewals of this contract include specific reference to remaining and/or additional services to be provided. In addition, for long-term services contracts, a percentage-of-completion reporting requirement should be a requirement.	02/14/14	ITS management will ensure that any renewals of this contract include much more specific language in the scope of services including expected timeframes or deadlines for tasks to be completed/delivered. Contract language will also have requirements for stating percentage of completion on periodic reporting required of the contractors. The SDW contract was not renewed for additional services in FY15.

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28	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that College contracts for professional services include specific reference to remaining and/or additional services to be provided. In addition, for long-term services contracts, a percentage-of-completion reporting requirement should be a requirement.	2/14/2014 8/31/14	ITS management will ensure that any renewals of this contract or any new contract for professional services include much more specific language in the scope of services including expected timeframes or deadlines for tasks to be completed/delivered. Contract language will also have requirements for stating percentage of completion on periodic reporting required of the contractors. The audited contract was not renewed. No other ITS professional services contracts have been executed through May 2015.
29	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that quarterly status reports resume effective with the first quarter of 2014 and continue for the duration of the contract in compliance with the original terms.	03/31/14	ITS management will request quarterly reports from this contractor resume beginning with the 1st quarter of 2014. Quarterly reports were supplied by the contractor for the first and second quarters of 2014 at which time the contract ended.
30	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that any renewals of this contract include specific reference to whether status reporting is deemed to be a billable activity or a general business obligation of the consultant beyond the specified scope of work.	03/31/14	ITS management will consult with the Purchasing Department for guidance on the subject of status reporting as a billable task. The resulting decision, anticipated by March 31, 2014, will be used in future RFP templates for professional services including the possible renewal of the contract for this vendor. The SDW contract was not renewed for additional services in FY15.
31	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends that any contract for professional services include specific reference to whether status reporting is deemed to be a billable activity or a general business obligation of the consultant beyond the specified scope of work.	3/31/2014 8/31/14 6/30/16	The Purchasing Department will determine guidance on the subject of status reporting as a billable task and the resulting decision, anticipated by March 31, 2014, will be used in future RFP templates for professional services. In June 2016, the Purchasing Manager instructed staff to train RFP users to verify billed amounts to the scope of work to help ensure these agree.
32	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that future weekly status reports include times that the consultant began and ended the work day, the names of projects on each task listed, the title of the person with whom meetings were held, and the durations of such meetings.	02/14/14	ITS management has requested from this contractor, and is already receiving, updated weekly reports based on interim suggestions by the Internal Auditor. These updated reports include more detailed time reporting, references to specific projects and full names or titles of any referenced College staff.
33	2/14/2014	SDW Contract Jim Spiewak	Internal Audit recommends various improvements to the insurance requirements for contracts and the ongoing monitoring of such insurance coverage for contractors.	5/31/2014 8/31/14	The Purchasing Department is currently having the College's RFP templates reviewed by outside counsel to ensure they are up-to-date and comprehensive. The "named insured" requirement will be added during this process. In addition, the Purchasing Department will update the current purchasing and contracts policies by May 31, 2014.  Guidance was provided by Willis Insurance for prudent amounts of coverage the College should require based on the perceived risk of the subject or work being performed by its vendors.
34	2/14/2014	SDW Contract Jody Bauer	Internal Audit recommends that the weekly work summaries provided to ITS management be submitted to Finance with the request for payment which will ensure sufficient documentation for the disbursement is on file in Finance.	02/14/14	ITS management will begin submitting the weekly summaries of work along with the monthly invoices to Accounts Payable effective immediately. Detailed summaries are being provided as confirmed by Finance.

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35	10/28/2014	Payroll Jim Spiewak	Finance management should identify any codes in the system which are not programmed to withhold the correct supplemental pay tax rate and make the necessary changes.	01/31/15	Finance will identify all pay codes which are not currently programmed to the correct supplemental withholding rate and will make the necessary changes to ensure all such rates comply with IRS requirements. Our target date to complete these corrections is January 31, 2015. Internal Audit confirmed that the system changes were made by the target date.
