

**BOARD OF TRUSTEES
FEBRUARY MEETING**

Minutes of February 25, 2020

The 384th meeting of the Holyoke Community College Board of Trustees was held on Tuesday, February 25, 2020, in the John T. Hickey Conference Room, Acting Chair Suzanne Parker presiding.

| | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|-----------------|-----|-----------------|-----|-------------------|-----|-----------------|-----|-----------------|-----|----------------|-----|-----------------|-----|-----------------|-----|----------------|-----|
| MEMBERS PRESENT | Robert Gilbert, Chair (via remote participation) Jose Delgado Charles Epstein Marley Friedrick Yolanda Johnson Suzanne Parker, Vice Chair Lucy Perez Evan Plotkin Julie Pokela | | | | | | | | | | | | | | | | | | |
| MEMBERS ABSENT | Ted Hebert Ivonne Vidal | | | | | | | | | | | | | | | | | | |
| ALSO PRESENT | Michele Cabral, Dan Campbell, Karen Desjeans, Veena Dhankher, Mary Dixey, Amy Dopp, Clara Elliott, Curt Foster, Christine Gosselin-Miller, Jeff Hayden, Kim Hicks, Tricia Kiefer, Olivia Kynard, Clare Lamontagne, Laura Lefebvre, Ed Murch, Lea Occhialini, Michelle Riberdy, Kris Ricker-Choleva, Christina Royal, Rachel Rubinstein, Narayan Sampath, Tony Sbalbi, Amanda Sbriscia, K.C. Senie, Adrienne Smith, Idelia Smith, Michele Snizek, Linda Szalankiewicz, Renee Tastad, Madeline Torres, Chris Yurko | | | | | | | | | | | | | | | | | | |
| CALL TO ORDER | Acting Chair Suzanne Parker called the meeting to order at 8:06 am. | | | | | | | | | | | | | | | | | | |
| REMOTE PARTICIPATION | <p>MOTION: The Board of Trustees strongly encourages its members to physically attend all Board meetings whenever possible. However, the Board recognizes that in some cases a Board member may not be able to physically attend a meeting. Therefore, pursuant to 940 Code of Massachusetts Regulations 29.10, the Board moves to permit Robert Gilbert to participate remotely.</p> <p>On a motion by Trustee Epstein and seconded by Trustee Perez it was VOTED to permit Robert Gilbert to participate remotely.</p> <p>Roll Call Vote:</p> <table data-bbox="597 1287 932 1539"> <tr><td>Trustee Delgado</td><td>Yes</td></tr> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Friedrick</td><td>Yes</td></tr> <tr><td>Trustee Johnson</td><td>Yes</td></tr> <tr><td>Trustee Parker</td><td>Yes</td></tr> <tr><td>Trustee Perez</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Pokela</td><td>Yes</td></tr> </table> | Trustee Delgado | Yes | Trustee Epstein | Yes | Trustee Friedrick | Yes | Trustee Johnson | Yes | Trustee Parker | Yes | Trustee Perez | Yes | Trustee Plotkin | Yes | Trustee Pokela | Yes | | |
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| Trustee Epstein | Yes | | | | | | | | | | | | | | | | | | |
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| Trustee Parker | Yes | | | | | | | | | | | | | | | | | | |
| Trustee Perez | Yes | | | | | | | | | | | | | | | | | | |
| Trustee Plotkin | Yes | | | | | | | | | | | | | | | | | | |
| Trustee Pokela | Yes | | | | | | | | | | | | | | | | | | |
| APPROVAL OF THE MINUTES | <p>On a motion by Trustee Pokela and seconded by Trustee Delgado it was VOTED to approve the November 26, 2019 and January 28, 2020 meeting minutes.</p> <p>Roll Call Vote:</p> <table data-bbox="597 1661 932 1946"> <tr><td>Trustee Delgado</td><td>Yes</td></tr> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Friedrick</td><td>Yes</td></tr> <tr><td>Trustee Gilbert</td><td>Yes</td></tr> <tr><td>Trustee Johnson</td><td>Yes</td></tr> <tr><td>Trustee Parker</td><td>Yes</td></tr> <tr><td>Trustee Perez</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Pokela</td><td>Yes</td></tr> </table> | Trustee Delgado | Yes | Trustee Epstein | Yes | Trustee Friedrick | Yes | Trustee Gilbert | Yes | Trustee Johnson | Yes | Trustee Parker | Yes | Trustee Perez | Yes | Trustee Plotkin | Yes | Trustee Pokela | Yes |
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| Trustee Gilbert | Yes | | | | | | | | | | | | | | | | | | |
| Trustee Johnson | Yes | | | | | | | | | | | | | | | | | | |
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| Trustee Perez | Yes | | | | | | | | | | | | | | | | | | |
| Trustee Plotkin | Yes | | | | | | | | | | | | | | | | | | |
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|---|--|-----------------|-----|-----------------|-----|-------------------|-----|-----------------|-----|-----------------|-----|----------------|-----|---------------|-----|-----------------|-----|----------------|-----|-----------------|-----|-----------------|-----|-------------------|-----|-----------------|-----|-----------------|-----|----------------|-----|---------------|-----|-----------------|-----|----------------|-----|
| <p>APPROVAL OF PERSONNEL ACTIONS</p> | <p>On a motion by Trustee Johnson and seconded by Trustee Perez it was VOTED to approve the January 28, 2020 personnel actions reports for Appointments for Non-Unit Professional Staff & MCCC Unit Professional Staff, and the February 25, 2020 personnel actions report for Appointments for Non Unit Professional Staff, MCCC Unit Professional Staff and Faculty.</p> <p>Roll Call Vote:</p> <table border="0"> <tr><td>Trustee Delgado</td><td>Yes</td></tr> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Friedrick</td><td>Yes</td></tr> <tr><td>Trustee Gilbert</td><td>Yes</td></tr> <tr><td>Trustee Johnson</td><td>Yes</td></tr> <tr><td>Trustee Parker</td><td>Yes</td></tr> <tr><td>Trustee Perez</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Pokela</td><td>Yes</td></tr> </table> <p>On a motion by Trustee Plotkin and seconded by Trustee Epstein, it was VOTED to empower the President of the College to approve all personnel actions prior to the next meeting.