

**HOLYOKE COMMUNITY COLLEGE
BOARD OF TRUSTEES
FEBRUARY MEETING**

Minutes of February 28, 2023

The 415th meeting of the Holyoke Community College Board of Trustees was held on Tuesday, February 28, 2023, remotely with Chair Robert W. Gilbert, Jr. presiding.

MEMBERS PRESENT	Robert W. Gilbert, Chair Charles Epstein Ted Hebert Evan Plotkin Nayroby Rosa Vanessa Smith Ivonne Vidal Eleanor Williams
MEMBERS ABSENT	Trustee George, Yolanda Johnson
ALSO PRESENT	Teresa Beaudry, Teresa Beaudry, J Benvenuti (student), J Betancourt (student), Amy Brandt, Maria Brunelle, Laurel Carpenter, Karen Desjeans, Mayra Diaz, Jeff Hayden, Jane Johnson Vottero, B Keil (student), Johanna Lebron, Lauren LeClair, Vanessa Martinez, Sharale Mathis, K Moriarty (student), Evelyn Rivera-Riffenburg, Michelle Robak, Christina Royal, Narayan Sampath, Jeannette Smith, Gordon Snyder, and Ileana Vasu.
MEETING CALL TO ORDER	At 8:05 am, the meeting was officially called to order by Chair Robert Gilbert. Roll Call Attendance: Trustee Epstein Yes Trustee Hebert Yes Trustee Plotkin Yes Trustee Rosa Yes Trustee Smith Yes Trustee Vidal Yes. Trustee Williams Yes Chair Gilbert Yes
CONSIDERATION OF CONSENT AGENDA ITEMS	Chair Gilbert asked if any consent agenda items needed to be moved to the regular agenda, and the Audit and Finance Committee was removed from the Consent Agenda. <ul style="list-style-type: none"> • Consideration of Minute for Board of Trustees Meeting of January 24, 2023 (separate attachment) • Consideration of Minutes for Board of Trustees Retreat Meeting of January 12, 2023 (separate attachment) • Report of Personnel Actions dated February 28, 2023 <ul style="list-style-type: none"> • To approve the personnel actions listed above for the above Non-Unit Professional, MCCC Unit Professional Staff, and Faculty. • To empower the President of the College to approve all personal actions prior to the next meeting • Committee Reports <ul style="list-style-type: none"> • Advocacy • By-Laws and Governance

	<ul style="list-style-type: none"> • Audit and Finance Committee • Equity • Nominating • Presidential Evaluation Committee • Strategic Planning <p>A motion was made by Trustee Williams and seconded by Trustee Epstein to approve the Consent Agenda as amended.</p> <p>Roll Call Attendance:</p> <table border="0"> <tr><td>Trustee Epstein</td><td>Yes</td></tr> <tr><td>Trustee Hebert</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Rosa</td><td>Yes</td></tr> <tr><td>Trustee Smith</td><td>Yes</td></tr> <tr><td>Trustee Vidal</td><td>Yes.</td></tr> <tr><td>Trustee Williams</td><td>Yes</td></tr> <tr><td>Chair Gilbert</td><td>Yes</td></tr> </table>	Trustee Epstein	Yes	Trustee Hebert	Yes	Trustee Plotkin	Yes	Trustee Rosa	Yes	Trustee Smith	Yes	Trustee Vidal	Yes.	Trustee Williams	Yes	Chair Gilbert	Yes
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Trustee Smith	Yes																
Trustee Vidal	Yes.																
Trustee Williams	Yes																
Chair Gilbert	Yes																
<p>AUDIT AND FINANCE COMMITTEE</p>	<p>Vice President Sampath updated the Board on the Single Audit Report for FY 2022. This audit looks at the compliance aspect of the College and the spending of federal awards. O'Connor and Drew issued their opinion the College is compliant in all material aspects of federal funding. (Please see Report at the end of the minutes.)</p> <p>A motion was made by Trustee Williams and seconded by Trustee Plotkin to approve the Single Audit Report, as presented.</p> <p>Roll Call Attendance:</p> <table border="0"> <tr><td>Trustee Epstein</td><td>Did not respond</td></tr> <tr><td>Trustee Hebert</td><td>Yes</td></tr> <tr><td>Trustee Plotkin</td><td>Yes</td></tr> <tr><td>Trustee Rosa</td><td>Yes</td></tr> <tr><td>Trustee Smith</td><td>Yes</td></tr> <tr><td>Trustee Vidal</td><td>Yes.</td></tr> <tr><td>Trustee Williams</td><td>Yes</td></tr> <tr><td>Chair Gilbert</td><td>Yes</td></tr> </table> <p>Vice President Sampath reviewed the Second Quarter Revenue and Expenses Report as follows:</p>	Trustee Epstein	Did not respond	Trustee Hebert	Yes	Trustee Plotkin	Yes	Trustee Rosa	Yes	Trustee Smith	Yes	Trustee Vidal	Yes.	Trustee Williams	Yes	Chair Gilbert	Yes
Trustee Epstein	Did not respond																
Trustee Hebert	Yes																
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HOLYOKE COMMUNITY COLLEGE
OFFICE OF THE COMPTROLLER
M E M O R A N D U M

TO: Trustee Finance Committee
FROM: Curt Foster, Comptroller
DATE: February 8, 2023
SUBJECT: Second Quarter Statement of Revenues and Expenses (FY 2023)

Attached is the second quarter statement of revenues and expenses for both our state maintenance appropriation and college trust funds covering the period July 1, 2022 through December 31, 2022. 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 revenues are 3% favorable (up \$944,182) and total expenses are 7.86% unfavorable (up \$1,798,222) compared to the same period in the prior year. The revenue increase is due to an increase in State Appropriations. Compared to the prior spring 2022 freeze data, current spring 2023 headcount and FTE is currently down approximately 1% pre-freeze. Tuition and fee revenue is expected to be on budget for the full year based on second quarter results.