36	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellers	Internal Audit recommends various improvements to the insurance requirements for contracts and the ongoing monitoring of such insurance coverage for contractors.	11/15/15	The Whistleblower Policy was added to the www.myccp.edu page under General Administration policies on October 21, 2015. The Whistleblower Policy will be added to bulletin boards in all buildings on all campuses by November 15, 2015.  Internal Audit visited a sample regional center and verified that the policy was posting as appropriate on the employee bulletin board.
37	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellers	Internal Audit recommends that the primary College administrator, General Counsel, for this hotline / website vendor contact the company to confirm the designated representative for the College.	11/15/15	General Counsel will reach out to the Ethics Point to obtain the current departmental contacts on file, and will confirm the propriety of such contacts with the Cabinet members. Customer service issues with the vendor including confirmation of, and contact with, the current representative assigned to the College will be addressed by November 15, 2015.
38	9/24/2015	Whistleblower Policy / Ethics Hotline Victoria Zellers	Internal Audit recommends that management consider the merits of providing such training during the College's professional development weeks, which are held twice a year.	01/15/16	The Whistleblower policy will be included in the Employee Orientation package starting November 15, 2015. Additionally, the College will conduct training on the Whistleblower policy and the Ethics Hotline as part of "Critical Employment Policies" training during the Professional Development week in January 2016.
39	9/29/2015	10KSB Grant Margaret Bradley	Internal Audit recommends the security over paper documentation be improved. Grant management should comply with the advise of the Data Breach Committee which should be issuing guidance shortly for this subject. Paper documentation that must be retained should be secured in locked file cabinets.	12/31/2015 4/30/16	The 10KSB team: 1) has identified a temporary home for documents that need to be secured; 2) will immediately elevate the request for sufficiently keyed file cabinets to the appropriate Facilities and Purchasing managers; and 3) has sent a complete survey response to the Data Breach Committee describing the types of media, data and documents retained by the grant team. We will await directions from the committee and implement recommendations on a timely basis, presumably by the end of 2015.  Management is following up with Facilities on its request for keys or new locks for the file cabinets in their office spaces.  All file cabinet keys have been obtained by 10KSB management.
40	12/8/2015	ADA / Center on Disability Simon Brown	Internal Audit recommends the Office of Diversity and Equity ensure its policies and procedures are updated to reflect the any changes in the ADA amendments related to individual accommodations.	01/31/16	We are reviewing the Disability Accommodations Policy # 353 and will ensure the policy reflects any changes in the ADA amendments related to individual accommodations.  Policy #353 was updated on November 6, 2015

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41	12/8/2015	ADA / Center on Disability  Joan Bush	Internal Audit recommends the Center on Disability ensure its policies and procedures are updated to reflect the any changes in the ADA amendments related to individual accommodations.	2/29/2016	The Director of COD and the Dean of Educational Support Services will revise the COD website to clearly articulate students' rights and responsibilities and the College's rights and responsibilities under Americans with Disabilities Act, as Amended. (ADAAA). Target date for completion is February 29, 2016.  COD management has completed a draft of these revisions which is currently being reviewed by the VP of Academic and Student Success.  Students' and the College's rights and responsibilities are now included on the COD web pages on ccp.edu and myccp.edu
42	12/8/2015	ADA / Center on Disability  Simon Brown	Internal Audit recommends the Diversity and Equity department have a set of documented procedures to help their staff ensure the consistency of the process for employees requesting accommodations.	01/31/16	We are reviewing the Disability Accommodations Policy # 353 and will ensure the policy reflects any changes in the ADA amendments related to individual accommodations. Furthermore, we will also ensure that the updated policy has clear documented procedures for everyone to follow.  Policy #353 was updated on November 6, 2015
43	12/8/2015	ADA / Center on Disability  Joan Bush	Internal Audit recommends the Center on Disability have a set of documented procedures to help their staff ensure the consistency of the process for students requesting accommodations.	2/29/2016	The Director of COD will research and develop protocols for evaluating student requests for disability-related accommodations based upon current CCP practice and upon best practices. Protocols will be reviewed by the Dean of ESS and the VP of Academic and Student Success. Target date for completion is February 29, 2016.  COD management has completed a draft of these procedures which is currently being reviewed by the VP of Academic and Student Success.  COD procedures have been completed and provided to all department staff for reference.