</p> <p>Roll Call Vote:</p> <table border="0"> <tr><td>Trustee Delgado</td><td>Yes</td></tr> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Friedrick</td><td>Yes</td></tr> <tr><td>Trustee Gilbert</td><td>Yes</td></tr> <tr><td>Trustee Johnson</td><td>Yes</td></tr> <tr><td>Trustee Parker</td><td>Yes</td></tr> <tr><td>Trustee Perez</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Pokela</td><td>Yes</td></tr> </table> | Trustee Delgado | Yes | Trustee Epstein | Yes | Trustee Friedrick | Yes | Trustee Gilbert | Yes | Trustee Johnson | Yes | Trustee Parker | Yes | Trustee Perez | Yes | Trustee Plotkin | Yes | Trustee Pokela | Yes | Trustee Delgado | Yes | Trustee Epstein | Yes | Trustee Friedrick | Yes | Trustee Gilbert | Yes | Trustee Johnson | Yes | Trustee Parker | Yes | Trustee Perez | Yes | Trustee Plotkin | Yes | Trustee Pokela | Yes |
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| Trustee Gilbert | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Trustee Parker | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trustee Perez | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>COMMITTEE REPORTS</p> | <p><u>Advocacy Committee Report provided by Trustee Gilbert</u> No update to report as the Committee has not met.</p> <p><u>Audit & Finance Committee Report provided by Trustee Epstein</u> Trustee Epstein stated the Audit & Finance Committee has not met recently due to a lack of quorum. The Committee will try to convene a meeting prior to the March Board of Trustees meeting.</p> <p><u>Bylaws & Governance Committee Report provided by Trustee Gilbert</u> Trustee Gilbert stated the Bylaws & Governance Committee met in August and agreed to modify the current bylaws to allow the annual meeting to be moved from March to June to align with the end of the fiscal year.</p> <p>On a motion by Trustee Johnson and seconded by Trustee Delgado, it was VOTED to approve moving the Annual Meeting of the Board of Trustees from March to June to align with the ending of the fiscal year.</p> <p>Roll Call Vote:</p> <table border="0"> <tr><td>Trustee Delgado</td><td>Yes</td></tr> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Friedrick</td><td>Yes</td></tr> <tr><td>Trustee Gilbert</td><td>Yes</td></tr> <tr><td>Trustee Johnson</td><td>Yes</td></tr> <tr><td>Trustee Parker</td><td>Yes</td></tr> <tr><td>Trustee Perez</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Pokela</td><td>Yes</td></tr> </table> | Trustee Delgado | Yes | Trustee Epstein | Yes | Trustee Friedrick | Yes | Trustee Gilbert | Yes | Trustee Johnson | Yes | Trustee Parker | Yes | Trustee Perez | Yes | Trustee Plotkin | Yes | Trustee Pokela | Yes | | | | | | | | | | | | | | | | | | |
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| | <p><u>Equity Committee Report provided by Trustee Friedrich</u> President Royal provided an update regarding her recent meeting with Commissioner Carlos Santiago where they discussed Equity at the Board level. President Royal will share with the Committee data from the Human Resources Department which will be used to frame future conversations regarding the hiring process.</p> <p>Dr. Senie, confirmed Dr. Keisha Green will be speaking on the topic of educational equity on March 4th. Dr. Green is an Assistant Professor of Education & School Improvement at the University of Amherst.</p> <p>Ms. Kynard provided the Committee with a copy of the Constitution for the Council for Community, Diversity, Equity, and Inclusion.</p> <p>The Committee will start the process of developing an equity statement, and will explore opportunities for Trustees to participate in workshops.</p> <p><u>Nominating Committee report provided by Trustee Johnson</u> No update to report as the Committee has not met.</p> <p><u>Strategic Plan Committee Report provided by Trustee Plotkin</u> Trustee Plotkin stated the Committee has drafted the following purpose statement, “The Board of Trustees Strategic Plan Committee will monitor the progress of the FY2019-22 Strategic Plan and provide guidance and/or support to the Strategic Plan implementation teams when requested, in areas of <i>funding, partnerships</i> and <i>policy</i>.”</p> <p>Trustee Plotkin also provided the Board with highlights of the current work and progress of the Strategic Plan Teams.</p> |
| <p>REPORT OF THE CHAIR</p> | <ul style="list-style-type: none"> • February 12th - Attended the Board of Trustees Equity Committee meeting. • February 20th – Phone call with President Royal to set the agenda for today’s meeting. <p>Chair Gilbert reminded the Board of the importance of attending the Board meetings and the need to have a quorum at the meetings to allow the business of the college to be conducted.</p> |
| <p>PRESIDENT’S REPORT</p> | <p><u>General Updates</u> President Royal reminded the Trustees of the upcoming Legislative Tour with members of the Joint Committee on Higher Education on Friday, February 28th 11:30-1:30 pm. In addition, the Campus Grand Opening with Governor Charlie Baker is also scheduled on February 28th 2:00-4:00 pm.</p> |
| <p><u>STRATEGIC PLAN IN DEPTH TOPICS:</u></p> | <p><u>Understanding the Virtual Student at HCC</u> Presentation provided by Kris Ricker Choleva, Interim Dean of Business & Technology, Business & Digital Learning. Professor Tracy Carter joined the discussion via zoom and provide the Board with an overview of her online course. Student testimonial provided by Jesse Sands.</p> |

