Community
College
of Philadelphia

The Path to Possibilities™

MEETING OF THE BOARD OF TRUSTEES
Thursday, September 4, 2014 – 3:00 p.m.
Isadore A. Shrager Boardroom – M2-01

Table of Contents

########

Community College of Philadelphia

The Path to Possibilities™

MEETING OF THE BOARD OF TRUSTEES
AGENDA
Thursday, September 4, 2014 – 3:00 p.m.
Isadore A. Shrager Boardroom, M2-1

(1)   Executive Session

(2)   Consent Agenda

    (a) Proceedings and Minutes of Decisions and Resolutions
        Meeting of June 5, 2014
    (b) Gifts and Grants
    (c) Geographic Information Systems (GIS) Program Audit
    (d) 2014-15 Property and Casualty Insurance Renewal Program
    (e) Payment Gateway RFP
    (f) Capital Request for West Building Projects
    (g) Change Order for Garage Repairs

(3)   Report of the Nominating Committee for Board Officers   (A)

(4)   Report of the Chair

(5)   Foundation Report

(6)   Report of the President

(7)   New Business

(8)   Next Meeting: Thursday, October 2, 2014 – 3:00 p.m.
                          Isadore A. Shrager Boardroom, M2-1

Future Committee Meetings:

    Student Outcomes: Thursday, September 4, 2014
                               1:30 p.m. – M2-34

    Business Affairs: Wednesday, September 17, 2014
                               9:00 a.m. – Isadore A. Shrager Boardroom, M2-1

    Audit Committee: Friday, September 26, 2014
                                 12:00 p.m. – Isadore A. Shrager Boardroom, M2-1

Upcoming Events

Robert S. King Scholarship Reception   Thursday, September 4, 2014
                                         5:00 p.m. – Pavilion Cube, P2-3

PA Commission for Community   September 25-26, 2014
  Colleges All-Trustee Assembly   Hilton Harrisburg

Joint Reception, Board of Trustees
  and Foundation Board of Directors   Thursday, October 2, 2014
                                         5:00 p.m. – Pavilion Cube, P2-3

44th Annual ACCT Leadership   October 22-25, 2014
  Congress   Chicago, IL

PA Commission for Community   November 18, 2014
  Colleges, Southeast Regional   TBD
  Trustees Meeting

###########

COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, June 5, 2014 – 3:00 p.m.

Present: Mr. Bergheiser, presiding; Ms. Biemiller, Mr. Edwards, Ms. Hernández Vélez, Ms. Holland, Ms. Horstmann, Mr. Lassiter, Mayor Nutter, Dr. Rényi, Representative Roebuck, Ms. Sparandara, Ms. Tsai, Mr. White, Dr. Gay, Ms. Bauer, Ms. Brown-Sow, Ms. DiGregorio, Ms. Garfinkle Weitz, Dr. Hirsch, Mr. Murphy, Mr. Spiewak, and Dr. Thompson

(1)   Executive Session

    The Executive Session was devoted to a discussion of short- and long-term financial planning for the College.

    Mr. Bergheiser opened the meeting and indicated that the Board would dispense with all other reports and would only take action on two items on the agenda.

(2)   Consent Agenda

    Mr. Bergheiser requested approval of the following Consent Agenda:

    (a) Proceedings and Minutes of Decisions and Resolutions
            Meeting of May 1, 2014
    (b) Gifts and Grants
    (c) Board Resolution Required by PDE for Electronic Signature
            Effective July 1, 2014

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

(3)   2014-15 College Budget and Proposed Tuition Recommendation

    Mr. Bergheiser reported that the Board had reviewed the 2014-15 College Budget as presented. He stated that after discussion, the Board made the following three changes:

    (1) No increase in tuition;

    (2) Freeze of capital purchases, except those that are already encumbered, transferring these funds to the Operating Budget; and

(3) Increase use of reserves to reflect the difference between the revenues that the tuition increase would have generated and the transferring of capital funds to the operating budget.

Mr. White moved, with Ms. Hernández Vélez seconding, that the Board approve the 2014-15 College Budget with the above three changes. The motion carried unanimously.

Members of the Board noted that additional sources of revenue must be identified. The Board voiced their commitment to working collectively on this issue.

(4)   <u>Next Meeting</u>

The next meeting of the Board of Trustees is scheduled for Thursday, September 4, 2014 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 5:25 p.m.

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, June 5, 2014 – 3:00 p.m.
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. Bergheiser, presiding; Ms. Biemiller, Mr. Edwards, Ms. Hernández Vélez, Ms. Holland, Ms. Horstmann, Mr. Lassiter, Mayor Nutter, Dr. Rényi, Representative Roebuck, Ms. Sparandara, Ms. Tsai, Mr. White, Dr. Gay, Ms. Bauer, Ms. Brown-Sow, Ms. DiGregorio, Ms. Garfinkle Weitz, Dr. Hirsch, Mr. Murphy, Mr. Spiewak, and Dr. Thompson

(1)   Executive Session

The Executive Session was devoted to a discussion of short- and long-term financial planning for the College.

(2)   Consent Agenda

The Board approved the following Consent Agenda:

(a) Proceedings and Minutes of Decisions and Resolutions
        Meeting of May 1, 2014
(b) Gifts and Grants
(c) Board Resolution Required by PDE for Electronic Signature
        Effective July 1, 2014

(3)   2014-15 College Budget and Proposed Tuition Recommendation

The Board approved the 2014-15 College Budget with the following three changes:

(1) No increase in tuition;

(2) Freeze of capital purchases, except those that are already encumbered, transferring these funds to the Operating Budget; and

(3) Increase use of reserves to reflect the difference between the revenues that the tuition increase would have generated and the transferring of capital funds to the operating budget.

(4)   <u>Next Meeting</u>

The next meeting of the Board of Trustees is scheduled for Thursday, September 4, 2014 at 3:00 p.m. in the Isadore A. Shrager Boardroom.

The meeting adjourned at 5:25 p.m.

Community College of Philadelphia
Office of Institutional Advancement
Record of Grants and Gifts
for the September 2014 Meeting of the Board of Trustees

Summary by Grant Type:

		Current Month	Fiscal Year-to-Date
Government/Public Grants			
	Federal	$1,195,603	$1,195,603
	State	$1,697,980	$1,697,980
	Local		
Private Grants			
	Corporation		
	Foundation	$156,147	$156,147
	Organization	$4,425	$4,425
Other Grants			
	Grant Total	$3,054,155	$3,054,155

GIFTS
Summary by Gift Type:

Gifts to the Foundation	Amount	Purpose
Allied Barton Security Services	$5,000	Scholarship
Bruce and Carol Caswell	$5,000	Endowment
The Charitas Foundation	$5,000	Scholarship
The Hassel Foundation	$10,000	Scholarship
Craig Stock	$47,000	Endowment
U.S. Airways	$10,000	Scholarship
United Concordia	$5,000	Scholarship

Gifts In-Kind		
Amanda Capasso	$500	Photographs
Ronald Miraglia	$250	Camera Equipment

COMMUNITY COLLEGE OF PHILADELPHIA
Office of Institutional Advancement
Monthly Summary of Grants and Gifts
for the September 2014
Meeting of the Board of Trustees

Federal Grants

The National Endowment of the Arts has funded the two-year South Asia: An NEH Bridging Cultures Project grant for $119,904. With a Bridging Cultures grant, the College will explore how one specific culture, that of South Asia, has confronted and negotiated cultural divides and diversity during selected historical periods from ancient India through the Partition of 1947. This faculty and curriculum development project will enable junior faculty teaching targeted courses in the Humanities to examine the mechanisms of negotiation of cultural difference and the strategies that might help to turn the tide of conflict into consensus and civility, as well as to infuse materials related to these themes into courses.

The National Science Foundation has funded the three-year Advanced Technological Education (ATE) Biomedical Equipment Technology Program grant for $510,449. This three-year ATE grant will support the development and implementation of a Biomedical Equipment Technology program at the College, consisting of two stackable proficiency certificates and an associate's degree that fits into the existing Applied Science and Engineering Technology (ASET) degree. Grant funds will support the necessary equipment and supplies for the laboratory and the initial recruitment and mentoring of students. A comprehensive evaluation of the project will allow results to be disseminated widely.

The U.S. Department of Education has funded year five of the five-year Student Support Services (SSS) (TRIO Program) grant for $257,087. The total award for the five-year grant is $1,280,214. This is the College's fourth TRIO SSS grant and reflects the growth of a new cohort of students with a growing need for more intense and comprehensive services. This grant will enable the College to address the needs of an increasing population of disadvantaged students, serving 225 on an annual basis. The program will achieve the goals of the SSS program to: 1) significantly increase college retention and graduation rates for eligible students; 2) increase the transfer rates of eligible students from two-year to four-year institutions; and, 3) foster an institutional climate supportive of the success of low-income and first generation college students and individuals with disabilities.

The U.S. Department of Education has funded year three of the five-year Upward Bound (TRIO Program) grant for $293,163. The total award for the five-year grant is expected to be $1,450,483. This is the College's fourth TRIO Upward Bound grant. The Upward Bound program will provide 66 eligible secondary students annually with the academic skills and motivation necessary for persistence and completion of secondary and postsecondary education. The College will partner with four persistently low achieving target high schools in the School District of Philadelphia: Edison-Fareira, Benjamin Franklin, Germantown, and South Philadelphia.

The U.S.Department of Transportation has funded the Dwight David Eisenhower Community College Fellowship program grant for $15,000. The objective of the Dwight David Eisenhower Community College Fellowship Program is to attract qualified students to the field of transportation and research, and advance transportation workforce development. Funding will be provided for tuition and/or stipends for three full-time students interested in pursuing a career or further education in the transportation industry. The Fellowship pays part of the students' tuition and facilitates a transportation research project.

State Grants

The Pennsylvania Department of Public Welfare has funded the KEYS (Keystone Education Yields Success) grant for fiscal year 2014-2015 for $434,009. The College's KEYS program will provide TANF recipients, who are students at the College, with assistance to foster their academic success. KEYS offers these students academic supports including developmental courses, study and life skills workshops, career exploration, tutoring, mentoring and resource development.

The Pennsylvania Department of Education has funded the Perkins Postsecondary Local Plan grant for $1,263,971 for fiscal year 2014-2015. The goal of the grant is to develop more fully the academic, career and technical skills of students enrolled in career and technical education programs.

Foundation Grants

The Ambrose Monell Foundation has funded the two-year Student-Faculty International Fellows Program grant for $75,000. This grant supports a continuation of the Student-Faculty International Fellows program, with the goal of facilitating three study abroad programs per year to a variety of locations. Ambrose Monell funds directly support nine students and six faculty each year, with a total of 30 students expected in the program from other leveraged funds.

The Claneil Foundation has funded a grant for $50,000 to support the Single Stop program. Single Stop supports low income students in accessing an array of government benefits and connects them with tax preparation, legal assistance and financial literacy to enable them to remain in school and complete their education.

The Independence Blue Cross Foundation has funded the Nurses for Tomorrow Undergraduate Scholarship grant for $8,647. This grant will provide first- and second-year nursing students with a scholarship to offset tuition and additional expenses.

The Independence Foundation has funded a general operating support grant for the ACES Project for $22,500. This grant will support the ongoing evaluation and data collection for the Advancing Care Excellence for Seniors (ACES) project, a national effort to improve the integration of geriatrics in nursing education. Specifically, the funds will support the salary of the Nursing Grants Manager to perform data analysis and evaluation, and travel for coordination between the College and the National League for Nursing.

Organization Grant

The Center for Contemplative Mind in Society has funded the Mindful Learning, Mindful Teaching grant for $4,425. This grant supports a series of faculty development programs through the Faculty Center for Teaching and Learning to introduce faculty to contemplative practices and support them as they incorporate these practices into their curricula and classroom life.

STUDENT OUTCOMES COMMITTEE OF THE
BOARD OF TRUSTEES

MINUTES
Thursday, June 5, 2014
1:30 p.m. – M2-34

Presiding: Ms. Stacy Holland

Present: Mr. Mark Edwards, Dr. Judith Gay, Dr. Samuel Hirsch,
Dr. Sharon Thompson, Dr. Judith Renyi

Guests: Ms. Deirdre Garrity-Benjamin, Mr. John Moore, Ms. Marge Niven

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

Updates were provided on the Physical Therapist Assistant Program, Achieving the Dream site visit, and the Middle States Accreditation visit and follow up.

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

(a) Approval of Minutes of May 1, 2014

The minutes were accepted unanimously.

(b) Geographic Information Systems (GIS) Program Audit

Mr. Moore presented the audit of the GIS program which includes the A.A.S. degree, the Academic Certificate and a Proficiency Certificate. When the GIS program was conceived, it was early on in the development of the field. The program was designed with a degree program and an Academic Certificate. The Proficiency Certificate was developed later to meet the needs of working professionals and others who wanted to add the GIS skill set to an already existing degree. Over the years it has become clear that this is where the demand for the Program is. The program director will then be able to market the certificate, work with the City and other non-profit organizations. If a student wanted to continue into a degree program, they can do so in Liberal Arts. Ms. Garrity-Benjamin described the work of the GIS club which has become the GIS professionals group. She distributed sample maps done for non-profit organizations. The Committee suggested other organizations the group could work with. The recommendation of the audit is to close both the degree program and Academic Certificate and to look at options for refining the Proficiency Certificate.

Action: The Student Outcomes Committee recommends that the Board of Trustees accept the audit as presented and recommend eliminating the A.A.S. degree and Academic Certificate in Geographic Information Systems.

(c) Institutional Research Benchmark Data

The College is part of a national community college benchmark project.
The summary data presented shows how we compare nationally and to our peers. The committee reviewed the tables on completion, persistence, and developmental completion success rates. Also considered was the summary of strengths and opportunities for improvement. The committee highlighted the need to continue to implement innovative strategies in both English and Math and to improve student success without lowering standards. The information on this report will be used to inform our dashboard and set goals.

The meeting was adjourned at 2:45 p.m.

(3)   **<u>Next Meeting</u>**

The next meeting of the Student Outcomes Committee of the Board is scheduled for September 4, 2014 at 1:30 p.m. in conference room M2-34.

Attachments:

Minutes of May 1, 2014
Geographic Information Systems (GIS) Program Audit
National Community College Benchmark Study Summary
Achieving the Dream Site Visit Report

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

MINUTES
Thursday, May 1, 2014
1:30 p.m. – M2-34

Presiding: Ms. Stacy Holland

Present: Mr. Mark Edwards, Dr. Judith Gay, Dr. Samuel Hirsch,
                Dr. Sharon Thompson, Dr. Judith Renyi, Rep. James Roebuck.

Guests: Mr. David Greene, Mr. Rogers Glispy, Dr. Ronald Jackson

(1)   **Executive Session**

There were no items for the executive session.

(2)   **Public Session**

(a) Approval of Minutes of April 3, 2014

The minutes were accepted unanimously.

(b) 2014-2015 Student Activities, Athletics and Commencement Budget

Dr. Hirsch clarified that he brings this budget to the Student Outcomes committee annually. Once the Committee approves, it becomes part of the overall budget request. This has been a successful and busy year. Highlights include: The College is now a part of the National Junior College Athletic Association (NJCAA). A second major focus for the year has been Title IX compliance. The probation year for NJCAA has been completed. All athletic teams did very well. Men's' soccer and women's' volleyball are still independent. Next year the College will be eligible for post-season play. Changes were made to the athletics program for NJCAA eligibility. Two hours of study hall is now mandatory; tutoring is available, particularly targeted on gate-keeper courses. The Early Alert system is used to help track athletes academic progress. They must maintain a 2.0 GPA and pass 12 credits each semester. If our athletes do not maintain a 3.0 GPA, study hall is mandatory. Part-time students can participate in intramural sports, racquetball as well as health and wellness activities.

Dr. Jackson went into detail about Title IX compliance. The College completed an internal audit. Salaries for coaches and assistant coaches are now standardized. The NJCAA guidelines were used to help set the standard. It was clarified that coaches are contracted, not College employees. The College has developed a transgender student policy. The College strives for equal gender representation in all sports. Currently, there are 45 male athletes and 22 females. Dr. Gay pointed out that Title IX responsibility goes beyond athletics; and recommended a presentation to the Board on this topic. NJCAA is

equivalent to the NCAA for community colleges. The College is in Division III, Region 19, Eastern Pennsylvania Conference.

Mr. Glispy discussed Athletics recruiting efforts. High school students come to the campus, staff speak at athletic assemblies and coaches recruit as well. Students from neighboring states also come to the College. A major focus is to prepare our athletes for transfer. The majority do transfer, but may or may not participate in athletics at their transfer school. Athletes age is 18 -28. The College can provide primary health carg coverage if the student does not have coverage on their own. Last year, the College was the primary coverage for all athletes, but this is anticipated to change with the Affordable Care Act. Students were encouraged to sign up for health care through Single Stop. Approximately 350 College students attended health care assistance workshops, and approximately 30% enrolled.

Mr. Greene provided more detail on clubs and organizations. There are 43 active clubs, with 1200-1700 students participating. 300 programs (on campus events) were offered this year. A five student programming board was created. This board created 125 programs. The College has a three tier student leadership program – emerging leaders, blue leaders and gold leaders. There are 15 students who were gold leaders in service. Phi Theta Kappa had 312 inductees. The Student Government Association has been active. They sponsored ten additional programs this year. They co-sponsored the Alternative Spring Break in which 40 students, faculty and staff participated. Examples of other initiatives in Student Life include new Student Welcome, the Black and Gold bash (3,000 participants), Spring Fling, Hispanic Heritage Month Breakfast, International Festival, Talent show and the Student Vanguard. The average GPA of student leaders is 3.09. For student ambassadors the average is 3.30 GPA and for Phi Theta Kappa, 3.09. Clubs are initiated by students. Examples include the Green Cycle Alliance, Veterans, Anime, Black Women Engineers, and Business Honors. The Student Programming Board has done programs with Career Services on job seeking. The programs were held in the evening. Dr. Renyi reminded the group of the importance of focusing on the needs of the adult and working student. Ms. Holland suggested we find out what programming these students are interested in. Dr. Jackson responded that this has been done. Students can participate virtually through org.sync (on My Colonial Community). Since January, there have been 18,000 visits to the site. 2,000 have remained active. Students can track their service hours using this feature which then is documented on a co-curricular transcript. It will be available as a phone app in Fall. The Board discussed the importance of experiences outside the classroom.

Dr. Jackson reviewed the details of the budget. Budget increases are minimal and there is no recommendation for an increase for the general college fee.

Action: The Student Outcomes Committee recommends that the Board of Trustees accept the budget as presented.

(c) Complete with 15

Dr. Hirsch presented this new scholarship initiative which will launch this Fall. The goal is to accelerate degree completion. The program was designed after careful data analysis and review of institutional research. The program will increase the number of students taking 15 credits who have the ability but are not currently doing so. The Committee reviewed the details of the scholarship eligibility. It is hoped that we will have 100 students taking advantage of the opportunity during Fall 2014, but we can accommodate more if they apply and are eligible. This program will decrease time to degree by an entire semester. There is little to no cost to the College. Dr. Hirsch emphasized that we will map out a path for students to follow, and the scholarship will only cover courses needed for the degree.

The meeting was adjourned at 2:45 p.m.

(3) <u>**Next Meeting**</u>

The next meeting of the Student Outcomes Committee of the Board is scheduled for June 5, 2014 at 1:30 p.m. in conference room M2-34.

<u>**Attachments:**</u>

Student Outcomes Committee Minutes, April 3, 2014
Budget Assumptions and Rationale for the Student Activities, Athletics, and Commencement for FY15 Budget
2014-15 Student Activities, Athletics, and Commencement Budget
Complete With 15 Initiative

STUDENT OUTCOMES COMMITTEE OF THE
BOARD OF TRUSTEES

MINUTES
Thursday, April 3, 2014
1:30 p.m. – M2-34

Presiding: Ms. Stacy Holland

Present: Mr. Mark Edwards, Dr. Judith Gay, Dr. Samuel Hirsch, Ms. Mary Horstmann,
Mr. Chad Lassiter, Dr. Sharon Thompson, Dr. Judith Renyi, Rep. James Roebuck.

Guests: Mr. Daniel Melamed, Mr. John Moore, Mr. Richard Saxton, Dr. Wayne Wormley

(1)   Executive Session

The committee discussed candidates for promotion; the Middles States Reaccreditation
Team Visit. Dr. Hirsch updated the committee on student tuition payment procedures.

(2)   Public Session

(a) Approval of Minutes of February 6, 2014

The minutes were accepted unanimously.

(b) Accounting Program Academic Audit

Mr. Moore presented the Audit. He suggested that the audit raises timely issues since
there are a number of emerging issues in the field. Transfer institutions such as Temple
and Drexel will no longer accept our upper level accounting courses. In such cases it is
better for students to pursue our degree in Business Administration to prepare them for
transfer. The degree is an A.A.S. degree but students who want to be accountants must
pursue a bachelor's degree and pass a certification examination. Both accounting and
bookkeeping are high priority occupations. The strategic question for the program is
whether to pursue an A.A.S. in bookkeeping and/or keep a transfer focus. It was pointed
out that Peirce College and Strayer University accept our courses. Mr. Saxton expressed
concerns on the part of the faculty that eliminating accounting will limit the options for
our students and that good advising is necessary. Ms. Holland asked when advising
occurred and suggested that this needs to happen sooner so students are making informed
choices. Several suggestions were offered for ways the faculty could engage with their
students earlier to include open houses, meet and greet, information sheets with curricular
pathways. Costs for the program are low. If the program is revised to an A.A. degree,
alignment with TAOC would be required. The Committee agreed that this issue needs to
be addressed but asked for a shorter time line to reach the decision. Dr. Renyi pointed out
that bookkeeping prepares students for excellent job opportunities. It was mentioned that
the program recently developed a paraprofessional certificate.

Action: The Student Outcomes Committee recommends that the Board of Trustees accept the Accounting Academic Audit with the following revisions:
1. **The deadline for decisions about the future of the program will be completed by the end of Fall 2014. Changes will be implemented by Spring 2015.**
2. **The program must, by Fall 2014, demonstrate that they are communicating to Accounting students upon entry into the College about their options for transfer and workforce entry and advise them about the best programmatic options for them at that time.**

(c) Computer Science 2010-11 Academic Audit Update

The Committee noted that this audit update was due in December 2012 and asked for a reason for the extended delay. Mr. Melamed indicated that the delay was due to faculty sabbaticals, retirements and other issues. The committee asked why this curriculum was still low enrolled. Mr. Melamed responded that it was because of the high level of math required. The potential to work with high school populations was discussed. Ms. Holland suggested high school partnerships that might be fruitful than the one listed in the enrollment planning document provided. It was reinforced that this was a transfer program not intended to lead directly to employment. The committee reiterated that this follow up was long overdue and advised the Dean and department head to meet all future deadlines.

(d) Completion Data to Include Proficiency Certificate Students

Dr. Hirsch explained that proficiency certificates range from 9 to 29 credits. Currently Academic Certificates (30 credits and above) are including in College data, e.g. graduation numbers. We have not included proficiency certificates. It was recommended to the cabinet that beginning this year, we include students who earned the proficiency certificate in our graduation ceremony and in our data. This is common practice in other institutions. Had we included these graduates in our numbers, we would have increased by almost 100. This item is brought to the Committee for informational purposes. The change will be footnoted for informational purposes in our research documents.

The meeting was adjourned at 2:51 p.m.