Tuition and Fee (T&F) revenue is 2% or \$266,506 unfavorable compared to the prior year for the second quarter. This is an improvement over the first quarter's 10% decline compared to prior year. The FY23 T&F budget is \$14,179,757; \$1,820,243 or 11% lower than prior year. While spring 2023 enrollment results are encouraging and baring a significant summer enrollment decline, future enrollment results continues to be a concern.

State Unrestricted Appropriation reflects an increase of 8% or \$1,193,673 and is due to raises for AFSCME and Non-Unit Professional staff, staff replacements and payouts. Our state appropriation is budgeted at \$33,579,349. We are estimating the full year to come in at budget with lower payroll costs being made up with previously trust funded expenditure.

Gifts, Grants and Contract revenue is unbudgeted and not reflected in the Statement of Revenues and Expenses. Revenue for the second quarter year to date is \$9,340,501 or \$2,441,478 lower than prior year. This is principally due to HEERF emergency student aid ending in FY22. The \$3.7M HEERF aid disbursed in the first six months of last year and no aid this year was partially offset by an increase in Pell and SEOG of \$0.9M in the first six months of this year.

Investment gains and losses are not reported in the Statement of Revenues and Expenses. Investment results for the second quarter was a gain of \$619,120 almost offsetting the first quarter loss. Net year to date unrealized loss amounted to \$67,716.

Business and Community Services revenue is unfavorable to the prior year by \$110,065 or 22%. Revenue is currently at 23.8% of budget and is projected to come in at approximately \$225,000 below budget based on second quarter results.

Administrative Allowance revenue which is derived from indirect cost recovery from grant activity is favorable to prior year by \$158,233 or 70.51%. The full year is projected to exceed budget by \$150,000 coming in at \$750,000.

Auxiliary enterprises revenue (bookstore) is unfavorable to the prior year, decreasing \$31,156 or 47.93%. This is primarily due to the expiration of Barnes & Noble guaranteed commissions. Based on sales levels in the second quarter, a shortfall to budget of \$65,000 is projected for the full year.

Compensation and Benefit expense is 4.91% or \$878,900 unfavorable to the prior year. This is primarily due to an increase in overtime pay, part time non-benefitted contracts, and classified unit staff expenses. Second quarter results are coming in at 50% of budget. Based on second quarter results, Compensation and Benefit expense is projected to come in at approximately \$200,000 under budget for the full year.

Supplies and Services is 15% or \$727,334 unfavorable to prior year and is tracking at 48.62% of budget. This increase is primarily due to an increase in travel and on campus events, consulting and temporary staffing contracts, and ITD equipment purchases. Based on timing and second quarter results, Supplies and Services is projected to come in at budget for the full year.

Scholarship and Fellowship expenditure is unfavorable by 129.89% or \$191,832 due to an increase in Educational Assistance grants in the second quarter. We anticipate this expense to be on budget for the full year.

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.*

cc: President Christina Royal, Narayan Sampath

QUARTERLY STATEMENT OF TRUST FUND AND STATE MAINTENANCE APPROPRIATION REVENUE AND EXPENSES
Second Quarter FY 2023 (July 1, 2022 - December 31, 2022)

	Annual Budget	Current Year - 2023			Percent of Budget	Prior Year - 2022			Percentage Inc./Dec.
		Trust Funds	State Approp.	Total		Trust Funds	State Approp.	Total	
Revenues:									
State Appropriation	33,279,349		15,641,328	15,641,328	46.28%		14,447,655	14,447,655	8.28%
Tuition and Fees	14,179,757	12,832,247		12,832,247	90.50%	13,098,750		13,098,750	(2.63%)
Business and Community Service	1,606,500	382,235		382,235	23.79%	492,300		492,300	(22.36%)
Administrative Allowance	600,000	382,641		382,641	63.77%	224,408		224,408	70.51%
Total educational and general revenues	49,665,606	13,597,123	15,641,328	29,238,451	58.25%	13,815,458	14,447,655	28,263,113	3.45%
Auxiliary enterprises (Bookstore)	100,000	33,851		33,851	33.85%	65,007		65,007	(47.83%)
Total Revenues	50,065,606	13,630,974	15,641,328	29,272,302	58.47%	13,880,465	14,447,655	28,328,120	3.33%
Expenditures:									
Compensation and Benefits	37,815,770	3,228,222	15,540,494	18,768,716	49.63%	3,442,161	14,447,655	17,889,816	4.91%
Supplies and Services	11,436,136	5,459,715	100,834	5,560,549	48.62%	4,833,215		4,833,215	15.05%
Scholarship	813,500	338,522		338,522	41.74%	147,690		147,690	(129.88%)
Total educational and general expenditures	50,065,606	9,027,459	15,641,328	24,668,787	49.27%	8,423,066	14,447,655	22,870,721	7.86%
Compensation and Benefits	0	0		0	N/A	0		0	N/A
Supplies and Services	0	156		156	N/A	0		0	N/A
Scholarship	0	0		0	N/A	0		0	N/A
Total Auxiliary enterprises (Bookstore)	0	156		156	N/A	0		0	N/A
Total Expenditures	50,065,606	9,027,615	15,641,328	24,668,943	49.27%	8,423,066	14,447,655	22,870,721	7.86%
Cash from (to) Investments		0		0		0		0	
Net Revenue/Expense	0	4,603,359	0	4,603,359	N/A	5,457,399	0	5,457,399	(15.65%)