The Virtual Learner

Understanding Online Learning

- The look and feel of online learning today
- National Trends in digital learning
- Wants and needs of the virtual student
- Demographics of the HCC student
- Moving HCC Digital Learning forward

HCA 130 Food Production Management

Credit(s): 4
An introductory course dealing with the management of food production in a food service setting. Topics include food preparation principles and techniques, equipment, safety, sanitation, nutrition, and management. Principles and techniques are practiced through actual laboratory experiences.



National Trend Data

- More than 1/3 of all 2018 students took at least one online course.
- The proportion of students taking at least one online class continues to rise. (from 33.1% to 34.7% Fall to Fall 2018).
- **The growth in online enrollment comes primarily from students studying exclusively online.**
- Online enrollments continue steady growth as overall higher ed enrollment numbers dip.
- The rate of increase slowing slightly (-.4 growth rate change), but online remains *the main driver of growth in higher ed*.

NCES – IPEDS 2019

Quick facts About Online Learners

1. More than half are enrolled to change careers (53%).
2. Most have transfer credits (87%), and more than a quarter (28%) have earned credits equivalent to an AS or more.
3. They work around the clock (72% work either full or part-time).
4. They are parents (41%).
5. **Most enroll in a program near their home (67%).**
6. They still believe in-person instruction is better (about 50/50 but declining)
7. They believe their online education was worth the cost (84% agree; 44% strongly agree) – *numbers 10% higher than for brick and mortar*

EAB 2019 / Gallup 2015

The HCC Virtual Learner

19% of all HCC students are 100% online - approximately 880 students
30% of all credit hours generated by online courses

ONLINE STUDENTS

- 85% are part-time
- **53% adult learners**
- 28 years old = average age
- 32% minority
- 43% Pell eligible

ALL HCC STUDENTS

- 59% part-time
- 33% adult learners
- 25 years old = average age
- 42% minority
- 49% Pell eligible

NCES – IPEDS 2019

What do online learners want?

Online College Students 2017:
Comprehensive Data on Demands and
Preferences – Learning House

Proximity to their Institution

- 54% **live less than 50 miles** from their college, and
- 18% live 50 to 100 miles away.
- 75% **travel to campus** at least once per year, mainly to meet with an instructor or a study group.

What do online learners want?

Online College Students 2017:
Comprehensive Data on Demands and
Preferences – Learning House

Quick Results

- **“Speed to degree”**
- Year-round distance courses
- Frequent start dates
- Half enroll in courses that are eight or fewer weeks

What do online learners want?

Online College Students 2017:
Comprehensive Data on Demands and
Preferences – Learning House

Community / Engagement

- 25% said having more **contact** with instructors and more **engagement** with fellow students would improve the caliber of their online courses.
- 57% said that **interaction** with their academic community is important to them.
- 76% said they want instructors to offer virtual office hours.

What Next?

HCC Digital Learning – Quality

- Ensure Universal Design and Accessibility.
- Adhere to Quality Matters standards.
- Create a concrete course development pathway for faculty.
- Continue to move the needle on OER and textbook affordability.
- Ensure equal access to HCC services for fully online students.

HCC Digital Learning – Growth

- Increase the number of fully online programs and intentionally schedule them to completion (BUS, CIS, HTH identified as key by NCES).
- Expand accelerated course offerings including summer.
- Partner with area high schools and colleges for 100% online pathways from HS to BA/BS completion.
- Develop a clear identity for HCC online.
- Market complete programs regionally.

ADJOURNMENT

The meeting was adjourned at 9:30 am.