(3)   Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for May 1, 2014 at 1:30 p.m. in conference room M2-34.

Attachments:
Minutes of February 6, 2014
Accounting Program Academic Audit
Computer Science 2010-11 Academic Audit Update

Community
College
of Philadelphia

OFFICE OF THE DEAN OF STUDENTS

Budgeting Assumptions and Rationale for the Student Activities, Athletics, and
Commencement Budget for the Fiscal Year 2015 Budget

Below are issues and rationales for various budgeting criteria for creating the Student
Activities, Athletics, and Commencement Budget for the Fiscal Year 2015 budget.

Revenue

Revenue Sources (FY15 Proposed)   *(FY14 Approved)*
· General College Fee: $1,537,000   (6.1% increase over FY14) *
· Revenue from Activities: $145,000   (0% increase over FY14)
· Net Profits from Bookstore/Cafeteria: $640,000 (6.3% **decrease** over FY14) **
· Commencement Support: $57,000   (0% increase over FY14)

*There is a projected increase of $47,952 in FY15 in the General College Fee due to an
anticipated growth in enrollment.

**The projected decrease in net profits in FY15 from the Bookstore/Cafeteria is due to
required capital expenses and equipment repair at both the Main Campus and NWRC
cafeterias.

Budget

The budget for Student Activities, Athletics, and Commencement is guided by College
Policies and Procedures Memorandum 211 (P&P 211) which outlines the guidelines for
the use of the student activities fund.

Staff, First Year Student Success Programming, and Commencement

The budget for staff salaries and benefits, funding of first year student success
programming, and commencement expenses is not pre-determined by established
guidelines set forth in P&P 211.

Staff Salaries and Benefits (52.8% of funds; up from 52.2% in FY14)

(Increase of $39,000)

The increase in net overall **staff salaries and fringe benefits** reflects the full-year funding of all current positions in Student Life and Athletics in this budget. This includes both salaries and full cost of all fringe benefits.

First Year Student Success Programming

(Level Funding)

This budget covers expenses related to programmatic efforts in support of entering and first-year students. This includes Student Orientation and Registration (SOaR), New Student Welcomes, Welcome Week, and Student Involvement Days.

Commencement

(Level Funding)

Commencement budget covers most graduation-related expenses and the May ceremony expenses: student cap/gowns, honor cords, printing of programs, hall rental and event production costs. Some expenses paid by other offices are ultimately recorded in this account.

Child Care Support

(Level Funding)

The Child Care budget is needed as a contingency for any charges that might be needed that are not covered by the KLC (third party vendor) contract or are beyond routine institutional costs (housekeeping, maintenance, etc.)

Apportioned Funds

Once staff salaries and benefits, commencement expenses, and funding of first year student success programming have been determined, the remaining funds will be allocated as close as possible in the following manner:

Percentages	Guidelines	FY14	FY15
Student Publications	10%	10.0%	10.4%
Campus Programming	15%	14.3%	14.5%
Performing Arts	5%	3.2%	3.1%
Student Support	15%	17.3%	17.0%
Student Lead./Involv.	15%	15.0%	15.0%
Athletics	35%	35.3%	35.0%
Contingency	5%	5.0%	5.0%
	100%	100.1%	100.0%

Student Publications (Guideline - 10%; Actual – 10.4%)

(Increase of $4,215; 5.3%)

The minor adjustments will have a minimal impact on current programmatic levels.

Student Vanguard: Increased ad revenue is expected to minimize impact on the Student Vanguard's reduction in allocation. Additionally, the number of printed copies will be reduced and a new platform to increase online visibility will be explored.

CAP Magazine: Careful attention to production costs (e.g., minimize use of color, decrease page count) will mitigate the slight decrease in budget for the CAP Magazine.

Student Handbook: The increase for the College's Student Handbook is due to a new, larger format designed to be more user-friendly.

Campus Programming (Guideline - 15%; Actual – 14.5%)

(Increase of $2,967; 2.6%)

The increase in Campus Programming moves it closer to the established guideline in comparison to FY14.

Special Theme Programming: Funding for Special Theme Programming (Hispanic Heritage Month, Black History Month, International Festival, Law and Society Week support, etc.) was given a small increase.

Performing Arts (Guideline – 5%; Actual 3.1%)

(Decrease of $374)

Spoken Word – Student Performances: There was a reduction in costs this year for Spoken Word – Student Performances. Students primarily now meet on Saturdays at NWRC and will be encouraged to create a formalized student club allowing them to apply for funding through SGA.

Musical Events Licensing: The Musical Events Licensing line is used to pay for BMI/SESAC/ASCAP (performing rights organizations) royalties and is a fixed cost. These licenses allow the College to use and perform copyrighted music publicly.

Student Support (Guideline – 15%; Actual 17%)

(Decrease of $997; 0.7%)

Student Ambassadors: The number of Student Ambassadors will continue at 20 students.

Health & Wellness Programs: This line covers student medical costs associated with P&P 308 (Infectious Agent and Blood borne Pathogen Exposure Policy).

Student Leadership and Involvement (Guideline – 15%; Actual 15%)

(Increase of $1,343; 1.1%)

This section funds Student Government Association, Phi Theta Kappa, and all clubs and organizations.

Athletics (Guideline 35%; Actual 35%)

(Increase of $1,100; 0.4%)

Most of the individual line item changes in the intercollegiate athletic lines are attributed to the establishment of standard formulas for coach and assistant coach salaries across teams – for both men's and women's teams. This is in response to joining the National Junior College Athletic Association (NJCAA) and in response to our overall review of the College's Title IX compliance efforts.

Tennis: The large increase in Tennis is a result of joining the NJCAA. Now, Men's Tennis competes in the Spring while Women's Tennis competes in the Fall necessitating two full-season coaching salaries. Prior to joining the NJCAA, Men's and Women's Tennis competed together in a single season.

Insurance and Medical Services: The decreases in both Insurance and Medical Services are anticipated due to reduced insurance premiums. Due to the Affordable Care Act, we are assuming that all student athletes will have personal health insurance and thus will be their primary insurance carrier. We anticipate that the College may now be the secondary insurer. Insurance policies are carried for both intercollegiate and intramural programs.

Contingency (Guideline - 5%; Actual – 5%)

(Increase of $698; 1.8%)

The contingency line is split between Athletics (35%) and Student Life (65%). An increase is needed to maintain the overall 5% guideline as articulated in P&P 211.

TABLE VII-A

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-2015
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	2012-13 Actual	Approved 2013-14 Budget	Revised 2013-14 Budget	Proposed 2014-15 Budget	Variance From 2013-14 Revised Budget	% Change From 2013-14 Revised
REVENUES						
General College Fee	$1,459,960	$1,445,495	1,530,448	$1,537,000	$6,552	0.4
Commencement Support	$57,000	$57,000	57,000	57,000	0	0.0
Auxiliary Profits	$786,949	$683,553	661,115	640,000	(21,115)	(3.2)
Revenues from Activities	$158,047	$145,000	145,000	145,000	0	0.0
TOTAL REVENUES	$2,461,956	$2,331,048	$2,393,563	$2,379,000	($14,563)	(0.6)
EXPENDITURES						
Student Publications	$79,894	$78,905	$78,905	$83,120	$4,215	5.3
Campus Programming	$213,339	$112,733	$112,733	115,700	2,967	2.6
Performing Arts	$26,861	$24,874	$24,874	24,500	(374)	(1.5)
Student Support	$188,972	$136,777	$136,777	135,780	(997)	(0.7)
Student Leadership & Involvment	$142,272	$118,357	$118,357	119,700	1,343	1.1
Athletics	$308,140	$278,200	$278,200	279,300	1,100	0.4
Contingency		$39,202	$39,202	39,900	698	1.8
First Year Student Success	$137,943	$178,000	$178,000	178,000	0	0.0
Childcare Support	$0	$5,000	$5,000	5,000	0	0.0
Commencement	$157,054	$143,000	$143,000	143,000	0	0.0
Staff	$1,190,446	$1,216,000	$1,216,000	1,255,000	39,000	3.2
Student Act - Renovations			$136,947			
TOTAL EXPENDITURES	$2,444,920	$2,331,048	$2,467,995	$2,379,000	$47,952	1.9

Renovations (Org 32598) to: Winnet (S1-03; S2-08; S3-09; ------)

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-15
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	Final 2012-2013 Expenses	Approved 2013-2014 Budget	Revised 2013-2014 Budget	Proposed 2014-2015 Budget	Variance from 2013-14 Approved Budget	% Change from 2013-14 Approved	Variance from 2013-14 Revised Budget	% Change from 2013-14 Revised
STUDENT PUBLICATIONS								
Student Vanguard	$38,986	$34,905	$34,905	$33,000	($1,905)	(5.5)	($1,905)	(5.5)
Limited Editions	5,623	6,000	6,000	6,000	0	0.0	0	0.0
CAP Magazine	4,778	6,000	6,000	5,500	(500)	(8.3)	(500)	(8.3)
ESL Magazine	6,276	5,500	5,500	5,500	0	0.0	0	0.0
Student Handbook	24,232	26,500	26,500	33,120	6,620	25.0	6,620	25.0
Guideline - 10%								
Actual - 10.4%	79,894	78,905	78,905	83,120	4,215	5.3	4,215	5.3
CAMPUS PROGRAMMING								
Concert and Museum Tickets	108,076	19,250	19,250	20,000	750	3.9	750	3.9
Films	728	500	500	500	0	0.0	0	0.0
Lectures	6,933	5,000	5,000	6,000	1,000	20.0	1,000	20.0
Concerts	6,280	5,000	5,000	5,200	200	4.0	200	4.0
Theatre Tickets	19,899	16,483	16,483	17,000	517	3.1	517	3.1
Art Exhibits	5,252	5,000	5,000	4,000	(1,000)	(20.0)	(1,000)	(20.0)
Special Theme Programs	34,491	28,500	28,500	30,000	1,500	5.3	1,500	5.3
Regional Centers	31,681	33,000	33,000	33,000	0	0.0	0	0.0
Guideline - 15%								
Actual - 14.5%	213,339	112,733	112,733	115,700	2,967	2.6	2,967	2.6
PERFORMING ARTS								
Spirit / Pep Band	641	1,500	1,500	1,500	0	0.0	0	0.0
Theatrical Productions	11,180	12,000	12,000	13,000	1,000	8.3	1,000	8.3
Spoken Word - Student Performances	9,324	4,374	4,374	3,000	(1,374)	(31.4)	(1,374)	(31.4)
Musical Events Licensing	5,716	7,000	7,000	7,000	0	0.0	0	
Guideline - 5%								
Actual - 3.1%	26,861	24,874	24,874	24,500	(374)	(1.5)	(374)	(1.5)

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-15
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	Final 2012-2013 Expenses	Approved 2013-2014 Budget	Revised 2013-2014 Budget	Proposed 2014-2015 Budget	Variance from 2013-14 Approved Budget	% Change from 2013-14 Approved	Variance from 2013-14 Revised Budget	% Change from 2013-14 Revised
STUDENT SUPPORT								
Awards and Certificates	125	700	700	700	0	0.0	0	0.0
Hospitality	0	0	0	0	0	0.0	0	0.0
Advertising and Marketing	10,644	5,000	5,000	5,000	0	0.0	0	0.0
Co-Curricular Cultural & Educational Trips	50,094	28,000	28,000	28,000	0	0.0	0	0.0
Student Involvement	35,721	24,000	24,000	24,400	400	1.7	400	1.7
Leadership Training	40,452	30,177	30,177	30,680	503	1.7	503	1.7
Student Ambassador	51,936	48,000	48,000	46,000	(2,000)	(4.2)	(2,000)	(4.2)
Health & Wellness Programs	0	900	900	1,000	100	11.1	100	11.1
Guideline - 15%								
Actual - 17%	188,972	136,777	136,777	135,780	(997)	(0.7)	(997)	(0.7)
STUDENT LEADERSHIP & INVOLVEMENT	142,272	118,357	118,357	119,700	1,343	1.1	1,343	1.1
Guideline - 15%								
Actual - 15%								
STAFF								
Student Activities	775,601	774,000	774,000	802,600	28,600	3.7	28,600	3.7
Faculty Advisors	55,362	70,000	70,000	72,000	2,000	2.9	2,000	2.9
Athletics	359,483	372,000	372,000	380,400	8,400	2.3	8,400	2.3
(52.8% of total funds)	1,190,446	1,216,000	1,216,000	1,255,000	39,000	3.2	39,000	10.5
CONTINGENCY (OSA)	0	25,481	25,481	25,935	454	1.8	454	1.8

TABLE VII-B

STUDENT ACTIVITIES, ATHLETICS & COMMENCEMENT BUDGET FOR THE FISCAL YEAR 2014-15
(WITH COMPARISON TO FISCAL YEARS 2012-13 AND 2013-14)

	Final 2012-2013 Expenses	Approved 2013-2014 Budget	Revised 2013-2014 Budget	Proposed 2014-2015 Budget	Variance from 2013-14 Approved Budget	% Change from 2013-14 Approved	Variance from 2013-14 Revised Budget	% Change from 2013-14 Revised
ATHLETICS								
General Athletic Support	28,014	7,500	7,500	7,500	0	0.0	0	0.0
Men's Varsity Basketball	36,308	42,000	42,000	40,800	(1,200)	(2.9)	(1,200)	(2.9)
Men's Baseball	21,295	0	0	0	0	0.0	0	0.0
Men's Soccer	13,465	28,000	28,000	25,000	(3,000)	(10.7)	(3,000)	(10.7)
Women's Soccer	0	0	0	0	0	0.0	0	0.0
Co-Ed Cross Country/Track&Field	47,993	55,000	55,000	59,970	4,970	9.0	4,970	9.0
Women's Basketball	33,647	38,000	38,000	40,800	2,800	7.4	2,800	7.4
Women's Volleyball	10,538	18,500	18,500	21,500	3,000	16.2	3,000	16.2
Women's Softball	0	0	0	0	0	0.0	0	0.0
Cheerleading	8,545	0	0	0	0	0.0	0	0.0
Co-Ed Tennis	6,729	10,000	10,000	19,220	9,220	92.2	9,220	92.2
Co-Ed Intramurals	21,333	10,000	10,000	8,110	(1,890)	(18.9)	(1,890)	(18.9)
Co-Ed Aerobics	20,385	15,000	15,000	20,400	5,400	36.0	5,400	36.0
Co-Ed Martial Arts	0	0	0	0	0	0.0	0	0.0
Insurance	44,078	44,200	44,200	30,000	(14,200)	(32.1)	(14,200)	(32.1)
Medical Services	3,330	5,000	5,000	1,000	(4,000)	(80.0)	(4,000)	(80.0)
Advertising and Marketing	942	1,000	1,000	1,000	0	0.0	0	0.0
Athletic Equipment	11,538	4,000	4,000	4,000	0	0.0	0	0.0
Guideline - 35%								
Actual - 35%	308,140	278,200	278,200	279,300	1,100	0.4	1,100	0.4
CONTINGENCY (*Guideline-5% ; Actual-5%*)	0	13,721	13,721	13,965	244	1.8	244	1.8
SUBTOTAL	2,149,923	2,005,048	2,005,048	2,053,000	47,952	2.4	47,952.0	2.4
First Year Student Success	137,943	178,000	178,000	178,000	0	0.0	0	0.0
Childcare Support	0	5,000	5,000	5,000	0	0.0	0	0.0
Commencement	157,054	143,000	143,000	143,000	0	0.0	0	0.0
TOTAL EXPENDITURES	$2,444,920	$2,331,048	$2,331,048	$2,379,000	$47,952	2.1	$47,952	2.1

Complete With 15

New Scholarship Initiative

Complete With 15 will provide eligible students, who enroll in four courses (minimum 12 credits) each semester, with a scholarship that will fund an additional 3-credit course. By enrolling in five courses per semester with a minimum of 15 credits, students will accelerate their time to complete an associate's degree thus saving time and reducing debt.

Each semester, beginning fall 2014, up to 100 students will be chosen to participate. Students will be provided with the support needed in order to be successful and must fulfill all responsibilities.

Eligibility to Participate in Complete With 15

- Must complete the Complete With 15 Scholarship Application
- Must be an enrolled Community College of Philadelphia student in good academic standing with a minimum cumulative GPA of 2.5
- Must have no holds or outstanding financial obligations
- Must have successfully completed a minimum of 24 earned credits which can include transfer credits, credit by exam and credit for life experience
- Any developmental courses must have been completed with a passing grade on the first attempt and prior to participation in Complete With 15
- All remaining courses required for the associate's degree must be able to be completed within three semesters (assuming enrollment in a minimum of five courses per semester)
- Must not have been enrolled for 15 or more credits five courses in the previous semester
- Must be a Philadelphia County resident

Student Responsibilities

- Sign and submit scholarship agreement
- Complete a graduation review to certify eligibility to graduate within three semesters in an associate's degree program of study
- Advance in prescribed course requirements within an outlined sequence
- Meet with an academic advisor at least once a semester
- Register for upcoming semester during first week of web registration
- Fulfill all responsibilities outlined in scholarship agreement including:
  - ➢ Maintain good academic standing
  - ➢ No withdrawals or course failures
  - ➢ Seek support if needed or as directed
  - ➢ No changes to agreed upon course sequence, major or degree
  - ➢ Meet all financial obligations
  - ➢ Demonstrate continued commitment to Complete With 15 scholarship goals
- Failure to meet stated responsibilities will result in termination of future eligibility

April 8, 2014 – S. Hirsch

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

SUMMARY of AUDIT ACTIONS

May 1, 2014 Meeting

<u>Summary of Geographic Information Systems Audit</u>

At CCP, Geographic Information Systems (GIS) is a constellation of three programs, an Associate's Degree, an Academic Certificate, and a Proficiency Certificate. The AAS and Academic Certificate programs were proposed in 2006; the proficiency certificate was added in 2010. The program, when it was initiated, was ahead of its time; and to this day, there are a limited number of programs regionally that support this discipline. The program, here, however, has limited enrollment (averaging less than 10 students combined) and may no longer provide the educational experiences that best support learners.

The program has many strong assets, and has demonstrated a capacity for constructive change. The program director has constantly striven to keep the degrees and courses up to date, both in terms of content and delivery, with a mind toward student and industry needs. The reputation of the program is strong as well—students from nearby colleges enroll in courses here to supplement the degrees from their home institutions. Courses have been pruned when they are no longer appropriate, offerings have expanded online, and there is an effort to provide software options that are free to students. Finally, the program has sought to provide students with additional extracurricular learning activities—engaging them in activities such as tutoring, presenting at conferences, conducting research, and partnering with GIS practitioners.

Pertinent data include:
- The programs are small; combined averaging fewer than ten students a semester.
- Students tend to be older than the average of the College and are more likely to be college ready.
- Many students already enter the program with a Bachelor's or graduate degree.
- Student performance indicators (GPA, retention, good standing) are all higher than the College's average.
- Since the program's inception, employment opportunities have decreased for individuals with only a GIS degree, but have grown for job seekers who have an extant degree in an appropriate discipline (e.g. urban planning, epidemiology, architecture) *and* a GIS certificate
- The cost per FTE is lower than both the College and Division medians.

- There is only 1 other associate's level program and 1 bachelor's level program in the greater region.

Recommendations for the program:

1. Close the GIS degree and academic certificate programs.

   Although the GIS program has high quality courses and engaged faculty, the programs have very low participation and, given the nature of job opportunities within the workplace, a degree solely in GIS will not lead to employment. Closing these will allow the program to focus on options that better match the current directions of the field and student needs (see recommendation 2, below).

2. Review proficiency certificate to ensure it meets the current industry needs.

   The program already has an excellent relationship with industry through its Advisory Committee. Employing these connections should enable the program to craft proficiency certificate(s) that will attract professionals to the program or will allow students with other interests to add GIS into an existing portfolio of study. Part of this process must include the timing of courses, which should seek to strike an appropriate balance between regular offerings and filled course seats. Online and hybrid course offerings should also continue to be pursued.

Action: The Student Outcomes Committee of the Board recommends that the Board of Trustees accept the audit of the GIS program.

Community College of Philadelphia

Academic Program Audit:

Geographic Information Systems
AAS, Academic Certificate, Proficiency Certificate

Authors:
John V Moore III
Deirdre Garrity Benjamin
Marge Niven

Date: May, 2014

I. Executive Summary

At CCP, Geographic Information Systems is a constellation of three programs, an Associate's Degree, an Academic Certificate, and a Proficiency Certificate. The program, when it was initiated, was ahead of its time; and to this day, there are a limited number of programs regionally that support this discipline. The program, here, however, has limited enrollment (averaging less than 10 students combined) and may no longer provide the educational experiences that best support learners.

The program has many strong assets, though, that have demonstrated a capacity for constructive change. The program director has constantly striven to keep the degrees and courses up to date, both in terms of content and delivery, with a mind toward student and industry needs. The reputation of the program is strong as well—students from nearby colleges enroll in courses here to supplement the degrees from their home institutions. Courses have been pruned when they are no longer appropriate, offerings have expanded online, and there is an effort to provide software options that are free to students. The program director, too, is the driving force behind a highly engaged advisory council and part time faculty group. Finally, the program has sought to provide students with additional extracurricular learning activities—engaging them in activities such as tutoring, presenting at conferences, conducting research, and partnering with GIS practitioners. This involvement has extended into alumni as well, who have stayed part of the program even after leaving the program.

Students in the program are performing well as evidenced by SLO assessment and indirect data on course completion and GPA, although the small numbers make comparison to the College or Division difficult. Courses have a tendency to run with lower enrollments; additional course planning may be a necessary part of ongoing changes to the program.

It is recommended that the program close the AAS and Academic Certificate to allow program resources to be focused on proficiency certificates, which appear to be more in line with the future of the field.

II. Program

Geographic Information Systems is a computerized spatial database management system for capture, storage, retrieval, analysis, and display of geographic information. Along with general education, the GIS AAS degree courses provide students with the knowledge and practical skills necessary to develop and manage geospatial projects and to interpret and implement GIS as a decision support tool.

The Geographic Information Systems (GIS) program teaches students how to turn maps into super sources of information. They learn how to understand the technical process behind GIS, use basic GIS tools, develop a portfolio of GIS work, create and manage a GIS database, and design and complete GIS projects. Students receive hands-on training utilizing up-to-date computer hardware and software, and learn theories and skills to manage GIS projects.

A. Brief History of the Program

In 2004, faculty conducted a feasibility study for a GIS degree program. They noted that GIS skills were in demand at a number of government agencies, urban and regional planning commissions, highway departments, oil and gas companies, health agencies, architecture firms, and sanitation departments. The mean salary for positions with these skills was about 50% higher than the mean for all jobs in Philadelphia. Burlington County Community College and Rowan College had recently started GIS programs (the only other programs in a 40 mile radius of the city), meaning that CCP would be an early provider of the program. It was recommended that the College develop a GIS program.

The AAS and Academic Certificate programs were proposed in 2006; the proficiency certificate was added in 2010. The proposal documents noted that nationally, GIS was a growing and rapidly evolving field. The hope was to tap into a market of individuals with degrees already working in the fields mentioned above who needed to update their skill sets to meet the growing technological advances in GIS. The program also hoped to attract recent high school graduates and other individuals who had not previously enrolled in postsecondary education who would be interested in entry level positions that required GIS skills.

The nature of the field has encouraged the program to regularly update their course offerings to meet the fast-paced technological developments in software, hardware, and applications (See D, below).