44	12/8/2015	ADA / Center on Disability  Joan Bush	In order to comply with FERPA, Internal Audit recommends that 1) keys for the file cabinets should be provided to the Center on Disability administrative staff immediately; 2) the doors for the entrance into the suite of offices for the Center on Disability be repaired immediately; and 3) access rights for the shared fax and scan folder for Center on Disability documents in the shared drive must be configured to allow on access only by the staff in that group.	01/31/16	In regard to the above recommendations, management has requested that keys be made for the file cabinets (and we expect to have them by January 31, 2016). In addition, the doors for the entrance into the suite of offices for the Center on Disability have been repaired. Lastly, the access rights for the shared fax and scan folder for Center on Disability documents, in the shared drive, have been configured to allow access to only the staff in COD. The entrance doors were repaired before the issuance of the final audit report. Separate scan and fax folders for COD were created before the issuance of the final audit report. Keys for all file cabinets have been obtained.
46	12/8/2015	ADA / Center on Disability  Simon Brown	Internal Audit recommends a formal appeals process to provide a second opinion on accommodation decisions for employees.	01/31/16	Diversity and Equity will include the appeals procedures in the update of policy #353.  Policy #353 was updated on November 6, 2015 and includes the appeals process.

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47	12/8/2015	ADA / Center on Disability  Joan Bush	Internal Audit recommends a formal appeals process to provide a second opinion on accommodation decisions for students.	2/29/2016	<p>College's appeals process for students is to contact the Director of Diversity and Equity. The Dean of ESS and the Director of COD will outline the steps for students and will review with the Vice President of Academic and Student Success. The appeals process will be posted on the COD website. Target date for completion is February 29, 2016.</p> <p>COD management has completed a draft of an appeals process which is currently being reviewed by the VP of Academic and Student Success.</p> <p>A "complaint" process has been documented and is included in the COD on the web pages of both ccp.edu and myccp.edu</p>
48	12/8/2015	ADA / Center on Disability  Joan Bush	Internal Audit recommends that records in the Center on Disability related to denied accommodations be grouped together both as hardcopy and online. In addition, the main Excel database, or a separate tab or file one, should include an electronic record of each denied request.	2/29/2016	<p>A database designed to manage data on students with disabilities, will be reviewed with IT for implementation. Target date for completion is February 29, 2016.</p> <p>COD management noted that: 1) online records of student accommodation denials are now maintained separately from approved ones; and 2) denial records will also be noted as such in the new database requested in the 2016-2017 budget.</p> <p>Electronic and paper records of accommodation denials are now contained in separate areas for reference if needed.</p>
49	4/21/2016	Library Hold Releases  Joan Bush	ITS should have full administrative rights to the Millenium program. Senior management should determine whether such rights are shared with library managers.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Library management is currently retaining administrative rights to Millenium but is consulting with ITS to help ensure appropriate access for library staff. Administrative rights are expected to be transferred to ITS when a new (requested) library system is obtained.</p> <p>RFP for new ILS was posted December 15, 2016. Target date for implementation date is no later than July 1, 2017. ITS administrative role is to be determined before that date.</p> <p>Target date new ILS implementation is now 12/22/17. ITS administrative role will be determined before that date.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established including full administrative rights for ITS, although ESS is retaining primary administrative rights (including a backup) within the library services' management staff.</p>

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4/21/2016	Library Hold Releases  Joan Bush	If library staff retain the ability to release holds for fines and lost books, reconciliations of cash collected to released holds must be performed periodically and reviewed by management. Any differences must be investigated and resolved.	12/31/16  7/1/17 (Update of Progress)  12/22/17  6/15/18 (Status Update)  9/1/18 (Status Update)  12/31/18	<p>Management has convened a team to review the current processes and controls. Potential changes include transferring certain controls to the Bursar's group which will eliminate the need for reconciliations between Millenium records (fines released) and Banner records (cash collected).</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management. Procedures for transferring charges to the Bursar remain to be addressed.</p> <p>The Overdue and Lost Items Process was approved by division management and is effective 9/4/18. The Bursar and Library have tested the crosswalk from ALMA to Banner for the cost of lost books onto student accounts. ITS will automate the process of transferring lost book costs with the first transfer of actual records expected by the end of the fall semester.</p> <p>The lost book data transfer from ALMA to Banner has been programmed and is working as intended. Lost book values are posted to student accounts after numerous notices, and holds for unpaid amounts will be placed in accordance with current Bursar guidelines.</p>