QUARTERLY STATEMENT OF TRUST FUND AND GRANT MATCH ACCOUNT REVENUE AND EXPENSES
Second Quarter FY 2023 (July 1, 2022 - December 31, 2022)

	Annual Budget	Current Year - 2023			Percent of Budget	Prior Year - 2022			Percentage Inc./Dec.
		Trust Funds	Grant Match Accounts	Total		Trust Funds	Grant Match Accounts	Total	
Revenues:									
Tuition and Fees	14,179,757	13,832,247		13,832,247	96.90%	13,098,750		13,098,750	(2.03%)
Business and Community Service	1,606,500	382,235		382,235	23.79%	492,300		492,300	(22.36%)
Administrative Allowance	600,000	382,641		382,641	63.77%	224,408		224,408	70.51%
Total educational and general revenues	16,386,257	13,597,123	0	13,597,123	83.38%	13,815,458	0	13,815,458	(1.53%)
Auxiliary enterprises (Bookstore)	100,000	33,851		33,851	33.85%	65,007		65,007	(47.92%)
Total Revenues	16,486,257	13,630,974	0	13,630,974	82.68%	13,880,465	0	13,880,465	(1.80%)
Expenditures:									
Compensation and Benefits	4,009,183	3,064,724		3,064,724	76.44%	3,354,211		3,354,211	(8.67%)
Supplies and Services	11,393,003	5,462,733		5,462,733	47.85%	4,833,215		4,833,215	12.35%
Scholarship and Fellowship	813,500	338,522		338,522	41.74%	147,690		147,690	(129.89%)
Total educational and general expenditures	16,215,686	8,865,979	0	8,865,979	54.58%	8,335,117	0	8,335,117	6.31%
Compensation and Benefits	227,238	163,498		163,498	71.92%	87,850		87,850	86.11%
Supplies and Services	43,133	12,982		12,982	29.86%	9,519		9,519	26.09%
Scholarship and Fellowship	0	0		0	N/A	0		0	N/A
Total Grant Match Accounts	270,371	176,480	176,480	176,480	65.23%	97,369	97,369	97,369	81.21%
Compensation and Benefits	0	0		0	N/A	0		0	N/A
Supplies and Services	0	156		156	N/A	0		0	N/A
Scholarship and Fellowship	0	0		0	N/A	0		0	N/A
Total Auxiliary enterprises (Bookstore)	0	156		156	N/A	0		0	N/A
Total Expenditures	16,486,257	8,861,139	176,480	9,037,619	54.76%	8,335,117	97,369	8,432,486	7.18%
CARES Act Grant	0	0		0		0		0	
Net Revenue/Expense	0	4,770,839	(176,480)	4,603,159	N/A	5,544,788	(97,369)	5,457,399	(15.65%)

QUARTERLY STATEMENT OF GRANT FUND REVENUE AND EXPENSES
 Second Quarter FY 2023 (July 1, 2022- December 31, 2022)

	Current Year - 2023 Grants	Prior Year - 2022 Grants	Percentage Inc./Dec.
Revenues:			
State Restricted Appropriations	868,505	562,143	54.50%
Federal Grants & Contracts	5,017,149	8,252,418	(39.20%)
Local Grants & Contracts	0	0	N/A
Private Gifts, Grants & Contracts	71,987	33,649	113.93%
State Grants & Contracts	3,377,109	2,933,768	15.11%
Total revenues	9,334,750	11,781,979	(20.77%)
Total Revenues	9,334,750	11,781,979	(20.77%)
Expenditures:			
Compensation and Benefits	3,055,667	1,752,375	74.37%
Supplies and Services	1,884,409	2,080,654	(9.43%)
Scholarship and Fellowship	4,549,361	8,115,408	(43.94%)
Total educational and general expenditures	9,489,437	11,948,437	(20.58%)
Total Expenditures	9,489,437	11,948,437	(20.58%)
Net Revenue/(Expense)	(154,687)	(166,458)	

A motion was made by Trustee Vidal and seconded by Trustee Epstein to approve the Second Quarter Revenue and Expenses Report, as presented.

Roll Call Attendance:

Trustee Epstein	Yes
Trustee Hebert	Yes
Trustee Plotkin	Yes
Trustee Rosa	Yes
Trustee Smith	Yes
Trustee Vidal	Yes.
Trustee Williams	Yes
Chair Gilbert	Yes

PRESIDENTIAL SEARCH PROCESS UPDATE

Trustee Williams provided an update on the of Presidential Search process.

- The Posting for this position closed on February 21, 2023, and applications are being reviewed by the Committee.
- The next meeting will be on March 2, 2023 to identify semi-finalists to interview. Those interviews will take place on March 22nd, 23rd, and 24th. On campus interviews for finalists will take place in early April.



REPORT OF THE CHAIR

Chair Gilbert shared highlights since the last meeting.