B1. Curriculum Sequence (Degree)

Course Number and Name	Pre- or Corequisites	Credits	Gen Ed Req.
First Semester			
GIS 101 - Introduction to GIS		3	
GEOG 101 -Intro to Physical Geography or GEOG 103 - Intro to Human Geography		3	Social Science
ENGL 101 - English Composition I		3	ENGL 101
CIS 103 - Applied Computer Technology		3	Tech Comp
MATH 118 - Intermediate Algebra or higher		3	Mathematics
Second Semester			
GIS 102 - Intermediate GIS	GIS 101	3	
GIS 104 - Principles of Computer Cartography & Visualization	GIS 101	3	
GEOG 101 - Intro to Physical Geography or GEOG 103 - Intro to Human Geography or GEOG 180 - Urban Geography or GEOG 222 - World Regional Geography	GEOG 101 or GEOG 103	3	
ENGL 102 - The Research Paper	ENGL 102 (C or better)	3	Info Lit
Directed Elective*		3	
Third Semester			
GIS 201 - Advanced Geospatial Applications	GIS 102	3	
GEOG 101 - Intro to Physical Geography or GEOG 103 - Intro to Human Geography or GEOG 180 - Urban Geography or GEOG 222 - World Regional Geography	GEOG 101 or GEOG 103	3	
EASC 111 - Environmental Conservation		3	Nat. Science
Directed Elective*		3	
General Elective		3	
Fourth Semester			
GIS 203 - Remote Sensing and Global Positioning Technologies	GIS 101, Math 118	3	
GIS 206 - Introduction to Web GIS	GIS 101	3	
Humanities Elective		3	Humanities
Directed Elective*		3	
General Elective		3	
Total Credits		30	

*ADC 101, ADC 103, ADC 163, ADC 186, ADC 273, ART 105, ART 125, ART 150, ART 151, CIS 105, CIS 106, CIS 130, CIS 150, CIS 205, CIS 230, CSCI 111, CSCI 112, MATH 121, MATH 137, MATH 161, MATH 162, MATH 163, MATH 251

B2. Curriculum Sequence (Academic Certificate)

Course Number and Name	Prerequisites	Credits
Summer Session		
CIS 103 – Applied Computer Technology		3
GIS 101 – Introduction to Geographic Information Systems		3
First Semester		
ENGL 101 – English Composition I		3
MATH 118 - Intermediate Algebra or higher		3
GIS 102 - Intermediate Geographic Information Systems	GIS 101	3
GIS 104 - Principles of Computer Cartography and Visualization	GIS 101	3
Second Semester		
ENGL 102 – The Research Paper	ENGL 101 ("C" or better)	3
GIS 203 - Remote Sensing and Global Positioning Technologies	GIS 101, MATH 118	3
GIS 201 - Advanced GIS Systems	GIS 102	3
Summer Or Third Semester		
GIS 206 - Introduction to Web GIS	GIS 201	3
Total		30

B3. Curriculum Sequence (Proficiency Certificate)

Course #	Course Title	Pre- and Corequisites	Credits
Select 3 of the following courses			
GIS 101	Introduction to Geographic Information Systems		3
GIS 102	Intermediate Geographic Information Systems	GIS 101	3
GIS 104	Principles of Computer Cartography and Visualization	GIS 101	3
GIS 201	Advance Geospatial Applications	GIS 102	3
GIS 203	Remote Sensing and Global Positioning Technologies	GIS 101	3
GIS 206	Introduction to Web GIS	GIS 201	3
Total			9

C. Curriculum Map

Courses Student Learning Outcomes	GIS 101 Introduction to GIS	GIS 102 Intermediate GIS	GIS 104 Principles of Computer Cartography and Visualization	GIS 201 Advanced Geospatial Applications	GIS 203 Remote Sensing and Global Positioning Systems
Identify how geospatial technologies can be used with various organizations and applications	Introduced	Intermediate		Mastery	Mastery
Identify necessary equipment (software and hardware) and data needed to complete projects.	Introduced	Intermediate		Mastery	Mastery
Manage geodatabases (creating, obtaining and updating geospatial data resources)	Introduced	Intermediate	Intermediate	Mastery	Mastery
Effectively use various geospatial technologies	Introduced	Intermediate	Intermediate	Mastery	Mastery
Conduct Geospatial analyses (geocoding, buffer, clip, distribution, correlations and networking)	Introduced	Intermediate		Mastery	Mastery
Work productively both independently and in teams on geospatial projects	Introduced	Intermediate	Mastery	Mastery	Mastery
Design cartographic representations (maps) of geospatial analyses, draw conclusions and prepare reports and presentations that convey geospatial research, applications and conclusions	Introduced	Intermediate	Mastery	Mastery	Mastery

D. Revisions to the Curriculum

In 2010, the AAS program was revised to better meet changes in the profession and the educational needs of students. Three redundant courses were eliminated (Applications in GIS—GIS 105, Problem Solving with GIS—GIS 202, and Database Development for GIS—GIS 205). Another course (Spatial Analysis and Mapping in GIS—GIS 103) was eliminated as it was seen by the Advisory Committee as more appropriate for a graduate level. Two other courses (Applications in Global Positioning Systems Technology—GIS 203 and Remote Sensing—GIS 204) were combined into one. Additional directed electives were added and the computer science requirement was changed from an introductory course to a more advanced one.

In 2013, two additional changes were made to the AAS program in consultation with the Advisory Committee. The first was the addition of a course for web GIS design, the second allows for more flexibility among directed electives. An additional change was made to the certificate program: a web GIS course replaced a traditional geography course. This course was also added to the list of potential courses for the proficiency certificates.

The program's director and faculty have also made a number of course updates to keep the program current with a rapidly changing field (GIS 101, GIS 201, and GIS 102 have either been recently updated or are currently under revision).

E. Future directions for the field/program

GIS has evolved, over the past few years, into an important component of fields such as urban planning, history, or computer science. Rather than existing solely as a separate entity, it has evolved into a discipline that supports a number of career fields.

The discipline is also heavily dependent upon technology; advances such as cloud storage and improved tracking systems are quickly integrated into the field. It is critical for faculty and students to stay relevant.

III. Profile of Faculty

A. Program Faculty

Faculty Member	Position	Courses Taught
Deirdre Garrity-Benjamin MS, Environmental Policy	Assistant Professor, Curriculum Coordinator	Geography
Seth Hackman MBA; Certificate, Geomatics	Adjunct Instructor	Introduction to GIS
Paul Caris PhD, Geography	Adjunct Instructor	Introduction to GIS; Introduction to Physical Geography
Geri Miller MA, Geography	Adjunct Instructor	Intermediate GIS; Computer Cartography and Visualization
Luis Oliveri MS, Agricultural Science	Adjunct Instructor	Remote Sensing and Global Positioning Technologies

B. Faculty Engagement

The one full time faculty member in the program is very active in the discipline, the division, and the College generally. She has cultivated a culture of engagement among the part time faculty members.

Program faculty supported an active student organization, which has worked with the PA Bar Association, won awards from the NJ Department of Environmental Protection Mapping contest, presented at Law and Society Week at CCP, and participated in several volunteer activities. Students also regularly assist faculty and administrators with research and tutor other students. The program regularly hosts programs and workshops for current and future students, alumni, and local professionals. As the program accumulated graduates, the GIS Club has evolved into a GIS Professionals Group made up of current students as well as faculty alumni.

IV. Program Characteristics

A. Student Profile

Student numbers for the GIS program are small, but growing; averaging just over 7 students in the past five years, but growing from four to nine in that time (Table 1). The small numbers make comparisons to the division or College challenging. However, at present, the program enrolls a student population that is more likely to be white, older, and less in need of developmental coursework (Table 2). Course enrollment patterns run far below those of the College or the division, averaging about 50% (Table 3).

Table 1. Headcounts

		Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	5 Year Average	5 Year Change
GIS Degree	Headcount	4	8	7	9	9	7.4	350%
	FTE Headcount	3	5	6	7	7	5.6	250%
GIS Certificate	Headcount	0	1	2	0	4	1.4	--
	FTE Headcount	0	0	1	0	1	0.4	--
GIS Proficiency Certificate	Headcount	0	0	0	0	2	0.4	--
	FTE Headcount	0	0	0	0	1	0.2	--
Liberal Studies	Headcount	8,442	8,892	8,711	8,717	8,217	8595.8	-5.39%
	FTE Headcount	5,758	6,313	6,175	6,137	5,747	6026	-3.18%
College	Headcount	17,327	19,047	19,502	19,752	18,956	18916.8	9.36%
	FTE Headcount	11,883	13,362	13,696	13,682	13,111	13146.8	10.35%

Table 2. Demographics

Demographics: Running 5 Year Average

	GIS	GIS Cert	GIS Prof Cert	Liberal Studies	College
Female	12.6%	59.5%	50.0%	63.5%	65.2%
Male	87.4%	40.5%	50.0%	35.7%	34.1%
Unknown	0.0%	0.0%	0.0%	0.8%	0.7%
Native American	0.0%	0.0%	0.0%	0.5%	0.5%
Asian	7%	0.0%	0.0%	5.4%	7.2%
African American	35.2%	42.9%	50.0%	48.5%	48.2%
Latino/a	8.1%	0.0%	0.0%	6.5%	6.1%
White	36.5%	36.5%	25.0%	25.9%	25.2%
Other	10.4%	0.0%	0.0%	3.8%	3.8%
Unknown	3.1%	23.8%	25.0%	9.4%	9.1%
16 - 21	29.1%	1.7%	0.0%	32.6%	32.3%
22 - 29	27.8%	40.8%	25.0%	33.6%	36.1%
30 - 39	34.1%	20.0%	25.0%	15.6%	17.0%
40 +	9.0%	5.8%	50.0%	16.5%	13.4%
Unknown	0.0%	1.7%	0.0%	1.7%	1.2%
Full Time	37.7%	0.0%	0.0%	33.7%	31.4%
Part Time	62.3%	100.0%	100.0%	66.3%	68.6%
All Developmental	13.3%	16.7%	0.0%	29.1%	27.6%
Some Developmental	28.3%	0.0%	0.0%	45.7%	43.8%
College Ready	58.3%	83.3%	100.0%	25.1%	28.6%

Table 3. Course Enrollments

		Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013	Fall Average	Spring Average
Program	Courses	2	1	2	2	4	4	4	4	3	3	3	2.8
	Avg Enrollment	13	10.5	11	11	13	11.8	11	14	9.7	13.3	11.5	12.1
	Percent Filled	43%	44%	46%	45%	54%	49%	46%	58%	40%	56%	46%	50%
Division	Courses	1441	1520	1551	1674	1711	1721	1581	1577	1474	1465	1552	1591
	Avg Enrollment	20.2	20.6	21.5	21.3	20.9	21.3	20.4	20.2	21.4	21.3	20.9	20.9
	Percent Filled	81%	82%	86%	86%	83%	84%	81%	81%	84%	82%	83%	83%
College	Courses	2689	2822	2870	3090	2915	2987	2996	2918	2719	2716	2837.8	2906.6
	Avg Enrollment	21.2	21.2	22.3	22	21.9	21.6	21.9	22.2	22.3	22.1	21.9	21.8
	Percent Filled	83%	83%	87%	86%	84%	83%	85%	85%	86%	84%	85%	84%

B. Student Outcomes

Because of the newness of the program and the small number of students, the programs' success data are limited; there has been only one graduate each from the program and the certificate. Despite this, numbers for retention and GPA generally mirror that of the rest of the College. When examining transfer rates (Figure 1), it is important to note that the AAS degree is not designed for transfer, but rather for direct entry into the workforce. Recent changes in Temple University's regulations mean that the program's students are no longer guaranteed dual admissions there.

Table 4. Outcomes Data: 5 Year Averages

		GIS Degree	GIS Cert	GIS Prof Cert	Division	College
Standing	Good Standing	86.5%	97.6%	100.0%	83.1%	84.1%
	Probation	13.5%	2.4%	0.0%	15.0%	13.2%
	Dropped	0.0%	0.0%	0.0%	2.9%	2.8%
Fall-Spring Retention	Returned/Same	77.6%	100.0%	--	64.1%	65.6%
	Returned/Different	7.6%	0.0%	--	6.5%	5.2%
	Graduated	2.5%	0.0%	--	2.3%	2.0%
	Did Not Return	12.3%	0.0%	--	27.1%	27.2%
Fall-Fall Retention	Returned/Same	38.4%	0.0%	--	35.7%	36.5%
	Returned/Different	2.5%	0.0%	--	9.7%	8.5%
	Graduated	9.4%	0.0%	--	8.1%	8.2%
	Did Not Return	49.6%	100.0%	--	46.5%	46.8%
Success at Departure	Graduated	0.0%	0.0%	--	9.8%	9.9%
	Long Term Success	41.7%	50.0%	--	36.9%	35.8%
	Short Term Success	37.5%	50.0%	--	15.6%	17.7%
	Unsuccessful	20.8%	0.0%	--	37.7%	36.6%
Course Outcomes	Course Completion	85.4%	94.3%	100.0%	87.9%	88.4%
	GPA	2.96	3.54	3.50	2.66	2.65

Table 5. Degrees Awarded

	2008	2009	2010	2011	2012
GIS Degree	0	0	0	0	1
GIS Certificate	0	0	1	0	1
GIS Prof Cert	0	0	7	0	5
Liberal Studies	1081	1159	956	1027	1088
College	1985	2127	1908	1966	2132

Figure 1. Transfer by Departure Status[1]

% of Students who Transferred

---
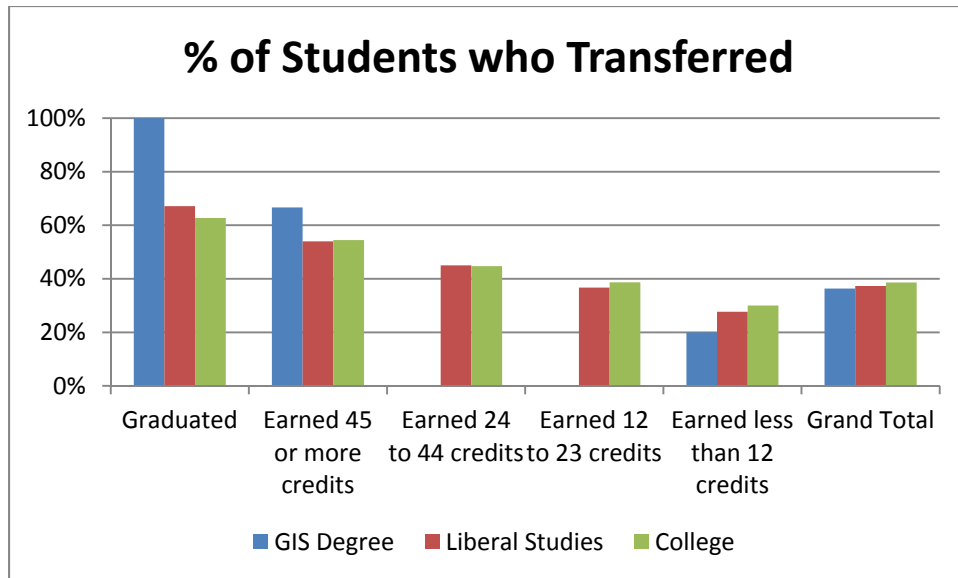
[1] Fall 2005- Spring 2010 Cohorts

V. Learning Outcomes and Assessment

A. Student Learning Outcomes

Upon completion of this degree, graduates will be able to:
- Identify how geospatial technologies can be utilized within various organizations/applications
- Identify necessary equipment (software and hardware) and data needed to complete projects
- Manage geodatabases (creating, obtaining and updating geospatial data resources)
- Effectively use various geospatial technologies such as Geographic Information Systems (GIS), Global Positioning Systems (GPS) and Remote Sensing (RS)
- Conduct geospatial analyses and operations (geocoding, buffer, clip, distribution, correlation, and network)
- Work productively on geospatial projects, both independently and in teams
- Design cartographic representations (maps) of geospatial analyses, draw conclusions, and prepare reports and presentations that convey geospatial research/application/conclusions

Data for program level outcomes have been collected, and are currently in the process of being compiled. Report will be completed during Summer 2014.

B. Course Learning Outcomes

Table 6: Timeline for Course Learning Outcomes

Course	Assessment Evidence Collected
GIS 101	Fall 2011
GIS 102	Spring 2012
GIS 104	Fall 2011
GIS 201	Spring 2013
GIS 203	Fall 2012

The program is currently up to date on assessment of course learning outcomes, all courses (101, 102, 104, 201 and 203) are completed. Program SLOs remain to be assessed. In all cases, students were meeting SLOs by the end of the course. In cases where they were not (at midterms), the program is in the process of making appropriate changes such as potentially requiring prerequisites, or providing additional support materials. A sample course SLO report can be seen in Appendix A.

The program uses a variety of assessment methods for its SLOs, often utilizing multiple assessments for each outcome. These include traditional methods such as exam questions and rubrics, but also innovative techniques such as peer evaluations.

C. QVIs /335s

335 documentation is up to date for all courses. QVIs have shown the program to be of high quality, but low viability. 335s have also resulted in many of the course changes noted above. A sample 335 may be found in Appendix B.

D. Surveys

Too few students have completed the program to have reliable data from graduates.

E. Advisory Committee

The Advisory Committee meets regularly and has provided support for the program in terms of job and internship possibilities for students, recommendations for curricular changes, and assistance with marketing the program. For Advisory Committee members and their affiliations, see Appendix C.

VI. Resources

Because of the nature of the coursework, many courses in GIS require computer labs and specific software programs. The program faculty have made an effort to utilize as many free software packages as they can to keep costs low for both students and the College. The program also makes efforts to offer many courses online.

VII. Demand

CCP is the only school in the area to offer associate's degrees or certificates in GIS (GIS / Cartography or Geography, other). There is only one local school (Rowan College) to offer a bachelor's degree in GIS. Burlington County Community also offers an associate's degree, but inquiries there reveal they are often forced to run courses with fewer than five enrolled students.

There is a documented need for professionals with GIS training. However, there are very few jobs for individuals solely with a degree in GIS; additional professional experience is usually required.

VIII. Operating Costs

The costs for the GIS program have been lower than the median costs for both the College and the division.

Figure 2: Program Costs per Full Time Equivalent Student

Cost per FTE

	'07-'08	'08-'09	'09-'10	'10-'11
• • • • • GIS	$2,600.52	$2,987.52	$2,678.85	$2,962.56
– – – Division Median	$3,146.86	$3,492.92	$3,225.52	$2,962.56
—— College Median	$3,203.53	$3,465.86	$3,156.83	$3,228.85
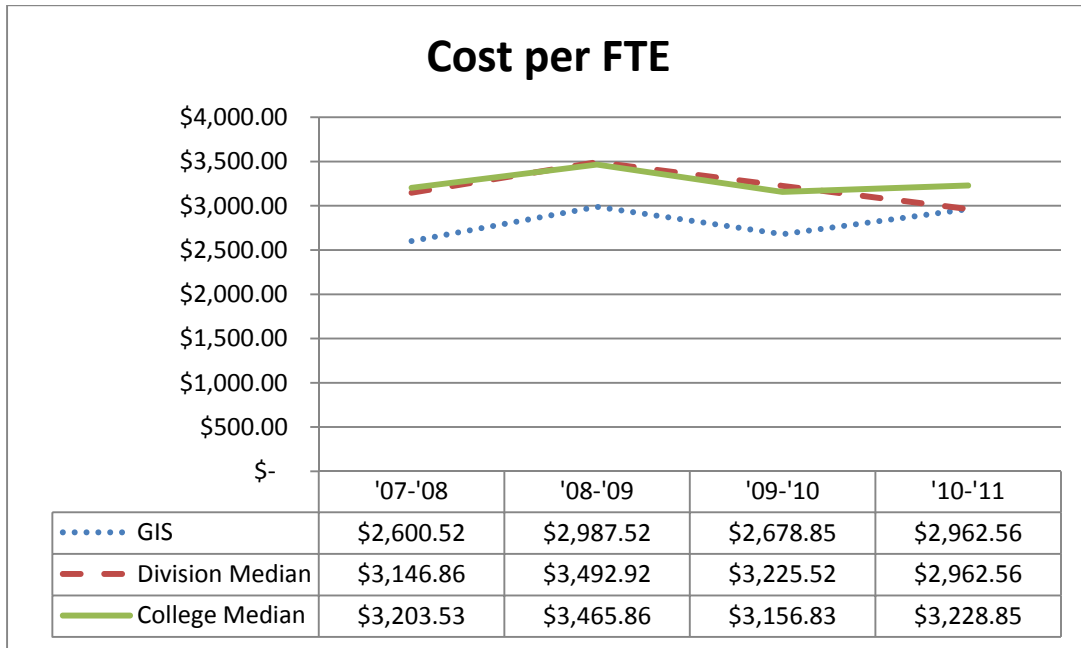
IX. Findings and Recommendations

1. Close the GIS degree and academic certificate programs.

> Although the GIS program has high quality courses and engaged faculty, the programs have very low participation and, given the nature of job opportunities within the workplace, a degree solely in GIS will not lead to employment. Closing these will allow the program to focus on options that better match the current directions of the field and student needs (see recommendation 2, below).

> Timeline: Fall 2014: begin process of program closure, current students contacted. Spring 2015: no new students admitted, plan for completion for currently enrolled students. Spring 2018: final students graduated.
> Persons Responsible: Program Director, Associate Dean, Dean.

2. Review proficiency certificate to ensure it meets the current industry needs.

> The program already has an excellent relationship with industry through its Advisory Committee. Employing these connections should enable the program to craft proficiency certificate(s) that will attract professionals to the program or will allow students with other interests to add GIS into an existing portfolio of study. Part of this process must include the timing of courses, which should seek to strike an appropriate balance between regular offerings and filled course

seats. Online and hybrid course offerings should also continue to be pursued.

Timeline: Spring 2015
Persons Responsible: Program Director, Division Dean, Program Faculty, Advisory Committee.

Appendix A: Sample SLO Report

Assessment of Student Learning Outcomes Reporting Form
Social Science Department/GIS 104

Responsible person(s) Geri Miller Instructor- Deirdre Garrity Benjamin- Report writer
Data collection semester: Spring 2013 Data analysis and action plan development semester: Summer 2013

Outcome	Assessment Strategies - Describe the techniques and tools you used to assess student learning including, but not limited to:	Expected Benchmark - Describe your expectations for student accomplishment of the outcome.	Results (data)	Action Plan - How will the faculty address the results of assessment? What changes will be made to try to improve student learning?
Demonstrate in writing their understanding of terms related to computer cartography	• The assessment tool that was used was a mid term exam and a final project. • A series of multiple choice and short answer questions were given on the midterm and a final project which included a writing portion was given during the final exam period. • 1 part-time faculty member conducted the assessment. . • A total of 10 students were enrolled in this course • All of the students in this course did not have GIS 102 before taking GIS 104.	It is anticipated that 75% of our students will master this evaluation metric.	After grading the midterm 50% of students received a C but 80% of the students received a B or better on the Final Project. Our expected benchmark was not achieved.	**How will the faculty address the results of assessment? What changes will be made to try to improve student learning?** Although not a course prerequisite, by taking GIS 102 before GIS 104 may better prepare the students for success. This learning objective will be reassessed when the course is offered

				again in 2014.
Express orally their analysis of a mapping problem	• The assessment tool that was used was in class discussions • 1 part-time faculty member conducted the assessment. The assessment was given throughout the semester • 10 students were enrolled in the course • A participation grade of 5% was incorporated into the final grade of the student. No clear grading rubric was given of the term participation.	We expect 80% of students to achieve this learning objective	80% of the students received a full 5% participation grade in the course.	While 80% of the students received a B or better on this learning objective, a clear grading rubric of the expectations of the term participation was not given. This objective will be reassessed the next time the course is offered in 2014.
Demonstrate through the use of a computer based system of ARC GIS software their ability to create a temporal animation	• The assessment tool that was used was a final project • 1 part-time faculty member conducted the assessment. The assessment was given during the final exam period • The final project requires students to create a temporal animation in the final map. An example of the final project is attached.	We expect 75% of students to demonstrate competence of this learning objective.	80% of the students received a B or better on the final	We will continue to use the same methods of assessment since students are demonstrating competence meeting this learning objective. No action is needed at this time We will reassess in 2 years.