50				
4/21/2016	Library Hold Releases  Joan Bush	The dollar value of assessed library fines should recorded in Banner, perhaps as Other Accounts Receivable.	12/31/2016	<p>Management is currently reviewing several options for this issue including the most effective method for transferring the data, the collectability of existing fines, and the possibility of an amnesty program for some or all of the fines.</p> <p>The existing fines are to be deleted from the Banner and Millenium systems by 12/31/16 under an amnesty program approved by the VP of Business and Finance and the VP of Academic and Student Success.</p>
51				
4/21/2016	Library Hold Releases  Joan Bush	SSNs should be purged from Millenium records if it is confirmed that they serve no purpose for recordkeeping.	12/31/2016 (Update of Progress)	<p>Library management is working with ITS to determine the best method to eliminate SSNs in the Millenium system.</p> <p>Management reported that SSN records were deleted from Millenium by 12/31/16.</p>
52				



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53	4/21/2016 Library Hold Releases  Joan Bush	There is limited information transferred from Millenium to Banner. Library management should determine if exact amount of fines can be transferred which will support reconciliations between the systems.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Management has convened a team to review the current processes and controls. Potential changes include transferring certain controls to the Bursar's group which will eliminate the need for reconciliations between Millenium records (fines released) and Banner records (cash collected).</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The elimination of fines for materials returned late was approved by senior management so this concern is no longer applicable.</p>
54	4/21/2016 Library Hold Releases  Joan Bush	Management should review the dollar amounts of fines and maximums per book to ensure the amounts correlate to the values of borrowed books.	12/31/16  7/1/17 (Update of Progress)  12/22/17  6/15/18 (Status Update)  9/1/18 (Status Update)  12/31/18	<p>Management has convened a team to review the current fines and lost book charges and propose changes as appropriate to help streamline this process.</p> <p>Library staff and faculty are developing a proposal for a new borrowing policy by January 13, 2017. Proposal will require senior management approval.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated. Borrowers will be charged for lost / unreturned materials. A draft process including replacement cost methodology has been developed and must be approved by management.</p> <p>The Overdue and Lost Items Process was approved by division management and is effective 9/4/18. The Bursar and Library have tested the crosswalk from ALMA to Banner for the cost of lost books onto student accounts. ITS will automate the process of transferring lost book costs with the first transfer of actual records expected by the end of the fall semester.</p> <p>The lost book data transfer from ALMA to Banner has been programmed and is working as intended. Lost book values are posted to student accounts after numerous notices, and holds for unpaid amounts will be placed in accordance with current Bursar guidelines.</p>

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	<b>Report Date</b>	<b>Area/ Responsible Party</b>	<b>Recommendation</b>	<b>Target Date</b>	<b>Management Response / Follow up</b>
55	4/21/2016	Library Hold Releases  Joan Bush	ESS management should review system access periodically to ensure access rights are appropriate for the various positions in the library.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Millenium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. A new (requested) ILS system will support efficient periodic review of staff access to the system with profiles designed with ITS assistance.</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17. Access rights for the new system will be determined by Library management and reviewed by ESS management.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services.</p>
56	4/21/2016	Library Hold Releases  Joan Bush	There are too many library staff with system access which include functions which could negatively impact the entire system and its database of records.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Millenium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. A new (requested) ILS system will support efficient periodic review of staff access to the system with profiles designed with ITS assistance.</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17. Access rights for the new system will be determined by Library management and reviewed by ESS management.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services.</p>