- He attended a tour of the Marieb Building along with other trustees to continue the college’s work on a major campaign for renovations to this building.
- He reminded Trustees to start using the OnBoard Software portal. Training was conducted in mid-February and all Trustees should now have an account.
- Along with President Royal, Amanda Sbriscia, and John Sieracki, he was part of a successful meeting with potential donors in Florida.
-

PRESIDENT’S

President Royal gave an opportunity to introduce new employees. Vice

<p>REPORT:</p>	<p>President Sampath let the Board know a CIO search was conducted over the last few months, and he is happy to let the Board know that Kimberly Florek has accepted the position of CIO on campus. She will start on March 20, 2023. She has over 20 years of experience in the field, including time at higher education institutions.</p> <p>President Royal provided further updates:</p> <ul style="list-style-type: none"> • The Vice President for Equity, Diversity and Inclusion position has been posted and is open under March 3, 2023. She asked Trustees to share within their networks. • The Governor has articulated a budget priority of Mass Reconnect, which is a proposal to have free community college for adult learners without a college degree. And the Senate President has also articulated a desire for free community college, however, it does not have the same stipulations; and it still needs to go through the Legislature. She encouraged the Audit and Finance Committee to discuss the impact of these proposals on the College, as we get more details.
	<p>President Royal asked Dr. Mathis to introduce Professor Ileana Vasu for a presentation on Equity in Science, Technology, Engineering and Mathematics (STEM). Professor Vasu was joined by Professor Vanessa Martinez, Professor Laurel Carpenter, and STEM Scholar students.</p>
	<div style="border: 1px solid black; padding: 10px; text-align: center;"> <p>STEM COHORTS FOR RESEARCH AND ENGAGEMENT</p> <p>Holyoke Community College NSF # 2030890 (S-STEM) STEM Scholars' 2.0 Program</p> </div> <p style="text-align: center;">Board of Trustees Presentation</p> <p style="text-align: center;">Ileana Vasu, PI, and Josh Betancourt, STEM Scholar</p> <p style="text-align: center;">February 28, 2023</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p>co-PI's Laurel Carpenter and Vanessa Martinez</p> </div> <div style="text-align: center;">  </div> </div> <div style="border: 1px solid black; padding: 10px; text-align: center; margin-top: 20px;"> <p>STEM Equity at HCC</p> </div>

Acknowledgements: It takes village

Scholars: You are too many to name but we love you!

Scholar Mentors: Emily Rabinski, Sage Franetovich, Gordon Snyder, Juan Burwell, Nic Schwab, Max Ahmadov, Carolyn Wetzel, Perpetual Agyemang, Melissa Paciulli, Kevin Spiteri

Social Science Researcher: Jack Mino

PIs: Laurel Carpenter, Vanessa Martinez and Ileana Vasu

Evaluator: Nermin Bayazit

Institutional Research: Veena Dhanker, Carole Sterritt, Michelle Riberdy, Anna Organ

Grants Office: Olesya Cherkashin, Megan Pereira

Financial Aid Office and Student Records: Kim Straceski, Sylwia Borycza

Marketing: Chris Yurko, Hannah Wareman

Business Office: Shannon Shatos

HCC Administration: President Christina Royal, Sharale Mathis, Beth Breton

HCC Board of Trustees

STEM Starter Academy and many others

Overview

1. NSF grants overview
2. Student Impact
3. Faculty Impact
4. Dissemination and Sustainability of Validated Practices

I. NSF Grant Overview: History

- **Rationale:**
 - STEM equity initiative to support students
 - Saw a need at HCC given our location in a largely Latinx community
- **The Development of a STEM Scholars Program at HCC**
 - PIs (Vasu, Rabinski, Winters), \$1M, 2015-2020
 - Increase diversity, access, participation, and success of low income and marginalized STEM students, *through program interventions*
 - 76 unique students
- **STEM Cohorts for Research & Engagement (SCoRE): STEM Scholars 2.0:**
 - PIs (Vasu, Martinez, Carpenter), \$1M, 2020-2025 - Current
 - Increase diversity, access, participation, and success rate of low income and marginalized STEM students *through program interventions*
 - Provide equity training STEM faculty mentors
 - 39 unique students (thus far)

SCoRE S-STEM Scholar Program Overview

STEM Faculty and Staff CRP Mentoring and Training

- Workshops
- Moodle Page, Resources
- CRP Assessment Rubric
- Continuous reflection

STEM Scholars

- STEM Seminar (STEMinar)
- Scholarships (up to \$ 10,000 per year)
- Undergraduate Research
- Community Service
- Mentoring



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HCC STEM Scholars 2.0: Student Cohort for Research & Engagement

Research Questions:

1. *What* is the impact of CRP-embedded STEM Scholar Interventions on STEM Scholars' academic success, e.g., GPA?
2. *How* does CRP-embedded STEM Interventions affect STEM Scholars' academic success?

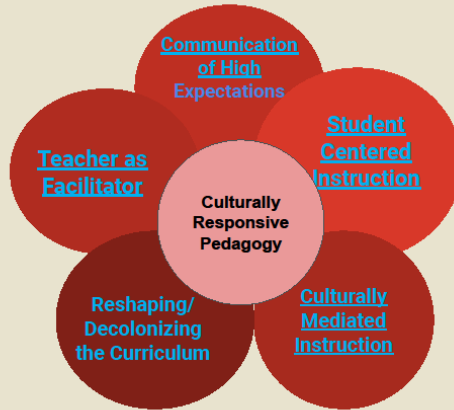
Hypothesis: STEM Scholars are empowered to leverage their *Cultural Capital* to secure *STEM Social Capital* by means of *CRP Principles* enacted in the program interventions.

The two asset-based frameworks we use with both students & faculty development.

