



**Governing Board's Finance and Audit Committee
Meeting Notice and Agenda*
Friday, June 19, 2020
9:00am
Virtual Meeting#**

General Matters

- | | | |
|------------------|----------------|--------|
| 1. Call to Order | Tracy Nuckolls | 9:00am |
|------------------|----------------|--------|

Action Items

- | | | |
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| 2. Approval of Minutes from April 17, 2020 | Tracy Nuckolls | 9:05am |
|--|----------------|--------|

Reports and Feedback

- | | | |
|---|------------------------------|---------|
| 3. 2020-2021 Committee Schedule | Tracy Nuckolls | 9:10am |
| 4. Provost Update | Dolores Durán-Cerda | 9:15am |
| a. Program Viability, Use of Space, and Revenue Bonds | | |
| b. COVID-19 Response and Plans for Phased Reopening | | |
| 5. Internal Audit Update | Jose Saldamando, Jeff Silvyn | 10:00am |
| a. June 2020 Quarterly Report | | |
| b. 2019 PCC Risk Assessment & Audit Plan Final Report | | |
| 6. Enterprise Risk Management Update | David Bea, Jeff Silvyn | 10:35am |
| 7. CFO Update | David Bea | 10:40am |
| a. Revenue Bonds | | |
| b. FY21 Budget Update | | |
| c. Expenditure Limitation Ballot Initiative | | |
| d. Award of Investment Manager Contract | | |
| e. Third Quarterly Report on FY20 Enrollment Revitalization Funds | | |
| f. COVID-19 Pulse Survey Full Results Report | | |

Effectiveness Discussion

Information Items

- | | |
|-------------------------------|--|
| 8. Future Agenda Items | |
| a. Competency-Based Education | |
| b. Marketing | |
| c. Enrollment Management | |

Adjournment

Next Meeting

August 21, 2020

District Office, D225

***Option to recess into executive session** – Pursuant to A.R.S. 38-431.03(A)(2) the Committee may vote to go into executive session for discussion or consideration of records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

****Additional Information** – Additional information about the above agenda items is available for review on the College's [website](#).

****The Committee reserves the right to change the order of agenda items.**

****To request a reasonable accommodation for individuals with disabilities, a minimum of five (5) business days before the event is requested. Contact Phone: (520) 206-4539 Fax: (520) 206-4567.**

Members of the Committee may participate by telephone, video, or internet conferencing.

#VIRTUAL MEETING

Following the guidance of public health officials, the College has closed its facilities to the public and allows only restricted access for essential personnel to promote social distancing and limit the spread of the coronavirus. Accordingly, the Finance and Audit Committee will conduct this meeting through remote technology only. Members of the public interested in following the proceedings may do so via Zoom webinar.

Please click the link below to join the webinar:

<https://pima.zoom.us/j/98354772823>

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or
+1 312 626 6799

Webinar ID: 983 5477 2823

International numbers available: <https://pima.zoom.us/j/ab2YYb6mPj>



Governing Board's Finance and Audit Committee

Friday, April 17, 2020

9:00am

Virtual Meeting - Zoom Webinar

Meeting Minutes

In Attendance:

Tracy Nuckolls (Chair), David Bea (Ex-Officio), Demion Clinco, Scott Odom, Ken Marcus, Ben Tuchi, Daniel Soza (Ex-Officio), Agnes Maina (Ex-Officio), Jesus Manzanedo, Adrienne Regrutto (Chair-Elect), Maria Garcia

Unable to Attend:

Clarence Vatne

Guests:

John Utter, RBC; Executive Director Norma Navarro-Castellanos

General Matters

1. Call to Order

Chair Tracy Nuckolls called the meeting to order at 9:03am, noting a quorum was met.

Action Items

2. Approval of Minutes from February 14, 2020

Chair Nuckolls asked if the Committee had any changes to the minutes. With no changes, a motion was made to approve the minutes.

Motion No. 202004-01: Approve Minutes from February 14, 2020

First: Jesus Manzanedo

Second: Ben Tuchi

Vote: Motion passed unanimously (Nuckolls, Marcus, Tuchi, Manzanedo, Regrutto, Garcia voting in favor)

Motion Carried.

Reports and Feedback

3. RBC Investment Update (John Utter)

Mr. Demion Clinco and Mr. Scott Odomo joined the meeting in progress.

Mr. John Utter from RBC Global Asset Management, the College's contracted investment firm, began with an overview of the recent market fluctuations prior to reviewing the prospectus. Mr. Ken Marcus inquired about investments in credit card firms, as there are stressors in the market.

Mr. Utter and Mr. Odom spoke to the various factors related to the credit card firms. Mr. Clinco inquired about technology firms and the possibility of supply chain issues.

Mr. Utter discussed the types of recovery the economy may experience, as this is an unprecedented time for everyone and the unemployment numbers are potentially one-third of the workforce. Return to work, especially in service and resort industries, will have a large impact on the ability of the economy to recover.

Ms. Adrienne Regrutto inquired about cash flow in response to the federal stimulus. Mr. Utter shared information on this topic and the impact of the federal government's willingness to provide a fiscal response. The paycheck protection program, meant to support small businesses, has already used all of the allocated resources. Mr. Tuchi asked about the possibility of negative interest rates and the prolonged effect, and Mr. Utter spoke to the 2020 outlook and the rapidity with which it is changing. Fluctuations in medical technology, retail sales, unemployment, and Gross Domestic Product are all factors; rates are also down.

Chair Nuckolls inquired about liquidity, and Mr. Utter and his firm are working with the College to ensure accurate cash flow based on needs. Ms. Regrutto expressed satisfaction with the approach and the stability of the College's investments.

4. Financial Aid Update (Norma Navarro-Castellanos)

Ms. Norma Navarro-Castellanos provided an overview of how the College is working to remain in compliance with the regulatory provisions of the CARES Act and the implications for students, including Federal Work Study and return of Title IV.

Next, she discussed the disbursement of nearly \$10M in funds that will be allocated by the College through the CARES Act, at least half of which will be going directly to students. Additional provisions are also in place as the College is a Minority Serving Institution. Ms. Maria Garcia asked about how those funds will be disbursed, and Ms. Navarro-Castellanos stated that some may be direct payments while others are for the purchase of equipment or development of services to directly support students. Ms. Garcia noted the importance of providing education to assist students in the use of these technologies. The Governing Board is holding a Special Meeting later today to authorize the expenditure of these funds for portable computing equipment.

Chair Nuckolls inquired about feedback from students at this time. Ms. Navarro-Castellanos spoke to the evaluation process utilized to determine if courses could be moved to a virtual online environment and how this complies with Satisfactory Academic Progress. She concluded with an update on withdrawals and the College's grading policies.

5. COVID-19 - College Response and Financial Implications (David Bea)

Dr. David Bea gave an overview of the presentation provided to the Governing Board at their April 1, 2020 meeting. He also discussed the effort by the Arizona community colleges to seek expenditure

limitation (EL) relief, which is challenging because the legislature is currently in recess. The “skinny” budget released by the state currently includes no funding for PCC.

Dr. Bea and Dr. Nic Richmond will be leading a Study Session on April 27, 2020, to discuss scenario planning and enrollment projects, as well as the adjustments pending for the fiscal year 2021 budget. Typically, community college enrollment is counter-cyclical to the economy, but it is difficult to tell if that will lead to an increase in PCC’s enrollment. Residential colleges are highly impacted.

Chair Nuckolls inquired about the reduced need for physical plant if a large majority of students transition to online education. Use of space is a topic of interest to this Committee, and these changes will likely impact the speed at which decisions are made to retain all physical locations.

The biggest anticipated changes to the fiscal year 2021 budget will include reduced projections in Prop 301 and investment revenues, as well as levy neutral property taxes. The budget serves as a mechanism to determine the maximum spending capacity; the College may reduce expenditures based on actual enrollments and revenues. Personnel will be reviewed, as well as strategies for employee salaries and wages.

Potential concerns may also include the fact that the College is self-funded for medical. Chair Nuckolls spoke to some of the challenges the medical industry is facing, as elective procedures and office visits have been reduced. Contributions to the Arizona State Retirement System were also discussed.

6. CFO Update (David Bea)

The revenue bond projects are still progressing in support of the College’s Centers of Excellence. A pared-down FY21 Capital Project Plan will be submitted to the Governing Board for approval.

Provided to this Committee as information, the HP Managed Print Case Study highlights the efficiencies in created at the College.

Chair Nuckolls concluded by mentioning the Internal Audit quarterly report, which earlier this week was shared by email to this Committee. Any comments can be sent to the Finance and Administration Office to be shared with the Internal Auditor. The report will be discussed at the next meeting.

7. Effectiveness Discussion

Mr. Nuckolls inquired about the experience using Zoom for this meeting. Mr. Marcus provided tips to maximize Zoom for meetings.

The meeting adjourned at 10:56am.

Information Items

8. Future Agenda Items

- a. Competency-Based Education
- b. Marketing
- c. Enrollment Management
- d. Program Viability, Use of Space, and Revenue Bonds
- e. BP 4.07, Cash Reserves
- f. Enterprise Risk Management
- g. Internal Audit

Adjournment

The meeting concluded at 10:56am.

Next Meeting:

June 19, 2020

Virtual Meeting - Zoom Webinar



**Governing Board's Finance and Audit Committee
Annual Calendar of Meetings &
Locations for Fiscal Year 2020-2021
9:00 a.m.**

August 21, 2020	<u>Regular Meeting</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010
October 23, 2020	<u>Regular Meetings</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010
December 11, 2020	<u>Regular Meeting and Winter Jubilee</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010
February 19, 2021	<u>Regular Meeting</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010
April 16, 2021	<u>Regular Meeting</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010
June 18, 2021	<u>Regular Meeting</u> PCC - District Office Building D/Room D-225 4905 East Broadway Tucson, AZ 85709-1010

Special Meetings will be held as necessary.



Office of the Internal Auditor (OIA) Update

June 2020

Agenda

- Office of the Internal Auditor Executive Summary Quarterly Report – June 2020
- Audit Findings Monitoring Database Overview
- Audit Reports Expectations (Public versus Confidential)

Office of the Internal Auditor Executive Summary Quarterly Report – June 2020

The Office of the Internal Auditor Executive Summary Quarterly Report is designed to provide a brief overview of the department activities, status of open audit findings, audit plan activities and important compliance items.

- General Department Update
- Audit Recap
- Audit Plan
- Important Compliance Items and Guidance

Audit Findings Monitoring Database Overview

- IIA *International Standards for the Professional Practice of Internal Auditing* (Standards), Standard - 2500-Monitoring Progress – “The internal audit activity must monitor the disposition of results of consulting engagements to the extent agreed upon with the client.”
- The Office of the Internal Auditor (OIA) developed the Audit Findings Database to monitor and track internal and external audit findings.
- The OIA conducts regular follow-ups to determine the implementation of Management’s Corrective Action Plans (MCAP). The MCAP includes due dates for addressing the audit issue; these due dates are developed by the audit clients.
- Internal Audit’s practice is to communicate the follow-up results to senior management and the executive administrator when the follow-up is completed.

Audit Findings Monitoring Database Overview – Cont.

Audit	Audit / Exam By:	Audit Report Date	Area(s)	Finding Summary	Recommendation(s)	*Risk Rating	Responsibility
Procurement & Payment Services (Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment)	Office of the Internal Auditor	12/16/2019	Confidentiality Reminder Training	6. Purchasing files contained an email from a selection committee member that potentially could be misinterpreted regarding confidentiality of information, e.g. strictly not sharing information outside of the selection committee or Purchasing staff. Internal Audit confirmed the information was not shared inappropriately.	1. Purchasing should consider frequently reminding selection committee members of their role in RFP confidentiality, including email communications. This could potentially be included as a component of Purchasing training provided to selection committee members.	Medium	Director of Procurement & Payment Services

Management Response	Target Date (Full Implementation Date)	Current Status	Comments	Implementation Status
a. This concern will be addressed, as indicated in the response to item 3 "Purchasing Training."	3/31/2020	Closed	<p>Note 1: Audit completed by Kurt Weirich on December 2019</p> <p>Note 2: Report sent to Management on March 2, 2020</p> <p>Note 3: 4/10/2020-IA sent follow up email to Terry Robinson, Director of Procurement, to provide a status of the open finding.</p> <p>4/10/2020-Email received-Due to pandemic situation, additional time is need to close finding.</p> <p>5/6/2020-Conference call meeting with audit client; Director of Procurement & Payment Services (DPPS) is working on a summary of the status of the findings with target date of Q1-2020 (e.g. status for items #3 and #6, new target date, completion percentage, etc.). In addition, DPPS will revisit target dates for items noted on the report and will update if needed.</p> <p>6/4/2020- A follow up email was sent due to no update provided.</p> <p>6/9/2020-Received email with supporting documentation from Terry Robinson. IA reviewed documentation; items is now closed.</p>	●

Audit Findings Monitoring Database Overview – Cont.



PimaCountyCommunityCollegeDistrict

Office of the Internal Auditor

4905C East Broadway Boulevard
Tucson, Arizona 85709-1300
Telephone (520) 206-4589
www.pima.edu

To: Terry Robinson, Director, Procurement & Payment Services

From: Jose A Saldamando, Internal Auditor

Date: April 9, 2020

Subject: Marketing and Advertising Request for Proposal (RFP) Vendor Selection Process Assessment Audit – Follow-up on Open Items

Internal Audit conducts regular follow-ups to determine the implementation of Management’s Corrective Action Plans (MCAP) and/or to determine if the findings have been addressed. The MCAP includes due dates for addressing the audit issue; these due dates are developed by the audit clients. Internal Audit provides guidance as needed in the MCAP development. Internal Audit’s practice is to communicate the follow-up results (including the status of all findings) to senior management and the executive administrator when the follow-up is completed.

For each of the open items, please provide us with the following information:

1. Supporting documentation if the item has been addressed.
2. If the item has not been addressed, please provide:
 - Management Action Plan
 - New Implementation Date
 - Current Implementation Status (e.g. less than 50% completed, more than 50% completed, etc.)

Audit	Audit Report Date	Finding Summary	Management Response	Target Date (Full Implementation Date)	Current Status
Procurement & Payment Services (Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment)	12/16/2019	3. Two selection committee members who were new in their role did not receive any formal Purchasing training regarding College purchasing processes or expectations for their role on the selection committee, e.g. the time commitment required and how procurement processes work at the College.	Purchasing Training (for Committee Member Participants): a. Formal RFP/RFPQ Committee Member Orientation Training is currently in the developmental stage and is currently scheduled for implementation during the first quarter of 2020. b. The formal RFP/RFPQ Committee Member Orientation Training will be mandatory. Committee members will not be allowed to participate as a committee member (voting or non-voting) until they have completed the orientation training, and have either passed an assessment (associated with planned online training) or they have signed a statement of understanding, and acknowledgment of training completion. c. RFP/RFPQ Committee Member Orientation Training will cover the following subject matter: i. General understanding of the formal RFP/RFPQ solicitation process. ii. Roles and responsibilities: 1. Procurement’s complete role and responsibility for facilitating RFP/RFPQ committee process. 2. The role and responsibility of Voting Committee Members. 3. The role and responsibility of Non-Voting Committee Members or Subject Matter Experts (SMEs). 4. Committee Member Participation vs. RFP/RFPQ preparation and assistance (prior to publishing or advertising of the solicitation). 5. Communication expectations between the Procurement Dept. and participating committee members; from start to contract award. 6. Confidentiality requirements for all committee member participants: a. An explanation of what confidentiality means. b. Examples of what actions is and is not permissible by committee members to maintain confidentiality (what can and cannot be said; and to who and when). c. What should be done if you are pressured to break your confidentiality requirements? d. The consequences and repercussions for committee member violations.	3/31/2020	Open
Procurement & Payment Services (Marketing & Advertising Request for Proposals (RFP) Vendor Selection)	12/16/2019	6. Purchasing files contained an email from a selection committee member that potentially could be misinterpreted regarding confidentiality of information, e.g. strictly not sharing information outside of the selection committee or Purchasing staff. Internal Audit confirmed the information was not shared inappropriately.	a. This concern will be addressed, as indicated in the response to item 3 *Purchasing Training.*	3/31/2020	Open

*Please refer to the audit report for specific details.

Audit Reports Expectations (Public versus Confidential)

Internal Audit Administrative Procedure (AP)-7.01.01:

- Section 5: Organization, Independence, Authority – “.....The results of audit activities shall be reported to the audit client, the Chancellor, the Governing Board, and the Finance and Audit Committee.”

Thank you!



**Office of the Internal Auditor Executive Summary Quarterly Report
June 2020**

The Office of the Internal Auditor Executive Summary Quarterly Report is designed to provide a brief overview of the department activities, status of open audit findings, audit plan activities and important compliance items. The report includes the following sections: General Department Update, Audit Recap, Audit Plan and Important Compliance Items and Guidance.

General Department Update

The Office of the Internal Auditor (OIA) continues to monitor and follow up with management on open audit findings. During the past quarter, the OIA followed up on eight audits with open items (Access and Disability Resources Audit, Automotive Audit, Aviation Center Controls Review, Center for International Education and Global Engagement Audit, Clery Act, Contract Processes and Administration Audit, Key Controls Review, Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment). See the Audit Recap section below for more details.

On May 21, 2020, The Office of the Internal Auditor completed the 2019 Pima Community College Risk Assessment and Audit Plan report. The purpose of this report is to provide management with information to make better informed decisions about whether College approaches to reduce or mitigate risks are effective and sufficient to carry out the activity under review at the risk level deemed appropriate and acceptable by management. The report was sent to the Chancellor, Governing Board, Finance and Audit Committee, Executive Vice Chancellor and Provost, Executive Vice Chancellor Finance & Administration, Executive Vice Chancellor Facilities, Chief of Staff and General Counsel. It should be noted that prior to issuing the report, feedback was requested and received from the Chancellor, General Counsel, Executive Vice Chancellor Finance & Administration and a member from the Finance and Audit Committee.

The Internal Auditor followed up with the Strategy, Analytics and Research (STAR) Department on the results of the College-wide Culture Survey, Pima Community College Employee Satisfaction Survey. Survey results are being reviewed by the Chief Strategist, Assistant Vice Chancellor of Strategy, Analytics and Research; a draft executive summary report is being completed and results will be posted to the College intranet. The Chief Human Resources Officer is involved in developing follow-up steps.

The OIA is currently conducting the Center for International Education and Global Engagement (CIEGE) audit. The Associate Provost and Accreditation Liaison Officer recently provided the requested documentation. More details will be provided in the next quarterly report.

During the past quarter, the OIA assisted staff from various departments on areas of concern. Internal Auditor will continue to reach out with the Executive team to provide assistance and advisory services.

During the past quarter, Internal Auditor attended several virtual webinars. Some of these virtual webinars include: The State of Whistleblower Hotlines & Incident Management for 2020; Data



Analytics; Managing Third Party Risks During (and After) a Pandemic; Pandemic Assessment Toolkit-Charting the Path to Pandemic; Roundtable with Institute of Internal Auditors (IIA) Executives-Business Continuity; IIA Leadership Academy-Chapter Volunteer Role Presentations; Building a Robust & Sustainable Conflict Of Interest Program; Pima Community College Wellness Webinar-Banishing Back Pain (four episodes); BlueCross of Arizona-Unwinding Anxiety; etc. All IIA webinars offered Continuing Professional Education (CPE) credits.