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57	4/21/2016	Library Hold Releases  Joan Bush	There are too many library staff with system access which includes the ability to modify accumulated fines.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Millenium system access has been modified with only a few senior staff having the ability to change any records. All other staff have read-only access. Management is developing appeal procedures which will govern when fines will be modified, who will approve such changes and how they will be documented.</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which have interfaces to update Banner records on a timely basis. Fines are expected to be eliminated under new library policies any necessary payments will be directed to the Bursar.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled and security profiles have been established which clearly assign functions to staff based on their job duties within library services. Library fines have also been eliminated for materials returned late.</p>
58	4/21/2016	Library Hold Releases  Joan Bush	The process for backing up information for library fines is antiquated and subject to loss of the records.	12/31/16  7/1/17 (Update of Progress)  12/22/17	<p>Backup tapes of Millennium Tapes are being given to the ITS department every two weeks. Once a month, ITS will store the backups at Iron Mountain. Any new ILS system will provide digital backup records to address this issue.</p> <p>An RFP process has begun to acquire a new ILS system and expected to be implemented by 7/1/17 which will have programable, digital backup features.</p> <p>Target date new ILS implementation is now 12/22/17.</p> <p>The implementation of the new ILS system, Alma, occurred as scheduled. Library fines have been eliminated and the backup process for the new web-based ILS program is now automated, stored in "the cloud" by the vendor, and the backup process is performed daily.</p>

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60	5/25/2016	ITS Physical Security  Jody Bauer Randy Merced	The doors to the rooms which house connectivity equipment should have electronic locks to limit access and record who enters the rooms.	<p>12/31/16</p> <p>6/30/17 (Update of Progress)</p> <p>12/31/17 (Update of Progress)</p> <p>9/15/18 (Status Update)</p> <p>12/31/18</p>	<p>ITS and the Safety and Security Departments are currently engaged in a long term project to reprogram electronic door locks so that they will work with the current CBord system.</p> <p>As of August 2016, second and third floor door locks in CBI have been migrated to CBord and licensing is in place on server. Awaiting direction from Safety and Security for plans for other door locks.</p> <p>Update from management as of 12/21/2016: All CBI doors have been converted to CBord. Door repairs for some double door issues are pending.</p> <p>Door repairs have been addressed. New electronic locks are expect to be installed on the remaining three ITS server rooms deemed critical by the start of the fall 2018 semester.</p> <p>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.</p> <p>New electronic locks have been installed on the three remaining rooms deemed critical.</p>
61	5/25/2016	ITS Physical Security  Randy Merced	In order to strengthen the controls over physical security across the College's campuses, management should consider additional video cameras at locations which will help security monitor rooms housing connectivity equipment as a preventative control. Management should also consider an additional camera outside the Mint tunnel entrance based on the room's use for both connectivity and as a staging area for new equipment.	<p>12/31/16</p> <p>6/30/17 (Update of Progress)</p> <p>12/31/17</p>	<p>Management has just (May 2016) selected a consultant who will be reviewing the current video camera and recording systems across all College locations. Wiring for an additional camera outside the Mint tunnel entrance has been installed although a camera has not yet been installed.</p> <p>Camera inside MG-6 is now functional and an additional camera has been installed in the tunnel outside of the same room. Camera consultant review is in progress.</p> <p>Management is focusing on enhanced Cbord training for designated employees, as recommended by the consultant, before moving forward with the RFP process related to video camera recommendations.</p> <p>A contract for an upgrade to the CCTV security camera system, including additional cameras, is in place with work expected to be completed by 12/31/17.</p> <p>Two new CCTV cameras were installed in March 2018 which, in conjunction with ones previously in place, provide video coverage, including recording, of all six critical ITS server rooms.</p>

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62	5/25/2016	ITS Physical Security  Randy Merced	Internal Audit recommends that, in regard to IT physical security, the database of keys issued should be updated to be able to determine all such persons, including security stations, which have access to these rooms.	8/31/2016 (Update of Progress)	ITS developed a SQL database for the Facilities group to better manage the keys issued to staff. ITS also developed a program to transfer the majority of records from the Access database to the SQL database. The transfer program was able to replace SSNs with J numbers for the majority of staff. Facilities staff are manually entering any remaining records for which a J number could not be obtained by the transfer program. The Access database with SSNs has been deleted from servers for the few staff which had it. Facilities plans to shred the old paper records of keys issued. Internal Audit will obtain a status update before the fall semester.  Data from any remaining paper records of issued keys have been entered into the new electronic database and paper records have been destroyed.