Culturally Responsive Pedagogy

Community Cultural Wealth

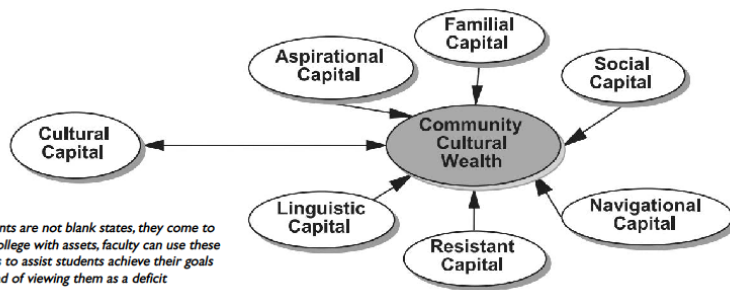
CULTURALLY RESPONSIVE PEDAGOGY (CRP)



- Geneva Gay: “Using the cultural knowledge, prior experiences, frames of reference, and performance styles of ethnically diverse students to make learning encounters more relevant and effective”

For faculty in the classroom it is about deconstructing the definition for application in the classroom: syllabus, course assignment & engagement of course content with the students

Community Cultural Wealth, Yosso, 2005



students are not blank states, they come to the college with assets, faculty can use these assets to assist students achieve their goals instead of viewing them as a deficit

Yosso, T.J. (2005). Whose culture has capital? *Race, Ethnicity and Education*, 8(1), pp. 69–91.

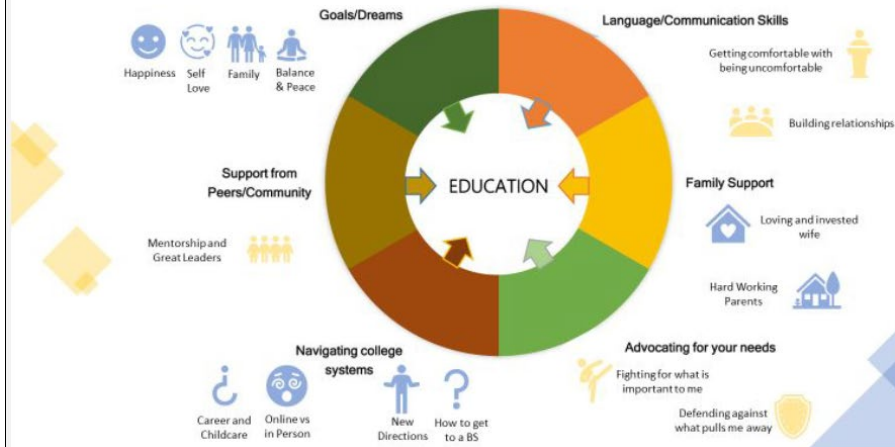
II. Student Impact

Scholar Profile: Josh Betancourt

- Applied due to needing aid
- Found community and support
- Feel that this seminar has been part of the driving force that keeps me pursuing my education



Josh's Cultural Community Wealth



Service Learning Community Connections



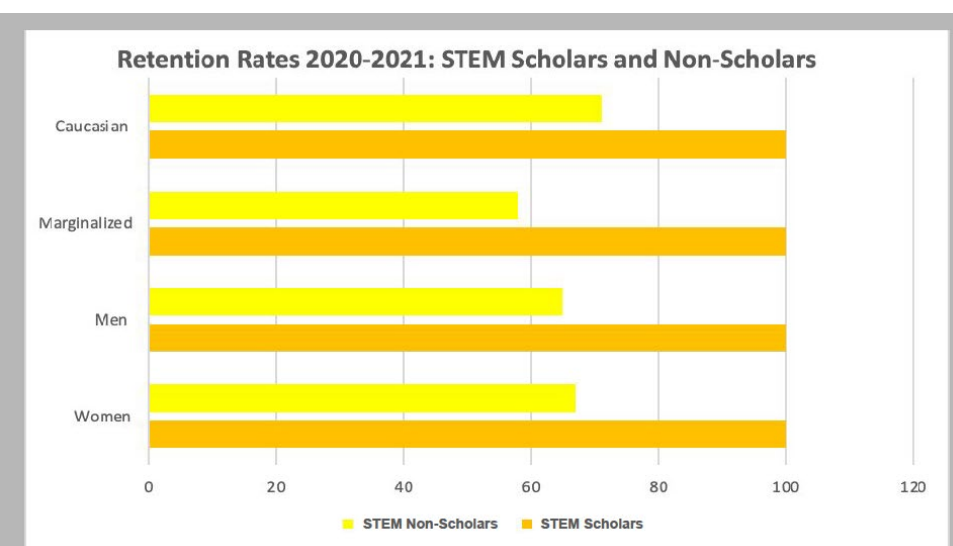
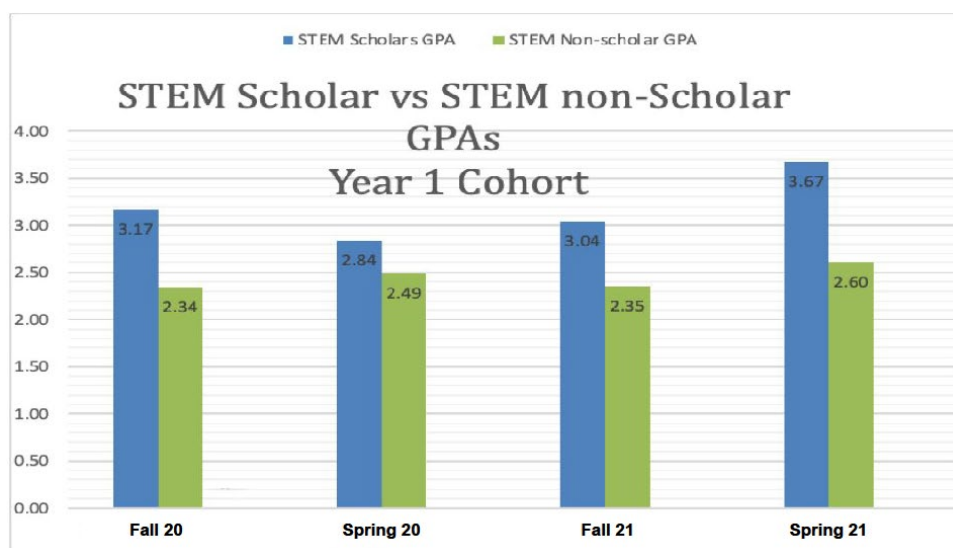
Projects Presented at the Undergraduate Research Conference, 2022