Respectfully submitted,

Marley Friedrick
Board Secretary
HCC Board of Trustees

**HOLYOKE COMMUNITY COLLEGE
OFFICE OF THE PRESIDENT**

MEMORANDUM

TO: Board of Trustees
FROM: Dr. Christina Royal, President
DATE: March 24, 2020
SUBJECT: Personnel Updates

Non-Unit Professional Appointment

| Name | Title/Area | Start Date | Funding |
|--------------|---|------------|---------|
| Rosita Nunez | Interim Master Scheduler and DegreeWorks Specialist | 03/01/20 | Trust |

Non-Unit Professional Reappointments (01/01/20 – 6/30/20)

| Name | Title/Area | Funding |
|------------------|---|---------|
| Sharon Grundel | Training Workforce Options (TWO)/Staff Associate – Sales (Healthcare, Non-Profit, and Governmental Service) | Trust |
| Tracye Whitfield | Training Workforce Options (TWO)/Staff Associate – Sales (Manufacturing, Hospitality, and General Business) | Trust |

MCCC Unit Professional Reappointments (based on Article 11.02 of the MCCC Collective Bargaining Agreement)

| Name | Title/Area | Funding |
|----------------------|---|-----------------|
| Bemie Enyong | Coordinator of Career, Planning, and Placement, Career Development | Trust/ Grant |
| Derek Estrella | Financial Aid Counselor, Financial Aid | Trust |
| Eric Farrell | Senior Special Program Coordinator, Student Records | State |
| Rosemary Fiedler | Senior Special Program Coordinator, THRIVE | Trust |
| Barbara Granger | Academic Counselor, Advising Services (53%) | Trust |
| Elaine Hebert-Dancik | Coordinator of Student Assessment, Testing & Workforce Certificate Center | Trust |
| Harry Hill | Special Program Coordinator, Marketing & Strategic Communication | Trust |
| Susan Jones | Technical Specialist, Health Sciences | Trust |
| Lauren LeClair | Senior Special Program Coordinator, Retention and Student Success | Trust |
| Stephanie Marcotte | Coordinator of Learning Resources, Health Sciences (10-month) | State |
| Irma Medina | Senior Special Program Coordinator, Pathways | Trust |
| Bryn Nowell | Senior Admissions Counselor, Admissions | Trust |
| Megan Pereira | Grants Writer, Resource Development | State |
| Karen Rock | Senior Special Program Coordinator, Student Services | Trust |

| | | |
|-------------------|--|-------|
| Denise Roy | Learning Specialist, OSDDS | Trust |
| Shannon Sarkisian | Community Outreach Counselor, Admissions | Trust |
| Kimberly Slepchuk | Academic Counselor, Health Sciences | Trust |
| Kristopher Wiemer | Coordinator of Instructional Technology, ITD | State |

**Faculty Reappointments (based on Article 11.02 of the MCCC Collective Bargaining Agreement)
2020-2021 Academic Year – State Funded**

| Name | Title/Area |
|-------------------|--|
| Natalie Alexander | Instructor of Nursing (ADN) |
| Kayla Aliengena | Instructor of Nursing (ADN) |
| Sofia Bilgrami | Instructor of Culinary/Baking & Pastry Arts |
| Karyn Briand | Instructor of Nursing (ADN) |
| Mary Buckley | Instructor of Radiologic Technology |
| Juan Burwell | Instructor of Astronomy |
| Laurel Carpenter | Assistant Professor of Environmental Science |
| Eric Carreira | Instructor of Mathematics |
| Mary Cornell | Assistant Professor of Nursing (ADN) |
| Adina Giannelli | Assistant Professor of Criminal Justice |
| Joan Giovannini | Assistant Professor of Education |
| Sheila Gould | Assistant Professor of Childhood Education |
| Alix Hegeler | Assistant Professor of Visual Arts |
| Benjamin Hersey | Assistant Professor of English |
| Jessica Hill | Associate Professor of Economics |
| Allison Hrovat | Instructor of Human Services |
| Naomi Lesley | Associate Professor of English |
| Judith Loughrey | Assistant Professor of Nursing (ADN) |
| Dawn Lovegrove | Instructor of Communications |
| Jason Maurice | Associate Professor of Psychology |
| Kara Moriarty | Assistant Professor of Nursing (ADN) |
| Emily Rabinsky | Associate Professor of Biology |
| Donna Rowe | Assistant Professor of Human Services |
| Nicholas Schwab | Assistant Professor of Mathematics |
| Gordon Snyder | Assistant Professor of Engineering |
| Rebecca Targove | Assistant Professor of Mathematics |
| Amy Toulson | Assistant Professor of Biology |
| Patricia Twining | Instructor of Nursing (ADN) |
| Matthew Whiton | Instructor of Theater(Scenic & Lighting Design) |
| Michelle Williams | Associate Professor of Psychology |
| Jennifer York | Assistant Professor of Veterinary & Animal Science |

SUGGESTED MOTION: To approve the appointment and reappointments for the above Non-Unit Professional Staff, MCCC Unit Professional Staff, and Faculty.

HOLYOKE COMMUNITY COLLEGE
OFFICE OF THE COMPTROLLER
MEMORANDUM

TO: Trustee Finance Committee
FROM: Curt Foster, Interim Comptroller
DATE: January 21, 2020
SUBJECT: Second Quarter Statement of Revenues and Expenses (FY 2020)

Attached is the second quarter statement of revenues and expenses for both our state unrestricted appropriation and college trust funds covering the period July 1, 2019 through December 31, 2019. I hereby certify that to the best of knowledge and belief all funds expended were in compliance with the rules and regulations for trust funds and state finance law.