Audit Recap

The Office of the Internal Auditor followed-up with management on eight audits with open items (Access and Disability Resources (ADA) Audit; Automotive Audit; Aviation Center Controls; Center for International Education and Global Engagement Audit; Clery Act Compliance Audit; Contract Processes, Controls, and Administration Audit; Key Controls Review; Procurement & Payment Services (Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment). Internal Auditor will follow-up with management on the Health Insurance Portability and Accountability Act (HIPPA) Audit, Information Technology-Data Security, Cybersecurity Training, & Business Continuity Planning Audit, and Intercollegiate Athletics Audit soon. There were 14 findings closed during the second quarter of 2020; currently there are 45 findings closed (46%) and 53 findings open (54%) as depicted below:

Audit Title	Audit(s) Date (Initial & Follow up Audits)	Number of Findings Issued	Number of Findings Open	Department/Area	Expected Completion Date * (Based on Audit Report)	New Expected Completion Date (Based on Follow-up)
Access and Disability Resources (ADA)	Dec. 16, 2016	3	0	Access and Disability Resources (ADR)	Mar. 2018 (longest date out)	Closed May 2020
Automotive Audit	Mar. 23, 2017	3	2	Dean of Applied Technology	Mar. 2019 (longest date out)	Pending - Management will provide status and date(s) soon
Aviation Center Controls	Sep. 22, 2014 & Jun. 9, 2015 & May 5, 2016 & Mar. 28, 2017 & Jan. 26, 2018	6	0	Academic Director Aviation Technology Center	Aug. 2018	Closed Feb. 2020
Center for International Education and Global Engagement	May 17, 2016 & Apr. 21, 2017	11	1	Vice President of International Development	May 2017 (longest date out)	Pending - Management will provide status and date(s) soon

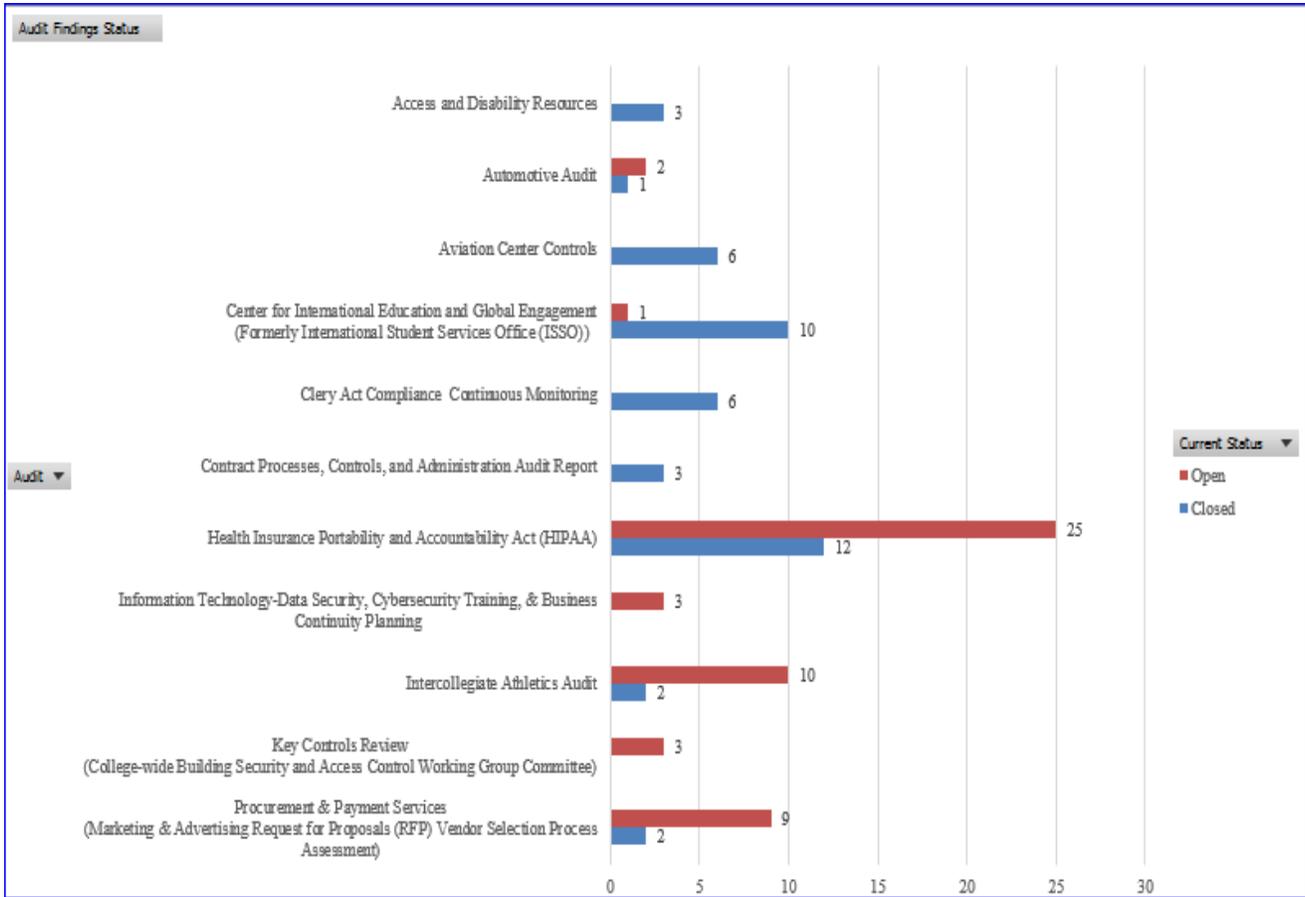


Pima County Community College District

Audit Title	Audit(s) Date (Initial & Follow up Audits)	Number of Findings Issued	Number of Findings Open	Department/Area	Expected Completion Date * (Based on Audit Report)	New Expected Completion Date (Based on Follow-up)
Clery Act Compliance	Apr. 1, 2016 & Jun. 14, 2017	6	0	Police Chief, Clery Compliance Officer	Dec. 2017 (longest date out)	Closed May 2020
Contract Processes, Controls, and Administration Audit	Jun. 25, 2015 & Nov.23, 2015	3	0	Purchasing Director / Contracts Director	Mar. 2016	Closed May 2020
Health Insurance Portability and Accountability Act (HIPPA)	May 20, 2016 & Jul. 31, 2017	37	25	The Assistant Vice Chancellor (AVC) of Information Technology (IT), Employee Service Center (ESC) Director	May 2019 (longest date out)	OIA currently following-up with Management
Information Technology-Data Security, Cybersecurity Training, & Business Continuity Planning	May 26, 2016 & May 31, 2017	3	3	Director of Cybersecurity	May 2019	OIA currently following-up with Management
Intercollegiate Athletics Audit	Nov. 6, 2015 & Dec. 2, 2016	12	10	Executive Director for Athletics, Assistant Athletics Director, Athletics Director, Vice President of Student Development, Campus President, All PCC Athletics Head Coaches per sport	Dec. 2016 (longest date out)	OIA currently following-up with Management
Key Controls Review	Jan. 6, 2017	3	3	Director of Facilities	Jan. 2017	Pending - Management will provide status and date(s) soon
Procurement & Payment Services (Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment)	Dec. 16, 2019	11	9	Director of Procurement & Payment Services	Mar. 2021 (longest date out)	Items with completion date of Mar. 2020 are Closed. **
TOTAL		98	53	Percentage Closed 46%	Percentage Open 54%	

* Audit findings and expected completion date are based on the last report issued by the OIA.

** The OIA conducts follow-ups on audit findings based on management implementation date (e.g. prior to completion date).



Below are the Audit Findings Implementation Status:

Audit Findings Implementation Status					
	0	1	2	3	Total
Access and Disability Resources				3	3
Automotive Audit	2			1	3
Aviation Center Controls				6	6
Center for International Education and Global Engagement (Formerly International Student Services Office (ISSO))	1			10	11
Cery Act Compliance Continuous Monitoring				6	6
Contract Processes, Controls, and Administration Audit Report				3	3
Health Insurance Portability and Accountability Act (HIPAA)	2	17	6	12	37
Information Technology-Data Security, Cybersecurity Training, & Business Continuity Planning	3				3
Intercollegiate Athletics Audit	10			2	12
Key Controls Review(College-wide Building Security and Access Control Working Group Committee)	3				3
Procurement & Payment Services(Marketing & Advertising Request for Proposals (RFP) Vendor Selection Process Assessment)		9		2	11
Total	21	26	6	45	98



Implementation Status Classifications	Descriptions	Tickmark
Addressed /Completed	Implemented at 100% or risk/issue addressed	●
Substantially Complete > 50%	Substantially complete with more than 50% completion; but less than 100%	◐
Partially Complete ≤ 50%	Partially complete with less than 50% completion; but more than 0%	◑
No Progress	No progress observed or action taken	○

The Office of the Internal Auditor followed-up with management on the open item related to the Arizona Auditor General audit; management is currently working on the remediation of this finding. More details will be provided in the next quarterly report.

Audit Title	Audit(s) Date (Initial & Follow up Audits)	Number of Findings Issued	Number of Findings Open	Department/Area	Expected Completion Date (Based on Audit Report)	New Expected Completion Date (Based on Follow-up)
Arizona Auditor General Year Ended June 30, 2019	December 18, 2019	1	1	Director of Records Management	June 2020	Pending - Management will provide status and date(s) soon
TOTAL		1	1	Percentage Closed 0%	Percentage Open 100%	

Note: *The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing* (Standards) requires that Internal Audit follow-up upon the disposition of management’s actions to address risks identified and to communicate the results to management. Internal Auditor updates the Internal Audit Findings Matrix when open items are followed-up with management (e.g. contact name, date, reason, status, etc.). Supporting documentation is reviewed prior to closing a finding.



Audit Plan

The Detail Audit Plan is included below for Internal Audit activities and status.

ENGAGEMENT TYPE & DESCRIPTION*	TIMING		STATUS
	2019 - 2020	2020 - 2021	
<u>Audits / Projects:</u>			
Hiring Internal Auditor	Fall 2019		Complete
2019 College Risk Assessment & Audit Plan Report	Spring 2020		Complete
Marketing and Advertising Request for Proposal (RFP) Vendor Selection Process Assessment Internal Audit Report	Spring 2020		Complete
Center for International Education and Global Engagement	Spring 2020		In Progress
Purchasing & Contracting & P-Card	Spring 2020		-
Health Insurance Portability and Accountability Act (HIPAA) Data Security		Fall 2020	-
Clery Act		Fall 2020	-
Human Resources/Payroll		Fall 2020	-
Financial Aid and Scholarship		Spring 2021	-
Grants Management		Spring 2021	-
Enrollment Management		Spring 2021	-
Information Technology		Spring 2021	-
<u>Advisory Services:</u>			
Culture Survey	Spring 2020		In Progress
Special Projects and Reviews		Fall 2020 – Spring 2021	-
Advising & Academic Support		Fall 2020 – Spring 2021	-
<u>External Audits Support / Follow-ups:</u>			
Arizona Office of the Auditor General’s Audit Support and follow-up	Spring 2020	Spring 2021	In Progress
Follow-up on Audit Findings** (e.g. Access & Disability Resources (ADA); Automotive Audit; Aviation Center Controls; Center for International Education and Global Engagement; Clery Act Compliance Monitoring; Contract Processes, Controls, and Administration; Health Insurance Portability and Accountability Act (HIPAA) Data Security; Information Technology-Data Security, Cybersecurity Training, & Business Continuity Planning; Intercollegiate Athletics; Key Controls; Marketing and Advertising Request for Proposal (RFP) Vendor Selection Process Assessment)	Spring 2020	Fall 2020 - Spring 2021	In Progress

*Due to the dynamic environment of the College and risk environment, the plan will be reviewed quarterly and updated as necessary. Any changes or updates to the plan will be reviewed with the Finance and Audit Committee and the Board.

**Internal Audit will complete an audit report for each audit engagement; the report will include audit scope, findings, recommendations and management responses (if deficiencies are noted). In addition, Internal Audit will complete a quarterly report with an update on the status of the audit findings based on management implementation date.



Important Compliance Items and Guidance:

U.S. Department of Education

April 21, 2020

After quickly making available more than \$6 billion for colleges and universities to provide direct emergency cash grants to students, U.S. Secretary of Education Betsy DeVos announced today an additional \$6.2 billion is now available to higher education institutions to ensure learning continues. The funding is available through the Higher Education Emergency Relief Fund authorized by the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*, signed into law by President Donald J. Trump less than one month ago.

<https://www.ed.gov/news/press-releases/secretary-devos-delivers-6-billion-additional-grant-funding-support-continued-education-americas-colleges-universities>

This website is being monitored by the Associate Provost and Accreditation Liaison Officer.

U.S. Department of Education

May 6, 2020

U.S. Secretary of Education Betsy DeVos took historic action today to strengthen Title IX protections for survivors of sexual misconduct and to restore due process in campus proceedings to ensure all students can pursue an education free from sex discrimination.

[https://www.ed.gov/news/press-releases/secretary-devos-takes-historic-action-strengthen-title-ix-protections-all-](https://www.ed.gov/news/press-releases/secretary-devos-takes-historic-action-strengthen-title-ix-protections-all-students?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=)

[students?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=](https://www.ed.gov/news/press-releases/secretary-devos-takes-historic-action-strengthen-title-ix-protections-all-students?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=)
This website is being monitored by the Associate Provost and Accreditation Liaison Officer.



*******Confidential*******

**2019 Pima Community College Risk Assessment & Audit Plan
Final Report**

May 20, 2020

DISTRIBUTION:

Lee Lambert, Chancellor
Governing Board
Finance and Audit Committee
Dolores Duran-Cerda, Executive Vice Chancellor and Provost
Dave Bea, Executive Vice Chancellor, Finance and Administration
Bill Ward, Executive Vice Chancellor, Facilities & Police
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EXECUTIVE SUMMARY

I. INTRODUCTION

The Office of the Internal Auditor (Internal Audit) has completed the 2019 Pima Community College (College) Risk Assessment. The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)* requires that Internal Audit performs a risk assessment to aid in identification of risks facing the organization to assist in the development of the Audit Plan.

All business activities involve some level of risk. The purpose of a Risk Assessment and the related Audit Plan is to provide management with information to make better informed decisions about whether College approaches to reduce or mitigate risk are effective and sufficient to carry out the activity under review at the risk level deemed appropriate and acceptable by management. This report was structured pre-COVID-19 and doesn't factor new realities (e.g. business continuity, economic and health threats, effective program delivery modalities, etc.). Internal Audit will perform additional risk analysis prior to starting an audit engagement.

This report should be restricted/limited to those individuals with a business need to know only to limit potential additional liability risks to the College.

II. 2019 RISK ASSESSMENT RESULTS SUMMARY

Overall, there are numerous significant risk areas believed to be currently facing the College that were identified during the 2019 Risk Assessment. The top five highest risk categories are:

- Advising and Academic Support
- Compliance and Regulatory
- Enrollment Management
- Human Resources
- Information Technology/Cybersecurity/Data Security

It should be noted that the assessment reflects the perceptions of those surveyed and interviewed, rather than objective measures of risk. It should also be noted that the survey identifies general areas of risk, rather than specific processes. Further work is required to develop sufficiently detailed scopes of work to permit a meaningful and actionable audit report.

It is helpful to note that senior College leadership, management, staff and faculty have made sustained efforts to address many of the identified risk categories listed in this report; however additional work remains to be completed. Internal Audit is planning to perform additional risk analysis and interviews to help determine a detailed audit scope within these highest risk areas prior to starting an audit engagement. An important risk remediation effort, the College is developing an Enterprise Risk Management (ERM) Department/Committee to continue monitoring these risks and help ensure resources are provided to address risks in a prioritized risk-based manner. In addition, Internal Audit will monitor and identify risks and provide recommendations to remediate them in the future as well. Overall, demonstrated progress has been made to address risks at the College, but further work remains to be completed.

III. RISK DEFINITIONS

WHAT IS A RISK

A risk is an event or an exposure that could prevent the College meeting its goals and objectives; risk is measured in terms of probability and significance. Risk can be defined as the potential harm that may occur from some current process or from some future event. It is often tied to the probability of some undesirable event.

WHAT IS A RISK ASSESSMENT

A risk assessment is not an audit; it is the identification and analysis of relevant risks to the achievement of an organization's objectives in order to determine how those risks should be managed. In other words, it is an analysis of what could go wrong.

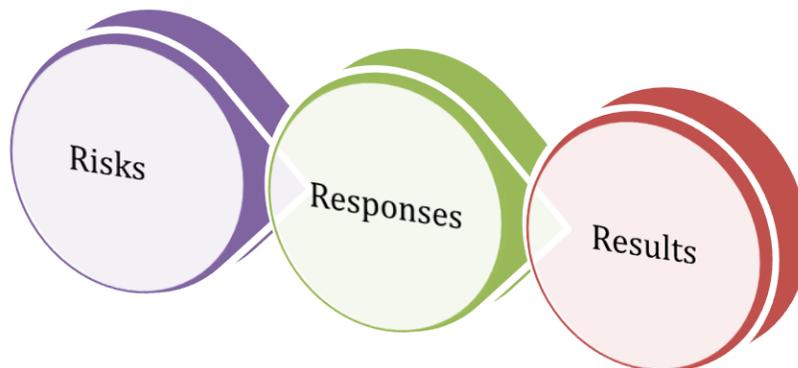
Not all risks are equal. Some are more likely than others to occur, and some will have a greater impact than others if they occur. Once risks are identified, their probability and significance must be assessed.

As a good business practice, the risk assessment process is an ongoing one; the survey is one part of the ongoing risk assessment process. Internal and external threats constantly develop, presenting new exposures to the College.



IV. RISK PROCESS FLOW

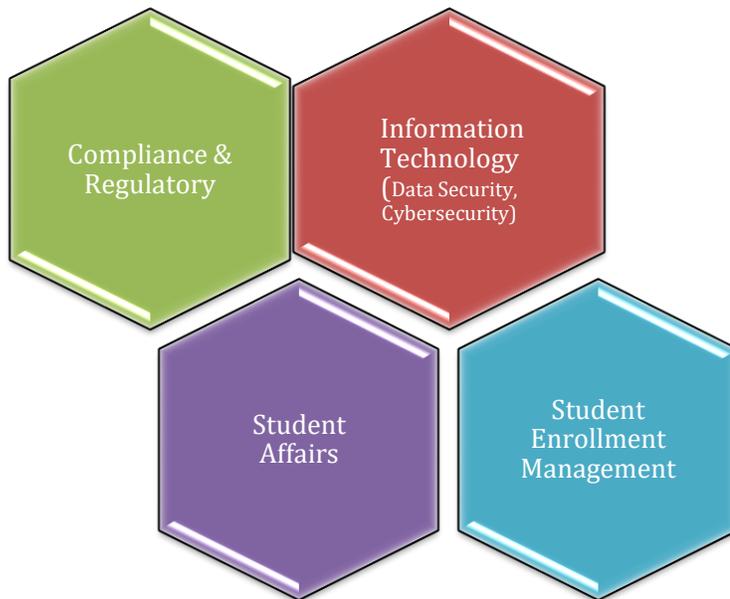
Organizational risks can be viewed as a process flow. Risks that are proactively identified in the Risk Assessment Report help provide an opportunity for senior management to develop a response (a management action plan) that will lead to desired positive results and outcomes. For example, compliance and regulatory risks may be reduced by providing regular employee training on specific compliance requirements and developing strong internal controls to limit risks to the College.