Projects:

- Evaluating Microwave Synthesis of Aspirin for Environmental Impact,
- Care about M.E.: A Grassroots Approach to Menstrual Equity in Higher Education
- Issues with the Internet: Hacking the Mind and Exploiting the Elderly
- Bridging the Gap between Data Science and Social Justice: Practices in Disrupting Artificial Intelligence Bias
- Sickle Cell Disease through 3-D Representation: A Model for Adaptive Learning Environments
- Of Mice and Moss: An Exploration of Mutualism between Peromyscus and Bryophyta

Scholars: Antropova, Gi, Leclerc, Paciulli, Portillo, Maltz



RESULTS: Years 1 & 2: Correlating Interventions and Outcomes

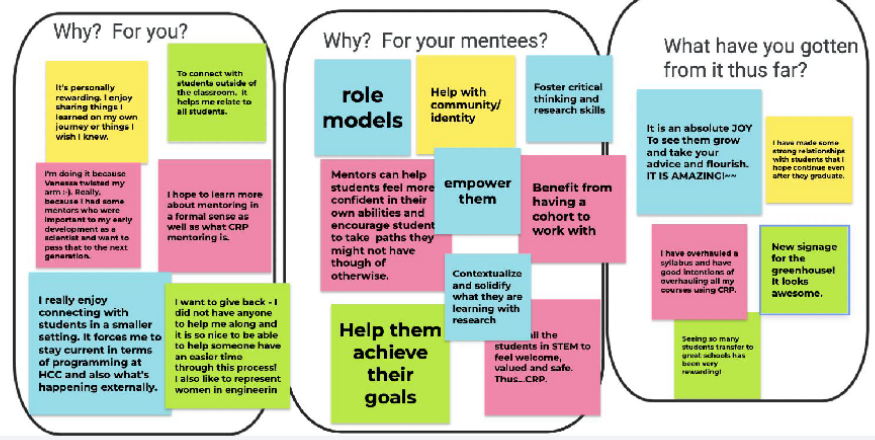
STEM Program Attributes	Description All these are statistically significant
Mentoring	Strong correlation between CRP-embedded mentoring and their GPA , $p < .001$
Mentoring: Student & Faculty	Moderate correlation between students' perception of CRP-embedded mentoring student and faculty's perception , $p < .05$
CRP-Instruction	Moderate correlation between CRP instructional practices in STEM and their GPA , $p < .05$
Community Cultural Capital (CCW)	Moderate correlation students' Cultural Capital and their GPA , $p < .01$
STEM Seminar	Moderate correlation between STEM Seminar and their GPA , $p < .05$
Overall	Strong collective significant effect of program interventions and GPA , $p < .001$

Student Impact

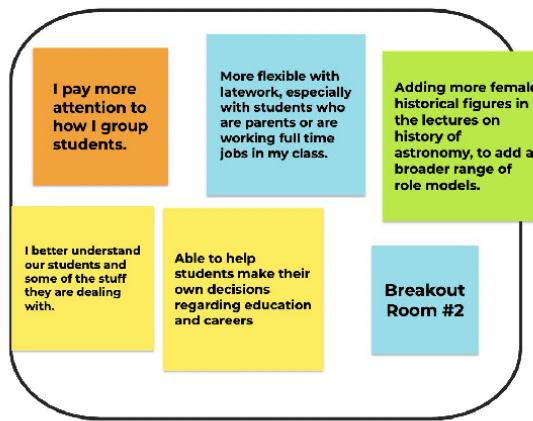
- We have learned much about STEM scholars and STEM students at HCC
- Higher GPAs than STEM non-scholar counterparts
- Being retained in college
- Experiencing undergraduate research while at a community college
- Engaging in community service learning to better their communities while learning STEM
- Increased sense of belonging in STEM and HCC

3. STEM Faculty Impact

WHY are YOU a mentor and doing this CRP PD?
What do you hope to gain from this for you or your students?



Changes or growth in CRP this year?



As faculty build knowledge of CRP they become more aware, accurate, and reflective about their practices. They are also more motivated to make more changes.

Culturally Responsive Assessment for any Course © 2022 by Vanessa Martinez & Ileana Vasu is licensed under [CC BY-NC 4.0](https://creativecommons.org/licenses/by-nc/4.0/) Developed under NSF Grant # 2030890

Adapted from Brown University Design for Culturally Responsive Teaching [Culturally Responsive Teaching | Teaching Diverse Learners](https://www.brown.edu/academics/teaching-learning/teaching-diverse-learners/)

Working with NSF Mentors

Assessment Tool for CRP in any course

Statements	Implementation Levels		
	Incomplete (0)	Aligned (1)	Exemplary (2)
1a-1d : Communication of High Expectations 2a -2c : Teacher as Facilitator	There is no evidence that the component is included in the course	The described essential component appears and is attended to in a small way in the course	Must contain one essential component and is meaningfully attended to in significant detail in the course
1a. Where and how do you see the professor communicating their expectations?			
1b. Are there separate grading rubrics for assignments?			
1c. Do you regularly send Announcement Forum/Emails/Videos looking back (praising positive), looking forward (how to ensure success on assignments)? If communication is sent on a regular schedule then it is exemplary; if sent more adhoc then it is aligned.			
1d. Do you create polls/forms/surveys requiring student feedback on support needs?			
Your Reflection on Communication of High Expectations in this course:			