Appendix B: Sample GIS 335 Document

Community College of Philadelphia
Summary
Credit Course Evaluation

This form is used to document compliance with 22 Pa. Code § 335 (Community College Courses) for course review by faculty. Analysis of the relationship of course content to expected course outcomes, and course outcomes to programmatic outcomes serves as an indirect assessment measure.

Course Number and Name: GIS 201: advanced Geospatial Applications

Catalog Description:
This course introduces the advanced technical topics of data models, geoprocessing and enterprise GIS systems. Students will also learn advanced geospatial concepts though case studies that examine real-world application of GIS technology principles. Prerequisite: GIS 102

1. Is the course consistent with the College Mission? Yes __X_ No___
   This course is consistent with the College mission in several ways. By using data models, generating and deriving data sets and understanding the server side of GIS improves a student's ability to pursue paths of inquiry. It also requires students to interpret and evaluate what they have discovered, and to improve their ability to express the reactions to their discoveries in an effective manner. This course helps students prepare for future work by requiring that they create maps, charts and data tables for their portfolios, a critical component in the GIS hiring process.   All of the above help heighten a student's curiosity, which leads to an active interest in intellectual questions that may help solve cultural, social and scientific issues.

2. Does the credit assignment meet accepted practices?
   Yes_ X_ No___
   This course meets the accepted practice, typically topic based GIS courses are three credits.

3. Do the course materials reflect the knowledge in the program's field of study?
   Yes___ No_X_
   The original materials included in the course documents met the knowledge of the field of study at the time but need to be revised to include current technology used. The original materials for this course include the use of two texts related to two of the four major sections covered in the course. The texts are to be related to Data Models/Schema Design and Geoprocessing and contain tutorial exercised related to modeling and data collection. The other two topics dealing with server GIS and Case Studies will use supplemental handouts and online articles to reflect current day trends.   Arc GIS software will be used along with the texts. Besides the basic ARC GIS software, the students will also need the Spatial Analyst and 3D Analyst extensions.

   While the software requirements and topics dealing with server GIS and Case Studies will continue in the revision, the text book and tutorial options will evaluated.

4. Is the Catalog description of the course accurate? If no, explain needed changes.
   The catalog description of the course accurately describes the content of this course, which is advanced geospatial applications

5. Is the course content appropriate to help students achieve student learning outcomes at the course level, program level or general education/ core competency level?
   Yes X_ No___

Currently, the course content is appropriate to help students achieve learning outcomes at the course level but the course needs to be revised to include current technologies used in the field. This course uses many approaches to education including lecture and discussion, computer based exercises and portfolio development. The content and activities help students demonstrate all expected course outcomes: loading data into a standard model, demonstrating in writing understanding of the information technology implications of working with this GIS technology in multidepartment organizations and applying GIS skills (analysis and software modeling) to case studies.

6. Do the student learning outcomes match the needed knowledge base and skills to achieve programmatic and/or general education/core competency outcomes, and/or to prepare students for the succeeding course (s)? (Refer to curriculum map, program assessment plan, etc.)
Yes__X__ No____

This course requires students to have completed GIS 102: Intermediate Geographic Information Systems. This prerequisite is needed in order that students have a basic understanding of mapping as well as the software used. Review of the curriculum map shows that this course supports achievement of the programmatic outcomes focused on managing geodatabases and effective use of geospatial technologies. It allows students to demonstrate mastery of all program outcomes: identifying how geospatial technologies can be used with various organizations and applications, identifying necessary equipment and data needed to complete projects, managing geodatabases, effectively using various geospatial technologies, conducting geospatial analysis working independently and in teams on geospatial projects; and, designing cartographic representations of geospatial analyses and conveying research, application and conclusions.

By completion of this course, students will be prepared to take GIS 206: Introduction to Web GIS.

7. If applicable, is the course content similar to that of other transfer institutions?
Yes _X__ No___
This course content is similar to that of other transfer institutions. Institutions such as West Chester University, and Rowan University offer similar courses.

8. Has the Department Head presented the Summary of the Credit Course Evaluation findings for departmental review and appropriate action? Please include method of communication e.g. department meeting.

Yes. The Department Head has posted this summary evaluation to the departmental listserv.

Action Plan (including timeline for completion):

This course will be revised by the Spring of 2014. The course needs to include current advanced GIS tools, including but limited to Python scripting, Model Builder and other advanced GIS tools and applications.

The above course is approved and deemed to be in compliance with College requirements for credit course evaluation and Pennsylvania Department of Education Chapter 335 Audit documentation requirement.

Act 335 eval 10-27-11

Appendix C: GIS Advisory Committee Members

Name	Professional Association	Relationship with Program
Helene Iavecchia	CSC (IT Company)	Fmr Student / GIS Prof Group
Paul Caris	New Jersey Department of Env. Protection	Adjunct Professor
Seth Hackman	New Jersey Department of Env. Protection	Adjunct Professor
Mark Dodds	City of Philadelphia	Former Adjunct
Sarah Low	Federal Government- Parks Service	Former Adjunct
Chris Pollard	Delaware Valley Regional Planning Commission	Will teach Web GIS
Jason Sladinski	American Water	Former Student
Benn Viss	Philadelphia Gas Works	Former Student
Luis Oliveri	Geodec Consulting	Adjunct Professor
Geri Miller	ESRI (GIS Software Company)	Adjunct Professor

President's Report for Dr. Judith R. Gay
COMMUNITY COLLEGE OF PHILADELPHIA

Key National Benchmarks – Where Does Your Institution Stand?

Your college participated in the National Community College Benchmark Project in 2013. This research is conducted annually by The National Higher Education Benchmarking Institute (NHEBI) at Johnson County Community College. We would like to share some of the key results of this study with you. The report illustrates how your college compared to national data, representing 270 community colleges.

The full NCCBP report, available online, contains more than 150 benchmarks on student demographics, measures of student success, faculty and staff data, workforce and community outreach, and institutional characteristics and effectiveness metrics.

Member colleges use the benchmarks to support:

- Strategic planning and selection of KPIs
- Accreditation
- Internal and external accountability activities
- Institutional transparency
- Documentation of student success

Full-time Students Completed or Transferred in Three Years

Legend: Transferred, Completed

The percent of students out of the unduplicated full-time, first-time, credit headcount from Fall 2009 IPEDS GRS cohort who either completed a degree or certificate before fall 2012 or who transferred to four-year institutions before fall 2012.

Part-time Students Completed or Transferred in Six Years

Legend: Transferred, Completed

The percent of part-time students out of the unduplicated part-time, first-time, credit headcount from Fall 2006 IPEDS GRS cohort who either completed a degree or certificate before fall 2012 or who transferred to four-year institutions before fall 2012.

Persistence Rate

Legend: Next–Term, Fall–Fall

The persistence rate is the percent of Fall 2011 credit students, both full- and part-time, who return to the campus for the next term (usually Spring 2012), or for the next fall term (Fall 2012). This metric excludes students who graduated or completed certificates in the time frame.

Instructional Cost per FTE Student

2012 instructional costs include salaries, benefits, supplies, travel and equipment for all full- and part-time faculty and other instructional administration and support personnel per full-time equivalent student.

College-level Courses: Completer Success Rate
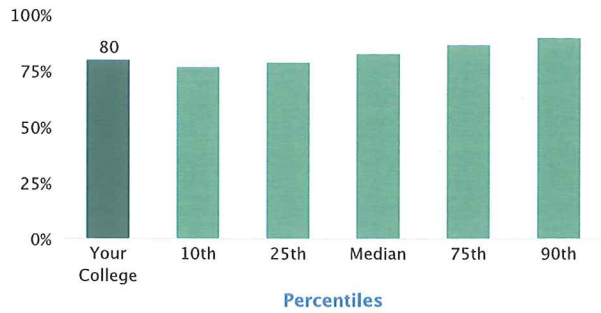
The percent of students, institution-wide, who received grades of A, B, C, or Pass in college-level credit courses in fall 2011.

Developmental Completer Success Rate
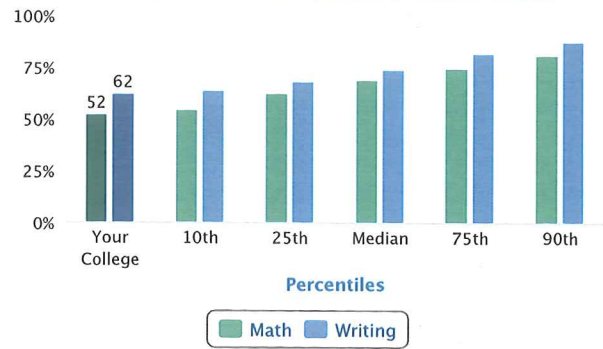
The percent of students, institution-wide, who received grades of A, B, C, or Pass in developmental/remedial math and writing courses in fall 2011.

Strengths

The following benchmarks are where your community college performed at its best. The benchmark is followed by the percent rank for your institution.

1. % of Graduates and Completers that Achieved their Educational Goal
   Your Rank - 90th Percentile

2. Transferred: FT Students in Six Years
   Your Rank - 86th Percentile

3. Transferred: PT Students in Six Years
   Your Rank - 85th Percentile

4. % of Part-Time Students that Transferred in Three Years
   Your Rank - 84th Percentile

5. % of Full-Time Students that Transferred in Three Years
   Your Rank - 83rd Percentile

Opportunities for Improvement

The following benchmarks are where your community college may need improvement. The benchmark is followed by the percent rank for your institution.

1. % of Students that Received a Passing Grade in Math Developmental/Remedial Courses of those that Compeleted the Course
   Your Rank - 7th Percentile

2. % of Students that Received a Passing Grade in Writing Developmental/Remedial Courses of those that Completed the Course
   Your Rank - 8th Percentile

3. % of Full-Time Students that Completed in Three Years
   Your Rank - 8th Percentile

Next Steps – Peer Comparisons

The NCCBP On-Line Peer Comparison Tool allows you to compare your results to similar community colleges. Please contact us if you would like assistance using this tool.

More Information

Thank you for being an NCCBP member. Find more information on the NCCBP by visiting our website www.NCCBP.org or by calling or emailing the Benchmark Institute.

Your research office will be able to provide additional benchmarks from the research, including peer comparisons.

The full NCCBP report, available online, contains more than 150 benchmarks on student demographics, measures of student success, faculty and staff data, workforce and community outreach, and institutional characteristics and effectiveness metrics.

To view this report online, go to www.nccbp.org/report/president and log in.

Dr. Lou Guthrie, Director
National Higher Education
Benchmarking Institute

Johnson County Community College
12345 College Blvd.
Overland Park, KS 66210
913-469-8500 Ext. 4019
E-mail: louguthrie@jccc.edu

Post ATD site visit - thank you and some observations

Jan Lyddon <jwlyddon@gmail.com>

Wed 5/21/2014 4:01 PM

To:Samuel Hirsch <SHIRSCH@ccp.edu>; Judith Gay <JGAY@ccp.edu>;

Cc:'Jacquelyn M. Belcher' <jmboptionsunltd@aol.com>;

Dear Sam and Judy,
I am writing on behalf of both Jacquee and myself following our visit.

We sincerely appreciate the thoughtful arrangements you made for the site visit, which enabled us to see first-hand the work that is underway and planned at CCP. We continue be enthusiastic supporters of the conscientious and intentional approaches you are taking, and the strong collaboration between Academic and Student Affairs to address student success. Using the Principles Assessment as a framework, we offer the following items as feedback from our visit:

Committed Leadership
      The senior administration's interest in student success is evident in the support it provides for these efforts. We note as well the regular reporting about student outcomes and clear communications about them, both to the top levels of the College and throughout, and this also came through in the themes in the institution's plans.
      With several individuals filling interim roles your strong leadership team and solid "bench strength" has undoubtedly been instrumental in carrying forward the student success agenda. This leadership team, and leadership among others within the institution, will be a significant asset for the new president to build on. We look forward to working with him.
      The academic and enrollment plans were impressive, ambitious but realistic and helpful to read. They are clearly "threaded" together to accomplish common goals of increased student success.

Use of Evidence
      We appreciated the careful approach all have taken in understanding and using data to inform decisions. An example was in the preamble to each section of the academic master plan in which you cited challenges from the AACC report [citation here].
      The presentation and discussion at the Core Team meeting of the new benchmark data on cohort persistence and graduation rates was very encouraging. We were glad to see this clarity of thought and helpful framework for further disaggregation. We have noted before - and have heard you discuss as well - the increased importance of helping all understand the data so they can make effective use of the many reports available.
      When we met with Dawn Sinnott we were especially glad to hear more about her efforts to collaborate with IT, Academic Assessment and Evaluation, and with the faculty to increase use and understanding of data. The College has benefited from a wealth of data, but it is often overwhelming and may not have had obvious interconnections or user friendliness. We applaud Dawn's efforts and encourage senior leadership to help position and support this work such that it can have a bigger impact.
      We were genuinely impressed as well with John Moore's work, including how he approaches folding assessment efforts into regular work rather than treating it as episodic or separate efforts. We believe that the work he and Dawn are doing can be woven together to increase the use of data.
      The Quality and Viability Indicators (QVI) approach is a notable model. We wonder if there are associated program-level or department-level student persistence reports that will enable faculty to identify areas

for improvement in supporting students with majors in their area.

We were a bit surprised to find given all the excellence we noted, that evaluation models and plans were not routinely developed for all of the major initiatives. We understand from Dawn that Ron Jackson regularly collaborates with her office in developing evaluation as interventions are designed, but that does not seem as evident with other interventions. We encourage the College to strengthen this area and we are available to lend support for this.

Broad Engagement

The "bubble up" approach to developing institutional plans is a great example of broad engagement of faculty - a key group that directly affects student success. We are also glad to see the launch of an online course for new adjuncts that includes pedagogy modules. The Teaching Circle efforts are also a strong trend that we hope to learn more about in future visits.

We also believe that including more discussion and information about key initiatives at the College in cabinet meetings is a great idea. Moreover, the work that Dawn Sinnott is doing to incorporate data discussions into regular professional development is a terrific intersection of broad engagement and use of data.

Equity

One of the strongest points at CCP is the Center for Male Engagement and we always appreciate hearing about its continued good work. The launch of efforts to reach and serve Latino students, and also LGBTQ students is evidence of your commitment to equity. We will eagerly await information on how your efforts with these additional groups of students are moving forward.

Systemic Institutional Improvement

Evidence of this is abundant, both in the reflection report and in our discussions with individuals and groups. We appreciate that you have reviewed the effectiveness of the early alert system and are now revamping and updating it. We'll be interested to hear more as this goes forward.

As the new President comes aboard we look forward to helping him gain greater understanding of the importance and impact of your Achieving the Dream work. As we suggested, it is sometimes helpful to conduct the coaches' site visit in the fall when a new president's term begins, and we look forward to collaborating with you to schedule it at the time that would prove most effective.

Again, thank you for your efforts to make our site visit informative and logistically easy. It was particularly touching to have a college president helping us flag down the cab - that was a first in our ATD coaching!

We wish you a good summer and a smooth transition into a new year and new leadership.

Jan

Jan W. Lyddon, Ph.D.
Data Coach
Columbus, OH
281-389-5684
jwlyddon@gmail.com

MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, June 18, 2014 – 9:00 A.M.

Present: Mr. Jeremiah White, presiding; Mr. Matthew Bergheiser, Ms. Suzanne Biemiller, Stella Tsai, Esq., Lydia Hernández Vélez, Esq., Mr. William Finn, Dr. Judith Gay, Mr. Harry Moore, Mr. Todd Murphy, Mr. James P. Spiewak, and Jill Weitz, Esq.

AGENDA PUBLIC SESSION

Prior to discussion of the agenda items, Committee members had a brief dialogue related to the College's finances and future challenges and the role that the Business Affairs Committee will need to play.

(1)   2014-15 Property and Casualty Insurance Renewal Program (Action Item):

Discussion: Mr. Spiewak explained that the College insurance program is reviewed annually prior to the July 1 renewal. During the renewal strategy meeting held on February 25, 2014, it was decided that since the College had marketed its program in the two previous years, Willis (the College's current Broker) would approach the incumbent carriers with the intent of securing identical (or better) coverages at premiums close to expiring. This strategy was effective as the overall increase in insurance premiums will be $19,770 or a 2.3 percent increase. Attachment A provides a summary of coverage limits and deductible amounts. Mr. Spiewak then provided a brief overview of the College's insurance coverage and renewal premiums.

General Liability

United Educators (UE) offered a renewal premium of $160,942 which is $7,664 or 5 percent higher than the expiring rate with no change to the deductibles ($25,000 each occurrence; $100,000 annual aggregate). The College has had UE as its general liability insurer for the past thirteen years. The College was again granted a 4 percent premium rate credit based upon certain risk management initiatives that were undertaken during the year. Furthermore, the College is entitled to a dividend of $11,308 from United Educators if at least one coverage line (GL or Umbrella) is renewed. This, in effect, makes the net cost to the College for fiscal year 2014-15 equal to $149,634. United Educators is organized as a reciprocal risk retention group – owned by its members like CCP; this would be the third consecutive year that the College will have received a dividend. The 4-year aggregate dividend to the College totals $65,113. It was noted that the majority of claims against this policy are for alleged slips and falls. Currently, the College's deductible is $25,000 per year with an annual cap of $100,000.

Umbrella

The College's umbrella liability coverage ($25 million for any one loss) has also been with United Educators for thirteen years. UE's policy form offers the most comprehensive coverage in the higher education market for umbrella/excess coverage according to Willis. United Educators

offered a renewal rate of $84,539 which is $2,463 or 3 percent higher than the previous year's premium. This policy also sits on top of the $1 million coverage for student medical malpractice insurance. It also provides excess general liability, automobile liability, employers' liability and foreign liability insurance. As with the general liability policy, the College was granted a 4 percent premium reduction based upon certain risk management initiatives that were undertaken during the year.

Workers' Compensation

The College's workers' compensation coverage has been with Highmark for the past year. They offered a renewal premium of $336,764, an increase of 1 percent or $3,629 over the expiring premium. The College continues to have a relatively low experience and the College's experience modification factor decreased from .886 to .846, a decrease of 5 percent. The Human Resources Office and the College's Safety Committee continue to review all work-related claims and offer recommendations and training efforts where needed. The College's Safety Committee again received re-certification from the PA Department of Labor; this automatically makes the College eligible for a 5 percent reduction in premium.

Property

Since the College had recently moved its property coverage to Affiliated FM two years ago, it was decided that this coverage would not be marketed provided stable premiums were offered. Affiliated quoted a rate of $171,258 or $1,097 (1 percent) above the expiring premium. This policy also provides $7 million of business interruption insurance.

Educator Legal Liability

The Educator Legal Liability (ELL) policy provides management liability protection ($15 million limit with a $75,000 retention) for the College's Board of Trustees and the Foundation's Board of Trustees, employment practices liability, employed lawyers liability and professional liability for faculty and staff. AIG, the incumbent carrier, provided a quote of $85,698 that is 6 percent or $4,619 higher than the expiring premium. Willis also approached United Educators, but the premium was higher.

Automobile

The incumbent carrier, Philadelphia Insurance Co., offered a renewal rate of $17,796 which is $495 or 3 percent higher than the prior year. Hartford, Harleysville, Fireman's Fund and Travelers were also approached by Willis but these carriers would only provide automobile policies if they had another more substantial line of business included, such as general liability or workers' compensation. The automobile policy covers employees driving College owned, rented or hired vehicles as well as providing collision and comprehensive coverages for the College's Facilities' trucks, one sedan and the mailroom van.

Student Medical Malpractice

CNA offered a quote of $7,856 that is $411 or 5 percent lower than the expiring premium. The College again received rate reductions for being a long-term client (4+ years) and for having no claims during the most recent four-year period. The number of students participating in clinical settings affects the cost of this insurance. This policy provides $1 million in coverage to the College and to students and faculty related to their activities in a clinical setting.

Crime

Travelers, the incumbent carrier, offered a renewal rate of $5,000 that is $304 or 6 percent above the expiring rate. Travelers offered this rate based upon their opinion that the College had strong existing internal control features to prevent employee theft. This policy provides the College with protection against 1st party (employee) theft and 3rd party theft and fraud for a limit of $4 million.

International Liability

This policy was last marketed for the 2012-13 fiscal year and a three-year policy was purchased from AIG. This policy provides foreign-based general liability, automobile liability, and workers compensation coverage as well as travel, medical and security assistance services for faculty and staff traveling abroad. This policy also includes kidnap and extortion coverage. The annual cost for this coverage is $2,851, which is the same as the prior year.

Security and Privacy (Cyber Insurance)

This insurance offers protection to the College if there were data security breaches or compromises of student and/or employee "private" information (as determined by federal and state jurisdiction). The carrier will provide forensic and legal assistance from a panel of experts to help determine the extent of the breach and the steps required to comply with applicable laws, include the following: notification to persons who must be notified under applicable law; offer 12 months of 3-bureau credit monitoring to affected individuals; identify theft-related fraud resolution services for individuals enrolled in credit monitoring who become victims of identity theft; and extend coverage for theft, loss or unauthorized disclosure of information held by business associates as defined by HIPPA. First party benefits include protection for data recovery and business interruption, extortion threats and regulatory defense and penalties. The policy also protects the College against 3rd party legal action for damages arising from the alleged breach (including defense costs). The renewal quote received from AIG, is $17,325, the same as the expiring premium. AIG's policy also does not contain an exclusion related to portable devices and data that is not encrypted.

Broker Fee

The annual fee for 2014-15 is $50,000, the same as last year, in accordance with the three-year agreement with Willis entered into in 2012-13.

The following chart summarizes the recommended 2014-15 insurance program:

Coverage	Carrier	Renewal (2014-15) Premium	Expiring (2013-14) Premium
General Liability ($1M)	United Educators	$160,942	$153,278
Umbrella ($25M)	United Educators	84,539	82,076
Workers' Compensation	Highmark	336,764	333,135
Property	Affiliated FM	171,258	170,161
Educators Legal Liability ($15M)	AIG	85,698	81,079
Automobile	Phila. Insurance Co.	17,796	17,301
Student Medical Professional Liability ($1M)	CNA	7,856	8,267
Crime ($4M)	Travelers	5,000	4,696
International Liability	AIG	2,851	2,851
Security & Privacy ($1M)	AIG	17,325	17,325
Travel Accident		1,350	1,350
TOTAL INSURANCE PREMIUMS		**$891,379**	**$871,519**
Broker Fee	Willis	$ 50,000	$ 50,000

Action: Ms. Tsai moved and Ms. Hernández Vélez seconded the motion that the Committee recommend to the full Board that the above 2014-15 insurance program with a total cost, including broker fee, of $941,379 be approved. The motion passed unanimously.