64	5/3/2016	Remote Sites of DACE CBO Program  David Thomas	Internal Audit recommends that that DACE management develop a process to provide a substitute supervisor when such absences occur or are requested.	9/1/16  4/30/17  10/31/17  5/31/18 (Responses for 2018 Draft Report)	The College and the CBOs have an understanding that the CBO administrator will ensure that the DACE students remain in designated areas, that the course ends on time and that DACE students leave the site in accordance to standard procedures. Management will document this and formally communicate this with the CBOs again before the fall semester. In the rare event that site supervisors may have to leave early and the CBO's designated administrator is unable to fulfill these duties, the class(es) will be dismissed.  Internal Audit will follow up on these plans during the spring 2017 audit of this subject.  A revised management response in the 2017 / 2018 CBO Visits audit report will address the status of this action.  See update to the actions plans above in item # 81 below.
65	5/3/2016	Remote Sites of DACE CBO Program  David Thomas	Internal Audit recommends that DACE management develop a job description for the part time site supervisors.	05/12/16	The site supervisors in DACE are fully aware of their responsibilities, and we will review this with them again once the official job description is finalized. Part-time site supervisor job description will be completed by the start of the fall semester 2016.  Job description was completed in May 2016.

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66	5/3/2016	Remote Sites of DACE CBO Program  David Thomas	Internal Audit recommends that Safety and Security management determine that the site supervisors are aware of the emergency procedures for their respective facility. The emergency procedures for each facility should be documented and provided to the site supervisors each semester based on the assignment of site supervisors.	9/1/16  10/31/17  5/31/18 (Responses for 2018 Draft Report)	Management will contact the Dean of the DACE group to coordinate our assessments of the plans at each CBO location. To ensure the College's site supervisors understand the plans at each site and communicate them to the instructors and students, we expect to visit to these sites at the beginning of each semester beginning with Fall 2016.  Safety and Security management met with directors at both sites in fall 2016 and observed briefing of students at one location in fall 2016. Emergency plan briefings to the CBO classes will be confirmed or provided by Safety and Security management at the beginning of each semester beginning fall 2017.  Security & Safety management have requested that each division provide their remote site staff with safety instructions including references to new CCP online resources. This request will be discussed with affected division VPs and final resolution / action plans with be included in 2017 / 2018 CBO Visits audit report.  See update to the action plans above in item # 83 below.
67	1/17/2017	Terminated Employees  Ellen Fernberger	A long-term practice is the basis for paying death benefits to a tenured full-time faculty member. A documented procedure for this situation would help guide staff and prevent any possible errors in processing such a payment.	01/17/17	Human Resources immediately documented this as a past practice which can now be referenced by any HR staff person to help ensure the accuracy and consistency of the amount paid in the event of the death of a tenured faculty member.
68A	6/8/2017	Royalty Payments from Publishers  Greg Murphy	Internal Audit recommends that Institutional Advancement document to the academic departments and to the Finance team that they should ensure staff do not deposit any checks received from publishers which are not permitted by law to be accepted by the College.	07/15/17	The Vice President of Institutional Advancement will issue a memo by July 15, 2017 to the Finance team, the Division of Academic and Student Success, and its own staff that, effective immediately, Institutional Advancement's Foundation staff should be informed of any checks received from publishers prior to any deposits being made.  Memo was issued to all appropriate parties on August 29, 2017.
68B	6/8/2017	Royalty Payments from Publishers  Sam Hirsch	Internal Audit recommends that the Academic and Student Success Division document their understanding of how the remaining funds will be utilized.	07/31/17	The Vice President of Academic and Student Success will develop a plan for the use of the existing funds which have accumulated from these royalty payments. The plan will be sent to Institutional Advancement and to the Dean of Math, Science and Health Careers by July 31, 2017 to ensure that all parties are aware of the approved plan.  The Division VP issued a memo to affected staff in the division on 1/22/18 with a copy to Foundation staff on 2/8/18.

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69	8/30/2017	New Employee Process  Lisa Hutcherson	Internal Audit recommends that procedures and checklists for new employee processes address each class and the major procedures to be performed to help ensure consistency and completeness.	12/22/17	Checklists for all employee types will be developed by the end of the fall semester. A process and procedure will be implemented by the end of the fall semester to assign responsible parties to confirm that all necessary documentation is obtained, and to ensure that we are consistently following up when necessary to obtain all necessary documents.  New employee checklists have been drafted (and provided to Internal Audit) for all remaining categories of employees including the names of the responsible HR staff for ensuring the documentation is obtained. Management approval of the final versions and implementation of the checklists is expected the week of 3/26/18.