Risks that are not adequately addressed by management may lead to undesirable consequences for the College. For example, the College may not be able to effectively or fully reach all of its planned strategic objectives if compliance and regulatory requirements are not met. External federal regulators, such as the United States Department of Education (DOE), have numerous federal requirements for management and disbursement of student financial aid (Title IV financial aid). The majority of Pima students rely upon financial aid to attend Pima and if Title IV financial aid was not available students might not be able to continue with their studies and therefore negatively impacting the College's student enrollment strategic goals. Another example of an external regulator is the Higher Learning Commission (HLC), the College's accrediting organization, and it has a detailed framework of criteria that must be complied with. Meeting HLC requirements is important because accreditation of the College is the foundation for offering valid academic degrees and certificates that are recognized and accepted by other higher educational institutions and employers.

CATEGORIES OF RISKS FACING PIMA IN 2019

The College faces many different categories and levels of risks that are inter-related. For example, compliance and regulatory risks exist that potentially could result in large financial penalties from outside regulators if appropriate procedures are not always followed. Examples of categories of risks the College is facing are listed below.



V. SCOPE AND METHODOLOGY

To determine the current highest risks facing the College in 2019, Internal Audit:

- Surveyed all Director level and above employees via an expanded and more detailed 2019 risk assessment questionnaire. Eighty three percent (83%) participation was achieved in the survey with 80 Director level and above employees participating.
- Coordinated and worked closely with the College Office of Strategy, Analytics, and Research staff. Resulted in 50 page risk assessment report details.
- Consulted with Directors, senior administration and Finance and Audit Committee members on development of expanded Risk Assessment questions and processes.
- Performed risk trend analysis for College risk assessment; created a 2019 Risk Register of the highest risks currently facing the College.
- Examined prior risk assessment reports.
- Researched current risk trends for other organizations and industries.

- Reviewed other Community College Internal Audit departments Risk Assessment processes.
- Developed an Audit Plan for the College.

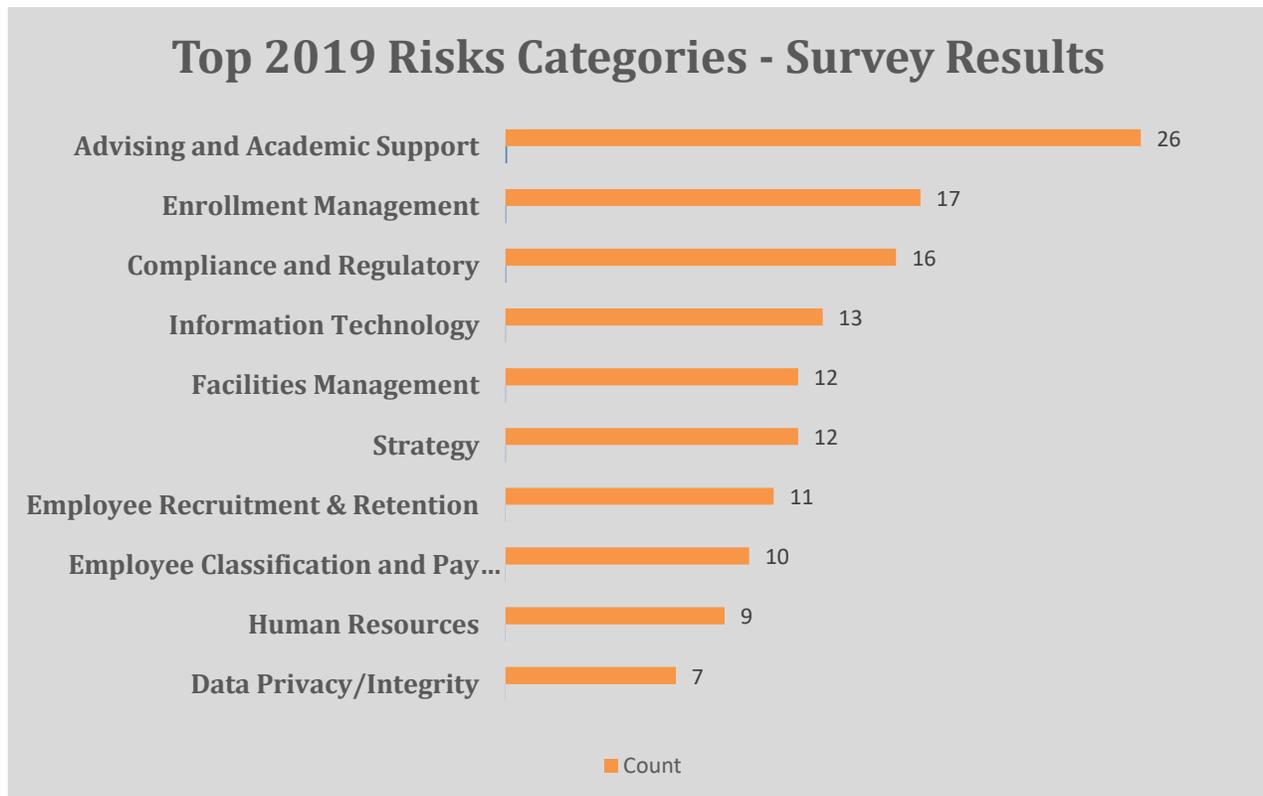
See Appendix “B” for additional research and activities considered in the Risk Assessment and Engagement Plan.

VI. 2019 RISK ASSESSMENT INFORMATION AND RESULTS

TOP 10 RISK SURVEY RESULTS

Director level and above employees participated in a detailed Risk Assessment Survey and submitted responses. The top 10 risk survey responses are the following:

1. Advising and Academic Support
2. Enrollment Management
3. Compliance and Regulatory
4. Information Technology
5. Facilities Management
6. Strategy
7. Employee Recruitment and Retention
8. Employee Classification and Pay Administration
9. Human Resources
10. Data Privacy/Integrity



*Count refers to the number of responses for risk category

DETAILED RISK SURVEY RESULTS

The following results were obtained from the detailed 2019 Risk Assessment survey. The top three risk area categories identified by all Director level and above employees are the following:

Answer	%	Count
Advising and Academic Support	11.2%	26
Enrollment Management	7.3%	17
Compliance and Regulatory	6.9%	16
Information Technology	5.6%	13
Facilities Management	5.2%	12
Strategy (i.e. planning and resource allocation, major initiatives, etc.)	5.2%	12
Employee Recruitment & Retention	4.7%	11
Employee Classification and Pay Administration	4.3%	10
Human Resources	3.9%	9
Data Privacy/Integrity	3.0%	7
Accounting, Budgeting, and Financial Reporting	2.6%	6
Data Access and Security	2.6%	6
Governance	2.6%	6
Student Affairs	2.6%	6
Campus Public Safety	2.1%	5
Disaster Recovery/Business Continuity	2.1%	5
Risk Management	2.1%	5
Employee Development	1.7%	4
Environmental Health and Safety	1.7%	4
Equipment/Resources (i.e. maintenance, inventory, usage, etc.)	1.7%	4
Marketing and Communications	1.7%	4
Payroll	1.7%	4
Purchasing & Contracting	1.7%	4
Records Management/Records Retention	1.7%	4
Distance Education	1.3%	3
Safety and Security	1.3%	3
Foundation & Alumni Services	0.9%	2
Institutional Research, Planning and Effectiveness	0.9%	2
Construction	0.4%	1
Diversity and Multicultural Services	0.4%	1
Grants Administration & Compliance	0.4%	1
Legal Counsel	0.4%	1
Other (please specify):	0.4%	1
Media Services	0.4%	1
Occupational Programs	0.4%	1
Other (please specify):	0.4%	1
Provost	0.4%	1
Student Code of Conduct	0.4%	1
Veterans	0.4%	1
*Other	0.0%	12
Total	100.0%	233

*There was an assortment of additional risk areas identified as "Other" by respondents that included a variety of different risk areas.

The Risk Assessment Survey results will be utilized by Internal Audit in developing the College Audit Plan, in close coordination with the Finance and Audit Committee. In addition, the Risk Assessment results may be utilized by senior administration, management, staff and the Governing Board as a reference to help allocate resources to remediate highest risk areas, as needed.

Internal Audit is available to provide assistance, guidance or to answer questions from senior management and others regarding remediation of risks identified and is also available as an on-site resource, as needed.

See Appendix “A” for detailed risk assessment survey questions & summary results.

VII. ENGAGEMENT PLANNING AND RISK ASSESSMENT

INTERNAL AUDITING STANDARD - PLANNING

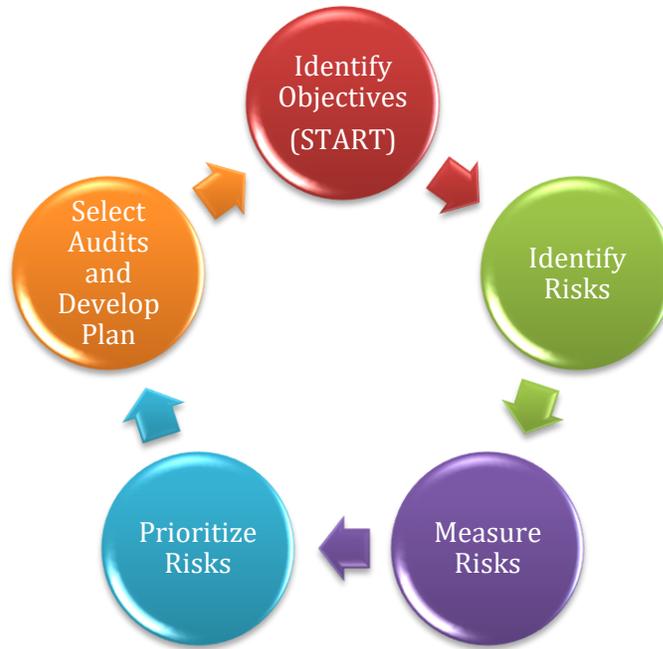
Internal Audit provides independent, objective assurance, education and advisory services designed to add value and improve the College’s operations. Internal Audit is responsible for developing a risk-based engagement plan, taking into account the organization’s risk management framework. If a framework does not exist, the Internal Auditor uses his/her own judgment of risks after consideration of input from senior management and the Board. The Internal Auditor must review and adjust the plan, as necessary, in response to changes in the organization’s business, risks, operations, programs, systems, and controls.

OBJECTIVE

A comprehensive, data-driven, and objective risk-based audit plan based on critical College risks that follows a business focused approach and allows flexibility. The key objective of the annual plan (and resulting engagements) is effective and efficient resource management linked with a sound business approach.

RISK ASSESSMENT PROCESS OVERVIEW

Areas are selected for audit based on an annual college-wide risk assessment. This risk assessment takes into consideration operational, compliance, financial, and reputational risks, as well as areas of management concern. The purpose of the risk assessment is to assess the likelihood and impact of the risks to the College, by measuring and prioritizing risks, in order to focus management’s attention on the most important threats and opportunities and to begin the work for risk responses.



PRIORITIZING RISKS AND PLAN DEVELOPMENT

- Factors used to prioritize risks and build the engagement plan include:
 - College Strategic Direction
 - Core Themes and Objectives (See Appendix “C”)
 - PCC Specific Risk & Concerns rated as:
 - Major or Catastrophic Impact
 - Likely or Almost Certain Probability
 - Rapid Velocity
- Additional audit planning considerations include:
 - Internal Audit resources
 - Current or upcoming operational and system changes
 - Special requests/projects



VIII. RISK MATRIX

MEASURING RISKS

The significance of risks is assessed based on impact and likelihood.

- **Impact:** The effect on the College, and stakeholders, if a risk event occurs or if the area is not functioning as intended. Impact can include lost revenue, increased expenses, declining enrollment, fines, adverse publicity, sanctions, reputational damage, and reduced employee morale. Impact can be insignificant, minor, moderate, major, or catastrophic.
- **Likelihood:** Refers to the probability that an unfavorable event would occur if there were no internal controls or existing controls are not working as intended. Factors can include prior audit results, turnover, management and staff concerns, lack of internal monitoring and/or governance, operational and control weaknesses, and lack of training.

The heat map was created to view the portfolio of risks based on the impact and likelihood to allow for a direct comparison of the highest rated opportunities and risks for consideration and prioritization.

RISK MATRIX						
<i>Area / Function / Risk</i>						
HIGH <i>IMPACT</i>	CATASTROPHIC		▪ Acctg. & Finance	▪ COMPLIANCE & REGULATORY²	▪ INFORMATION SECURITY³ (Data Access, Data Privacy, BCP, Grants)	
	MAJOR		▪ Equipment & Resources ▪ Marketing & Comm. ▪ Safety & Security ▪ Environmental Health and Safety	▪ ENROLLMENT MANAGEMENT ▪ ADVISING & ACADEMIC SUPPORT (Provost) ▪ Occupational Programs ▪ Employee Performance Management ▪ Employee Recruitment & Retention ▪ Purchasing & Contracting ▪ Student Code of Conduct-Student Affairs-Veterans	▪ Human Resources ▪ GOVERNANCE¹ (Governance encompasses the policies, processes, planning, and structures used by the College to direct and control its activities, to achieve its objectives, and to protect the interest of its diverse stakeholder groups in an ethical manner.)	
	MODERATE		▪ Facilities Management & Usage	▪ Employee Classification & Pay Administration (Payroll) ▪ Employee Development		
	MINOR INSIGNIFICANT					
LOW		RARE	UNLIKELY	POSSIBLE	LIKELY	ALMOST CERTAIN
		LIKELIHOOD				HIGH

Note: Areas of rapid velocity are in bold and all capitals (i.e. Risk velocity measures how fast an exposure can impact an organization)

¹ Includes Higher Education and Organizational Risk – Collaboration and Change Management

² Includes Higher Education and Organizational Risk - Compliance, Legislative, & Regulatory Landscape

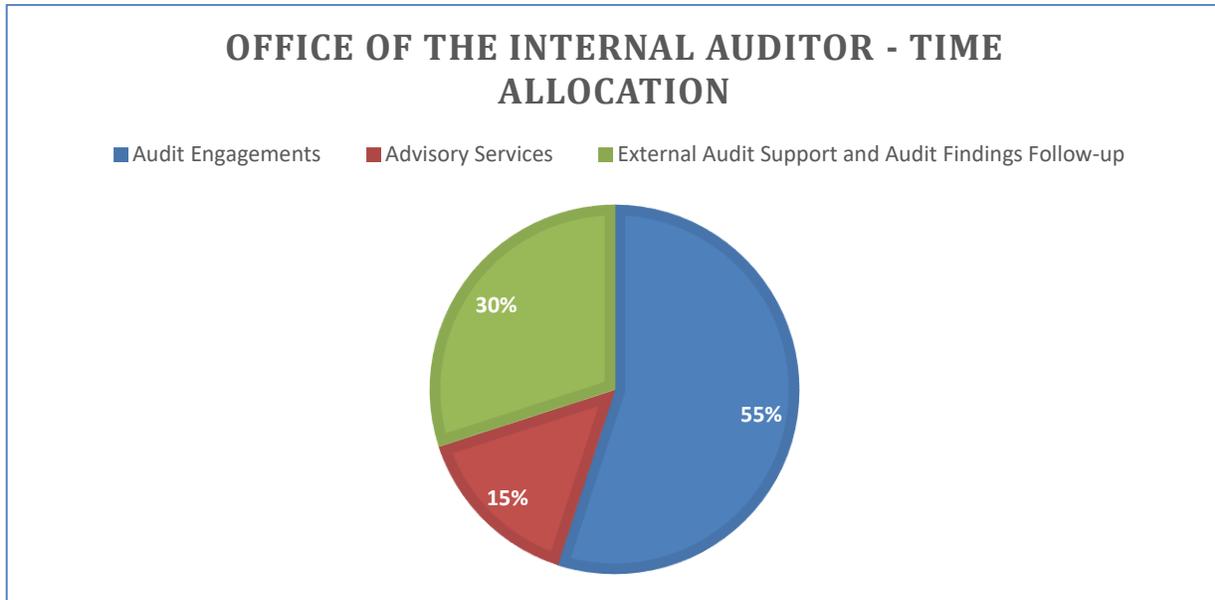
³ Includes Higher Education and Organizational Risk – Information Security & Data Privacy

IX. AUDIT RESOURCES AND ENGAGEMENT PLAN DETAILS

RESOURCES

Internal Audit currently has one full-time staff member available to administer the audit plan and all compliance and audit responsibilities set forth in the department charter.

The allocation of resources for the audit plan have been considered and outlined. Co-sourcing will be utilized in the audit plan, where needed, based on risk and subject matter expertise. The plan includes 55% of available hours directed to audit engagements, 15% advisory services, and 30% external audit support and audit follow up.



Calculation of Estimated Audit Hours Available for Fiscal Year 2020-2021	
<i>Internal Auditor (Full Time Employee)</i>	<i>Hours</i>
40 hours a week x 52 weeks a year = Total Annual Hours Available	2,080
Less: Paid time off (Vacation (200), Sick Leave (100), Holidays/Recesses (152)	452
Less: Professional Development and Training Hours	80
Total Annual Available Hours	<u>1,548</u>
Administrative Activities (5% of total annual available hours)	77
Audit Related Activities:	
Audit Engagements	809
External Audit Support and Audit Follow up	441
Advisory Services	221
Total Work Plan Hours Allocated	<u>1,548</u>

ENGAGEMENT PLAN

The Detail Audit Plan is included below for Internal Audit activities.

ENGAGEMENT TYPE & DESCRIPTION*	TIMING	
	2019 - 2020	2020 - 2021
<u>Audits / Projects:</u>		
Hiring Internal Auditor	Fall 2019	
2019 College Risk Assessment	Spring 2020	
Marketing and Advertising Request for Proposal (RFP) Vendor Selection Process Assessment Internal Audit Report	Spring 2020	
Center for International Education and Global Engagement	Spring 2020	
Purchasing & Contracting & P-Card	Spring 2020	
Health Insurance Portability and Accountability Act (HIPAA) Data Security		Fall 2020
Clery Act		Fall 2020
Human Resources/Payroll		Fall 2020
Financial Aid and Scholarship		Spring 2021
Grants Management		Spring 2021
Enrollment Management		Spring 2021
Information Technology		Spring 2021
<u>Advisory Services:</u>		
Culture Survey	Spring 2020	
Special Projects and Reviews		Fall 2020 – Spring 2021
Advising & Academic Support		Fall 2020 – Spring 2021
<u>External Audits Support / Follow-ups:</u>		
Arizona Office of the Auditor General’s Audit Support and follow-up	Spring 2020	Spring 2021
Follow-up on Audit Findings** (e.g. Access & Disability Resources (ADA); Automotive Audit; Aviation Center Controls; Center for International Education and Global Engagement; Clery Act Compliance Monitoring; Contract Processes, Controls, and Administration; Health Insurance Portability and Accountability Act (HIPAA) Data Security; Information Technology-Data Security, Cybersecurity Training, & Business Continuity Planning; Intercollegiate Athletics; Key Controls; Marketing and Advertising Request for Proposal (RFP) Vendor Selection Process Assessment)	Spring 2020	Fall 2020 - Spring 2021

*Due to the dynamic environment of the College and risk environment, the plan will be reviewed quarterly and updated as necessary. Any changes or updates to the plan will be reviewed with the Finance and Audit Committee and the Board.