(2) Payment Gateway RFP (Action Item):

Discussion: Mr. Murphy explained that a payment gateway is an e-commerce solution that enables students and other interested parties to make payments securely online with credit cards, debit cards, and by e-Check. The payment gateway integrates directly with Banner Information Systems, the enterprise resource planning software utilized by the College, to allow tuition and fee payments to be posted real-time in student accounts. Mr. Murphy explained the RFP process that the College recently undertook, and Mr. Spiewak provided a historical prospective on credit card fees.

On March 19, 2014, the College issued a Request for Proposal to solicit responses for a new payment gateway provider. The College received six (6) responses for review. A committee of College administrators served on the evaluation team. Heartland Campus Solutions ECSI met or exceeded the minimum requirements of the RFP and offered the most effective cost savings to the College and students. (See cost matrix contained in Attachment B.) Heartland Campus Solutions ECSI is a leading provider of electronic payment solutions

providing support to more than 300,000 merchants worldwide. On Tuesday, May 29, 2014, Heartland Campus Solutions ECSI held a presentation for the evaluation committee.

Currently, students at the College pay a $12.00 convenience fee per credit/debit card transaction. The College subsidizes an additional $1.50 per transaction bringing the total cost of the convenience fee to $13.50 per transaction. Students who take advantage of e-Check to make payments are not subject to a convenience fee. However, the College incurs a convenience fee of $1.75 per e-Check transaction. Heartland Campus Solutions ECSI's proposal reduces the convenience fee to $9.00 per credit/debit card transaction and provides e-Check transactions for free, that is, at no cost to students or the College. This represents a savings of $52,218 for students and $42,786 to the College. In addition to cost savings, Heartland Campus Solutions ECSI offers the following key enhancements:

- Mobile POS (devices that accommodate in-person payments for special events)
- The ability to accept international credit/debit card payments
- The ability to schedule/edit/cancel future payments, as well as, store payment profiles
- 24/7/365 days customer service support to students and the College
- Address verification for credit/debit card transactions to reduce the potential for fraud
- The ability to distinguish credit card from debit card transactions for Durbin Amendment pricing
- PCI Level 1 and PA-DSS Compliant to protect customer data

Action: Mr. Bergheiser moved and Ms. Biemiller seconded the motion that the Committee recommend to the full Board that the College enter into a three-year contract with Heartland Campus Solutions ECSI in the annualized cost of $156,654.00. The motion passed unanimously.

(3)   Capital Request for West Building Projects (Action Item):

Discussion: Mr. Spiewak stated that at the April, 14, 2014 Business Affairs Committee meeting, staff recommended and received approval for up to $300,000 of construction, professional services and outfitting costs associated with the West Building Projects to be charged against the fiscal year 2013-14 capital budget. At that time, it was noted that the exact amount will be based upon the completed, stored and billed work as of June 30, 2014 with the remaining costs incorporated into the capital budget for fiscal year 2014-15. The contractor's work efforts are ahead of the construction timeline so more costs will be incurred as of June 30, 2014 then previously projected. Mr. Spiewak stated that it is anticipated that the construction capital costs to be absorbed in fiscal year 2013-14 will be in the $475,000 to $550,000 range. Ms. Biemiller questioned staff concerning the funds for the additional capital costs. Mr. Spiewak stated that the additional amount will come from the lump-sum City appropriation which has the effect of using slightly more of City funds for the capital budget and slightly less for the operating budget.

Action: Ms. Hernández Vélez moved and Ms. Tsai seconded the motion that the Committee recommend to the full Board that staff increase the amount of construction, professional services and outfitting costs associated with the West Building Projects to be charged against the fiscal year 2013-14 capital budget to a level up to $650,000. The motion passed unanimously.

(4) Change Order for Garage Repairs (Action Item):

Discussion: Mr. Spiewak and Mr. Moore reported that the parking garage is undergoing renovations addressing structural issues. During these renovations electrical wire ways, which are embedded within the concrete structures, and the circuits within them, have been identified as severely deteriorated and the cause of repeated electrical faults effecting lights and general utility services being used during restorations. This issue is particularly problematic on three ramps which suffered extensive water infiltration failures. Electrical contractors have reviewed possible solutions and have recommended an alternate to embedded wire ways, suggesting surface mounted wire ways and devices, mounted in such a manner as to lie intentionally "uphill" from any potential water source. The failed wire ways will be abandoned in-place. Pricing is based on a per ramp effort as each ramp is on a dedicated branch of the service provided to the garage. This pricing is $23,800 per ramp, for a proposed total of $71,400. Mr. Moore stated that the need for further electrical replacements will be evaluated with the belief that the water infiltration problems the garage had been experiencing are mitigated by the current renovation efforts.

Action: Ms. Tsai moved and Ms. Hernández Vélez seconded the motion that the Committee recommend to the full Board to authorize the increased scope to Watts Restoration, Inc. in the amount of $71,400. The motion passed unanimously.

(5) Next Meeting Date

The next regularly scheduled meeting of the Committee will occur on Wednesday, September 17, 2014 at 9:00 A.M. in the College's Isadore A. Shrager Boardroom, M2-1.

JPS/lm
Attachments
LORETTA/BAC/0614Minutes

ATTACHMENT A

SUMMARY 2014-15 PROPERTY AND CASUALTY INSURANCE PROGRAM COVERAGE LIMITS AND DEDUCTIBLE AMOUNTS

Property Coverage Comparison

PROPERTY AND BOILER & MACHINERY	AFFILIATED FM EXPIRING 2013 TO 2014	AFFILIATED FM RENEWAL 2014 TO 2015
Limits		
Blanket Limit (Property Damage – Real & Personal Property)	$356,197,286	$357,420,786
Sub-Limits		
Blanket Business Interruption	$7,000,000	$7,000,000
Extra Expense – The company will pay the greater of the sub-limit or 15% of the reported annual Business Interruption values	$5,000,000	$5,000,000
Earth Movement (Annual Aggregate, for all coverages provided)	$100,000,000	$100,000,000
Flood (Annual Aggregate, for all coverages provided)	$100,000,000	$100,000,000
Machinery Breakdown	Included	Included
430 – 440 N. 15th Street Building	$4,500,000 Building Vacancy Clause Applies	$4,500,000 Building Vacancy Clause Applies
Extensions of Coverage Sub-Limits		
Fire Fighting Materials and Expenses	$100,000	$100,000
Professional Fees	$100,000	$100,000
Expediting Expenses	$250,000	$250,000
Trees, Shrubs, Plants and Lawn limit	$100,000 ($1,000 per item)	$100,000 ($1,000 per item)
Pavements and Roadways	$1,000,000	$1,000,000
Land and Water Clean Up Expense (Annual Aggregate, for all coverages provided)	$50,000	$50,000
Installation Floater	$250,000	$250,000
Newly Acquired Property	$2,500,000	$2,500,000
Unnamed Locations Coverage	$2,500,000	$2,500,000
Unnamed Locations World-Wide	$1,000,000	$1,000,000
Fine Arts	$1,500,000	$1,500,000
Accounts Receivable	$1,000,000	$1,000,000
Valuable Papers and Records	$1,000,000	$1,000,000
Library Books	$5,000,000 not to exceed $100 per book	$5,000,000 not to exceed $100 per book
Electronic Data Processing, Data and Media	$3,000,000	$3,000,000
Demolition and Increased Cost of Construction		
• Undamaged Portion	Policy Limit	Policy Limit
• Demolition	$10,000,000	$10,000,000
• Compliance with the Law	Included in Demolition	Included in Demolition
Business Interruption	Included in Demolition	Included in Demolition

PROPERTY AND BOILER & MACHINERY	AFFILIATED FM EXPIRING 2013 TO 2014	AFFILIATED FM RENEWAL 2014 TO 2015
Errors and Omissions	$1,000,000	$1,000,000
Transit Coverage	$1,000,000	$1,000,000
Tenants Legal Liability and Expenses	$500,000	$500,000
Soft Costs	$100,000	$100,000
Research Experiments	Included	Included
Research Animals	$250,000 not to exceed $1,000 per animal	$250,000 not to exceed $1,000 per animal
Personal Property of Students and Teachers not to exceed a limit of $10,000 Per Student or Teacher (Annual Aggregate, for all coverages provided)	$1,000,000	$1,000,000
Terrorism	Policy Limit	See below
Business Interruption – Extensions of Coverage Sub-Limits		
Days of Ordinary Payroll	90 Days	90 Days
Days of Civil Authority	30 Days	30 Days
Off-Premises Service Interruption	$2,500,000	$2,500,000
Contingent Business Interruption	$500,000	$500,000
Ingress/Egress	$1,000,000	$1,000,000
Extended Period of Indemnity	365 days	365 days
Deductibles:		
Earth Movement (per occurrence for each location for all coverages provided)	$100,000	$100,000
Flood (per occurrence for each location for all coverages provided)	$100,000	$100,000
Off-Premises Service Interruption Qualifying Period	24 Hours	24 Hours
430-440 N. 15th Street Building	$50,000	$50,000
All Other Losses	$25,000	$25,000
Premium	$180,189	$181,444
Certified Act of Terrorism	$10,000	$10,036
Engineering Fee	$8,500	$8,500
Commission	15% minus engineering fee	15% minus engineering fee
Net Commission	**$170,161**	**$171,258**
Payment Terms	Upfront	Upfront

General Liability Coverage Comparison

An important note – UE is offering a dividend to their renewing members this year. CCP will be eligible for $11,307.68 if you renew at least one line of coverage with UE.

GENERAL LIABILITY	UNITED ED EXPIRING 2013 TO 2014	UNITED ED RENEWAL 2014 TO 2015
Limits of Liability		
General Aggregate	$3,000,000	$3,000,000
Each Occurrence	$1,000,000	$1,000,000
Fire Damage Legal Liability	$1,000,000	$1,000,000
Medical Expenses Per Person	$5,000	$5,000
Deductible		
Property Damage	$0	$0
Each Occurrence	$25,000	$25,000
Annual Aggregate	$100,000	$100,000
Coverages		
Defense Costs are in addition to the Limits of Liability	Yes	Yes
Premises/Operations	Yes	Yes
Products/Completed Operations	Yes	Yes
Independent Contractors	Yes	Yes
Blanket Contractual Liability	Yes	Yes
Personal & Advertising Injury	Yes	Yes
Personal Injury – Non-employment sexual harassment coverage	Yes	Yes
Premises Medical Payments	Yes	Yes
Liquor Liability	Yes	Yes
Premises Non-Owned Automobile Liability	Yes	Yes
Mobile Equipment	Yes	Yes
Broad Form Property Damage	Yes	Yes
Watercraft (no submersible) up to 50 feet and rowing shells regardless of length	Yes	Yes
Additional Coverages/Extensions		
Amendment of Pollution Exclusion – smoke from hostile fire, pollution from HVAC, application of pesticide & herbicides	Yes	Yes
Sudden and Accidental Above Ground Pollution (including bodily injury in laboratories)	Yes	Yes
Additional Insured – (blanket wording – anyone whom you are required by written contract to include as additional insured)	Yes	Yes
Allied Health Services provided at student infirmaries are included if the services are provided by an employee of the educational	Yes	Yes

GENERAL LIABILITY	UNITED ED EXPIRING 2013 TO 2014	UNITED ED RENEWAL 2014 TO 2015
institution who is a registered nurse, licensed practical nurse, licensed or certified athletic trainer, nurse practitioner or other allied health personnel		
Joint Venture Coverage	Yes	Yes
Punitive Damages included where insurable by Law	Yes	Yes
"Temporary" Employees are included as Insureds	Yes	Yes
Uncompensated volunteers are included as Insureds at the discretion of the Institution	Yes	Yes
Mental Anguish is included as Bodily Injury	Yes	Yes
Corporal Punishment, sexual assault / molestation coverage (perpetrator excluded)	Yes	Yes
Athletic Events (including liability for participants)	Yes	Yes
Worldwide Territory, including incidental foreign Hired / non-owned automobile coverage	Yes	Yes
Foreign Terrorism / Foreign Hostilities Exception	Yes	Yes
Broadened Knowledge of Occurrence	Yes	Yes
Amend Definition of Occurrence Endorsement	No	Yes
90days Notice of Cancellation	Yes	Yes
Premium	$159,666	$167,648
RMPC Credit	($6,387)	($6,706)
Total Policy Cost	$153,279	$160,942
Commission	0%	0%
Payment Terms	Upfront	Upfront

Subjectivities:

1. Please provide contact information for the appropriate person to coordinate required reporting for Medical service payments. *(Has been Agnes Trummer in the past)*
2. Signed GL signature page.
3. Updated contact information sheets.
4. **Listen 2 UE Roundtables or Webinars for the 4% RMPC**

Automobile Coverage Comparison

BUSINESS AUTOMOBILE	PHILADELPHIA INS. CO. EXPIRING 2013-2014	PHILADELPHIA INS. CO. RENEWAL 2014-2015
Limits of Liability		
Combined Single Limit (BI & PD per Accident) – Symbol 1	$1,000,000	$1,000,000
Personal Injury Protection – Symbol 5	Statutory	Statutory
Added Personal Injury Protection – Symbol 5	Maximum	Maximum
Uninsured Motorist – Symbol 2	$1,000,000	$1,000,000
Underinsured Motorist – Symbol 2	$1,000,000	$1,000,000
Physical Damage		
Comprehensive Deductible – Symbols 2, 8	$500	$500
Collision Deductible – Symbol 2, 8	$1,000	$1,000
Hired/Borrowed Car Physical Damage	ACV or repair or replacement of the vehicle, whichever is less	ACV or repair or replacement of the vehicle, whichever is less
GarageKeepers Liability	$50,000	$50,000
Comprehensive Deductible	$500 each accident $2,500 aggregate	$500 each accident $2,500 aggregate
Collision Deductible	$500	$500
Additional Coverages/Extensions		
Rental Reimbursement Coverage (up to $100 a day for up to 30 days)	Yes	Yes
Additional and Combination First Party Benefits – $277,500	Yes	Yes
Hired Autos Specified as covered autos you owned – CA9916	Yes	Yes
Broadened Pollution Liability Coverage	No	No
Employees as Insureds (include employee rentals in their name on company business)	Yes	Yes
Fellow Employee Exclusion Deleted for managers and above	Yes	Yes
Towing and Labor ($100 per disablement)	Yes	Yes
Blanket Additional Insured Lessor	Yes	Yes
Unintentional Errors & Omissions	Yes	Yes
Broad Named Insured Wording	Yes	Yes
Broadened Notice of Occurrence	Yes	Yes
Broadened Knowledge of Occur.	Yes	Yes
60 Days- Notice of Cancellation	Yes	Yes
Transfer Rights of Recovery Endorsement	Yes	Yes
Number of Power Units	6	6
Premium	$17,301	$17,796
Commission	0%	0%
Payment Terms	DIRECT-25% Down and 9 Equal Installment	DIRECT-25% Down and 9 Equal Installment

Workers Compensation Coverage Comparison

WORKERS' COMPENSATION	HIGHMARK EXPIRING 2013 TO 2014	HIGHMARK RENEWAL 2014 TO 2015
Limits of Liability		
Workers' Compensation	Statutory	Statutory
Employer's Liability Each Accident	$500,000	$500,000
Employer's Liability Disease Aggregate	$500,000	$500,000
Employer's Liability Disease Each Employee	$500,000	$500,000
Coverages/Extensions		
Other State Insurance (applies in all states except Monopolistic States)	Only PA but can write in MD and NJ on an incidental basis	Only PA but can write in MD and NJ on an incidental basis
PA Modification Factor	.886	.846
Payroll	$78,480,000	$79,487,000
Premium Information	Subject to Audit	Subject to Audit
Plan Type	Guaranteed Cost	Guaranteed Cost
Premium	$333,135	$336,774
Commission	0%.	0%
Net Commission	**$333,135**	**$336,774**
Payment Terms	10 Payments-10% Deposit w/ balance in 9 equal monthly payments	10 Payments-10% Deposit w/ balance in 9 equal monthly payments

Conditions for Binding

- Cooperation with Highmark Casualty's Loss Control consultants to improve safety and mitigate losses.
- Willingness and ability to accommodate modified duty restrictions when necessary. Signature required on the attached "Return to Work" commitment letter. *Can utilize CCP Revised Letter that CCP prepared last year.*
- Cooperation with Highmark Managed Care and implementation of physician panel with acknowledgment forms signed by all employees.
  In regards to signing Employee Acknowledgement forms, if a client currently has a physician panel posted they would not be required to have employees sign the Employee Acknowledgement of Rights and Responsibilities. There are two additional times that the Employee Acknowledgement must be signed -- the time of hire and time of injury. It would be CCP's responsibility to have the employees sign this document no matter if they treat with Worknet or another provider on the panel.
- Cooperation with Highmark preferred legal firms. *Same firms as last year*

Excess Liability Coverage Comparison

EXCESS LIABILITY	UNITED ED EXPIRING 2013 TO 2014	UNITED ED RENEWAL 2014 TO 2015
Limits of Insurance		
Each Occurrence	$25,000,000	$25,000,000
Annual Aggregate Limit for: (i) Product Liability (ii) Completed Operations Liability (iii) Employee Occupational Disease Liability	$25,000,000	$25,000,000
Sexual Molestation	$25,000,000	$25,000,000
Underlying Limit Retention	$1,000,000	$1,000,000
Inception Date	July 1, 2000	July 1, 2000
Maintenance Deductible	$10,000 per drop down coverage	$10,000 per drop down coverage
Underlying Insurance Aggregate Exhaustion:		
▪ Employers Liability ▪ Professional Liability (student blanket) ▪ General Liability ▪ Foreign Liability	Yes	Yes
Coverage/Extensions		
"Pay on Behalf of" Defense Costs are inside the Limits of Liability	Yes	Yes
Worldwide Territory	Yes	Yes
Pollution – follow Form to Primary Policies	Yes	Yes
Athletic Event Liability – Including Injury to Participants	Yes	Yes
Professional Liability of Employees in the student health services	Yes	Yes
Security Forces Liability	Yes	Yes
Sudden and Accidental above ground pollution (including bodily injury in laboratories)	Yes	Yes
Liquor Liability – Host & Licensed Sales	Yes	Yes
Watercraft (non-submersible) under 26 feet and rowing shells	Yes	Yes
Corporal Punishment, sexual assault / molestation (perpetrator excluded)	Yes	Yes
Punitive Damages included where insurable	Yes	Yes
90 Days -Notice Cancellation	Yes	Yes
Premium	$85,496	$88,061
RMPC Credit	($3,420)	($3,522)
Total Policy Cost	$82,076	$84,539
Payment Terms	Upfront	Upfront

Additional Limit Options

Limit	$30,000,000	$35,000,000	$40,000,000
Premium	$98,628	$102,150	$105,672
RMPC	($3,945)	($4,086)	($4,227)
Total	$84,683	$98,064	$101,445

Educators Legal Liability Coverage

EDUCATORS LEGAL LIABILITY	AIG EXPIRING 2013 TO 2014	AIG RENEWAL 2014 TO 2015
Limits of Liability		
D&O and Not-for-Profit Organization	$15,000,000	$15,000,000
Crisis Management Fund for D&O	$50,000	$50,000
Employment Practices	$15,000,000	$15,000,000
Employed Lawyers	$5,000,000	$5,000,000
Policy Aggregate (Shared limit of Liability between D&O, EPL & Employed Lawyers)	$15,000,000	$15,000,000
Side A Excess Limit	$500,000	$500,000
Self-Insured Retention (per claim) (including defense cost)		
Non-Indemnifiable directors, trustees & officers	$0	$0
Crisis Management Event	$0	$0
Non-employment Discrimination claims (EPL coverage section)	$75,000	$75,000
Employed Lawyers coverage section	$10,000	$10,000
All other claims	$75,000	$75,000
Continuity Date : D&O and EPL	07/01/1998	07/01/1998
Continuity Date : Employed Lawyers	07/01/2007	07/01/2007
Defense Counsel Provisions	AIG Counsel	AIG Counsel
Duty to Defend	Optional Duty to Defend	Optional Duty to Defend
Coverages/Extensions		
Defense Costs are included within the limit of liability	Yes	Yes
Directors & Officers Liability, Educational Errors & Omissions and Employment Practices Liability	Yes	Yes
Punitive Damages where insurable by law	Yes – Included in Policy Limit	Yes – Included in Policy
60 days Post Policy Reporting Allowance	Yes	Yes
30 days Notice of Cancellation	Yes	Yes
Notable Exclusions		
Illegal or unjust profit	Yes	Yes
ERISA Liability	Yes	Yes
Insured vs. Insured	Yes	Yes
Professional Services (other than education or teaching and employed attorneys)	Yes	Yes
Bodily Injury, death, Mental Injury or Emotional Distress (Exception to Mental Injury of Emotional Distress arising from Wrongful Employment	Yes	Yes

EDUCATORS LEGAL LIABILITY	AIG EXPIRING 2013 TO 2014	AIG RENEWAL 2014 TO 2015
practices)		
Property Damage or Destruction	Yes	Yes
Assault or Battery	Yes	Yes
Contractual Exclusion – carve out: • liability that would have existed in the absence of a contract • tenure and peer review • Defense Cost • Educational Services	Yes	Yes
Collective Bargaining	Yes	Yes
Outside Directorship (excepting those not-for-profit organizations)	Yes	Yes
Fair Labor Standards Acts or similar law (except for the Equal Pay Act, or any retaliation for exercising any rights or duties under any such laws)	Yes	Yes
Final Adjudication for all conduct Exclusions	Yes	Yes
Severability for all conduct Exclusions	Yes	Yes
Moonlighting Exclusion (Employed Lawyers Section)	**Yes**	**Yes**
Miscellaneous Endorsements		
Severability of the Application	Yes – full severability of Insureds / Top 3 CCP positions imputed to the Institution	Yes – full severability of Insureds / Top 3 CCP positions imputed to the Institution
Non-Rescindable	Yes	Yes
Order of Payments	Yes	Yes
Settlement Opportunity End. D&O and EPL	80% carrier / 20% insured	80% carrier / 20% insured
Claim Definition Amended – Delete EEOC[1]	Yes	Yes
Payment Plan	Upfront	Upfront
Premium	$95,951	$101,417
Commission	15.5%	15.5%
Net Premium	$81,079	$85,698

---

[1] We revisit this endorsement each year – under the EPLI Section the definition of a Claim is amended to not include EEOC or OFCCP proceedings or investigations, however any civil lawsuit brought by the EEOC or OFCCP should be considered under the definition of a claim.

United Educators Pricing Indications (completed UE application needed)

Limit	$15,000,000	$20,000,000	$25,000,000
Retention	$100,000	$100,000	$100,000
Premium	$149,872	$153,407	$157,204

AIG Subjectivities (need prior to binding)

1. Completed, signed, and dated AIG application, if purchasing FLI complete section if not need signature page
2. Did you send the proper notifications to the students for the discontinued degrees
3. Are the students able to transfer their credits to another degree
4. Each year your net loss is growing, what actions are being taken to address this concern?