Financial Highlights - Overall, total revenue for the first half is 5.4% unfavorable to prior year (down by \$1,860K) and total expense is 4.9% favorable (lower by \$1,276K) compared to prior year. Total revenue as a percent of the full year budget is 60.9% and total expense is 44.5%. Net surplus before reserve draw is \$7.7 million. This is \$570K or 7.0% lower than last year.

Tuition and Fee (T&F) revenue is 6.25% or \$1,157,817 unfavorable compared to the prior year. This is due to a decline in FTE from prior year of 8.5% in the fall and 7.1% in the spring as of January 13th. This decline is partially offset by a per credit fee increase of 3.1% or a \$8 per credit hour along with an increase of \$10 dollars per semester for the Student Service Fee. The FY20 T&F budget is \$21,294,387; \$672,605 or 3% lower than prior year. Based on the first half T&F decline compared to last year, we are currently projecting T&F revenue to shortfall budget by \$1.350 million.

State Appropriation reflects a decrease of 2.3% or \$345,046 is due to timing and fully utilizing available state funds to maximize available cash. Our unrestricted state appropriation is at budgeted \$30,067,260. This includes state paid fringe benefits not previously budgeted, but, reported on our annual financial statements. We do expect additional state funding to fully fund the MCCC salary increases and retro payments provided for in the recently signed FY 2019 supplemental appropriation.

Private gifts and grants revenue and expense are not reflected in this report. Grant activity in the first half of the year is comparable to last year at \$7.2 million compared to \$7.4 million.

Investment revenue is not reflected in this report. Investment gains and interest income for the first half totaled \$720K

Business and Community Services revenue is unfavorable to the prior year by 16.1% or \$115,697 distributed across all categories. Revenue is currently at 39% of budget. Currently, we are projecting a \$100K shortfall to budget.

Administrative Allowance revenue which is derived from indirect cost recovery from grant activity is unfavorable to prior year by 10.8% or \$6,327. This variance is due to timing. The full year is projected to be on budget.

Auxiliary enterprises revenue (bookstore) is \$234,804 unfavorable to last year due to disruptions caused by the delay in privatizing the bookstore. This delay was principally due to the state auditors not certifying the Colleges procurement process. The College received authorization from the Executive Office of Administration and Finance to proceed with privatization for the spring term. We are projecting full year revenue to be \$168,375 or \$26,125 unfavorable compared to budget.

Compensation and Benefit expense is 3% or \$624,772 favorable to the prior year and is tracking slightly favorable as a percent of budget at 47.9%. Last year at this time the first half represented 49.7% of budget. We are analyzing closely our full and part-time staffing to determine opportunities to offset our revenue shortfalls. We are currently estimating these savings to be between \$625K and \$900K. We will be analyzing adjunct and part time contracts and will presenting our recommended budget reductions to departments in February.

Supplies and Services is 9.7% or \$485,561 favorable to prior year and is tracking at the low rate of 37% of the full year budget. We will be investigating reducing or delaying expenses to fully offset the remaining revenue shortfall by up to \$1.0 million. A million dollar reduction in the full year budget after adjusting for timing differences should be achievable without impeding departmental services or programs.

Scholarship and Fellowship expenditure is favorable by 28.7% or \$68,836. We are planning to adjust the budget to \$500,000 or a reduction of \$316,800. We anticipate no adverse impact on student as this level with prior year expense and increased state financial aid is expected in the second half of this year.

Auxiliary enterprises expenditure (bookstore) is unfavorable by 7% or \$12,592 compared to last year largely due to retirements of two long time employees and payouts of compensated leave balances. We are projecting a net loss of \$37,000 compared to a budgeted surplus of \$113,258 for a net unfavorable to budget of \$150K.

Recommended Motion: *Move that the Finance Committee recommend to the Board of Trustees to approve the Second Quarter Statement of Revenue and Expenses as presented.*

c: President Christina Royal, Narayan Sampath

QUARTERLY STATEMENT OF TRUST FUND AND STATE MAINTENANCE APPROPRIATION REVENUE AND EXPENSES

Second Quarter FY 2020 (October 1, 2019 - December 31, 2019)