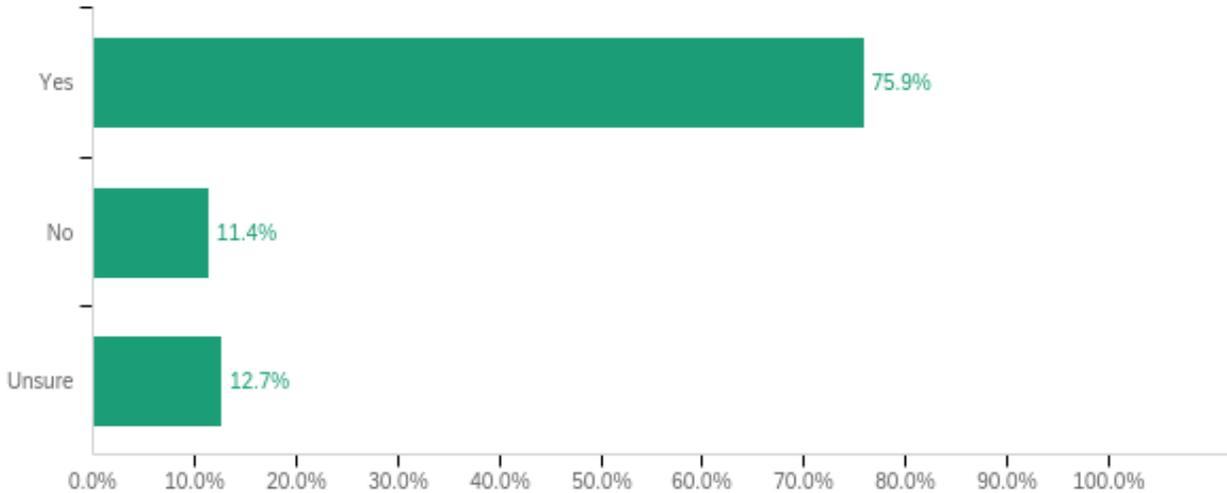
**Internal Audit will complete an audit report for each audit engagement; the report will include audit scope, findings, recommendations and management responses (if deficiencies are noted). In addition, Internal Audit will complete a quarterly report with an update on the status of the audit findings based on management implementation date.

X. Appendix A: Detailed Risk Assessment Survey Questions & Summary Results

Numerous internal control processes were reviewed. The Risk Assessment survey question and associated summary results are provided below:

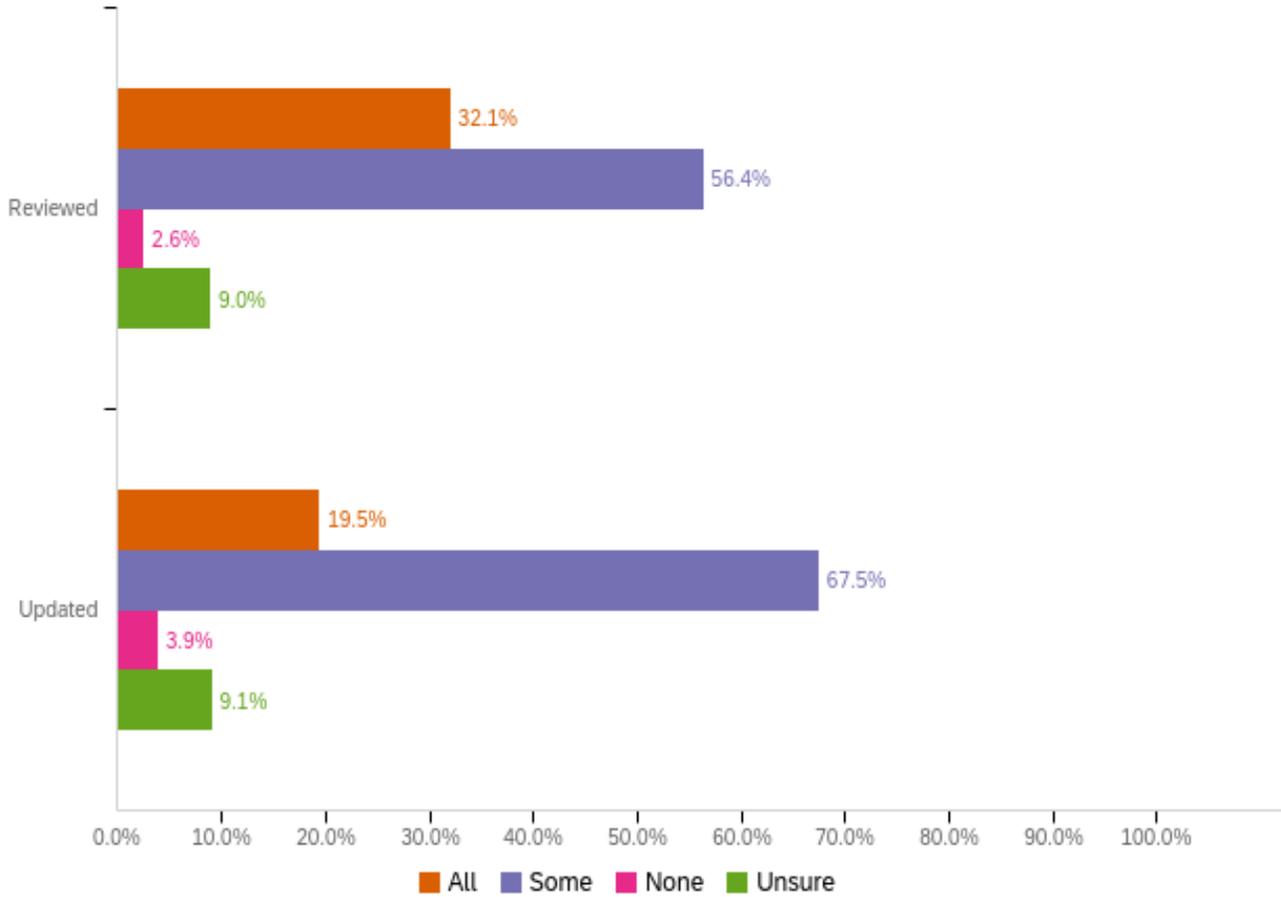
OPERATIONAL (O)

01. Does the College have policies and procedures that support the key functions and processes in your area?



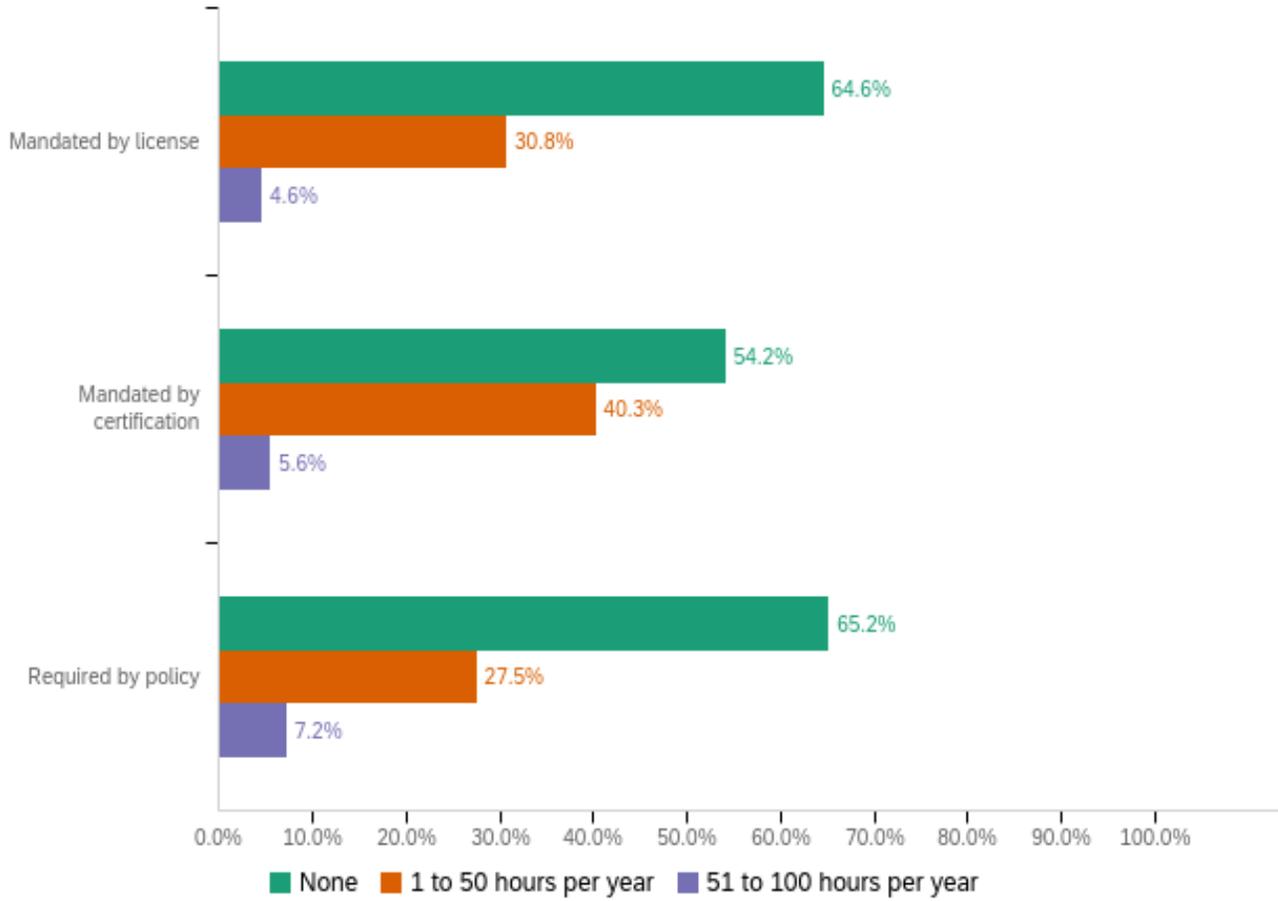
Answer	%	Count
Yes	75.9%	60
No	11.4%	9
Unsure	12.7%	10
Total	100.0%	79

02. Have policies, procedures, or operating manuals in your area been reviewed and/or updated within the past two years?



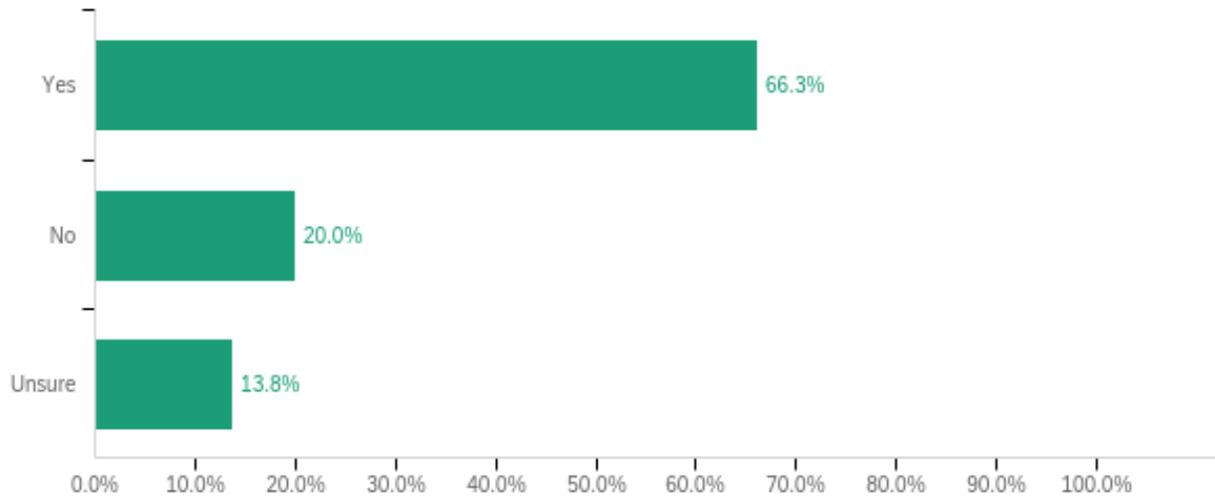
Answer	All		Some		None		Unsure		Total
Reviewed	32.1%	25	56.4%	44	2.6%	2	9.0%	7	78
Updated	19.5%	15	67.5%	52	3.9%	3	9.1%	7	77

03. What are the annual continuing education requirements for staff in your area?



Answer	Mandated by license		Mandated by certification		Required by policy	
None	64.6%	42	54.2%	39	65.2%	45
1 to 50 hours per year	30.8%	20	40.3%	29	27.5%	19
51 to 100 hours per year	4.6%	3	5.6%	4	7.2%	5
Total	100.0%	65	100.0%	72	100.0%	69

04. Do you complete any regular "self-audits" or internal assessments in your area?

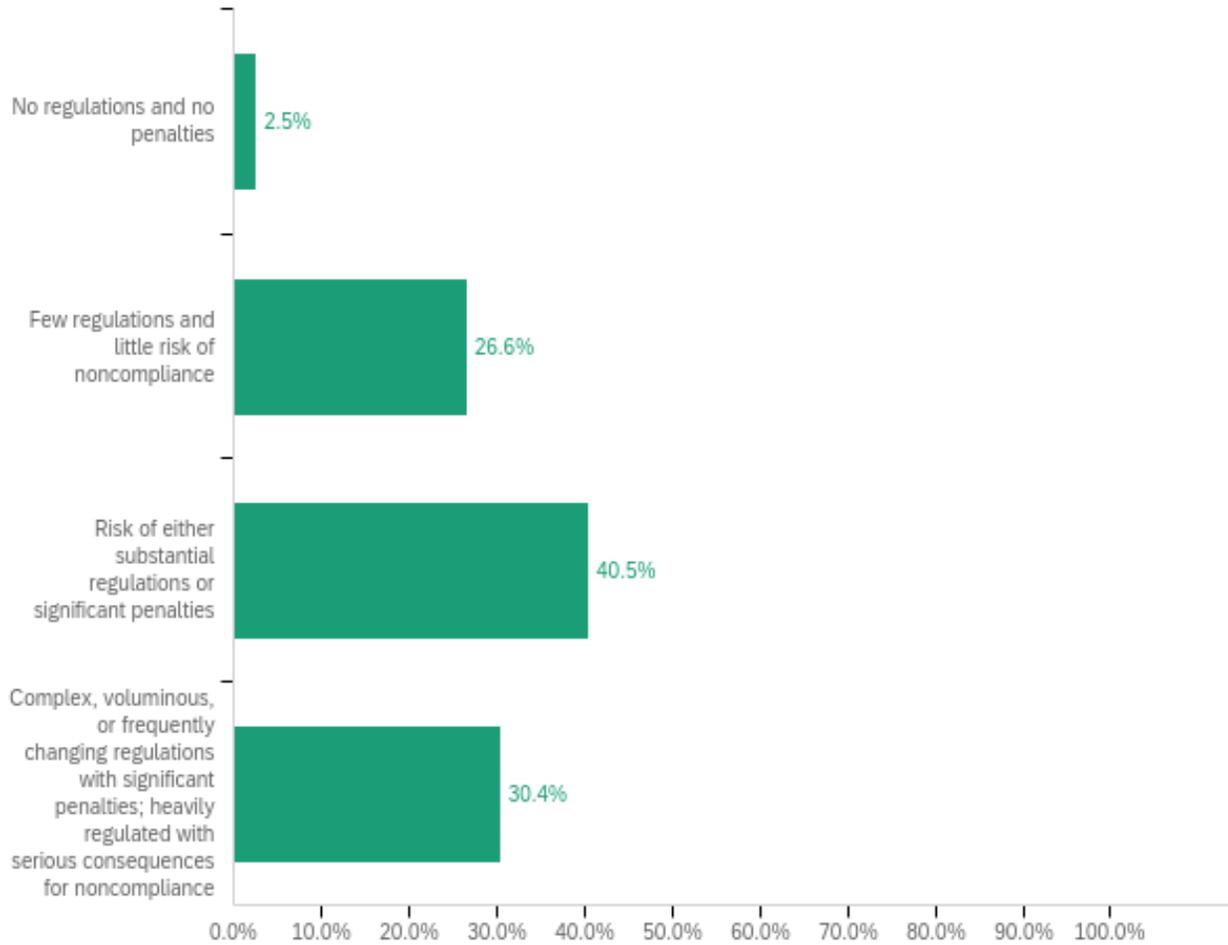


Answer	%	Count
Yes	66.3%	53
No	20.0%	16
Unsure	13.8%	11
Total	100.0%	80

LOCAL, STATE AND FEDERAL REGULATIONS (L)

L1. To what extent do regulations, affect or have impact on operations?