Additional Coverage Options

Coverage	Fiduciary
Limit	$1,000,000
Retention	$25,000
Premium	$7,186
Commission	15.5%

Crime Coverage Comparison

CRIME COVERAGE	TRAVELERS RENEWAL 2013 TO 2014	TRAVELERS RENEWAL 2014 TO 2015
Limits of Liability (per occurrence)		
Employee Theft	$4,000,000	$4,000,000
ERISA	$4,000,000	$4,000,000
Forgery or Alteration	$4,000,000	$4,000,000
On Premises	$4,000,000	$4,000,000
In Transit	$4,000,000	$4,000,000
Money Orders and Counterfeit Paper Currency	$4,000,000	$4,000,000
Computer Fraud	$4,000,000	$4,000,000
Funds Transfer Fraud	$4,000,000	$4,000,000
Claims Expense	$50,000	$50,000
Deductibles (per occurrence)		
Each Loss	$40,000	$40,000
Except ERISA and Claims Expense	$0	$0
Coverages/Extensions		
Employee Benefit Plan included as Insured/ERISA Compliance (Omnibus wording)	Yes	Yes
Definition of Employee: any natural person while in your services whom you compensate, whom you have direct control while performing services for you.	Yes	Yes
Loss will be covered up to one year after policy termination	Yes	Yes
60 days Notice of Cancellation	Yes	Yes
Protected Information Exclusion	Yes	No
Indirect Or Consequential Loss Exclusion	Yes	Yes
Tenant's Property Endorsement	$1,000,000 Limit Retention-$10,000	$1,000,000 Limit Retention-$10,000
Premium	$6,060	$6,451
Commission	22.5%	22.5%
Net Premium	**$4,696**	**$5,000**
Payment Terms	Upfront	Upfront

Subjectivities

1. Travelers Renewal application

Student Blanket Professional Liability

STUDENT BLANKET PROFESSIONAL LIABILITY	CNA EXPIRING 2013 TO 2014	CNA RENEWAL 2014 TO 2015
Limits of Liability		
Each Loss	$1,000,000	$1,000,000
Each Policy Period	$5,000,000	$5,000,000
Deductible	Nil	Nil
Coverages/Extensions		
Coverage for Actual or Alleged Medical Incidents	Yes	Yes
Faculty included as an Additional Insured while instructing / supervising students	Yes	Yes
Entity / Educational Organization as an Additional Insured	Yes	Yes
Defense Cost	Outside the limits of Liability	Outside the limits of Liability
Personal Injury Protection	Covered claims arising from charges of privacy violation, slander, libel, assault and battery and other alleged personal injuries.	Covered claims arising from charges of privacy violation, slander, libel, assault and battery and other alleged personal injuries.
School Grievance / Disciplinary Hearing	Up to $1,000 per proceeding Up to $10,000 aggregate	Up to $1,000 per proceeding Up to $10,000 aggregate
Damage to Property of Others	Up to $250 per incident Up to $10,000 aggregate	Up to $250 per incident Up to $10,000 aggregate
Assault Coverage	Covered Medical Expense or reimburses for damages to your property up to $25,000 aggregate, up to $1,000 per incident	Covered Medical Expense or reimburses for damages to your property up to $25,000 aggregate, up to $1,000 per incident
Medical Payments	Up to $100,000 aggregate Up to $2,000 per person	Up to $100,000 aggregate Up to $2,000 per person
First Aid Expenses	Up to $25,000 aggregate Up to $500 per incident	Up to $25,000 aggregate Up to $500 per incident
Defendant Expense Benefit	Up to $10,000 aggregate for lost wages and covered expenses	Up to $10,000 aggregate for lost wages and covered expenses
Deposition Representation	Up to $5,000 aggregate	Up to $5,000 aggregate
Number of Students	782	743
Premium	$8,267	$7,856
Willis Commission	0%	0%
HPSO Commission	40%	40%
Payment Terms	Prepaid	Prepaid

Security & Privacy Liability

SECURITY & PRIVACY	AIG RENEWAL 2013-14	AIG RENEWAL 2014-15
Limits of Liability		
Policy Type	Claims Made & Reported	Claims Made & Reported
Policy Aggregate	$1,000,000	$1,000,000
Security & Privacy Liability • Per Claim • Annual Aggregate	$1,000,000	$1,000,000
Regulatory Compliance	$1,000,000	$1,000,000
Security and Privacy Retention	$25,000	$25,000
Data Breach Expenses:	*Event Management Insurance*	*Event Management Insurance*
	Event Management Insurance Aggregate: $250,000 $250,000 (for 1.2.5,6 and 7) **AND** 250,000 individuals – Subject to a minimum affected persons of 250 (for 3 and 4) 1. Forensic Investigation 2. Public Relations 3. Notification Expenses 4. Credit Monitoring Services/ Identity Theft Assistance 5. Other Services (upon approval) 6. To Restored, Recreate and Recollect Electronic Data 7. To Determine if Electronic Data can be restored, recreated or recollected	Event Management Insurance Aggregate: $250,000 $250,000 (for 1.2.5,6 and 7) **AND** 250,000 individuals – Subject to a minimum affected persons of 250 (for 3 and 4) 1. Forensic Investigation 2. Public Relations 3. Notification Expenses 4. Credit Monitoring Services/ Identity Theft Assistance 5. Other Services (upon approval) 6. To Restored, Recreate and Recollect Electronic Data 7. To Determine if Electronic Data can be restored, recreated or recollected
Data Breach Expense Retentions:	$10,000	$10,000
Crisis Management & Public Relations Insurance	$50,000	$50,000
Crisis Management Retention	$0	$0

SECURITY & PRIVACY	AIG RENEWAL 2013-14	AIG RENEWAL 2014-15
Cyber Extortion Insurance	$1,000,000	$1,000,000
Cyber Extortion Retention	$10,000	$10,000
1st Part Business Interruption		
1st Party Business Interruption	$1,000,000	$1,000,000
1. Waiting Period	10 Hours	10 Hours
2. Retention	$25,000 Each Claim	$25,000 Each Claim
Retroactive Date	7/1/11	7/1/11
Continuity Date		7/1/13
Payment Term:	Up Front	Up Front
Commission	0%	0%
Premium	$17,325	$17,325

Subjectivities:

1. AIG SRP Application signed and dated

ATTACHMENT B

RFP ANALYSIS FOR PAYMENT GATEWAY – COST MATRIX

RFP Analysis for Payment Gateway - Cost Matrix

	Current CCP Model	Heartland	Official Pymts	TMS	NelNet	Higher One	TouchNet
				Pricing (Ascending Order)			
General Fees							
Annual Fee	$ -	$ -	$ -	$ 7,700.00	$ 60,000.00	$ 68,875.00	$ 38,100.00
Start-up Fee	$ -	$ -	$ -	$ 6,500.00	$ 30,000.00	$ 38,813.00	$ 19,250.00
Monthly Fee	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ -
Total General Fees Cost	$ -	$ -	$ -	$ 15,400.00	$ 90,000.00	$ 107,688.00	$ 57,350.00
Flat Fee Pricing Model							
e-Check Cost Per Transaction	$ 1.75	$ -	$ 1.50	N/A	N/A	N/A	N/A
e-Check Cost Annualized	$ 16,630.25	$ -	$ 14,295.00	N/A	N/A	N/A	N/A
Student Cost:							
CC Cost Per Transaction	$ 12.00	$ 9.00	$ 11.50	N/A	N/A	N/A	N/A
CC Cost Annualized	$ 208,872.00	$ 156,654.00	$ 200,169.00	N/A	N/A	N/A	N/A
College Cost:							
CC Cost Per Transaction	$ 1.50	$ -	$ -	N/A	N/A	N/A	N/A
CC Cost Annualized	$ 26,109.00	$ -	$ -	N/A	N/A	N/A	N/A
Total Annualized Cost	$ 251,611.25	$ 156,654.00	$ 214,464.00	N/A	N/A	N/A	N/A
Percentage Based Model							
CC Cost Per Transaction	N/A	1.9%	2.00%	2.50%	2.75%	2.75%	2.75%
CC Cost Annualized	N/A	$ 209,089.00	$ 220,093.68	$ 275,117.10	$ 302,628.81	$ 302,628.81	$ 302,628.81
e-Check Cost Per Transaction (flat fee)	N/A	$ -	$ 1.50	$ 0.15	$ -	$ -	$ 0.75
e-Check Cost Annualized (flat fee)	N/A	$ -	$ 14,295.00	$ 1,425.45	$ -	$ -	$ 7,127.25
Total Annualized Cost	N/A	$ 209,089.00	$ 234,388.68	$ 276,542.55	$ 302,628.81	$ 302,628.81	$ 309,756.06

*12 month total e-check transactions: 9,503

**12 month total CC transactions: 17,406

***Total CC transaction value: $11,004,684.82

MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Thursday, July 24, 2014 – 11:00 a.m.

Present: Mr. Anthony J. Simonetta, Mr. Matthew Bergheiser, Donald Generals, Ed.D. (via telephone), Mr. Todd E. Murphy, Mr. James P. Spiewak, Jill Garfinkle Weitz, Esq., Mr. Robert Lucas; and representing Grant Thornton: Mr. Brian Page, Ms. Elizabeth Ireland, and Mr. Anthony B. Scott (via telephone).

Not Present: Mr. Jeremiah White

AGENDA – PUBLIC SESSION

1. 2013-2014 Audit Process (Information Item):

Attachment A contains the formal presentation made by Mr. Brain Page, Engagement Partner, and Ms. Elizabeth Ireland, Senior Manager, from Grant Thornton. Mr. Page began his discussion by informing the committee that his firm was 90% complete in their planning procedures. He then walked through the required communications and identified potential risk areas.

A question was raised by Mr. Simonetta to see if Grant Thornton had a chance to review KPMG's work papers from last year. Mr. Page indicated that they had and everything went well as part of their planning process.

Mr. Page then briefly discussed the significant audit areas as outlined in Attachment A. He described the audit methodology, audit approach, timeline, as well as management's responsibilities and those charged with governance. He also discussed the opinions that Grant Thornton will issue regarding the general financial statement and the College's Federal A-133 audits. Mr. Page asked committee members if there were any other areas that the committee would like the audit team to focus. Committee members affirmed that they were satisfied with the proposed audit scope.

Ms. Ireland walked through the timeline and described what procedures they had analyzed and discussed in the planning work that had been completed. She indicated that they had already pulled their sample for financial aid testing as part of the A-133 audit. This was accomplished in advance to determine if there were any compliance findings, so the College would have time to review, understand and potentially remediate for next year. Mr. Page indicated that he would provide conclusions in the next few weeks. Ms. Ireland and Mr. Page then focused their discussion on areas of fraud and asked committee members if they were aware of any areas of fraud. Both Mr. Simonetta and Mr. Bergheiser affirmed they were not aware of any fraud issues.

Mr. Simonetta discussed a letter that PIDC had received from the City of Philadelphia, where they are now required to have their auditors perform subsequent events procedures. Mr. Page stated that he had received a similar letter for the College. This is to ensure that no significant events transpire up until the City issues their financial statements in January. Grant Thornton is required, under group auditing standards, to perform these procedures up until a certain date because the College is a component unit of the City of Philadelphia.

Mr. Spiewak raised a question about the College awaiting approval from PDE for its renovations of its Biology Labs in the West Regional Center, Northwest Regional Center, and Main Campus. Since it is the College's intention to obtain a loan to fund these renovations, Mr. Spiewak questioned if this would be the type of transaction that needs to be reported. Mr. Page affirmed. However, he did indicate that the City will set a dollar scope on what type of transactions will need to be communicated. Therefore, since the City has so many component units, when they aggregate them as a whole, this event may not be material to the City and therefore, they may not disclose.

Ms. Ireland continued to walk through the different areas the audit team will focus on during the audit; specifically, tuition revenue recognition, accounts receivables, state and city appropriations, state and federal contracts, investments and auxiliary income. The audit team will perform reasonableness tests on all income to ensure proper accounting. The Information Technology (IT) control review related to the College's ERP system was completed and is currently under review. However, no control deficiencies were identified.

Mr. Page and Ms. Ireland discussed several new GASB accounting pronouncements. Specifically, they focused on a couple key areas: GASB 65 which reclassifies previously reported assets and liabilities as deferred inflows and deferred outflows of resources. Although the reporting will not have a great impact, it will change the reporting for debt refunding and debt issuance costs. This will occur for debt issuance costs that were previously amortized over the life of the debt. Now the College will have to expense all deferred financing fees, which will need to be restated from prior years.

GASB 68 relates to accounting for pensions with State and local governments. The College has faculty (29 employees) who participate in PSERS and SERS. Beginning with the next fiscal year, the College will now have to recognize an actuarial calculated liability on its financial statements.

Mr. Page discussed several different major projects that GASB is currently working on that may impact the College at a future date, which is outlined in Attachment A. One key GASB project that he highlighted is a potential change to the GASB 45 Post Employment Benefit Liability, which may now be shown differently on the College's Net Position in the 2016-17 year. Currently, the Post Employment Benefit Liability for the College is phased in over 30 years. This new project may require institutions with Post Retirement Benefits to recognize the entire liability all at once.

Mr. Murphy raised the point that if this is implemented, the College will be faced with negative net assets on its Statement of Net Position. Mr. Page reminded the committee that all Bond covenants will need to be looked at closely to see if there is liquidity or an unrestricted net asset clause which may be impacted if this were to be implemented. The College's rating agency, Moody's, has indicated they understand the reporting impact of GASB 45 on governmental entity financial reports. To date, this yearly increasing accrued liability has not had a negative impact on the current bond rating (A1).

Mr. Page discussed some tax and regulatory updates that may be coming forward. Mr. Spiewak mentioned the College is looking into other sources of revenue, so this may have an affect going forward. New business activities will need to be further discussed from a legal perspective to see how the correct business structure will need to be set up to deal with the tax and financial reporting implications. All accounting and regulatory rules would have to be looked at closely to see how this could affect future Bond issues.

Mr. Page concluded the presentation by pointing out industry updates in <u>Attachment A</u>. He asked the committee and management to review and determine if there is anything we would like discussed and/or focused on at the next audit committee meeting. Dr. Generals asked that the Committee needs to discuss new revenue streams and more Corporate Solution's focus on partnerships and career training in the future. Mr. Page affirmed and stated that he would be happy to sit down with the President and any members of management to discuss further.

2. **2013-2014 Budget Update (Information Item):**

Mr. Spiewak provided a handout (<u>Attachment B</u>) to the committee, which was previously presented at the May 2014, Business Affairs Committee. The Controller's Office is in the final stages of the year end close. However, the information provided in the handout is based on assumptions at that time. In reviewing what has been recorded to date, revenues are close to the May, 2014 projection. Actual expenses, however, appear to be much less than earlier projections in the budget. There are a number of areas throughout the budget where divisions and departments did not spend out their budgets by June 30th. Mr. Spiewak noted that final expenses will be about one million dollars less than the May, 2014 projection, with the wildcard of the results of the self-funding insurance claims, as well as the amount of the College's insurance reserve adjustment. Mr. Spiewak explained that all indications are that the College budget will improve significantly from what was listed in the handout.

3. **Internal Audit Plan 2014-2016 Year (Information Item):**

Mr. Lucas provided an update on the 2013-2014 and presented the 2014-2016 internal audit plans. He indicated that last year's plan was very ambitious and that several of the items are still in process. Mr. Lucas discussed the reasons for the number of audits completed versus planned. Specifically, he was not sure of the approach by his predecessor or the time budgeted for audits by his predecessor and that many of the areas had never been audited in the past. Therefore, findings in some of these areas had added much more time then was allotted. In addition, he was asked by senior management to look at a number of other areas during the year that were not in the original plan. Some of these areas had findings which meant these were good topics to request. One request came from the Audit Committee, and the other came from Senior Management. Mobile devices brought out control issues, as well as data management concerns. There are significant steps needed to be taken to fix these technological concerns, which is why they are still open items on the Audit Matrix. Mr. Lucas mentioned that because of some delayed responses from the audits, he modified his approach mid-year. Mr. Lucas now provides draft responses, and suggested timelines for management to consider. This provides management the opportunity to review, edit and understand the type of responses, as well as timelines and action plans Internal Audit requires. This has become a more efficient procedure and a better approach.

Mr. Simonetta asked for confirmation that some of the items labeled as low risk from last year's plan had dropped off. Mr. Lucas indicated that some items carried over into the 2014-16 plan are still low risk because there is a management concern or concerns that they have not been audited in a while. Mr. Lucas explained that the new 2014-2016 plan now incorporates two years at the suggestion of Dr. Judith Gay, which includes many carryover items from the previous year. This new internal audit plan will enable more areas to be looked at in a longer period. Many institutions have several year internal audit plans. However, he believes that the two year approach is optimal for this institution. Summaries of audits completed will be provided at each meeting for the committee.

Mr. Simonetta asked if Grant Thornton received copies of the audit reports. Mr. Page indicated yes and that they evaluate to determine if there is any change in their risk assessment. Another step in the internal audit process this year was to share copies of all reports with the President's cabinet for discussion. This allows senior staff to know what may be going on in other areas and why certain procedures need to be changed for internal control reasons. Mr. Lucas explained that a 1 or 2 page executive summary is prepared to share with the cabinet.

Mr. Lucas concluded his discussion by referring to the follow up matrix in <u>Attachment C</u>, which represents a list of ongoing and completed audit items.

4. **September Meeting Date (Information Item):**

The next meeting is scheduled for September 26, 2014 at 12:00 p.m. in the Isadore A. Shrager Board Room, M2-1. Lunch will be provided.

TEM/lmh
Attachments

cc: Donald Generals, Ed.D.
     Mr. Robert Lucas
     Mr. James P. Spiewak
     Jill Garfinkle Weitz, Esq.
     Representing Grant Thornton: Mr. Brian Page and Ms. Elizabeth Ireland

ATTACHMENT A

GRANT THORNTON

2013 – 2014 AUDIT PROCESS

Grant Thornton
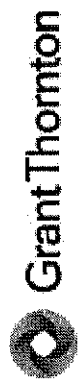
Discussion with the Audit Committee of Community College of Philadelphia

July 24, 2014

Our values are CLEARR

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

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

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

Responsibilities

Our responsibilities

We are responsible for:

- Performing an audit of the University's financial statements as prepared by management, with your oversight, conducted under US GAAS and *Government Auditing Standards*

- Forming and expressing an opinion about whether the financial statements are presented fairly, in all material respects in accordance with US GAAP

- Forming and expressing an opinion about whether certain supplementary information, including the Schedule of Expenditures of Federal Awards, is fairly stated in relation to the financial statements as a whole

- Reading other information and considering whether it is materially inconsistent with the financial statements

- Communicating fraud involving management and abuse with regard to federal programs

- Communicating specific matters to you on a timely basis; we do not design our audit for this purpose

- Reporting material noncompliance related to laws, regulations, contracts and grant agreements, as well as significant deficiencies and/or material weaknesses in internal control related to financial reporting

- Reporting material noncompliance with federal awards requirements applicable to major program(s) audited under OMB Circular A-133, as well as, significant deficiencies and/or material weaknesses in internal control over compliance.

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

87

Those charged with governance and management responsibilities

Those Charged with Governance

Those charged with governance are responsible for:

- Overseeing the financial reporting process

- Setting a positive tone at the top and challenging the Organization's activities in the financial arena

- Discussing significant accounting and internal control matters with management

- Informing us about fraud or suspected fraud and abuse, including your views about fraud risks

- Informing us about other matters that are relevant to our audit, such as:

  - Objectives and strategies and related business risks that may result in material misstatement

  - Matters warranting particular audit attention

  - Significant communications received from regulators

  - Matters related to the effectiveness of internal control and your related oversight responsibilities

  - Your views regarding our communications and your actions regarding previous communications

Management

Management is responsible for:

- Preparing and fairly presenting the financial statements in accordance with US GAAP

- Designing, implementing, evaluating, and maintaining effective internal control over financial reporting and over compliance with federal grant requirements

- Communicating significant accounting and internal control matters to those charged with governance

- Providing us with unrestricted access to all persons and all information relevant to our audit

- Informing us about fraud, abuse, illegal acts, significant deficiencies, and material weaknesses

- Adjusting the financial statements, including disclosures, to correct material misstatements

- Informing us of subsequent events

- Providing us with certain written representations

Audit scope
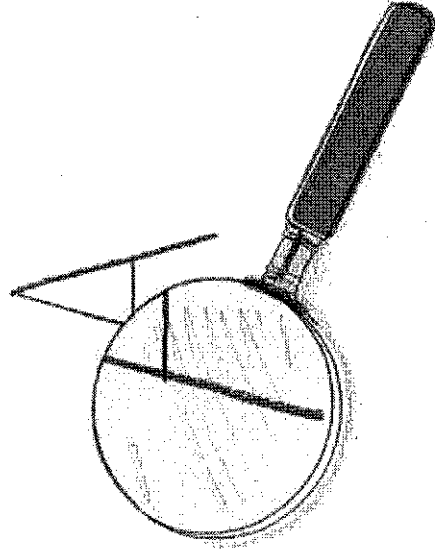
Horizon audit methodology

We approach our audits by:

- Understanding the institution's business processes, including the environment it operates in, and significant or unusual transactions/activities

- Using that knowledge and understanding to analyze the institution's financial statements

- Determining materiality

- Identifying areas more likely to be materially misstated

- Focusing audit attention and effort on those areas

Identify Risks | Evaluate Risks | Respond to Risks

Understand the entity and its environment → Perform inquiries → Perform preliminary analytics → Evaluate risk indicators

Identify matters impacting the financial statements → Link matters to financial statement risks and assertions → Material misstatement is reasonably possible?

Yes → Identify controls that respond to the risks → Perform walkthroughs → Assess inherent risk → Perform tests of controls → Perform appropriate substantive procedures

No → Perform appropriate substantive procedures

Additional matters identified during execution

Audit timeline

May/June 2014	Client acceptance	• Client acceptance • Engagement letter • Conduct internal client service planning meeting
June 2014	Planning	• Meet with management to confirm expectations and discuss business risks • Discuss scope of work and timetable • Identify current-year audit issues and discuss recently issued accounting pronouncements • Initial audit committee communications
June 2014	Preliminary risk assessment procedures	• Develop audit plan that addresses risk areas • Update understanding of internal control environment • Coordinate planning with management and develop work calendar
June/July 2014	Interim procedures	• Perform walk-throughs of business processes and controls • Perform majority of A-133 (Single Audit) compliance testing • Perform selective substantive testing on interim balances
August/September 2014	Final fieldwork and deliverables	• Perform final phase of audit and year-end fieldwork procedures • Meet with management to discuss results • Present results to the Audit Committee

Materiality

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

- We believe that a percentage of assets is the appropriate benchmark for the institution.

Financial statement items greater than materiality are in scope. Other areas lower than materiality may be in scope if qualitative factors are present (for example, related party relationships or transactions and fraud risk).
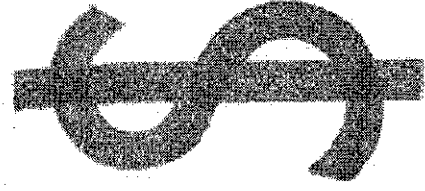
Views of those charged with governance

Discussion points
Risks of fraud
Awareness of fraud
Awareness of related party transactions; understanding of purpose of related party transactions
Awareness of whistleblower tips or complaints
Oversight of management's risk assessment process
Views about organization's objectives and strategies and related risks of material misstatement
Awareness of any internal control matters and views about management's response
Oversight of financial reporting process
Actions taken in response to developments in law, accounting standards and corporate governance matters
Actions in response to our previous communications, if any

Areas of focus

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

Areas of focus	Planned approach
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue	• Perform reasonableness test on tuition, student aid and auxiliary income amounts. • Perform deferred revenue testing to determine proper cut-off. • Inquire of management as to the allowance methodology and penalties for lack of payment of student account. • Review management's analysis of allowances for doubtful accounts for consistency with methodology and accuracy of inputs.
State and city appropriations	– Obtain detail of state appropriations received from state for fiscal year. – Confirm amounts with state, agreeing to revenue recorded in general ledger. – Review receivable, determining calculation is correct based on cash received and amounts outstanding based on confirmation.