STEM Faculty Impact

- Became more reflective about their teaching and more willing to change
- Embedded CRP in their STEM teaching
- Enacted CRP-embedded mentoring
- CRP mentoring had the highest impact on student GPA
- Created learning, research and networking opportunities for their mentees
- Challenged STEM bias, impostor syndrome, and stereotypes
- Mentoring is also rewarding to mentors personally

4. Dissemination and Post-Grant Sustainability

Dissemination of Practices and Results

- ***Equity in STEM: Designing Your Equity Centered PD program, S-STEM Symposium***, October 28, 2021
- ***Asset-Based Frameworks for S-STEM Scholars' Success, NSF S-STEM Symposium***, Washington, D.C., September 2022
- ***CRP-Embedded Mentoring: Leveraging Our Community Cultural Wealth to Secure STEM Social Capital***, 15th Annual Mentoring Conference, Fostering Diverse Communities of Mentorship, University of New Mexico Mentoring Institute, October 25, 2022, Albuquerque, NM, Corresponding paper in the Chronicle of Coaching and Mentoring, December 2022
- ***Promoting Equity through Mentorship within NSF S-STEM Programs at Community Colleges***, The Council for the Study of Community Colleges, April 2022

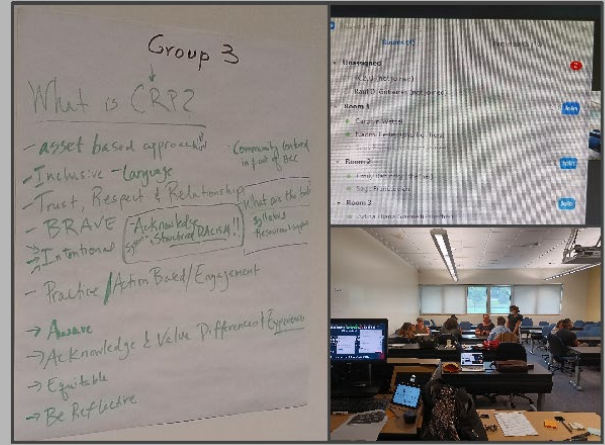
Dissemination of Practices and Results

- **Advancing STEM Equity Efforts by Institutionalizing Professional Development Centering Culturally Responsive Pedagogy, A.A.C. U**
Transforming STEM Higher Education Conference, 2022, Arlington, VA, November 2022.
- **Practicing, Researching, and Advancing Innovations in STEM Equity (PRAISE) Sabbatical project**
 - STEM Equity Conference to be hosted at HCC in October 2023
 - More dissemination through articles and workshops

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Culturally Responsive & Equity in Education (CREED) Fellows Program

- Once a month for a year
- Paid/Title III funded until 2025
- Joint Faculty & Staff venture
- Application process
- Stipend



Continuing Best Practices BEYOND Grant Funding

- **Established Best Practices**
 - Scholarship funding
 - Cohort model seminar course discussing global and social justice issues in STEM
 - Culturally responsive mentoring for students
 - Access to undergraduate research and service learning opportunities
 - Professional development for faculty and staff on equity and culturally responsive pedagogy

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Continuing Best Practices BEYOND Grant Funding

How can our campus institutionalize the best practices from this grant?

- Dedicated scholarships
- Create a STEM Seminar First Year Experience course for all STEM students
- Continuous funding for STEM mentoring and Professional Development for faculty on CRP

30



Thank
You

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ADJOURNMENT OF MEETING

On a motion by Trustee Williams and seconded by Trustee Heber it was **VOTED** to adjourn the meeting.

Roll Call Attendance:

Trustee Epstein	Left at 9:27 am
Trustee Hebert	Yes
Trustee Plotkin	Yes
Trustee Rosa	Yes
Trustee Smith	Yes
Trustee Vidal	Yes.
Trustee Williams	Yes
Chair Gilbert	Yes

The meeting was adjourned at 9:34 a.m.

Respectfully submitted,

DocuSigned by:
Ivonne Vidal 4/10/2023
A12F53E5B9B643A...
Ivonne Vidal,
Secretary Board of Trustees

DocuSigned by:
Robert Gilbert 5/10/2023
D1FC1283608C487...
Approved: Robert W. Gilbert, Jr., Chair

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, 2022

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, 2022

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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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

Opinion on 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 identified as subject to audit 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, 2022. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Holyoke Community College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstance.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all the deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022. We issued our report thereon dated November 22, 2022, 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**

January 10, 2023

(except for the Schedule of Expenditures of Federal Awards, for which the date is November 22, 2022)



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 the business-type activities of Holyoke Community College (the "College"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated November 22, 2022.

Our report includes a reference to other auditors who audited the financial statements of the Holyoke Community College Foundation, the discretely presented component unit of the College, as described in our report on the College's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

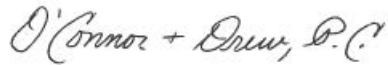
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Certified Public Accountants
Braintree, Massachusetts**