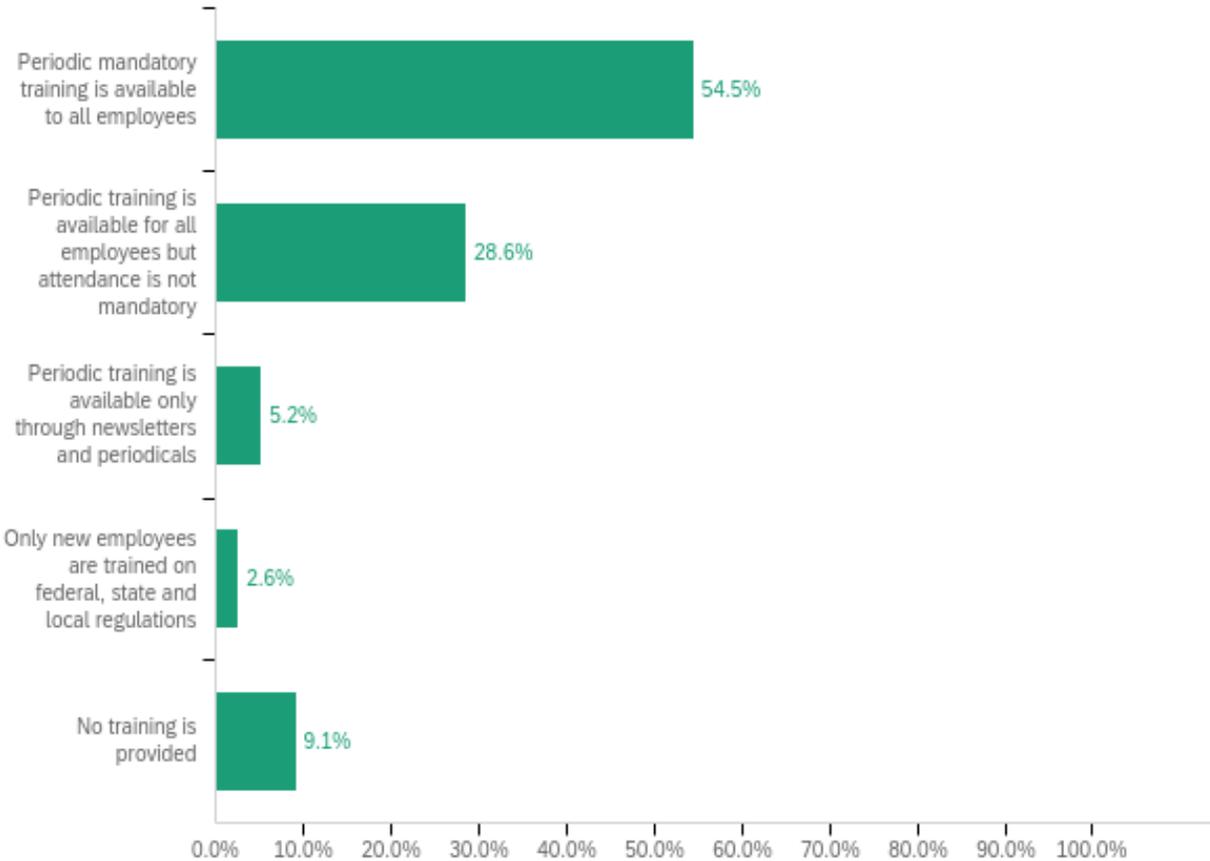
Description / Purpose: Assess how government regulations (federal, state, or local) impact your department's operations and exposure to sanctions and potential penalties for noncompliance. Please be sure to factor in the complexity, volume, and change in regulations, including ordinances, municipal codes, administrative regulations, IGAs, federal and state laws and regulations, contract conditions, and grant provisions that pertain to your department.



Answer	%	Count
No regulations and no penalties	2.5%	2
Few regulations and little risk of noncompliance	26.6%	21
Risk of either substantial regulations or significant penalties	40.5%	32
Complex, voluminous, or frequently changing regulations with significant penalties; heavily regulated with serious consequences for noncompliance	30.4%	24
Total	100.0%	79

L2. Are department personnel sufficiently informed about important federal, state and local regulations that govern activities they perform within the department?

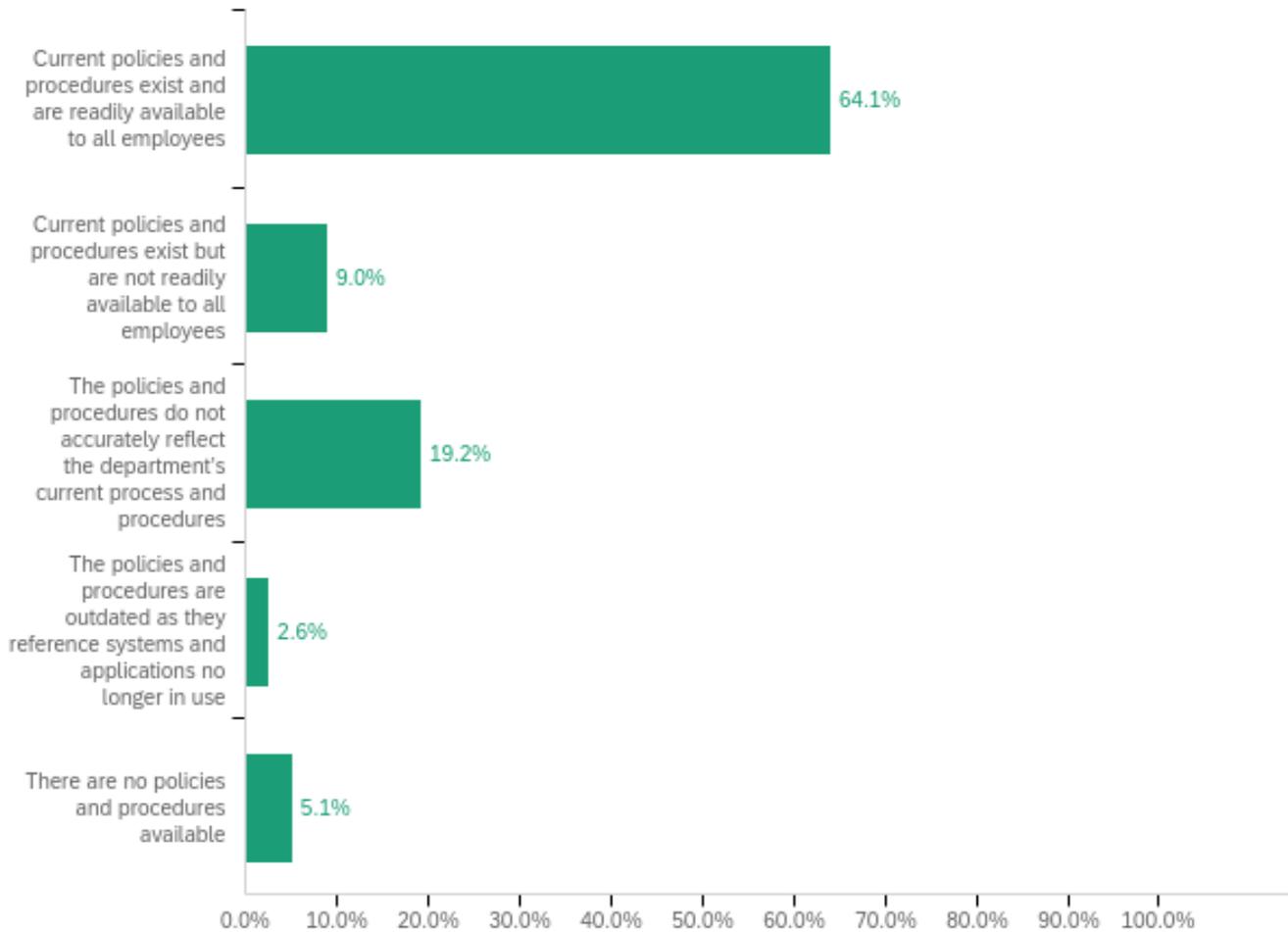
Description / Purpose: Assess how departments keep their employees informed through regular on-the-job training, departmental newsletters, webinars or formal training sessions on changes to or the implementation of new federal, state and local regulations that affect how they perform their jobs.



Answer	%	Count
Periodic mandatory training is available to all employees	54.5%	42
Periodic training is available for all employees but attendance is not mandatory	28.6%	22
Periodic training is available only through newsletters and periodicals	5.2%	4
Only new employees are trained on federal, state and local regulations	2.6%	2
No training is provided	9.1%	7
Total	100.0%	77

L3. Do departmental procedures and policies, available for personnel, sufficiently detail the activities they perform with the department?

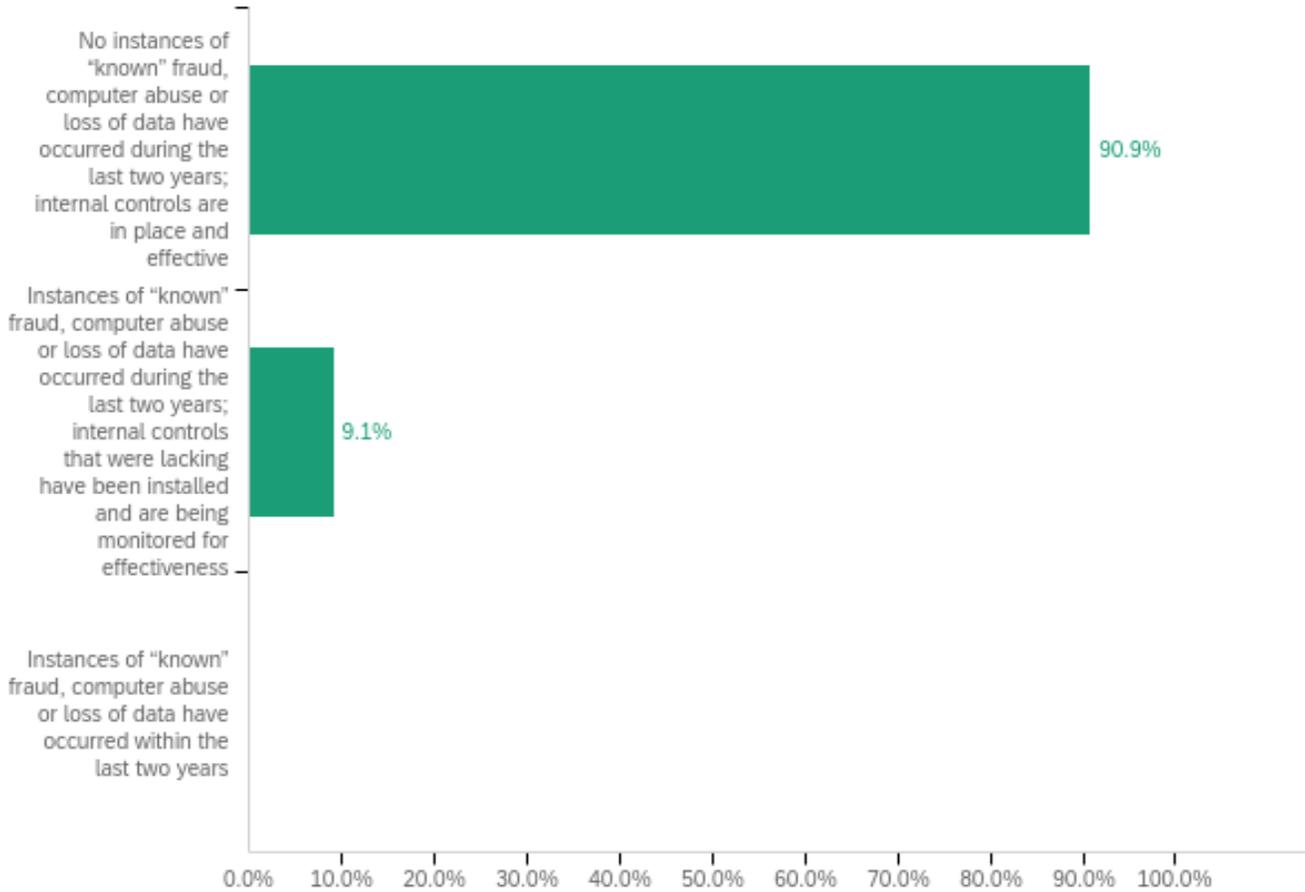
Description / Purpose: Assess if the department maintains policies and procedures for the functions performed by its employees.



Answer	%	Count
Current policies and procedures exist and are readily available to all employees	64.1%	50
Current policies and procedures exist but are not readily available to all employees	9.0%	7
The policies and procedures do not accurately reflect the department's current process and procedures	19.2%	15
The policies and procedures are outdated as they reference systems and applications no longer in use	2.6%	2
There are no policies and procedures available	5.1%	4
Total	100.0%	78

L4. Have there been instances of fraud, computer abuse, or data loss for this department?

Description / Purpose: Assess if the department is aware or notified of fraud, computer abuse, or data loss.

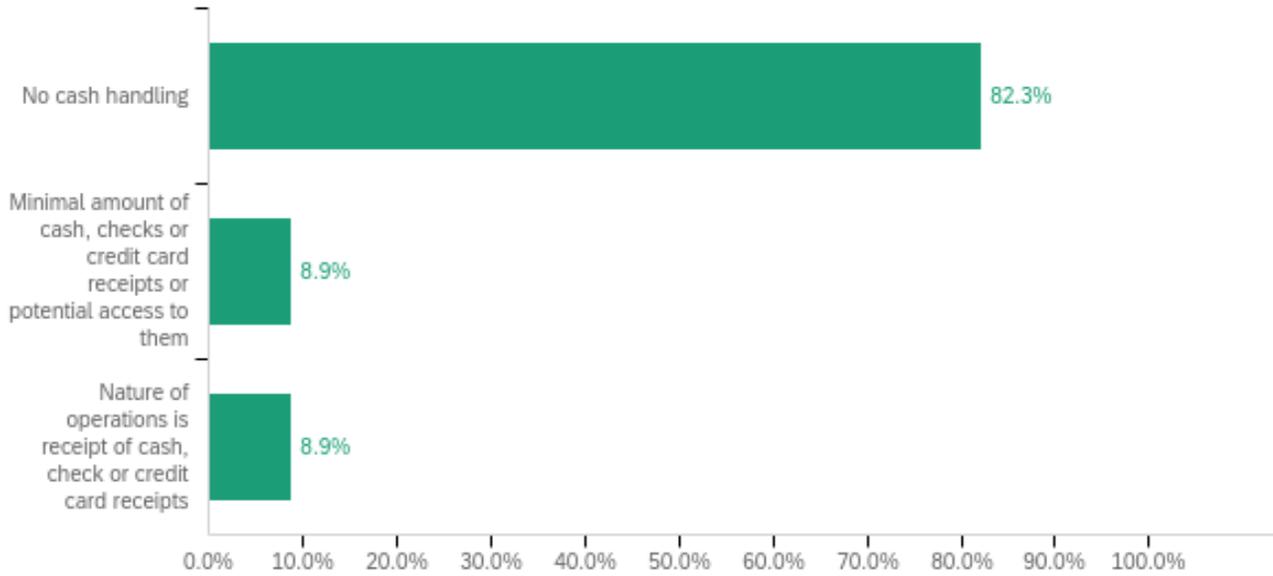


Answer	%	Count
No instances of "known" fraud, computer abuse or loss of data have occurred during the last two years; internal controls are in place and effective	90.9%	70
Instances of "known" fraud, computer abuse or loss of data have occurred during the last two years; internal controls that were lacking have been installed and are being monitored for effectiveness	9.1%	7
Instances of "known" fraud, computer abuse or loss of data have occurred within the last two years	0.0%	0
Total	100.0%	77

CASH HANDLING (CH)

CH1. To what extent does our department handle cash?

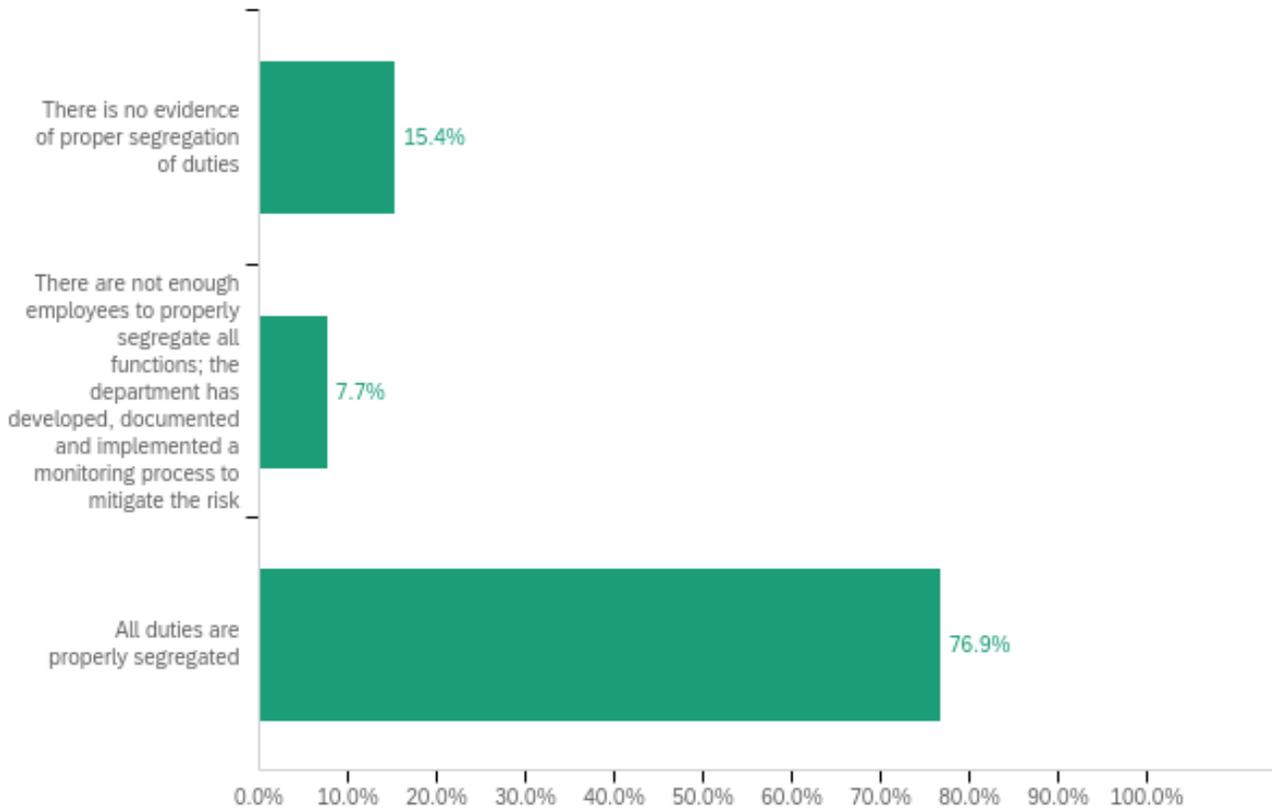
Description / Purpose: Assess the risk associated with cash transactions. Be sure to factor in the amount of cash collected as compared to business transacted by other means (credit card, electronic funds transfer, invoice, journal entry, etc.), as well as risks associated with the volume, type and nature of existing assets that are susceptible to theft such as equipment, supplies and inventories.



Answer	%	Count
No cash handling	82.3%	65
Minimal amount of cash, checks or credit card receipts or potential access to them	8.9%	7
Nature of operations is receipt of cash, check or credit card receipts	8.9%	7
Total	100.0%	79

CH2. Does adequate segregation of duties exist within you department between staff members responsible for receiving, depositing and reconciling cash and checks?

Description / Purpose: Determine if there are proper segregation of duties for cash transactions. One employee should not be responsible for receiving, depositing and reconciling cash and checks.