70	8/30/2017	New Employee Process  Lisa Hutcherson	Internal Audit understands HR has issued, or will be issuing, a directive that all new employees must be processed through the HR department. HR also reserves the right to hold hard copies of paychecks for pick up by employees who have not completed all required documentation.	12/22/17	A meeting was held with all departments on Thursday, August 10, 2017, to review the new hire process, appropriate, up to date forms, and particularly the new federal I-9 requirements. An HR representative will be assigned, depending on the employee classification, to ensure that all forms are completed correctly and that the most current forms are used.  HR management has met with administrative staff in various departments to communicate the requirements for new hire documentation and orientation. Additional procedural information will be provided to these departments before the end of the spring semester. New HR checklists, which name the HR staff responsible for new hires by type, will help ensure HR obtains all required documentation on a timely basis.
71	8/30/2017	New Employee Process  Lisa Hutcherson	Internal Audit recommends that the use of additional checklists, documented procedures a guidance for new HR staff, and insistence that all new employees be processed in HR will all contribute to less issue related to this documentation.	12/22/17	Checklists for all employee types will be developed by the end of the fall semester. A process and procedure will be implemented by the end of the fall semester to assign responsible parties to confirm that all necessary documentation is obtained, and to ensure that we are consistently following up when necessary to obtain all necessary documents.  New employee checklists have been drafted (and provided to Internal Audit) for all remaining categories of employees including the names of the responsible HR staff for ensuring the documentation is obtained. Management approval of the final versions and implementation of the checklists is expected the week of 3/26/18.
72	8/30/2017	New Employee Process  Ellen Fernberger	Internal Audit determined that the Athletics Department had "appointed" certain employees in the past. This was brought to the attention of HR as soon as noted during the audit. HR management stated that they have ended this appointment process in Athletics and that all new head and assistant coaches are required to complete all necessary documentation in HR.	06/30/17	All new hires in the Athletics Department must now come to HR to complete all necessary paperwork. HR has advised management in the Athletics Department concerning this issue, and will copy the Dean of Students and Vice President of Academic & Student Success on all future communications to ensure compliance. If there is a missing legally required document, such as the form I-9, in accordance with federal law no paycheck will be issued.

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73	5/24/2018	Disaster Recovery and Response  Jody Bauer	DRRP be amended to include appropriate references to the EOP including when ITS staff should alert managers designated in the EOP that an IT event has occurred, and so response efforts are coordinated.	5/1/18	The DRRP will be updated to reflect the EOP references noted within the next 30 days (no later than May 1, 2018).  The DRRP was revised in May 2018 and it included references to the EOP as well as an embedded link to the online EOP within the electronic version of the DRRP.
74	5/24/2018	Disaster Recovery and Response  Jody Bauer	Procedures for data breach, hacking and ransomware scenarios be formally documented and approved, and included in the DRRP. Plans for management to make related financial decisions should also be included.	6/30/18	Data breach, hacking and ransomware scenarios will be added to the DRRP within the next 90 days (no later than June 30, 2018).  All recommended scenarios were included in the May 2018 revision of the DRRP.
76	5/24/2018	Disaster Recovery and Response  Jody Bauer	DRRP should be reviewed, and updated as necessary, in the near future as it is more than one year old. Future reviews should be scheduled at least annually.	5/1/18	The DRRP will be updated to reflect the EOP references noted within the next 30 days (no later than May 1, 2018).  The DRRP was revised and approved by management for distribution to ITS management and staff.
78	5/24/2018	Disaster Recovery and Response  Jody Bauer	CCP's internet and intranet sites are under the control of the Marketing Department. All cyber activities should have plans in place to address and recover from incidents. ITS management should request plans be provided, or developed, which address these areas of risk. It may be prudent to include these plans in an appendix within the DRRP for easy reference by management.	5/24/18	Marketing's Creative Services team provided a brief plan and contact information in place for a disruption to the College's internet and/or intranet sites which are managed through a vendor who is also responsible for backing up the programming for the sites.