| | Annual Budget | Current Year - 2020 | | | Percent of Budget | Prior Year - 2019 | | | Percentage Inc./(Dec.) |
|---|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| | | Trust Funds | State Approp. | Total | | Trust Funds | State Approp. | Total | |
| Revenues: | | | | | | | | | |
| State Appropriation | 30,067,260 | | 14,466,963 | 14,466,963 | 48.12% | | 14,812,009 | 14,812,009 | (2.33%) |
| Tuition and Fees | 21,294,387 | 17,353,855 | | 17,353,855 | 81.49% | 18,511,672 | | 18,511,672 | (6.25%) |
| Business and Community Service | 1,546,500 | 602,526 | | 602,526 | 38.96% | 718,223 | | 718,223 | (16.11%) |
| Administrative Allowance | 295,000 | 52,349 | | 52,349 | 17.75% | 58,676 | | 58,676 | (10.78%) |
| Total educational and general revenues | 53,203,147 | 18,008,730 | 14,466,963 | 32,475,693 | 61.04% | 19,288,571 | 14,812,009 | 34,100,580 | (4.76%) |
| Auxiliary enterprises (Bookstore) | 194,500 | 30,875 | | 30,875 | 15.87% | 265,679 | | 265,679 | (88.38%) |
| Total Revenues | 53,397,647 | 18,039,605 | 14,466,963 | 32,506,568 | 60.88% | 19,554,250 | 14,812,009 | 34,366,259 | (5.41%) |
| Expenditures: | | | | | | | | | |
| Compensation and Benefits | 41,535,402 | 5,406,475 | 14,466,963 | 19,873,438 | 47.85% | 5,686,201 | 14,812,009 | 20,498,210 | (3.05%) |
| Supplies and Services | 12,181,203 | 4,509,635 | 0 | 4,509,635 | 37.02% | 4,995,196 | | 4,995,196 | (9.72%) |
| Scholarship and Fellowship | 816,800 | 170,922 | | 170,922 | 20.93% | 239,758 | | 239,758 | (28.71%) |
| Total educational and general expenditures | 54,533,405 | 10,087,032 | 14,466,963 | 24,553,995 | 45.03% | 10,921,155 | 14,812,009 | 25,733,164 | (4.58%) |
| Compensation and Benefits | 78,522 | 193,297 | | 193,297 | 246.17% | 180,705 | | 180,705 | 6.97% |
| Supplies and Services | 2,720 | 34,679 | | 34,679 | 1274.96% | 144,108 | | 144,108 | (75.94%) |
| Scholarship and Fellowship | 0 | 0 | | 0 | N/A | 0 | | 0 | N/A |
| Total Auxiliary enterprises (Bookstore) | 81,242 | 227,976 | | 227,976 | 280.61% | 324,813 | | 324,813 | (29.81%) |
| Total Expenditures | 54,614,647 | 10,315,008 | 14,466,963 | 24,781,971 | 45.38% | 11,245,968 | 14,812,009 | 26,057,977 | (4.90%) |
| Reserve Draw & Revolving Fund | 1,217,000 | 1,217,000 | | 1,217,000 | | 950,000 | | 950,000 | |
| Net Revenue/(Expense) | 0 | 8,941,597 | 0 | 8,941,597 | N/A | 9,258,282 | 0 | 9,258,282 | (3.42%) |



**Administration &
Finance**

MEMORANDUM

TO: Audit and Finance Committee, Holyoke Community College
FROM: Narayan Sampath, Vice President for Administration &
 Finance **DATE:** **Revised, March 12, 2020**
SUBJECT: FY 2021 Student Fee Proposal

Community College Benchmarks

In preparation for the FY 2021 budget process, we need to discuss and set student fees. We typically begin this review with a comparative analysis of HCC’s cost position relative to other Massachusetts community colleges. The listing below, ranging from the most to the least expensive community college, is based on the Department of Higher Education’s report on annual cost of mandatory tuition and fees for students taking 15 credits per semester.

The current (FY’20) annual tuition and 2019 FTE (full time enrolled) information is listed below. Fees are typically lower in institutions with higher enrollment due to the ability to spread basic overhead costs among a larger student body.

| | | |
|--|----------------|--------------|
| 1. Middlesex Community College | \$7,560 | 4,613 |
| 2. Mt. Wachusett Community College | \$7,000 | 2,496 |
| 3. Greenfield Community College | \$6,932 | 1,053 |
| 4. Quinsigamond Community College | \$6,870 | 4,665 |
| 5. North Shore Community College | \$6,850 | 3,493 |
| 6. Berkshire Community College | \$6,750 | 977 |
| 7. Northern Essex Community College | \$6,740 | 3,115 |
| 8. Cape Cod Community College | \$6,690 | 1,803 |
| 9. Springfield Technical Community College | \$6,606 | 3,282 |
| 10. MassBay Community College | \$6,540 | 2,839 |
| 11. Roxbury Community College | \$6,490 | 1,148 |
| 12. Holyoke Community College | \$6,320 | 3,365 |
| 13. Bristol Community College | \$6,254 | 4,726 |
| 14. Massasoit Community College | \$6,240 | 4,406 |
| 15. Bunker Hill Community College | \$5,880 | 7,812 |

System Average **\$6,578**

Holyoke Community College is listed in the 12th position. Holyoke Community College continues to be the least expensive institution in Western Massachusetts.

Proposed Fee Increase

It should be noted that for every \$1 increase in the Educational Services Fee is projected to generate \$85,000 in annual revenue. An assumption of 85,000 credits for the year is considered.

We propose an increase of \$11 per credit increase in the Educational Services Fee from 175 to \$188 per credit; and keeping the Student Services Fee as is, we will generate an estimated \$950,950, in additional revenue with an assumption of 85,000 credits. We recommend not changing the Student Service so we are not penalizing the students who take longer to graduate.