Areas of focus, continued

Areas of focus	Planned approach
Investments and related earnings	- Confirm investments with custodian and, if applicable, fund manager - Test valuation of publicly traded investments using an independent pricing source. - Test valuation of investments that are not publicly traded by performing an independent assessment of the valuation methodology and/or testing management's process to determine fair value. - Review investments for impairment. - Test the recognition of investment earnings by recalculating and/or testing sales activities. - Test unitization of earnings to pooled endowment
State and federal grants and contracts	- Review contract documents for understanding of the terms - Compare revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts - Review any deferred amounts for reasonableness - Agree any subsequent collections to year-end receivable balances - Review financial statement presentation and disclosure

Technology support As part of the audit process

Phase 1 — Understand and Document Business Processes Material to the Audit

Phase 2 — Assess Information Technology Risks

Phase 3 — Identify IT Controls that Support Audit Objectives

Phase 4 — Test Technology Related Controls
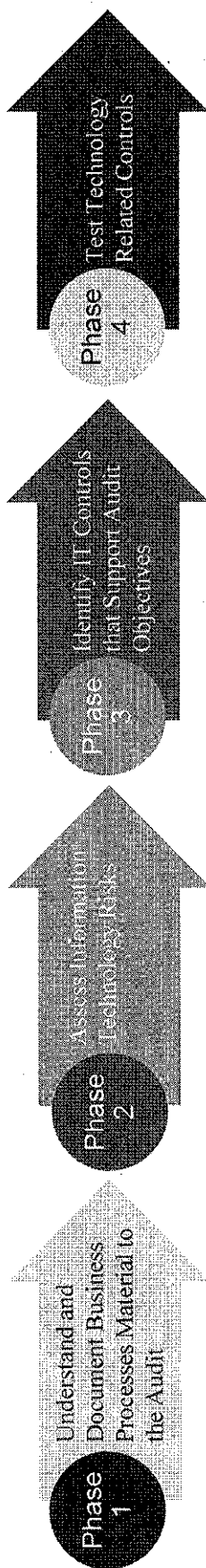
Processing transactions and producing the information needed to manage day-to-day activities is an important aspect of an institution's internal control structure. A critical component of our audit approach is to understand how information technology is used in supporting business operations and producing 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.

Discussion with the Audit Committee Community College of Philadelphia June 10, 2014

Other matters
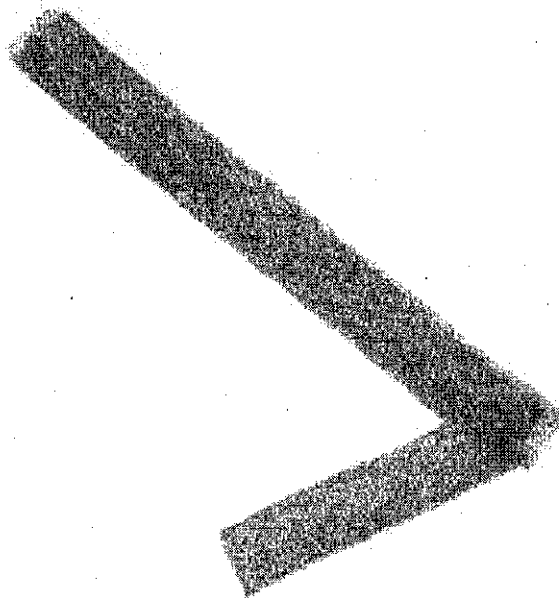
Commitment to promote ethical and professional excellence

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

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

The EthicsPoint URL link

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

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

98

Technical updates
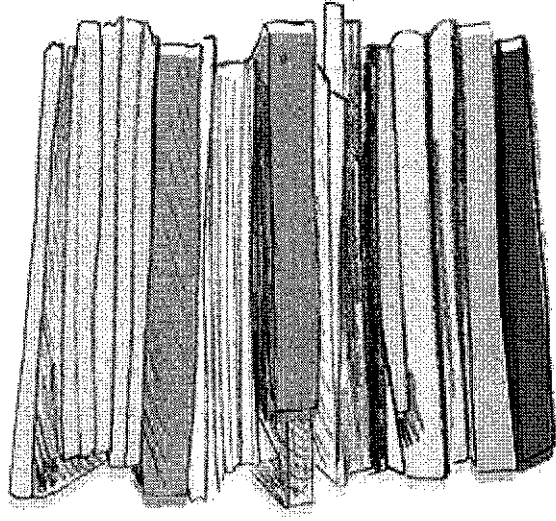
GASB 65, *Items previously reported as assets and liabilities*

Summary	Potential Impact
- Reclassifies certain items currently reported as assets and liabilities to be reported as as deferred outflows of resources and deferred inflows of resources - Applies only to those items specifically identified in the guidance - Examples include - Loss/gain on refunding of debt - Deferred revenues - Deferred gain from sale leaseback transaction - Certain items previously treated as assets or liabilities will be expensed or recognized into income. Examples include - Bond issuance costs - Initial direct costs of leases - Effective for periods beginning after December 15, 2012; early adoption encouraged	Certain balances such as deferred financing costs, will be charged to expense at the time of the bond issuance instead of being amortized over the life of the bond. Additionally, certain items will be reclassified as a deferred inflow or outflow impacting presentation on the statement of net position. Depending on the type of entity and transactions involved, this is likely to have a material impact upon adoption related to the transactions and accounts specifically identified such as write off of bond amortization costs.

GASB 66, *Technical corrections- 2012- an amendment of GASB Statements No. 10 and No. 62*

Summary	Potential Impact
• Resolves conflicting accounting and reporting guidance related to risk financing activities (GAS No. 10) and lease activities (GAS No. 62). • Corrections to GAS No. 62 to modify specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. • Effective for periods beginning after December 15, 2012, early application encouraged.	These are technical corrections and will only have an impact in limited circumstances.

GASB Statement 68, *Accounting and financial reporting for pensions- an amendment of GASB Statement No. 27*

Summary	Potential Impact

• Scope is limited to pensions provided through trusts that meet certain criteria
• Excludes all OPEB
• Applies to employers and non-employer contributing entities that have a legal obligation to make contributions directly to a pension plan
• Revised recognition, measurement, and disclosure requirements for all employers
  ➤ Liability is measured net of pension plan's fiduciary net position and is fully recognized in accrual-basis financial statements
  ➤ Changes in the obligation
    ○ recognized as expense in the period of the change
    OR
    ○ recognized as deferred outflows/inflows of resources with expense recognized over defined future periods
• Defines net pension liability - overall pension obligation minus assets
• Each participating employer must record allocated share of plan unfunded liability
  (i.e., a government participating in a cost-sharing defined pension plan will report a liability in its own financial statements that is equivalent to its long-term proportionate share of the collective net pension liability- basis for allocation will be based on the employers expected contribution effort relative to that of all contributors)
• Effective for periods beginning after June 14, 2014.
	Pronouncement could have a significant impact on the statement of net position as certain cost sharing employers will be recording an estimated/apportioned pension liability for the first time.

GASB Statement 69, *Government combinations and disposals of government operations*

Summary	Potential Impact

• Applies to combinations with private NFP organizations and other governments
• Differentiates between a merger, acquisition or transfer of operations
• Merger – at carrying value at the beginning of the reporting period
• Acquisition – acquisition value/date
• Transfer of operations – carrying value
• Scope includes:
  ➤ Combinations in which no consideration is provided
  ➤ Government mergers
  ➤ Transfers of operations
  ➤ Combinations in which consideration is provided
  ➤ Government acquisitions
  ➤ Disposal of government operations
• Effective for periods beginning after December 15, 2013, applied prospectively
	Provides specific guidance on mergers and acquisitions resulting in clarity of treatment which could result in certain acquisitions being recorded at fair value. Additionally, requires acquisition costs to be expensed as incurred.

GASB Statement 70, *Accounting and financial reporting for nonexchange financial guarantees*

Summary	Potential Impact

• Requires a government that extends a non-exchange financial guarantee to recognize a liability when it is more likely than not that the government will be required to make a payment on the guarantee
  ➤ Governments should consider qualitative factors when determining whether and when to record a liability and the amount to record
  ➤ Certain information related to the guarantee as the guarantor must be disclosed
 	
• Requires a government that has issued an obligation guaranteed in a non-exchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities.
  ➤ Certain information related to the guarantee as the beneficiary must be disclosed
 	
• Effective for periods beginning after June 15, 2013.
	In most cases, this will impact a government that provides guarantees to its related public higher education institutions.
	
	However, in cases where a public university acts as a guarantor of debt for a component unit or related entity, accounting for that guarantee could require the guarantor to record a liability related to that guarantee.

GASB Statement 71, *Pension transition for contributions made subsequent to the measurement date- an amendment of GASB Statement No. 68*

Summary	Potential Impact
• Clarification of adoption issue related to GASB Statement No. 68 related to contributions made subsequent to measurement date • In certain circumstances, there could be a situation where a government entity would be understating deferred outflows in the transition year of adoption of GASB Statement No. 68. • Effective simultaneous with adoption of GASB Statement No. 68	If a state or local government employer or nonemployer contributing entity makes contributions to its pension plan after the measurement date of the beginning net pension liability these must be recognized as a deferred outflow of resources

GASB major projects

Major Project	Timing
Conceptual Framework:	
- Measurement	Final to be issued in 1Q14
- Recognition	An invitation to comment was issued in 2011, with no current date for an exposure draft to be issued.
Fair value Measurement and Application	Exposure draft to be issued in 2Q14
Leases	Exposure draft to be issued in 4Q14
Postemployment Benefit Accounting and Financial Reporting:	
- Other Postemployment Benefit Accounting and Financial Reporting- Employer	Exposure draft to be issued in 2Q14
- Other Postemployment Benefit Accounting and Financial Reporting- Plan	Exposure draft to be issued in 2Q14
- Pensions Not Within Statement 68 Scope	Exposure draft to be issued in 2Q14

GASB major project – Conceptual framework, measurement and recognition

Summary	Potential Impact
• Two primary objectives for this project, as follows: 1) develop recognition criteria for *whether* information should be reported in state and local governmental financial statements and *when* that information should be reported. 2) consider the measurement concepts, both the measurement approach or approaches that conceptually should be used in governmental financial statements and measurement attributes (the feature of the assets or liabilities that is measured). • The Board is currently evaluating feedback from the exposure draft issued in June 2013, with a final Concepts statement on Measurement to be issued in March 2014. The Recognition element of this project is currently on hold	This project is intended to revisit the entire measurement and recognition guidance at a conceptual level, which could have a major impact on the future of these important concepts with wide-spread impact to any entity reporting under GASB.

GASB major project – Fair value measurement and application

Summary	Potential impact
• The objective of this project is to review and consider alternatives for the further development of the definition of fair value, the methods used to measure fair value, the applicability of fair value guidance to investments and other items currently reported at fair value, and potential disclosures about fair value measurements. • The following questions will be considered: 1. What is the objective of fair value measurements in financial reporting? 2. What guidance should be provided for appropriate methods and inputs for the development of fair values? 3. For the development of fair value estimates, should there be a hierarchy of inputs, such as between market-observed prices and model-based information? 4. Should all investments reported by governments be measured at their fair values? 5. Should additional guidance be provided that further defines an investment? 6. Which fair value disclosures are appropriate? • An exposure draft will be issued in May of 2014.	Following the steps taken by the FASB to update fair value measurements with the intention of alignment with International Accounting Standards, GASB will provide updates to existing measurement guidance. This could impact all governmental entities, but the process is in the very preliminary stages

GASB major project – Leases

Summary	Potential Impact

• The objective of this project is to reexamine issues associated with lease accounting, considering improvements to existing guidance. This project will provide a basis for the Board to consider whether current operating leases meet the definitions of assets or liabilities.
• The project is considering the following issues:
  1. What types of leases are entered into by state and local governments?
  2. What specific user needs exist regarding governmental leases and what decision-useful or accountability information is needed to meet those needs?
  3. Are current accounting and financial reporting standards appropriate to meet essential user needs?
  4. Should there be a distinction between types of leases, such as operating and capital?
  5. If current standards are not considered adequate, what additional potential requirements should be considered?
 	
• The board is currently deliberating various topics within the scope of this project such as lessee disclosures, lessor recognition and measurement and lessor disclosures. The Board plans to issue an exposure draft in November 2014.
	Similar to the GASB Major Project addressing fair value measurements this project reflects an effort by the GASB to align its accounting for leases with the accounting guidance proposed by the FASB and IASB as a joint project. The most significant change would be the elimination of operating leases, which would have an impact on all entities with lease arrangements.

GASB major project – Postemployment benefit accounting and financial reporting, employer & plan

Summary	Potential Impact
• One objective of this project is to improve accountability and the transparency of financial reporting in regard to the financial effects of employers' commitments and actions related to OPEB. Another objective of this project is to improve the usefulness of information for decisions or judgments of the various users of the general-purpose external financial reports of governmental employers and OPEB plans. • The board is currently deliberating various topics within the scope of this project and plans to issue an exposure draft in April 2014.	Once issued, this standard could have a significant impact on accounting and reporting of other postemployment benefits by state and local governmental employers and by the trustees, administrators or sponsors of OPEBs.

Accounting updates Regulatory updates Industry updates

Regulatory updates
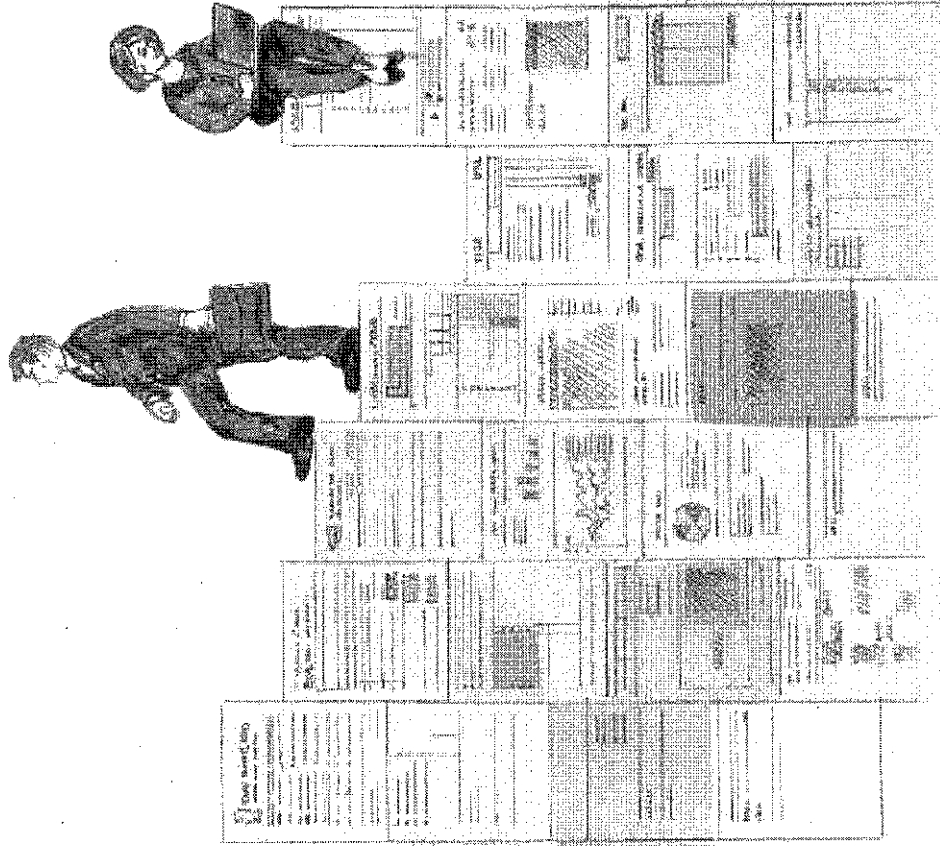
The White House – Support for Higher Education

Summary	Potential Impact
Helping Middle Class Families Afford College o Maximum Pell Grant award raised to $5,635 for the 2013-14 award year o "Pay as You Earn" plan expands income based repayment, caps repayment of student loans to 10 percent of monthly income. o Keeping student loan interest rates low **Keeping Costs Down** o Shift aid away from colleges that fail to keep net tuition down. o Reward states that systematically change their higher education policies and procedures o Proposed investment of $55M in a new First in the World competition strategy that will boost higher education attainment and student outcome, while leading to reduced costs. **Strengthening Community Colleges** o $1B investment in community colleges and industry partnerships. o $8B investment for community colleges to partner with businesses to train workers. **Improving Transparency and Accountability** o Department of Education and the Consumer Financial Protection Bureau will create a model financial aid disclosure form – the "Financial Aid Shopping Sheet." o Launch a College Scorecard o Establishing principles for educational institutions serving service members, veterans, spouses and other family members	All institutions are encouraged to review the impact of the law on their business operations as well as understand the potential financial implications. From a practical perspective, all institutions should review their existing data warehouse initiatives to understand the information needed for additional external facing reports and information made available to regulators, students, donors, alumni, faculty, etc.

Congressman Camp tax proposal

Summary	Potential Impact
Unrelated Business Income	**Penalties**
• Subject royalty income from licensing of name and logo rights to unrelated business income (UBI)	• Doubling of penalties on failure to timely file returns or failure to allow public inspection
• Segregate unrelated business activities so that the gain or loss from one activity cannot offset the gain or loss of another activity. (Ex: Losses from rental activities could not offset gains from limited partnership activities)	• Institute a 5% tax on organizational managers for any substantial understatement of tax attributable to UBI
Losses from a particular activity could be carried back to the prior two tax years or carried forward to the subsequent 20 tax years, but only to offset UBI from that same activity	• If more than one manager was involved, the penalty is shared jointly and severally and is capped at $20,000 per instance. Penalty is doubled if the UBI is attributable to activities considered "reportable transactions" by the IRS
Built up net operating losses prior to the effective date would still be allowed	
• Research income for institutions operated primarily for purposes of carrying out fundamental research would only be excluded from UBI if the results of such research are freely available to the general public	
• The specific deduction to offset UBI would be increased from $1,000 to $10,000	
• The definition of "qualified sponsorship payments" (QSP) would exclude from the permitted substantial return benefit the use or acknowledgment of the sponsor's products	
Would also exclude from the definition of QSP an event sponsor that receives acknowledgment substantially greater than other donors in respect to such event. (Ex: Corporate Sponsorship of a Bowl Game would likely constitute advertising)	

Congressman Camp tax proposal

Summary	Potential Impact
Intermediate Sanctions • Institute an organizational level tax equal to 10% of any transaction found to be an excess benefit • Eliminate the "rebuttable presumption of reasonableness." Procedures that presently provide that presumption of reasonableness will be the *minimum* due diligence standards and create no presumption, except that the procedures eliminate the organizational level tax above. • Treat investment advisors (person/organization primarily responsible for investments) and athletic coaches as "disqualified persons"	The Burden of Proof can no longer be shifted to the IRS.

Still hot Higher Education tax and regulatory topics

Summary	Potential impact
Executive Compensation Intermediate Sanction studies we perform oftentimes still result in a failure for a tax exempt organization to meet the intermediate sanctions rebuttable presumption of reasonableness. Compensation over and above the compensation stated in employment contracts is paid out, deferred compensation and severance provisions are not taken into account, complete and accurate senior management expense reviews are not performed, and taxable benefits received are not added to Forms W-2's. Proper reviews of intermediate sanction data points and reconciliations to Form 990 and W-2 filings are necessary.	Full compliance with intermediate sanctions safe harbor requirements, payroll and income tax withholding and filing requirements, and charitable donation solicitation and substantiation has always been recommended due to federal and state civil and criminal penalties.
State Income, Payroll and other Tax and Regulatory Colleges and universities are experiencing federal debt offsets. Colleges and universities must remain diligent when it comes to state tax payments. If an employee resides and works in another state, proper state withholding should happen. If an investment is made through a partnership, and because of that investment the institution has a state income tax filing obligation, the institution should file an income tax return. **Regulatory Audits** We continue to see IRS employment tax, Form 1098-T and 1099 reviews of tax-exempt organizations. The Massachusetts Attorney General recently concluded its executive compensation review that will result in a new form to filed with the annual filing reporting compensation in greater detail and earlier. Many colleges and universities are undergoing mail audits with the Canadian government on tax exempt status issues and proper charitable contribution substantiation.	Many institutions still assume the risk and decide to pass on intermediate sanction reviews and yearly documentation, decide not to file a tax return or withhold tax properly. The consequences for failure to monitor these issues now are bigger and may involve groups or constituencies within an institution that demand immediate attention, such as the Provost's Office, the Audit, Risk and Governance Committees, The President's Office, etc. CFOs, controllers, tax directors and payroll managers should not assume these risks.

115

OMB Circular update

| Summary	Potential impact

In late December 2013, the OMB issued Final Grant Reform Rules in a document titled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
 	
• Affects over **$600 billion** in annual federal grants provided
• It is intended to increase efficiency & effectiveness by streamlining eight Federal regulations (including OMB Circulars A-21, A-110, A-122 and A-133) into a single comprehensive policy guide
• One change in particular is to raise the threshold for audit requirement from $500,000 to $750,000 as well as raising the known and questions costs threshold from $10,000 to $25,000.
• Effective date:
  ➢ Administrative requirements and cost principles for all new awards and additional funding to existing awards (funding increments) made after December 26, 2014
  ➢ Audit requirements - **12/31/15** year ends
	This revised policy will impact every entity receiving federal funds in several ways.
	