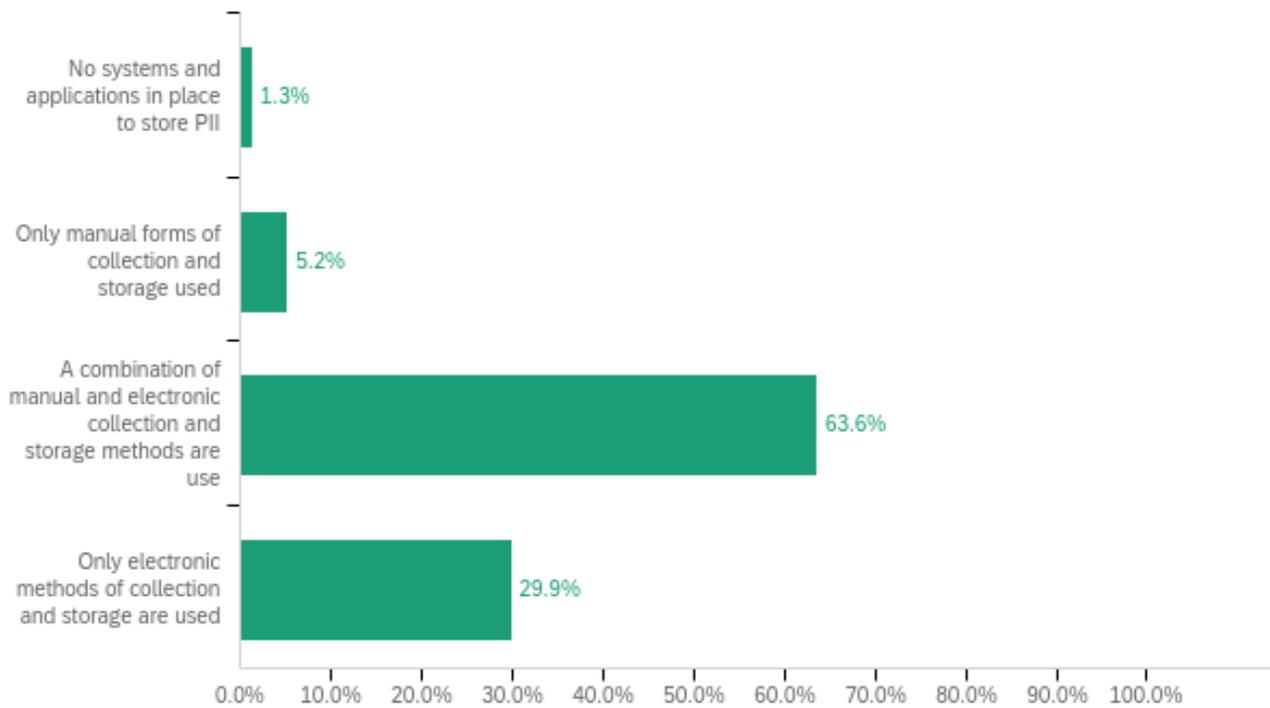


Answer	%	Count
There is no evidence of proper segregation of duties	15.4%	2
There are not enough employees to properly segregate all functions; the department has developed, documented and implemented a monitoring process to mitigate the risk	7.7%	1
All duties are properly segregated	76.9%	10
Total	100.0%	13

RECORDS MANAGEMENT – SAFEGUARDING OF PERSONAL IDENTIFIABLE INFORMATION (PII)

PII1. Does the department have systems and applications in place to store Personally Identifiable Information (PII)?

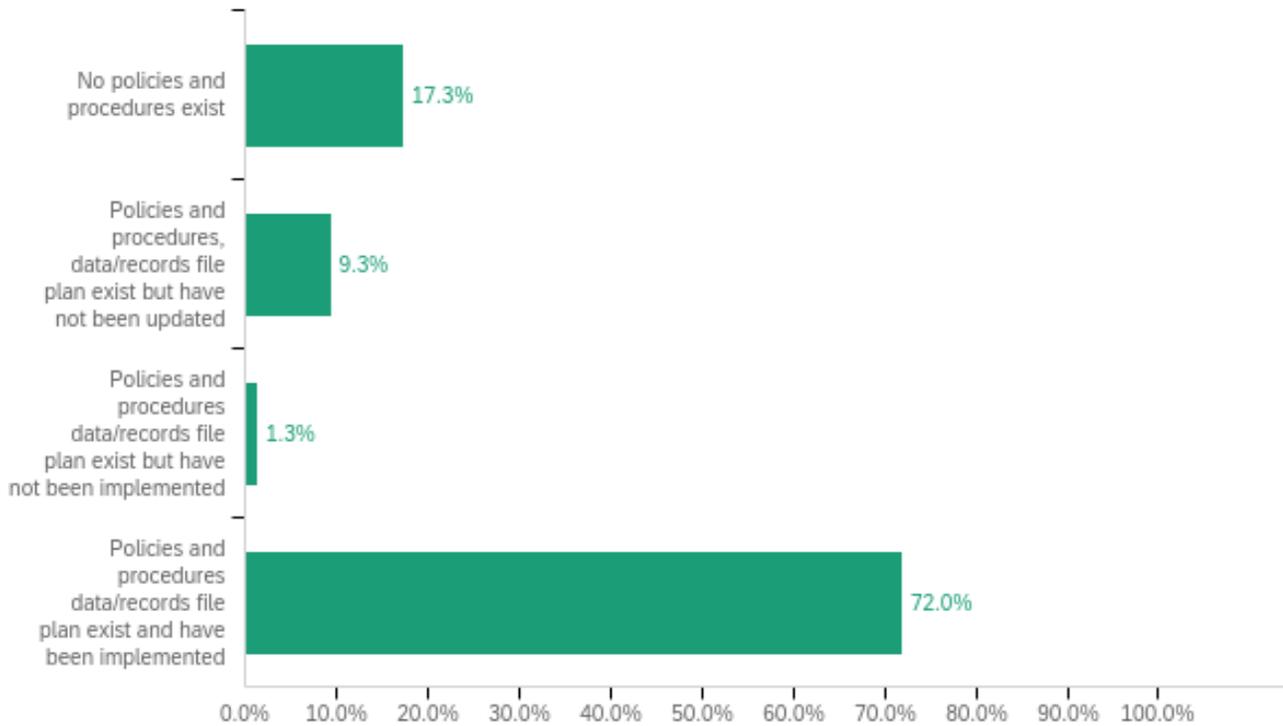
Description / Purpose: Information systems and applications that store PII must be controlled as to what information is stored, who can access the information and its retention standards.



Answer	%	Count
No systems and applications in place to store PII	1.3%	1
Only manual forms of collection and storage used	5.2%	4
A combination of manual and electronic collection and storage methods are use	63.6%	49
Only electronic methods of collection and storage are used	29.9%	23
Total	100.0%	77

PII2. Does the department have documented policies, procedures and a data/records file plan in place that address the safeguarding of PII?

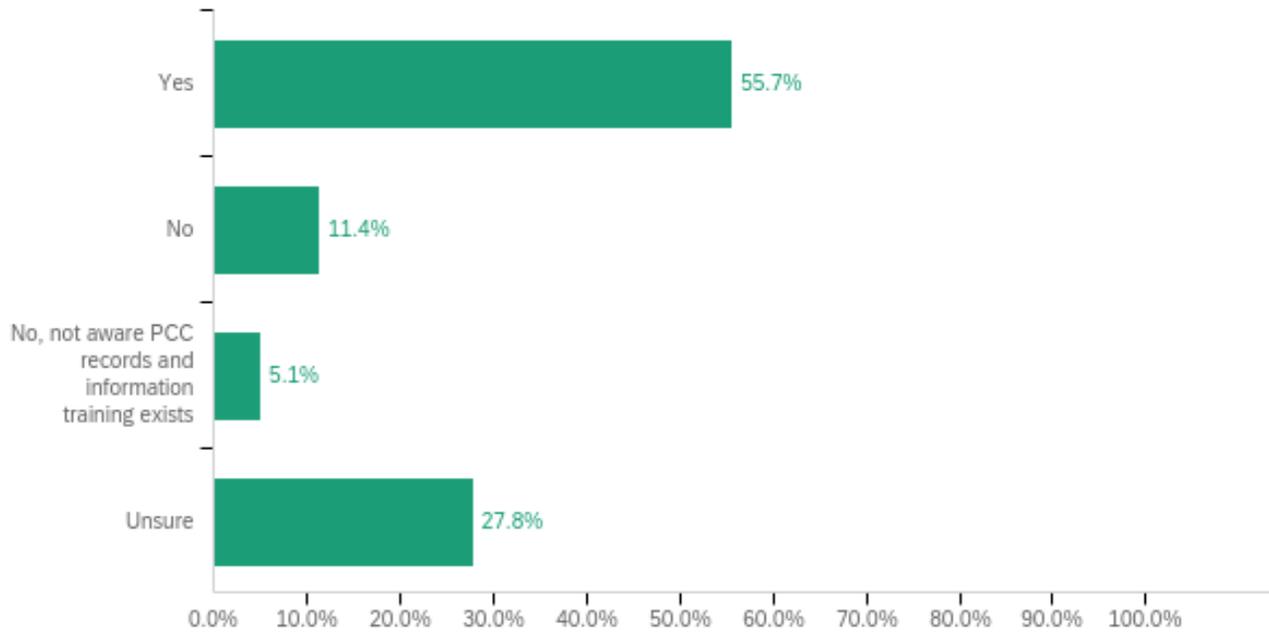
Description / Purpose: Departments should develop, document and implement policies and procedures for the identification, collection, storage, retention and disposal of PII.



Answer	%	Count
No policies and procedures exist	17.3%	13
Policies and procedures, data/records file plan exist but have not been updated	9.3%	7
Policies and procedures data/records file plan exist but have not been implemented	1.3%	1
Policies and procedures data/records file plan exist and have been implemented	72.0%	54
Total	100.0%	75

PII3. Has the department attended PCC's records and information management general training within the past 2 years?

Description / Purpose: Departments should attend PCC's records and information management general training. After the training is completed a better understanding of PII concepts will include such items as the definition of PII; applicable privacy laws, regulations and policies; and repercussions for the misuse of PII.

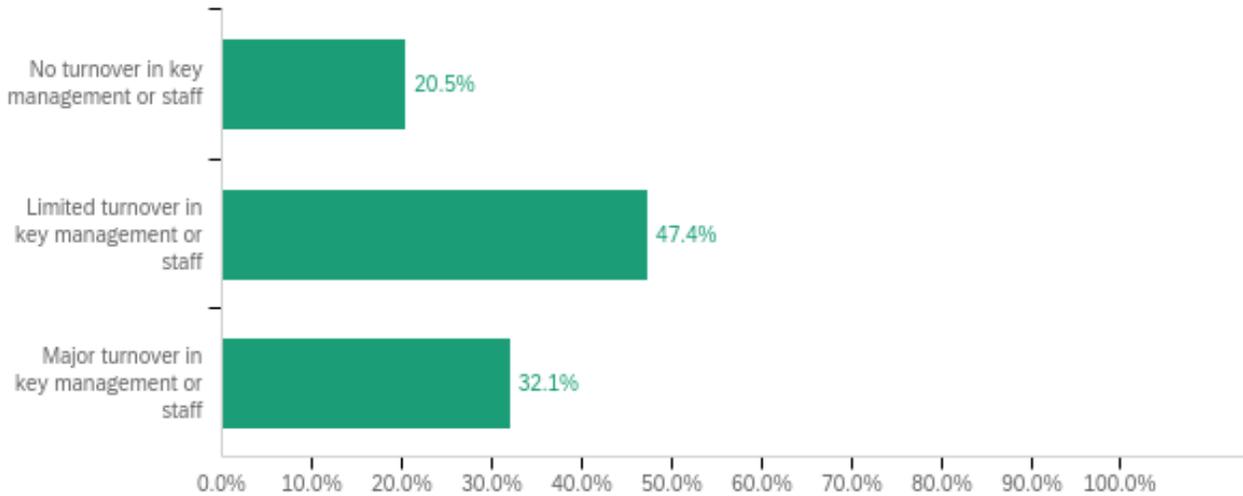


Answer	%	Count
Yes	55.7%	44
No	11.4%	9
No, not aware PCC records and information training exists	5.1%	4
Unsure	27.8%	22
Total	100.0%	79

DEPARTMENTAL CHANGES (DC)

DC1. In the last 3 years, has there been significant employee and management turnover in your department?

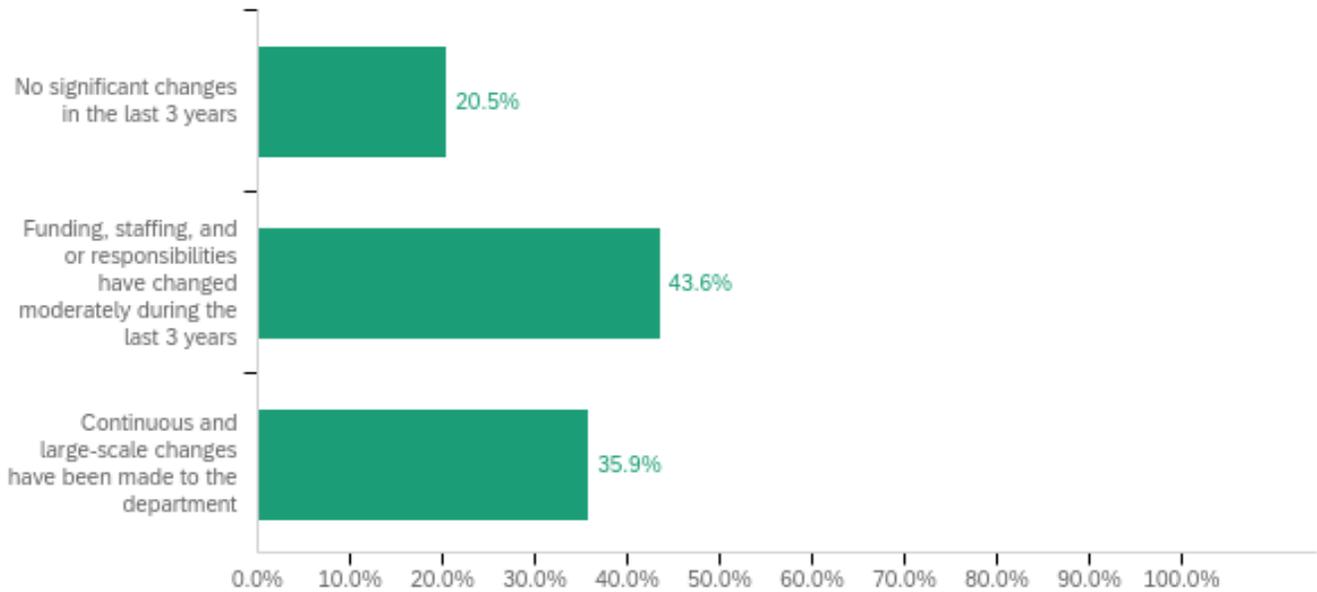
Description / Purpose: Determine if there is employee and management turnover in critical functions.



Answer	%	Count
No turnover in key management or staff	20.5%	16
Limited turnover in key management or staff	47.4%	37
Major turnover in key management or staff	32.1%	25
Total	100.0%	78

DC2. Have there been significant changes in staff size, funding, functions, systems, key positions and/or responsibilities of the department that might create problems?

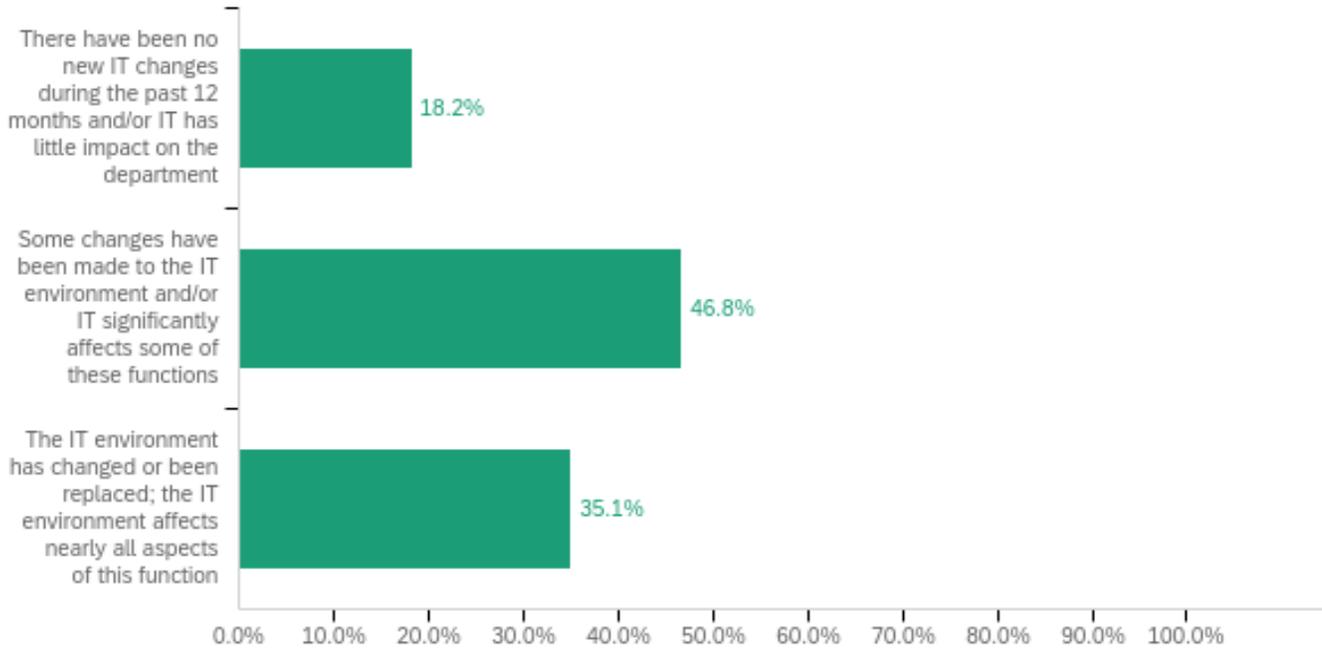
Description / Purpose: Determine if the department has experienced significant changes in its mission, funding or staffing.



Answer	%	Count
No significant changes in the last 3 years	20.5%	16
Funding, staffing, and or responsibilities have changed moderately during the last 3 years	43.6%	34
Continuous and large-scale changes have been made to the department	35.9%	28
Total	100.0%	78

DC3. What level of impact does Information Technology (IT) have on your department?

Description / Purpose: Determine if there has been significant changes to the department’s IT infrastructure to include new hardware or software installed that changed how the department performed and accomplished its mission.