Taken together these changes would increase the annual costs of our mandatory tuition and fees for students taking 15 credits per semester by \$165 per year or a 5.22% increase. The average increase over the last decade is 5.39%

Actual student impact would vary, depending on credit load. In the Fall of 2019, 40% of students took 9 credits or less, and 20% of students enrolled took between 9 and 11 credits. Therefore, a student who takes 7 credits will face an increase of \$77 per semester. In the Fall of 2019 the percent of students and the number of credits that were taken are listed below:

39% of students enrolled took 9 credits or less
20% to students enrolled took between 9 and 11 credits
33% of students enrolled took between 12 and 14 credits
7% of students enrolled took more than 15 credits.

HOLYOKE COMMUNITY COLLEGE

(an agency of the Commonwealth of Massachusetts)

**INDEPENDENT AUDITORS' REPORTS AS REQUIRED
BY THE UNIFORM GUIDANCE AND *GOVERNMENT*
AUDITING STANDARDS AND RELATED
INFORMATION**

JUNE 30, 2019

HOLYOKE COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

**Independent Auditors' Reports as Required by the Uniform Guidance and
Government Auditing Standards and Related Information**

June 30, 2019

C O N T E N T S

| | |
|--|-------|
| Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 1-3 |
| Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 4-5 |
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| Required Auditee Information: | |
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Holyoke Community College
Holyoke, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Holyoke Community College's (an agency of the Commonwealth of Massachusetts) (the "College") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2019. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the College as of, and for, the year ended June 30, 2019. We issued our report thereon dated of October 8, 2019 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**Certified Public Accountants
Braintree, Massachusetts**

March 9, 2020

(except for the Schedule of Expenditures of Federal Awards, for which the date is October 8, 2019)



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
Holyoke Community College
Holyoke, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Holyoke Community College (the "College"), which comprise the statement of net position as of June 30, 2019 and 2018, and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and we have issued our report dated October 8, 2019.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered Holyoke Community College's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Holyoke Community College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Braintree, Massachusetts

October 8, 2019

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

Holyoke Community College
(an Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

| | CFDA Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Passed Through to Subrecipients |
|--|----------------|--------------------------------|-------------------------------------|-------------------------|---------------------------------------|
| STUDENT FINANCIAL ASSISTANCE CLUSTER | | | | | |
| U.S. Department of Education: | | | | | |
| Direct Awards: | | | | | |
| Federal Supplemental Educational Opportunity Grant | 84.007 | N/A | N/A | \$ 204,910 | \$ - |
| Federal Work-Study Program | 84.033 | N/A | N/A | 199,836 | - |
| Federal Pell Grant Program | 84.063 | N/A | N/A | 10,022,101 | - |
| Federal Direct Student Loans | 84.268 | N/A | N/A | <u>5,331,646</u> | <u>-</u> |
| Total Student Financial Assistance Cluster | | | | <u>15,758,493</u> | <u>-</u> |
| RESEARCH AND DEVELOPMENT CLUSTER | | | | | |
| National Science Foundation | | | | | |
| Direct Awards: | | | | | |
| Education and Human Resources | 47.076 | N/A | N/A | <u>149,047</u> | <u>-</u> |
| Total Research and Development Cluster | | | | <u>149,047</u> | <u>-</u> |
| U.S. Department of Education: | | | | | |
| Direct Awards: | | | | | |
| TRIO - Student Support Services | 84.042 | N/A | N/A | <u>379,677</u> | <u>-</u> |
| Total TRIO Cluster | | | | <u>379,677</u> | <u>-</u> |
| WIA/WIOA CLUSTER | | | | | |
| U.S. Department of Labor: | | | | | |
| Pass-through Awards: | | | | | |
| WIA Hurricane Dislocated Worker | 17.277 | REB/MassHire | N/A | 2,002 | - |
| WIA Dislocated Worker Formula Grants | 17.278 | MassHire | N/A | <u>25,840</u> | <u>-</u> |
| Total WIA/WIOA Cluster | | | | 27,842 | - |
| CDBG - ENTITLEMENT GRANTS CLUSTER | | | | | |
| Housing and Urban Development | | | | | |
| Passthrough Awards | | | | | |
| CDBG | 14.218 | City of Holyoke/HCC Foundation | N/A | 30,000 | - |

Holyoke Community College
(an Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2019

| | CFDA Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Passed Through to Subrecipients |
|--|----------------|---|-------------------------------------|-------------------------|---------------------------------------|
| NON-CLUSTER | | | | | |
| National Endowment for the Humanities | | | | | |
| Direct Awards: | | | | | |
| Promotion of the Humanities, Teaching and Learning Resources and Curriculum Development | 45.162 | N/A | N/A | 35,603 | - |
| U.S. Department of Education | | | | | |
| Pass-through Awards: | | | | | |
| Adult Education - Basic Grants to States | | | | | |
| ALC Juntos | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 340-208901-201-1210 | 432,197 | - |
| ESOL Civics | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-137800-2018-1210 | 21,473 | - |
| Integrated English Lit and Civics | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-137800-2018-1210 | 17,751 | - |
| Ludlow ALC Federal | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-137800-2018-1210 | 63,706 | - |
| ESOL Nurse Aid | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-211993-2019-2010 | 28,864 | - |
| Ludlow Federal | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-211993-2019-2010 | 250,106 | - |
| STCC Federal ESOL | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-207760-2019-1357 | 134,739 | - |
| STCC Federal EIL | 84.002 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 359-207760-2019-1357 | 26,625 | - |
| Total program | | | | 975,461 | - |
| Career and Technical Education - Basic Grants to States | | | | | |
| | 84.048 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 401-210269-2018-1210 | 192,755 | - |
| | 84.048 | Commonwealth of Massachusetts, Department of Elementary, and Secondary Education | 401-210269-2019-1210 | 119,002 | - |
| Total program | | | | 311,757 | - |