	Some organizations will no longer require an audit depending on the level of funding received
	
	Uncertainty surrounds much of the new guidance. OMB will not revise the policy but will issue FAQs as needed to provide clarification to the policies

Accounting updates

**Regulatory updates**

Industry updates

Industry Updates
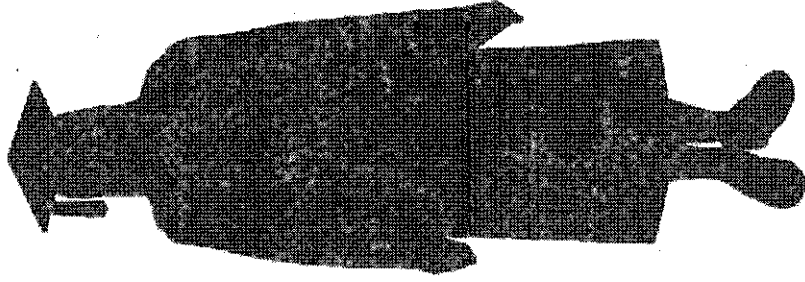
Governance

- Moving toward future-thinking board committees (ie. strategic planning, future programs, master planning, active learning spaces)

- Revamping conflicts of interest policies and procedures to more effectively manage conflicts

- Understanding Form 990 disclosures, related policies and risk areas

- Aligning shared governance (administration, board, faculty processes with sound financial stewardship

- Monitoring strategic plans and strategic risks requires better communication tools and analytics

- Increasing focus on academic and career outcome measurements
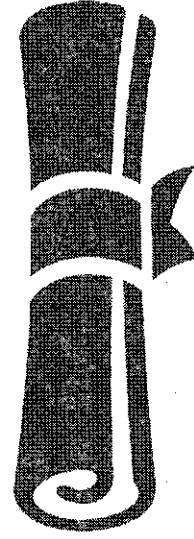
Government funding

- thirty-five states moving forward with some version of performance-based funding for public universities rather than enrollment based funding; increased focus on community colleges as job and career training centers to meet regional employment needs

- research spending increased back to 2012 levels (pre-sequestration); cuts to research staffing and number of graduate research fellows may not be restored by many universities since funding levels beyond 2015 uncertain

- increase in maximum Pell Grant award to $5,730 for 2014-15; other student financial aid programs held level; Dept. of Ed fiscal responsibility test negatively impacting a growing number of schools

- White House pushes to create more manufacturing innovation institutes on college campuses and increase funding for jobs training programs at community colleges
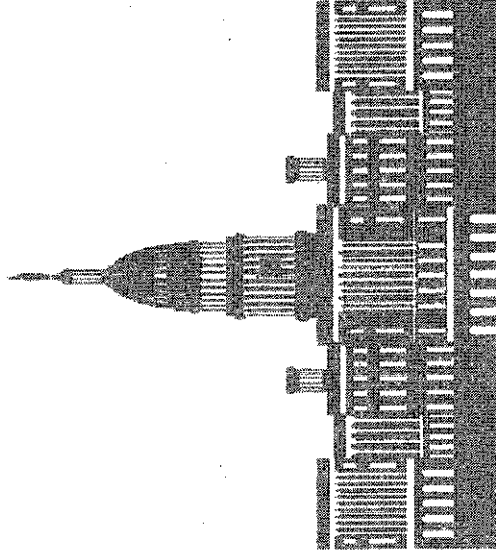
Increasing student outcomes

- Developing learning assessment tools

- Establishing structured pathways from meta majors to specific majors/minors

- On-time graduation with15 credits as full time, costing the same as 12 credits

- Creating real-time tracking of milestones for student success and interventions to keep student on track

- Transforming remediation programs with just in time instructional support, mathematics courses aligned to programs of study and matching curriculum to real-world career needs

- Realigning student advising, career counseling, internships, externships and faculty development to improve post graduation opportunities

- Developing freshmen and sophomore survey tools to identify students at risk for not-completing on time

- Developing data base to track non-returning students
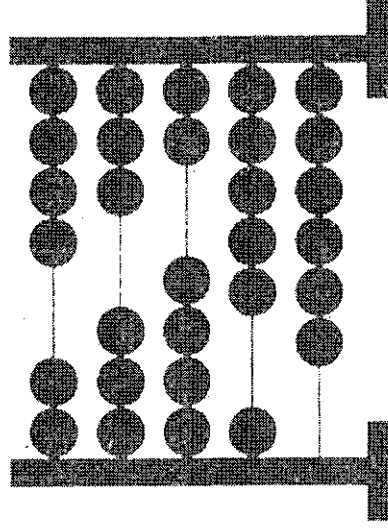
Addressing enrollment and demographic changes

- New veterans are succeeding in college with completion rates within 7.5% of traditional undergraduate students; 45% to 67% (depending on military branch) of veterans used GI Bill benefits from 2002 to 2013; colleges are developing programs to accommodate veterans' needs

- Employment outcomes factoring into enrollment decisions as the first seven states use College Measures to tie workforce and student record information together; some colleges are generating their own hard data to demonstrate student success; the white house proposes a 'college rating system' to guide families in selecting suitable colleges

- College age students are declining in all but 18 states, except for the South; increasing number of colleges opening satellite locations for programs or recruitment

- States have set goals to increase the % of high school students going to college

- Increasing racial/ethnic diversity of high school graduates will impact college recruitment and admissions

- Affordability being addressed by accelerated undergraduate programs, 5-year undergraduate/ graduate degrees, dual degree programs
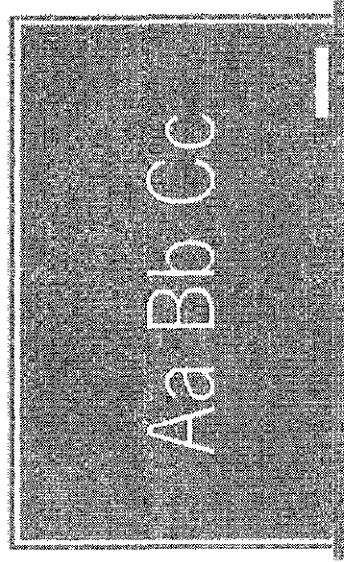
Emerging technology strategies

- Technology-enabled, competency based degrees
- Data analytics important for campus operations, student achievement metrics, on-line activities
- Connected learning pathways and on-line activities impact learning, student-success strategies, flipped classrooms, student engagement, blended teaching models, degree planning and advising systems, personalized course design
- Open software and content and communities of interest build collaboration and build customized solutions to administrative and academic challenges and opportunities
- Multitenant cloud applications
- On-line education partners
- Data analytics and procurement cyber sourcing
- Interfacing 'touch' devices
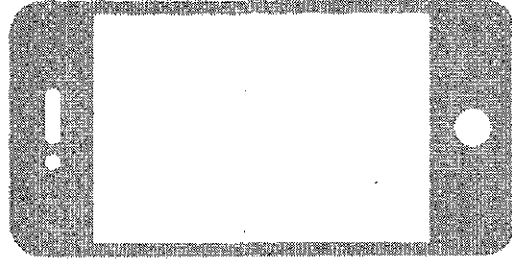
Addressing rating agencies concerns over revenues and financial resource allocation

Tuition increases have slowed and for many colleges enrollments have declined or are flat, the result is tuition revenue is not keeping pace with inflation for 42% of private colleges and 44% of public colleges rated by Moody's. For a majority of the colleges, their endowment will not provide adequate financial immunity. New strategies are needed:

1. Mergers with nearby schools
2. Expanded adult education and career training
3. Other non-traditional programs with corporate partners
4. Teaching consortia to share costs
5. Dual-degree programs with other schools
6. New technology based programs and graduate programs
7. Financial reserve analysis to align endowment growth and spending
8. Outsourcing noncore activities and monetizing noncore assets
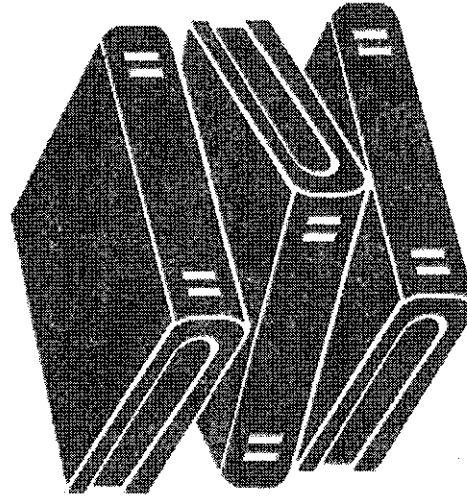
Reputational and strategic risk management

- Establishing or reassessing risk management programs is increasing due to strong governance, accountability and transparency

- Strategic plans are being implemented with specific and quantifiable measurements, data dashboards and scorecards being essential

- Continued IRS scrutiny, Congressional and White House proposals place annual reporting in the spotlight requiring robust processes to vet all data reported externally

- Doing business abroad continues to challenge business and internal control systems due to changing world politics and economic policies

124
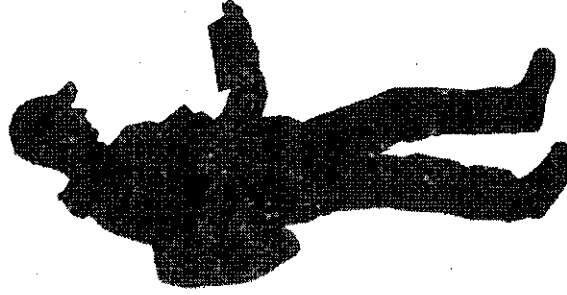
Fundraising

- Big ideas garner big gifts with the number of billion dollar campaigns increasing

- Academic medical centers and research based universities capturing nine-figure gifts

- Foundation support of higher education was up 9% fueled by a stronger stock market

- Millennial donors participating at the same giving levels as earlier generations but with a focus on outcomes and specific achievements

- On-line giving continues to increase as a % of total giving
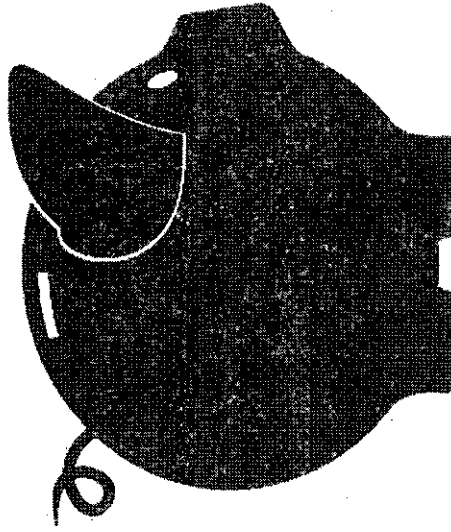
Grant Thornton's Client Service Cycle

Grant Thornton's Client Service Cycle is our model for delivering high quality, personalized service. Our commitment to this recurring process helps us ascertain that you receive the full benefits of working with us, year after year.

- What's important to you?
- How would you rate the team's overall service delivery?
- Would you refer Grant Thornton to a friend or colleague?
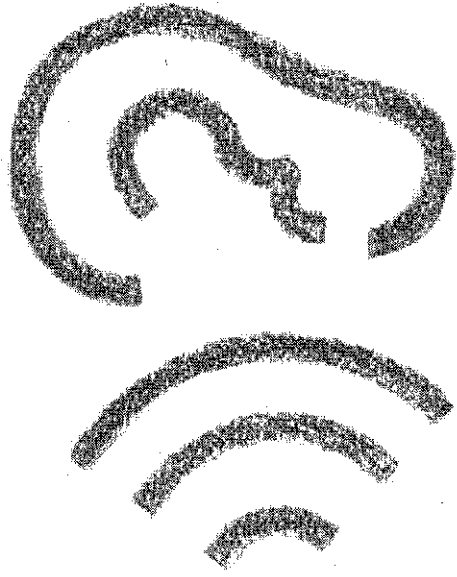
This communication is intended solely for the information and use of management and the Audit Committee of Community College of Philadelphia and is not intended to be and should not be used by anyone other than these specified parties.

Grant Thornton

127

ATTACHMENT B

2013 – 2014 BUDGET UPDATE

Community College of Philadelphia
Enrollment Information (FTEs) for Fiscal Year 2013-2014

	Actual FY 12-13	Budgeted FY 13-14	Actual / Projected FY 13-14	Actual FY 14 vs Budgeted FY 14	% Variance
CREDIT					
Summer 2	1,837	1,829	1,865	36	2.0%
Fall	12,825	12,309	12,950	641	5.2%
Spring	12,878	12,455	12,749	294	2.4%
Summer 1	2,691	2,750	2,650 *	(100)	-3.6%
Credit Year-to-date Totals - Annual FTEs	**15,115**	**14,672**	**15,107**	**435**	**3.0%**
NONCREDIT					
Summer 2	93	94	49	(45)	-47.9%
Fall	598	686	525	(161)	-23.5%
Spring	561	603	386	(217)	-36.0%
Summer 1	186	268	140 *	(128)	-47.8%
Noncredit Year-to-date Totals - Annual FTEs	**719**	**826**	**550**	**(276)**	**-33.4%**

* Projected

Community College of Philadelphia
Operating Budget Projections
Fiscal Year 2013-2014

	Original Budget	Current Projection as of May 21, 2014
REVENUES		
Student Tuition and Fees	$73,549,267	$76,426,340
Commonwealth of Pennsylvania	28,226,906	28,226,906
City of Philadelphia	18,843,343	18,773,752
Other Income	1,687,400	1,704,584
TOTAL REVENUES	$122,306,916	$125,131,582
EXPENSES		
Salaries, Net of Lapsed Funds	$72,164,281	$72,394,259
Fringe Benefits	31,177,700	31,847,700
Other Expenses	20,407,960	20,385,189
Student Financial Aid	175,000	190,000
TOTAL EXPENSES	$123,924,941	$124,817,148
Projected (Deficit) Surplus *	($1,618,025)	$314,434

* Prior to impact of GASB 45 accrual

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2013-2014

	Original Budget	Current Projection as of May 20, 2014	Comment
OPERATING REVENUES			
State Funding	$28,036,906	$28,036,906	
State Lease funding	190,000	190,000	
Total State Revenues	28,226,906	28,226,908	
Tuition - Credit Students	60,559,252	63,871,300	Reflects higher than budgeted credit enrollments and different method of recording tuition charges for students who do not officially withdraw from the College.
Technology Fee	10,196,700	10,578,930	Reflects higher than budgeted credit enrollments.
Net Contribution from: Contracted Noncredit Instruction; Other Noncredit Instruction; Adult Community Noncredit Instruction	551,500	436,500	Budget revised based upon actual net contributions through the Spring term.
Course Fees	3,291,615	3,395,110	Reflects higher than budgeted credit enrollments.
Student Regulatory Fees	957,200	1,124,500	Reflects impact on new late fee associated with the payment plan option.
Tuition Adjustments - Student Receivable Write-offs, Collection Costs, Credit Card Costs & Senior Citizen Discount	(2,007,000)	(2,980,000)	Reflects higher than budgeted discounted tuition. Write-offs are higher due to change in recording of tuition charges for those students who do not officially withdraw from the College.
Total Student Tuition & Fees	73,549,267	76,426,340	
City Operating Funds	18,843,343	18,773,752	City funds available for the operating budget were affected positively by the State's 50% funding of loan that financed the Chemistry Lab renovations and by the use of $150,000 more funds for capital.
Investment Income	660,000	515,384	
Vocational Education Funding	200,000	200,000	
Indirect Costs, Administrative Allowances	300,000	300,000	
Parking Proceeds & Miscellaneous Income	527,400	689,200	
Total Other Income	1,687,400	1,704,584	
TOTAL OPERATING REVENUES	$122,306,916	$125,131,582	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2013-2014

OPERATING EXPENSES	Original Budget	Current Projection as of May 20, 2014	Comment
Salaries			
Full-Time Administrative Salaries	15,342,969	15,599,863	
Less: Projected Lapsed Salaries	(600,000)	(1,200,000)	
Net Full-Time Administrative Salaries	14,742,969	14,399,863	
Full-Time Faculty Salaries	28,274,336	28,832,083	
Less: Projected Lapsed Salaries	(150,000)	0	
Net Full-Time Faculty Salaries	28,124,336	28,832,083	
Full-Time Classified Salaries	10,749,777	10,749,777	
Less: Projected Lapsed Salaries	(600,000)	(900,000)	
Net Full-Time Classified Salaries	10,149,777	9,849,777	
Subtotal - Full-Time Salaries	53,017,082	53,081,723	
Part-Time & Overload Credit Salaries	9,814,525	10,131,385	Budget revised based upon actual costs for Fall and Spring semesters.
Summer Credit Instruction	4,322,276	4,138,123	
Part-Time & Overload Non-Credit Salaries	316,956	316,956	
All Other Salaries	4,243,442	4,276,072	
Early Retirement Incentive Payments	450,000	450,000	
Subtotal - Other than Full-Time Salaries	19,147,199	19,312,536	
Total Salaries	72,164,281	72,394,259	
Fringe Benefits			
Medical Program	20,264,000	20,864,000	Budget revised based upon revised projection by benefit broker.
Retirement	5,542,800	5,520,800	
FICA	3,066,400	3,101,400	
Tuition Remission	700,000	625,000	Budget revised based upon actual through Spring term and projected for summer term.
Group Life	370,800	424,800	Budget revised based upon results of bid after 3-year fixed rate contract expired.
Unemployment Compensation	366,400	366,400	
Workers' Compensation	271,700	338,700	Actual premium cost is higher than budgeted.
Unused Vacation	228,400	128,400	Budget revised based upon final FY 12-13 costs.
Disability Premium	272,200	293,200	Budget revised based upon results of bid after 3-year fixed rate contract expired.
Forgivable Education Loan	95,000	185,000	Budget revised based upon final FY 12-13 costs.
Total Fringe Benefits	31,177,700	31,847,700	

Community College of Philadelphia
Operating Budget Projection
Fiscal Year 2013-2014

	Original Budget	Current Projection as of May 20, 2014	Comment
Facility Expenses			
Utilities	2,398,610	2,088,110	Budget revised based upon lower than projected cost of electricity procurement and lower than budgeted use of natural gas and water.
Contracted Security	1,360,880	1,480,880	Budget revised based upon increase in contract related to health care costs for unionized security guards.
Contracted Cleaning	1,100,000	1,080,520	
All Other Facility Expenses	2,001,872	2,060,579	
Total Facility Expenses	**6,861,362**	**6,710,089**	
All Other Expenses			
Leased Equipment & Software	4,554,646	4,551,333	
Catalogs and Advertising	1,251,471	1,254,315	
Supplies-Pool	1,469,430	1,430,344	
Contracted Services	1,377,304	1,728,488	Budget revised based upon projected spending including the use of temporary agency staff in place of vacant positions.
Consultant	783,450	806,051	
Maintenance & Repairs	524,609	530,840	
Postage	428,600	368,600	Budget revised based upon projected spending.
Insurance	635,000	635,000	
Legal Fees	200,000	520,934	Budget revised based upon costs associated with claim against Burt Hill Architects.
Other Expenses	2,322,088	1,849,195	Variance is primarily the result of contingency budget funds transferred to other budget lines.
Total All Other Expenses	**13,546,598**	**13,675,100**	
King Scholarship	175,000	190,000	
TOTAL OPERATING EXPENSES	**$123,924,941**	**$124,817,148**	
Projected (Deficit) Surplus *	($1,618,026)	$314,434	

* Prior to Impact of GASB45 accrual

ATTACHMENT C

OPEN AUDIT ISSUES

2013 – 2014 INTERNAL AUDIT PLAN

2014 – 2016 INTERNAL AUDIT PLAN

Community College of Philadelphia
Internal Audit Follow Up Matrix
Completed Items

#	Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up
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.
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.

135

Report Date	Area/ Responsible Party	Recommendation	Target Date	Management Response / Follow up	
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.	9
8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Inventory records of assigned devices should be reconciled each month to the carrier invoices to ensure only current active devices are being paid for by the College.	11/30/13	As stated above, all carrier bills have been reconciled. All devices unaccounted for have been deactivated. The process is now assigned to the Client Support Area for monthly review as compared to the inventory database. A process which must include Purchasing will be instituted to ensure timely deactivation of devices once reported as lost, stolen or returned.	10
8/19/2013	ITS - Mobile Device Inventory Jody Bauer	Internal Audit recommends that ITS management schedule periodic inventories of the various mobile devices issued to staff and faculty. Such inventories should be sufficiently frequent to ensure lost devices can be recognized as such with appropriate actions taken by ITS and Security.	11/30/13	As stated above, period inventories of all mobile devices has commenced and will continue on a quarterly basis. Device management software is being explored. The new support ticketing system has such a feature as does our current Microsoft Cloud environment. ITS is exploring all approaches and will determine a course of action within the next 30 days.	11
10/25/2013	Purchasing Cards Jim Speiwak	The P Card administrator should obtain a report from the bank on a monthly or quarterly basis to card limits per the verify bank limits agree to College requested amounts.	03/31/14	Management will request quarterly reports from the bank with reviews beginning on or before 3/31/14.	15
10/25/2013	Purchasing Cards Jim Speiwak	P Card administrator should verify that accounts have been closed for terminated employees using the periodic reports obtained from the bank to verify card limits and reports of terminated employees from HR.	01/31/14	Management will request a report from Human Resources on a monthly basis of all terminated employees. Finance will ensure that any credit cards issued to any of these employees are cancelled. This new practice will commence on January 31, 2014.	17
10/25/2013	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.	21
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.	23
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.	27
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.	29
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.	30
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.	32
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.	34

Community College of Philadelphia
Internal Audit Plan - July 1, 2013 to June 30, 2014

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Status
Financial Audits			
Bursar Billing Procedures	H	New billing procedures	
Purchasing & AMEX Cards	L	Determine compliance with policies and procedures	C
Expense Reports	L	Determine compliance with policies and procedures	
Colonial One Card	H	Determine controls over new card program	
Operational Audits			
New Employee Process	L	Validate controls over processes	
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of only benefit funded entirely by staff	
Payroll	L	Largest college expense	A
Financial Aid	H	Determine compliance with policies, procedures and regulations	
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	
Center on Disability	L	Determine compliance with requirements	
Dental Benefits	L	Determine eligibility of participants	
FMLA	L	Compliance with Family Medical Leave Act	
Title IX	M	Determine controls/ procedures in place to address / prevent discrimination based on gender	C
Site Visits - GED, ESL	L	Ensure risks are controlled / minimized in remote locations	C
Construction Projects			
BMW Project	H	Remainder of campus expansion project	
Chemistry Labs	H	New project in 2013	
Compliance			

Community College of Philadelphia
Internal Audit Plan - July 1, 2013 to June 30, 2014

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Status
TAACCCT Grant	H	Financial responsibility for grant admin through 9/14	A
10,000 Small Businesses	H	New multi-year grant starting in 2013	P
IT Audits			
Mobile Device Inventory	H	Assist management with inventory procedures - perform follow up audit	C
SDW Contract	H	Review for financial and policy compliance	C
Physical Security	L	Determine adequacy of controls	
Administrative			
Follow Up on Prior Issues			C
Committee Meetings (Grants, DRP, EMRT, external audits/reviews)			C
Professional Development			C

Status Key:
C - Completed
A - In Progress
P - Planning Stage
D - Draft Report Issued to Mgt
Not on original plan

Community College of Philadelphia
Internal Audit Plan - July 1, 2014 to June 30, 2016

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Planned FY Quarter	
			2014-15	2015-16
Financial Audits				
Bursar Billing Procedures	H	New billing procedures	3	
Timekeeping / Overtime	L	Verify controls for hourly employees' payroll process		3
Colonial One Card	H	Determine controls over new card program		2
Operational Audits				
New Employee Process	L	Validate controls over processes	2	
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of only benefit funded entirely by staff	4	
Termination Process	L	Validate controls over processes		4
Business Continuity Plan	H	Determine management's level of preparation for business interuption	3	
Financial Aid	H	Determine compliance with policies, procedures and regulations	1	1
Pell Grants - Appeal Process for Academic Progress	M	Determine compliance with requirements	2	
Center on Disability	L	Determine compliance with requirements		3
Ethics Hotline	L	Verify chain of notifications and timeliness	3	
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2	
Site Visits - GED, ESL	L	Ensure risks are controlled / minimized in remote locations	3	3
Compliance				
10,000 Small Businesses	H	Determine compliance with grant guidelines	1	
Family Educational Rights and Privacy Act	L	Compliance with FERPA Regulations		2

Community College of Philadelphia
Internal Audit Plan - July 1, 2014 to June 30, 2016

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Planned FY Quarter 2014-15	2015-16
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations		3
Americans with Disabilties Act	L	Determine compliance with policies, procedures and regulations		4
Residency Verification	L	Compliance with procedures to obtain tuition discount	4	
Tuition Discount Verification	L	Compliance with procedures to obtain tuition discount	4	
IT Audits				
Disaster Recovery Plan	M	Determine adequacy of readiness and periodic testing		1
Cloud Usage	M	Determine adequacy of controls		2
Physical Security	M	Determine adequacy of controls	2	
Software Licensing	L	Verify controls over use of only legally obtained software		4
Administrative				
Follow Up on Prior Issues			Ongoing	Ongoing
Committee Meetings (Grants, DRP, EMRT, external audits/reviews)			Ongoing	Ongoing