79	5/24/2018	Disaster Recovery and Response  Jody Bauer Judith Gay	Management should designate one or two additional persons who are authorized to speak about a DRRP incident. ITS staff should be reminded that only persons named in the DRRP are authorized to speak to media about a DRRP incident.	5/24/18	The Communications Office selected two alternate staff to serve as the media contact in the event the primary one is not available. The names and contact information have been forwarded to the Chief Information Officer for inclusion in the upcoming revision of the DRRP. ITS staff were reminded via email on April 9 that, in the event of a DRRP-related incident, all media inquiries should be directed to the College's Communications Office.
81A	6/12/2018	Remote Sites of DACE CBO Program  David Thomas (DACE)	DACE management should develop a process to provide a substitute site supervisor when absences occur or are requested.	09/30/18	In the event of a last minute Site Supervisor absence, the Faculty will be alerted and informed that they must pay close attention to their students' whereabouts within the facility, both during class time and as they are dismissed. In the event of an absence beyond one day, a substitute Site Supervisor will be sent to the facility.  Procedures for adult education classes were updated to include steps to take in the event of absence of site supervisor absence.



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81B	6/12/2018	Remote Sites of DACE CBO Program  Waverly Coleman (WEI)	WEI management should develop a process to provide a substitute site supervisor when absences occur or are requested.	09/30/18	In the event of a last minute Site Supervisor absence, the Faculty will be alerted and informed that they must pay close attention to their students' whereabouts within the facility, both during class time and as they are dismissed. In the event of an absence beyond one day, a substitute Site Supervisor will be sent to the facility.  WEI management has developed an internal procedure which provides guidance to staff to obtain a substitute site administrator in the event of an absence beyond 2 days.
82A	6/12/2018	Remote Sites of DACE CBO Program  David Thomas (DACE)	Child abuse and criminal background checks should be performed for any College staff and faculty working at the DACE CBO sites who have not had such a check in the period required by the related PA laws.	09/30/18	All Instructors and Site Supervisors who work in leased facilities with students less than 18 years of age, will have the required background checks and child abuse clearances, arranged and tracked through the College's Human Resources Department.  Procedures for adult education classes have been updated to direct staff to ensure background checks are conducted by Human Resources for any instructors and site supervisors at facilities where minors are present.
82B	6/12/2018	Remote Sites of DACE CBO Program  Waverly Coleman (WEI)	Child abuse and criminal background checks should be performed for any College staff and faculty working at the WEI sites who have not had such a check in the period required by the related PA laws.	09/30/18	All Instructors and Site Supervisors who work in leased facilities with students less than 18 years of age, will have the required background checks and child abuse clearances, arranged and tracked through the College's Human Resources Department.  WEI management will work with Human Resources to ensure that all instructors and site supervisors have appropriate background checks and clearances before the classes start each semester.
83A	6/12/2018	Remote Sites of DACE CBO Program  David Thomas (DACE)	DACE management will develop procedures which will facilitate briefings to these non-credit students regarding the appropriate emergency actions at each facility. These responsibilities can be designated to, or shared by the facility managers, the College's site supervisors, and the Public Safety team.	09/30/18	For courses taught at non-College locations, DACE and WEI will work with the appropriate persons at the facility to obtain specific emergency and safety information to distribute to CCP students and faculty. DACE and WEI will also direct the College's students and faculty to the College's Office of Public Safety's landing page for additional information.  For courses taught for other entities at their facility, the College will take steps to ensure that the other entity orients faculty and students to safety procedures for that facility. Students will also be directed to the College's webpages for the Office of Public Safety for additional safety information.
83B	6/12/2018	Remote Sites of DACE CBO Program  Waverly Coleman (WEI)	WEI management will develop procedures which will facilitate briefings to these non-credit students regarding the appropriate emergency actions at each facility. These responsibilities can be designated to, or shared by the facility managers, the College's site supervisors, and the Public Safety team.	09/30/18	For courses taught at non-College locations, DACE and WEI will work with the appropriate persons at the facility to obtain specific emergency and safety information to distribute to CCP students and faculty. DACE and WEI will also direct the College's students and faculty to the College's Office of Public Safety's landing page for additional information.  For courses taught for other entities at their facility, the College will take steps to ensure that the other entity orients faculty and students to safety procedures for that facility.