Holyoke Community College
 (an Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2019

| | CFDA Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Passed Through to Subrecipients |
|---------------------------------------|----------------|---------------------|-------------------------------------|-------------------------|---------------------------------------|
| Health and Human Services HRSA | | | | | |
| Direct Awards: | | | | | |
| HRSA/BHWET | 93.732 | N/A | N/A | 168,686 | - |
| Total Non-Cluster | | | | 1,549,349 | - |
| Total Expenditures of Federal Awards | | | | \$ 17,836,566 | \$ - |

HOLYOKE COMMUNITY COLLEGE
(an Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Holyoke Community College (the “College”) (an agency of the Commonwealth of Massachusetts) under programs of the Federal Government for the year ended June 30, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position or cash flows of the College.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Student Loan Programs**

Direct Student Loan Program

The College disbursed \$5,331,646 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the College under the program as of June 30, 2019. The College is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the College’s financial statements.

HOLYOKE COMMUNITY COLLEGE
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no

Noncompliance material to the financial statements noted? yes no

Federal Awards

Type of auditors’ report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

HOLYOKE COMMUNITY COLLEGE
 (an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2019

Identification of Major Programs

| Name of Federal Program or Cluster | CFDA Number |
|--|---------------|
| Student Financial Assistance Cluster | |
| Federal Supplemental Educational Opportunity Grant Program | 84.007 |
| Federal Work-Study Program | 84.033 |
| Career and Technical Education - Basic Grants to States | 84.048 |
| Federal Pell Grant Program | 84.063 |
| Federal Direct Student Loans (Note 3) | 84.268 |
| Adult Education - Basic Grants to States | 84.002 |
| Career and Technical Education - Basic Grants to States | 84.048 |

Dollar threshold used to distinguish between
 type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

HOLYOKE COMMUNITY COLLEGE
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2019

Section II – Financial Statement Findings:

None

HOLYOKE COMMUNITY COLLEGE
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2019

Section III – Federal Award Findings and Questioned Costs:

None

303 Homestead Avenue
Holyoke, MA 01040
413.538.7000

Management's Summary Schedule of Prior Audit Findings

Year Ended June 30, 2019

Finding number: 2018-001
Federal agency: U.S. Department of Education
Programs: Federal Pell Grants
CFDA #: 84.063
Award year: 2018

Condition

Federal regulations require the College to report to the Federal Government's Common Origination and Disbursement System ("COD") Federal Pell Grant disbursements made to students within 15 days of the funds being disbursed to the student. Out of a sample of 40 students, the College reported the disbursement of Pell Grant funds for three students 17 days late.

Award Year 2018:

Of forty students selected for testing, 3 students, or 7.5% of our sample, was determined to be reported late to the COD.

Current Year Status:

Corrective action was implemented during the year.

Management's Summary Schedule of Prior Audit Findings - Continued

Year Ended June 30, 2019

Finding number: 2018-002
Federal agency: U.S. Department of Education
Programs: Federal Supplemental Education Opportunity Grant
Federal Direct Student Loans
Federal Pell Grants
CFDA #: 84.268, 84.063
Award year: 2018

Condition

The Federal Government requires the University to report student enrollment changes to the National Student Loan Data System ("NSLDS") within sixty days. Out of a sample of forty students with enrollment status changes, two students were not reported in a timely matter to NSLDS.

Award Year 2018:

Of 40 students selected from testing, 2 students, or 5% of our sample, was determined to be reported late to NSLDS and were not reported until discovered by the Single Audit.

Current Year Status:

Corrective action was implemented during the year.

303 Homestead Avenue
Holyoke, MA 01040
413.538.7000

Management's Summary Schedule of Prior Audit Findings - Continued

Year Ended June 30, 2019

Finding number: 2018-003
Federal agency: Return of Title IV – Late Return of Title IV Funds
U.S. Department of Education
Programs: Federal Supplemental Education Opportunity Grant
Federal Pell Grants
CFDA #: 84.007, 84.063
Award year: 2018

Condition

The Financial Aid Office is responsible for completing the Return of Title IV calculation and determining how much aid must be returned to the Department of Education. Once the Return of Title IV calculation is completed, the Business Office is responsible for adjusting the student's billing statement and returning unreturned Title IV funds through the U.S. Department of Education Grant Management System ("G5"). The College has 45 days from the date they determined the student withdrew to return any unearned portions of Title IV funds. Our testing of forty students who withdrew from the College revealed that one student's refund was returned after 66 days.

Award Year 2018:

Of the sample of 40 students, one or 2.5%, student's unearned Title IV aid was not returned within the 45-day time frame.

Current Year Status:

Corrective action was implemented during the year.