November 22, 2022

**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, 2022

	Assistance Listing 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	\$ 184,400	\$ -
Federal Work-Study Program	84.033	N/A	N/A	78,818	-
Federal Pell Grant Program	84.063	N/A	N/A	5,271,538	-
Federal Direct Student Loans	84.268	N/A	N/A	2,280,653	-
				<u>7,815,409</u>	<u>-</u>
Total Student Financial Assistance Cluster				7,815,409	-
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation					
Direct Awards:					
Computer and Information Science and Engineering	47.070	N/A	N/A	6,961	-
Education and Human Resources	47.076	N/A	N/A	289,996	-
				<u>296,957</u>	<u>-</u>
Total Research and Development Cluster				296,957	-
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:					
TRIO - Student Support Services	84.042	N/A	N/A	378,464	-
				<u>378,464</u>	<u>-</u>
Total TRIO Cluster				378,464	-
NON-CLUSTER					
National Endowment for the Humanities:					
Direct Awards:					
Digital Humanities Fellowships	45.162	N/A	N/A	16,460	-
U.S. Department of Education					
Direct Awards:					
Higher Education Institutional Aid	84.031A	N/A	N/A	362,801	-
COVID-19 Higher Education Emergency Relief Fund (HEERF) Student Aid Portion*	84.425E	N/A	N/A	6,803,464	-
COVID-19 Higher Education Emergency Relief Fund (HEERF) Institutional Portion*	84.425F	N/A	N/A	6,052,581	-
COVID-19 - Higher Education Emergency Relief Fund - Minority Serving Institutions Program*	84.425L	N/A	N/A	280,258	-
				<u>13,499,104</u>	<u>-</u>
Total Program				13,499,104	-
U.S. Department of Agriculture					
Pass-through Awards:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	University of Massachusetts Chann Medical School	015858-0002	215,027	-

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2022

NON-CLUSTER - CONTINUED U.S. Department of Education Pass-through Awards:	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
Adult Education - Basic Grants to States ALC Juntos	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	340-377658-2021-1210	\$ 696,875	\$ -
ESOL Civics	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-377581-2021-1210	23,359	-
Ludlow ALC Federal	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-377581-2021-1210	167,758	-
ESOL Nurse Aid	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-377581-2021-1210	84,807	-
STCC Federal ESOL	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509772-2022-1257	71,080	-
STCC Federal EIL	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509772-2022-1257	<u>9,266</u>	<u>-</u>
Total Program				1,053,145	-
Career and Technical Education - Basic Grants to States	84.048	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	401-292281-2020-1210	255,610	-
HCSD Perkins	84.048	Hampden County Sheriff's Department	N/A	<u>11,591</u>	<u>-</u>
Total Program				267,201	-
COVID-19 - Governor's Emergency Education Relief Fund*	84.425C	Massachusetts Department of Education	ISARGT7009200GCC21A	246,589	-
COVID-19 - Summer Acceleration to College Program*	84.425D	Massachusetts Department of Education	463-498773-2022-1210	<u>10,042</u>	<u>-</u>
Total Program				256,631	-
Health and Human Services HRSA					
Direct Awards:					
HRSA/BHWET	93.732	N/A	N/A	26,381	-
ASPIN Opioid Impacted Family Support Program	93.732	N/A	N/A	<u>574,746</u>	<u>-</u>
Total Program				601,127	-
Total Non-Cluster				<u>15,908,695</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 24,399,525</u>	<u>\$ -</u>

*Subtotal of Assistance Listing Number 84.425 programs is \$13,392,934
See the accompanying notes to the Schedule of Expenditures of Federal Awards.

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

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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”) under programs of the Federal Government for the year ended June 30, 2022. 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 \$2,280,653 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, 2022. 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, 2022

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued:		Unmodified
Internal control over financial reporting:		
• Material weaknesses identified?	_____ yes	___x___ no
• Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	___x___ no
Noncompliance material to the financial statements noted?	_____ yes	___x___ no

Federal Awards

Type of auditors’ report issued on compliance for major programs:		Unmodified
Internal control over major programs:		
• Material weaknesses identified?	_____ yes	___x___ no
• Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	___x___ no
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	_____ yes	___x___ no

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

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Identification of Major Programs

Name of Federal Program or Cluster	Assistance Listing Number
Education Stabilization Fund:	
COVID-19 - Summer Acceleration to College Program	84.425D
COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	84.425E
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	84.425F
COVID-19 - Higher Education Emergency Relief Fund - MSI	84.425L
COVID-19 - Governor's Emergency Education Relief Fund	84.425C
Higher Education Institutional Aid	84.031A

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

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

Section II – Financial Statement Findings:

None

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, 2022

Section IV – Management's Summary Schedule of Prior Audit Findings:

There were no findings in the report for the year ended June 30, 2021.



303 Homestead Avenue
Holyoke, MA 01040
413.538.7000

January 10, 2023

O'Connor & Drew, P.C.
25 Braintree Hill Office Park
Braintree, MA 02184

This representation letter is provided in connection with your audit of the schedule of expenditures of federal awards (the Schedule) of Holyoke Community College (the College), for the year ended June 30, 2022, and the related notes, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Schedule of Expenditures of Federal Awards

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 2, 2022, including our responsibility for the preparation and fair presentation of the Schedule in accordance with U.S. GAAP.
- 2) The Schedule referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

O'Connor & Drew, P.C.

Page 2

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the Schedule or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the Schedule as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the College is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the College's Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

O'Connor & Drew, P.C.

Page 3

- 14) We have no knowledge of any fraud or suspected fraud that affects the College and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the College's schedule communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the College's related parties and all the related party relationships and transactions of which we are aware.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The College has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.

O'Connor & Drew, P.C.

Page 4

- 23) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances, that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.

Federal Award Programs

- 28) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- 29) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods

O'Connor & Drew, P.C.

Page 5

of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- 30) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- 31) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- 32) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- 33) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- 34) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- 35) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- 36) We confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- 37) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

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- 38) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- 39) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- 40) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 41) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- 42) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- 43) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- 44) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- 45) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- 46) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- 47) We have no subrecipient contracts that require disclosure on the SEFA.
- 48) We have charged costs to federal awards in accordance with applicable cost principles.

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- 49) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- 50) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- 51) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- 52) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Very truly yours,



Mr. Curt Foster

Comptroller