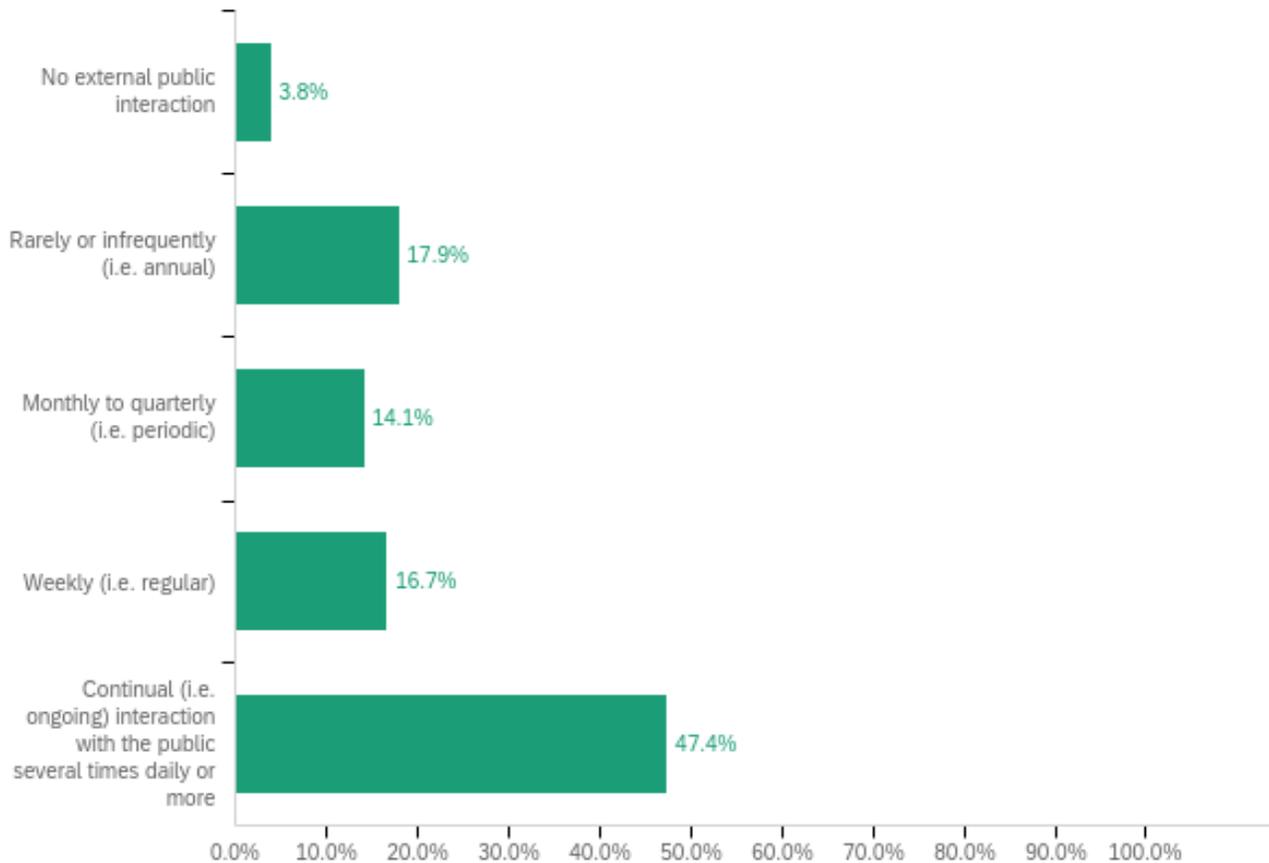


Answer	%	Count
There have been no new IT changes during the past 12 months and/or IT has little impact on the department	18.2%	14
Some changes have been made to the IT environment and/or IT significantly affects some of these functions	46.8%	36
The IT environment has changed or been replaced; the IT environment affects nearly all aspects of this function	35.1%	27
Total	100.0%	77

PUBLIC INTEREST (PI)

PI1. To what extent does your department interact with the external public?

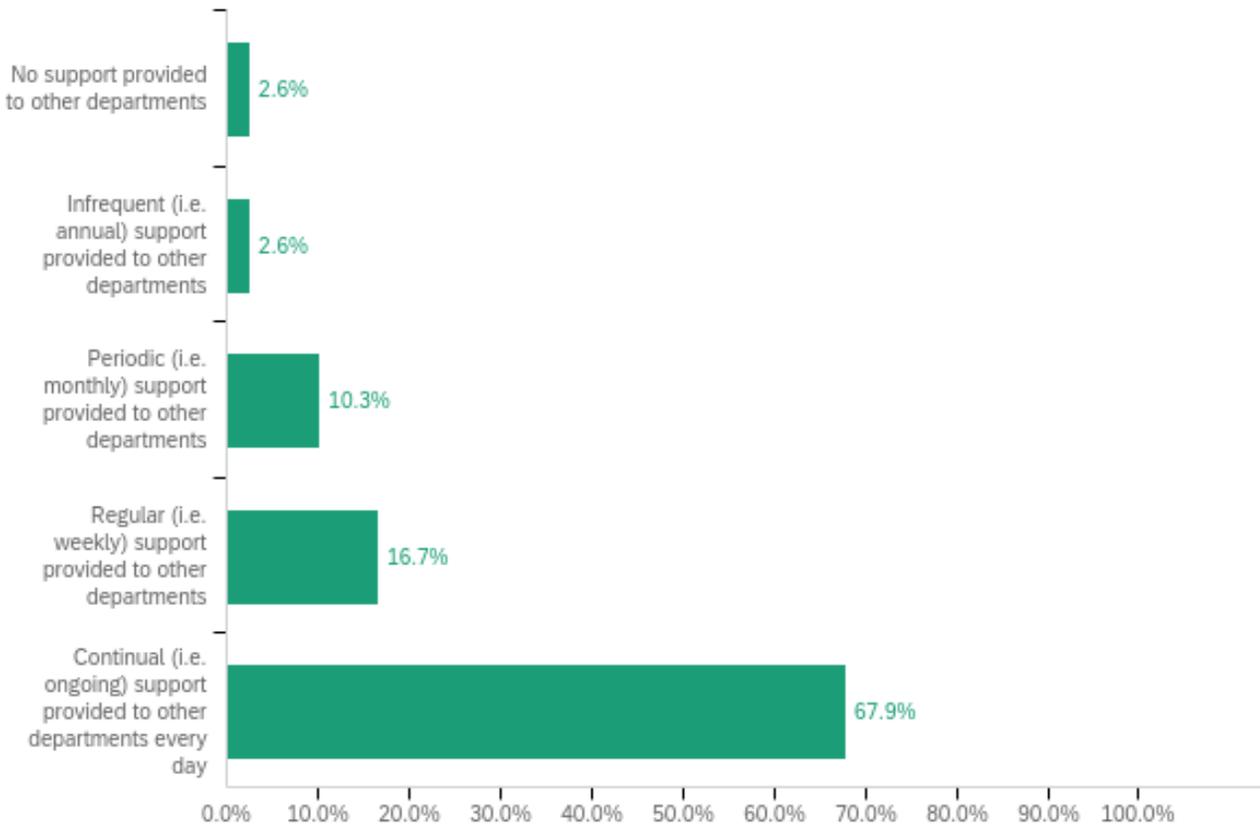
Description / Purpose: Assess how frequently your department works/interacts directly with the public. Little to no interaction is not a negative indicator, but rather an indicator that your department serves internal customers – internal customer interaction is addressed in question PI2.



Answer	%	Count
No external public interaction	3.8%	3
Rarely or infrequently (i.e. annual)	17.9%	14
Monthly to quarterly (i.e. periodic)	14.1%	11
Weekly (i.e. regular)	16.7%	13
Continual (i.e. ongoing) interaction with the public several times daily or more	47.4%	37
Total	100.0%	78

PI2. To what extent does your department support internal operations including those considered critical to achieving the objectives of other department’s mission/goals?

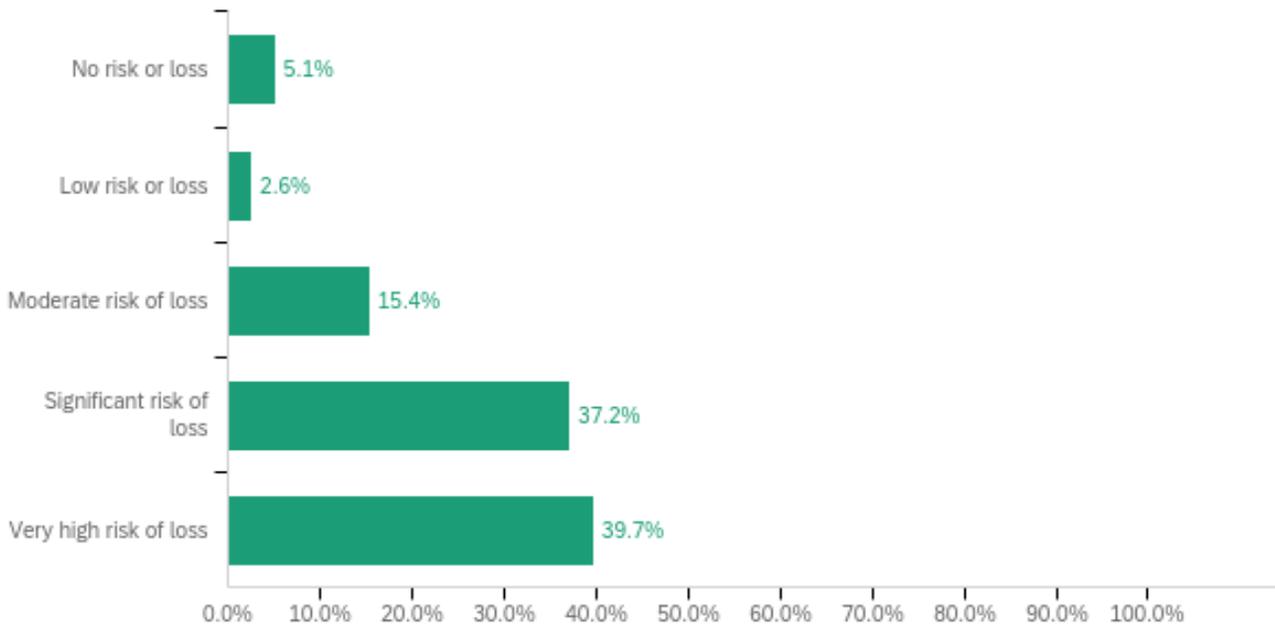
Description / Purpose: Determine the level of support and role your department plays in helping other departments achieve their overall mission.



Answer	%	Count
No support provided to other departments	2.6%	2
Infrequent (i.e. annual) support provided to other departments	2.6%	2
Periodic (i.e. monthly) support provided to other departments	10.3%	8
Regular (i.e. weekly) support provided to other departments	16.7%	13
Continual (i.e. ongoing) support provided to other departments every day	67.9%	53
Total	100.0%	78

PI3. To what extent would failure to achieve your department’s mission or goals impact its public image?

Description / Purpose: Assess how the department’s public visibility, public interest, and media interest in the department’s activities would lead to loss of public image if the department did not perform its mission or goals. This could also be called the newspaper test – how much negative press or public disapproval would a failure cause?



Answer	%	Count
No risk or loss	5.1%	4
Low risk or loss	2.6%	2
Moderate risk of loss	15.4%	12
Significant risk of loss	37.2%	29
Very high risk of loss	39.7%	31
Total	100.0%	78

XI: Appendix B. RISK RESEARCH

Internal Audit research and activities considered in the Risk Assessment and Engagement Plan Report included the following:

- Review of the Pima Community College 2017-2021 Strategic Plan
- Review of previous Internal Audit Reports
- Review of State of Arizona, Office of the Auditor General Audit Reports, Pima Community College
- Board Perspectives: Risk Oversight “The Top Risks for 2019”, Protiviti, Issue 111, 2019
- Executive Perspectives on TOP RISKS 2020, Research Conducted by North Carolina State University’s ERM initiative and Protiviti
- American Association of State Colleges and Universities (AASCU)-Top 10 Higher Education State Policy Issues for 2020
- The State of Higher Education in 2019 – GrantThornton Eighth Annual Report
- United Educator’s Risk Management Premium Credit (RMPC) Survey Results Top Risks
- ACUA Risk Assessment How Your Attitude Toward Compliance Shapes COMPANY CULTURE. BambooHR, December, 2018.
- Pima Community College Mission, Vision and College Values
- PCC Core Themes from the Mission Fulfillment Framework
- EDUCAUSE Review-Top High Ed IT Policy Issues 2019-February 15, 2019
- WILEY Education Services-Higher Education Challenges 2020
- Toxic Culture Turnarounds, Harvard Business Review, November-December 2018.

XII. Appendix C: Pima Community College (PCC) Core Themes and Objectives

PCC's Core Themes from the Mission Fulfillment Framework



Pima Community College Core Themes and Objectives

The risk areas identified impact the College's ability to meet its core themes and objectives if not adequately addressed. The Core Themes and Objectives for the College are listed below:

Student Success

- Support and increase student goal achievement
- Support student progress toward goals
- Enhance course, program and general education assessment to improve learning

Access

- Provide educational pathways and resources that meet student and community needs
- Increase enrollment across the College

Teaching and Program Excellence

- Provide excellent teaching that utilizes best practices to support student success

- Offer relevant and quality programs that provide positive contributions to the economy of the region

Student Services

- Provide quality and appropriate student support services at the campuses
- Provide student-centered admissions and financial aid processes that support student success

Community Engagement

- Promote initiatives that provide opportunities for the development of our students and community
- Engage with national, state and local authorities on initiatives that support the mission of the College
- Develop and enhance partnerships that identify and respond to the educational needs of the community
- Engage with industry and increase the skilled workforce within Pima County

Diversity, Inclusion and Global Education

- Expand and support the diversity of the College's student population
- Close the achievement gap
- Expand and support the diversity of the College's workforce
- Develop and increase the student population through global education

Institutional Effectiveness

- Ensure effective and ethical use of the College's financial resources, technology and infrastructure
- Enhance an evidence-based approach to decision-making that is based on continuous improvement processes



Agenda Item Details

Meeting	May 13, 2020 - Regular Governing Board Meeting
Category	4. CONSENT AGENDA GROUPING (5 min.)
Subject	4.5 New Job Classification: Director of Enterprise Risk Management
Access	Public
Type	Action (Consent)
Budget Source	The salary grade for this job classification is D63 – starting base salary of \$95,587. Although this is a new job classification, an existing, vacant position will be utilized and budget will be reallocated to fund the position.
Recommended Action	The Chancellor recommends the Governing Board approve the new job classification for the Director of Enterprise Risk Management.

Public Content

Contact Person:

Jeffrey Lanuez
 Assistant Vice Chancellor,
 Human Resources (Acting)
 (520) 206-4637

Justification:

The recommendation to create the Director of Enterprise Risk Management (ERM) evolved during the past year when the General Counsel and the EVC for Finance and Administration worked with the Finance and Audit Committee ("Committee") to discuss the need for an Enterprise Risk Management approach (ERM) at Pima Community College. All activities, including deciding not to undertake an initiative, involve some level of risk. ERM seeks to help an organization make systematic determinations about the level of risk that should be taken based on the importance or potential benefit of an activity; align decision-making with the organization's risk tolerance; and reduce or mitigate potential risks. The Committee provided feedback on the need for the College to move beyond more traditional risk management areas like insurance and also determine its appetite for risk in areas such as investments, students, and academics. The Committee further noted the Governing Board will need to support the ERM approach for it to be successful, as it represents a change in approach for the College.

The Director of ERM position will serve to create an environment of risk awareness and promote risk reduction. In order to do this, they need a clear understanding of the factors that create or reveal potential risks, such as industry sector changes, compliance obligations, and insurance claims or lawsuits. The individual in this position needs to be familiar with the regulatory framework and ensure that measures are put in place to reduce the possibility of adverse financial and reputational implications for the College. Part of their role involves evaluating potential risks and exposures for the College, assisting departments to include risk analysis in their planning, and determining how to effectively minimize those risks, including by developing appropriate procedures. They also determine how to monitor workplace activities to ensure that risk management protocols are followed. Duties may also include assessing insurance needs and available coverage to determine which policies best suit the College's needs. They will meet with other executives, directors, managers, and attorneys and be involved with monitoring internal investigations of incidents that have exposed the company to potential risks to recommend changes. They may also be involved with vetting company contracts to identify potential risk issues.

This position is funded from the re-purposing of funds previously allocated to other staff positions which are now vacant and will not be filled. Creation of the position will not result in an increase to the payroll budget. The position description and salary range are based on a review of comparable positions at higher education institutions in Arizona and with community colleges across the nation.

Duties and Responsibilities:

Reporting the Executive Vice Chancellor for Finance and Administration the Director of Enterprise Risk Management will design and implement a framework for risk management and compliance at Pima College.

- Provide strategic direction and oversees risk management and compliance.
- Collaborate with the Chancellor, Executive Leadership Team, Governing Board, Finance and Audit Committee, and constituents at all levels of the institution to determine the tolerance for risk.
- Perform a risk assessment and determine the alignment with the goals of the College.
- Work closely with the Internal Auditor.
- Develop and communicate risk policies and procedures to identify, prioritize, and mitigate risk in accordance with applicable federal, state, and local regulations.
- Promote an environment of continuous improvement using Enterprise Risk Management processes and analysis of best practices.
- Generate metric and utilize data to support informed decisions and policies.
- Oversee the investigation and management of claims against the College to include a comprehensive background in risk management.
- Contribute to business continuity planning.
- Project management.
- Utilization of specific Risk Management software programs in performance of duties.

Administrative Content

Executive Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Most of the items listed under the consent agenda have gone through Board subcommittee review and recommendation. Documentation concerning these items has been provided to all board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

The Board is asked to approve items on Consent Agenda.

Motion by Maria D Garcia, second by Meredith Hay.

Final Resolution: Motion Carries

Yea: Mark Hanna, Meredith Hay, Demion Clinco, Luis L Gonzales, Maria D Garcia

Revenue Bond Projects - Inception to Date

FY=20 Period=14

<u>FUND</u>	<u>FUND_DESC</u>	<u>Revenues</u>	<u>Personnel</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Fund Balance</u>
581999	Rev Bonds Control Fund	66,737,973	0	(443,102)	(8,645,547)	57,649,323
5R8000	RVB PROJ - Control	66,737,973	0	(443,102)	(8,645,547)	57,649,323
581001	RVB Proj -Advanced Mfg.New Bldg	0	0	(2,594,409)	1,596,196	(998,213)
5R8001	RVB PROJ - Applied Tech- Building	0	0	(2,594,409)	1,596,196	(998,213)
581003	RVB Proj - Transportation New Bldg	0	0	(3,630,556)	1,691,412	(1,939,144)
5R8002	RVB PROJ - AppTech COE AE WFD SS	0	0	(3,630,556)	1,691,412	(1,939,144)
581005	RVB Proj - ST Bldg Renovations	0	0	(207,375)	199,200	(8,175)
5R8003	RVB PROJ - AppTech Weld,Mach,Engr,M	0	0	(207,375)	199,200	(8,175)
581007	RVB Proj - AppTech Makerspace CAD	0	0	(1,787)	1,787	0
5R8004	RVB PROJ - AppTech Makerspace CAD	0	0	(1,787)	1,787	0
581011	RVB Proj -DC Copper RE	0	0	(1,378,744)	1,378,744	0
581009	RVB Proj -DC Frontier RE	0	0	(1,361,845)	1,361,845	0
581036	RVB Proj -DC RE Infrastructure Dev	0	0	(95,900)	80,210	(15,690)
581034	RVB Proj -DC 333 W Drachman (FT2)	0	0	(2,038,614)	1,726,776	(311,838)
581032	RVB Proj -DC Historic Assessment	0	0	(44,376)	44,376	0
5R8005	RVB -DC Campus Expansion & Developm	0	0	(4,919,480)	4,591,952	(327,528)
581013	RVB Proj -PSI ESI	0	0	(32,073)	11,631	(20,442)
5R8007	RVB PROJ -PSEI EMSI	0	0	(32,073)	11,631	(20,442)
581015	RVB Proj -Science Labs	0	0	(226,828)	27,360	(199,468)
5R8008	RVB PROJ -Science Labs	0	0	(226,828)	27,360	(199,468)
581017	RVB Proj -Allied Health COE	0	0	(20,032)	20,032	0
5R8009	RVB PROJ -Allied Health COE	0	0	(20,032)	20,032	0
581019	RVB Proj -EC Bookstore/Food Svc	0	0	(49,443)	49,443	0
5R8010	RVB PROJ -EC Bookstore/Food Svc	0	0	(49,443)	49,443	0
581021	RVB Proj -DC Bookstore/Food Svc	0	0	(447,276)	446,916	(360)
5R8011	RVB PROJ -DC Bookstore/Food Svc	0	0	(447,276)	446,916	(360)
581023	RVB Proj -NW Bookstore/Food Svc	0	0	(3,750)	3,750	0
5R8012	RVB PROJ -NW Bookstore/Food Svc	0	0	(3,750)	3,750	0
581025	RVB Proj -WC Campus Store	0	0	0	0	0
5R8013	RVB PROJ -WC Bookstore/Food Svc	0	0	0	0	0
581027	RVB Proj -DV Cafe	0	0	0	0	0
5R8014	RVB PROJ -DV Bookstore/Food Svc	0	0	0	0	0

Revenue Bond Projects - Inception to Date

FY=20 Period=14

<u>FUND</u>	<u>FUND_DESC</u>	<u>Revenues</u>	<u>Personnel</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Fund Balance</u>
500005	"Revenue Bonds" Revenue	0	0	0	0	0
5RVBND	Revenue Bond Funded Projects	0	0	0	0	0
		66,737,973	0	(12,576,109)	(5,870)	54,155,994



Pima Community College - Public Hearing Adoption of Fiscal Year 2021 Proposed Budget

June 3, 2020

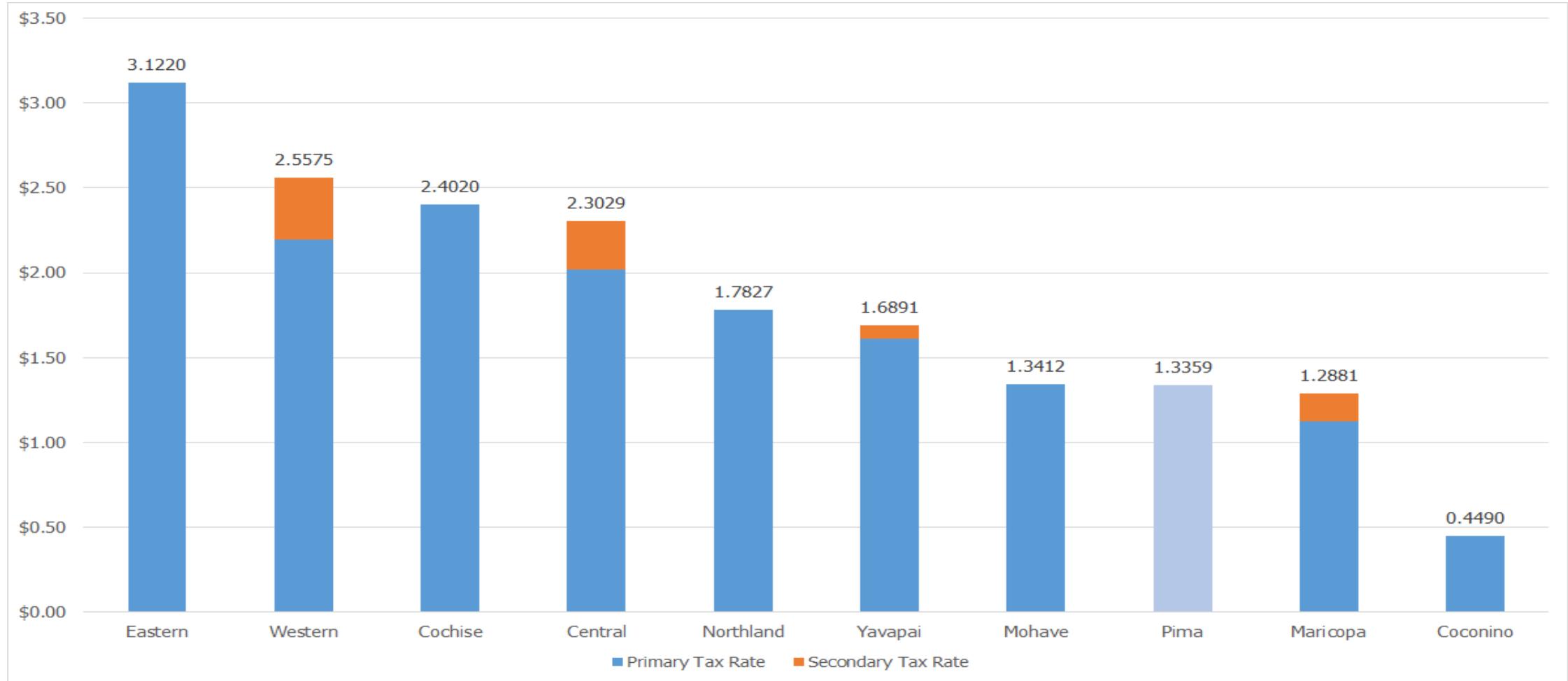
Presented by: Dr. David Bea

Primary Property Tax Levy Detail – Proposed

	FY 2020	FY 2021 (Levy Neutral)
Net Taxable Value Current Year (\$100s)	\$87,299,649	\$91,404,259
Overall Change in Valuation	4.75%	4.70%
Change from New Property	1.05%	1.66%
Estimated Primary Tax Rate Authorization (per \$100 net assessed valuation)	\$1.3758	\$1.3359
Primary Tax Levy	\$120,106,857	\$122,106,950
Change from Previous Fiscal Year		\$2,000,093
Truth in Taxation Levy Increase		\$0

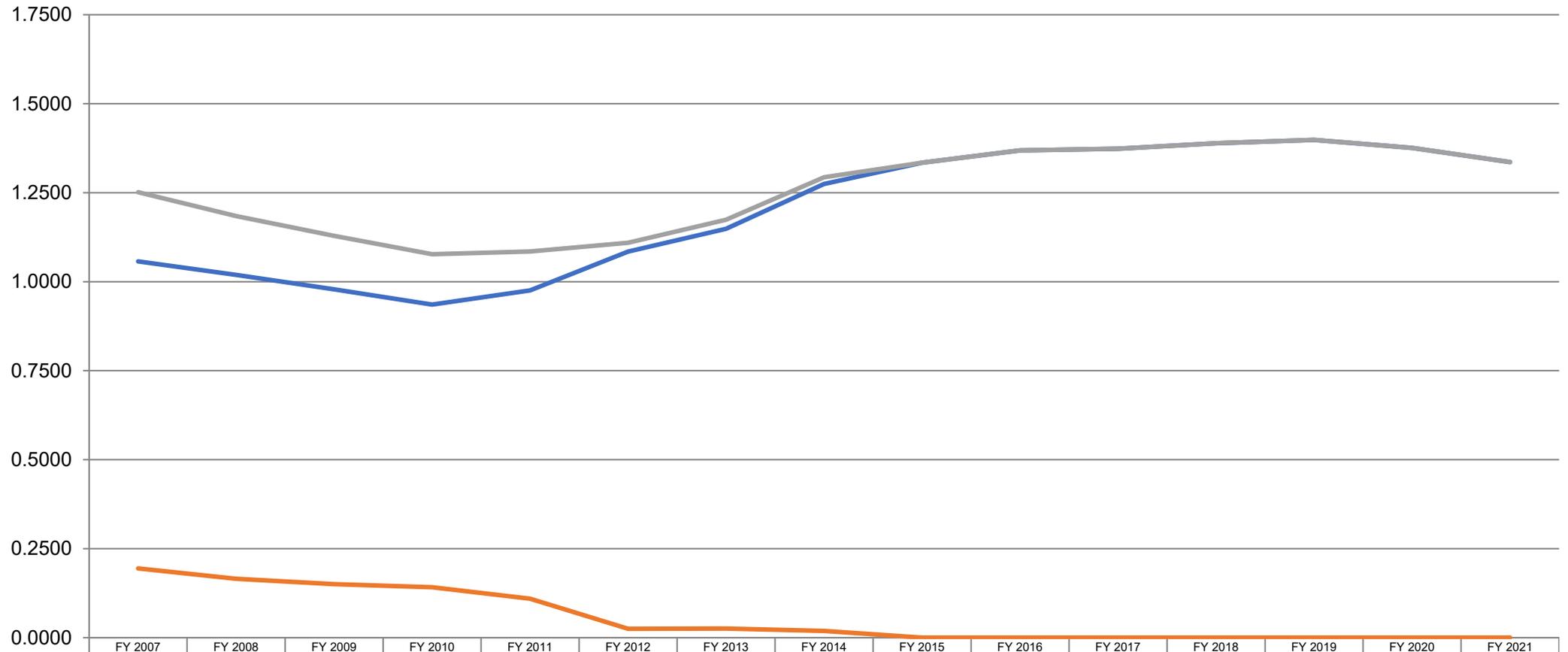
Proposed AZ Community Colleges Property Tax Rates FY 2021

(Rates per \$100 net assessed valuation)



PCC Primary, Secondary, & Combined Tax Rates

(Fiscal Years 2007-2021*)



	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Primary Property Tax Rate	1.0570	1.0191	0.9787	0.9356	0.9755	1.0846	1.1484	1.2746	1.3344	1.3689	1.3733	1.3890	1.3983	1.3758	1.3359
Secondary Property Tax Rate	0.1945	0.1654	0.1502	0.1414	0.1093	0.0248	0.0257	0.0187	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Combined Primary + Secondary Tax Rates	1.2515	1.1845	1.1289	1.0770	1.0848	1.1094	1.1741	1.2933	1.3344	1.3689	1.3733	1.3890	1.3983	1.3758	1.3359



Questions?



Adoption of Fiscal Year 2021 Proposed Budget

Projected Revenues

- Approved tuition and fees
 - \$87.00 per credit in-state resident rate, +\$1.1M over FY20
- Levy neutral property taxes
 - Growth of existing property, +\$2.0M over FY20
- Reduction in:
 - Prop 301 funds
 - Auxiliary revenues
 - Investment earnings

Expenditure Priorities

- Flat enrollment
- Salaries and wages
 - 1.0% increase to salary pools
 - 1.5% increase to adjunct faculty load rate
- \$450K for 6 additional advising positions
- \$500K for Marketing (sustains half of the FY20 Enrollment Revitalization one-time funds)
- \$500K for COVID-19 facilities cleaning and retrofits
- \$1.0M in academic efficiency savings
- \$11.7M capital budget
- \$4.5M in revenue bond debt payments
- ~\$1.3M in lease-purchase and certifications of participation debt payments

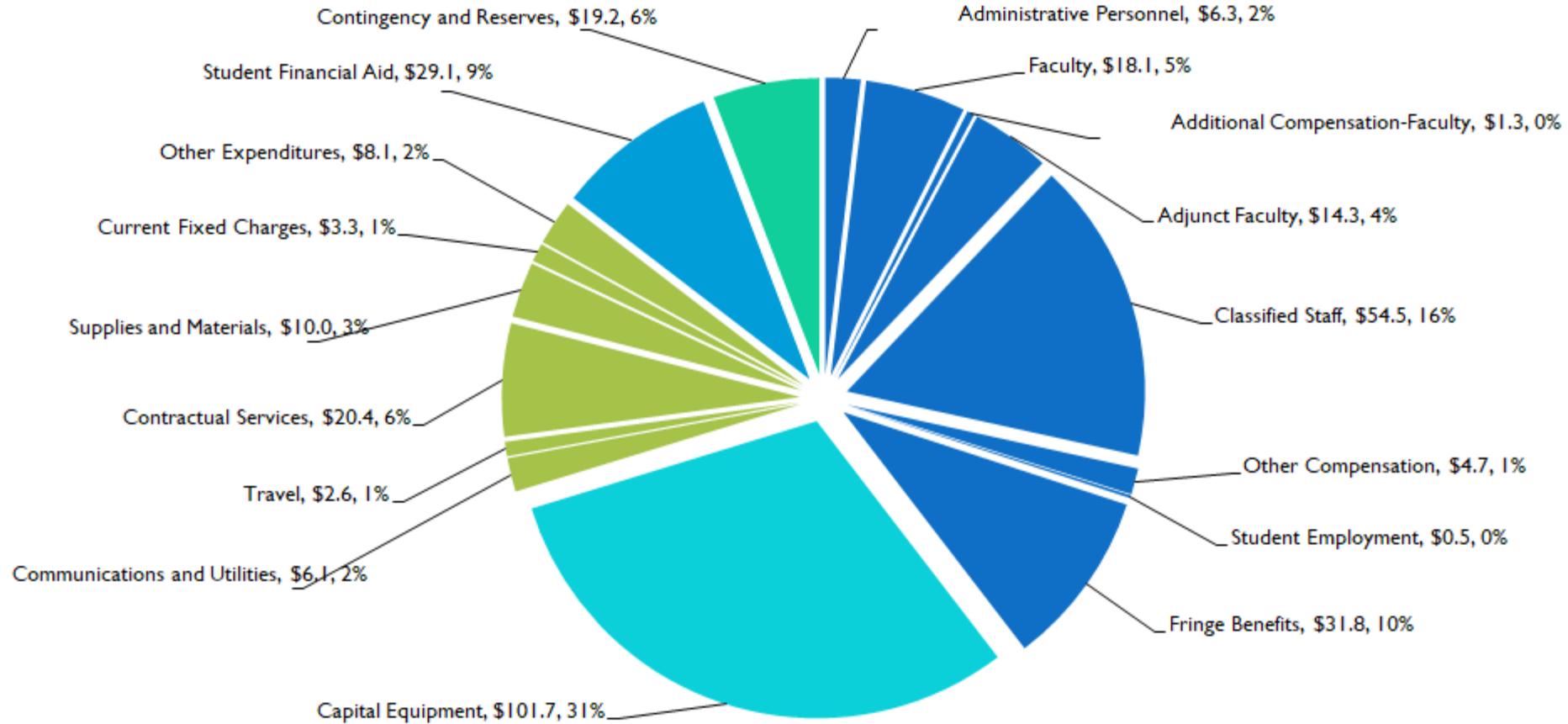
COVID-19 Impacts

- Enrollment uncertainty
 - Unemployment
 - Higher education landscape: implications and changes
- Revenue losses
- Expenditure Limitation impacts

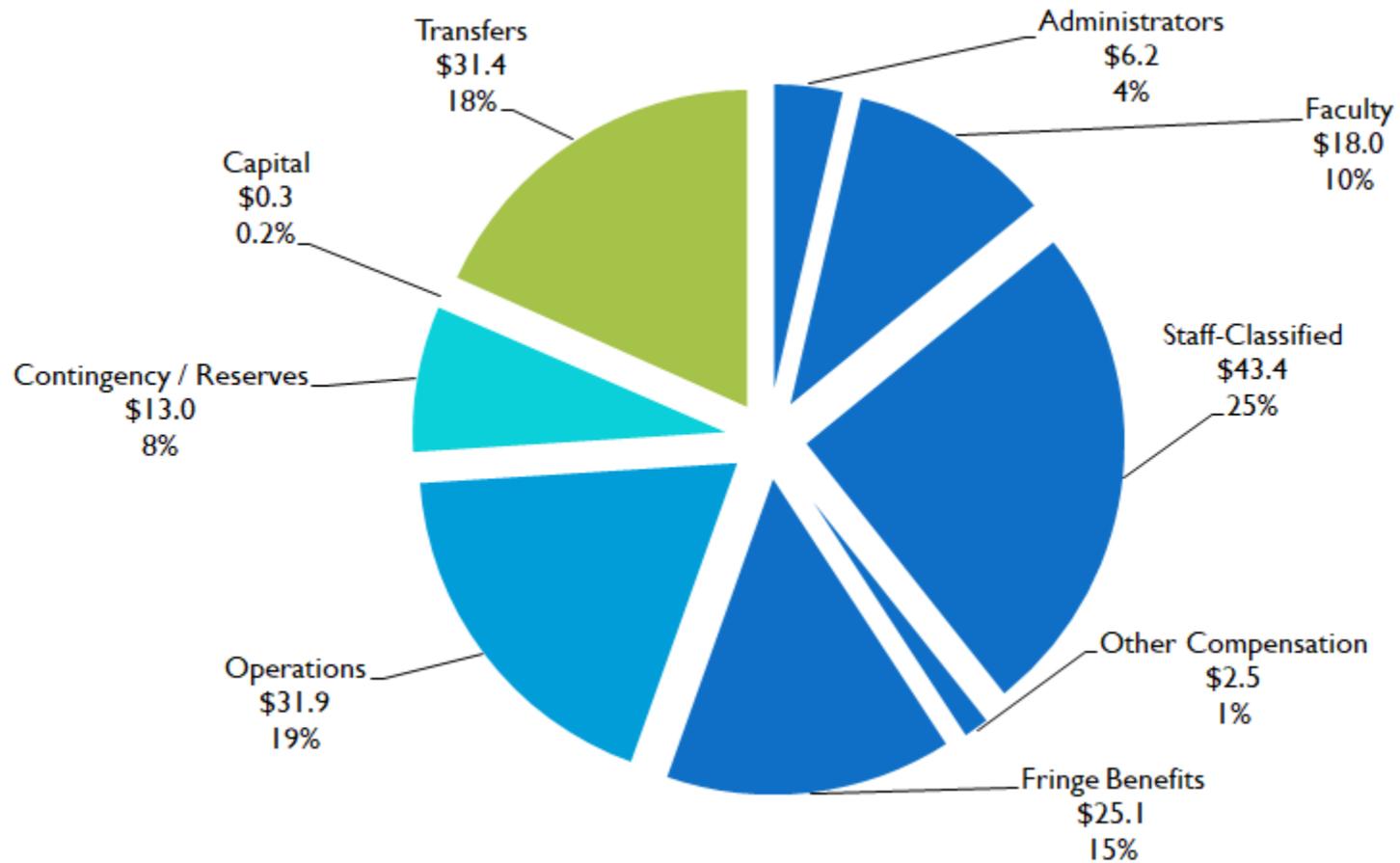
Adopting the Budget

- Establishes the maximum spending capacity for the fiscal year
- Provides reserves
 - Support new or changing priorities
 - Meet enrollment demand
- Does not require all funds to be expended if fewer programs or services are needed
- Allows for future reductions based on lower revenue projections

FY 2021 Proposed Budget Expenditures, \$332.0M (All funds, in \$ millions)



FY 2021 Proposed Budget Expenditures – General Fund, \$171.7M (In \$ millions)



State Budget Form - Schedule A

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2021 SUMMARY OF BUDGET DATA

	Budget 2021	Budget 2020	Increase/Decrease From Budget 2020 To Budget 2021	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 175,660,000	\$ 170,900,000	\$ 4,760,000	2.8%
Unexpended Plant Fund	46,263,000	31,336,000	14,927,000	47.6%
Retirement of Indebtedness Plant Fund	5,807,000	5,449,000	358,000	6.6%
TOTAL	\$ 227,730,000	\$ 207,685,000	\$ 20,045,000	9.7%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 12,327 /FTSE	\$ 11,393 /FTSE	\$ 934 /FTSE	8.2%
Unexpended Plant Fund	\$ 3,247 /FTSE	\$ 2,089 /FTSE	\$ 1,157 /FTSE	55.4%
Projected FTSE Count	14,250	15,000		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 99,684,000	\$ 96,575,000	\$ 3,109,000	3.2%
Retirement Costs	10,751,000	10,322,000	429,000	4.2%
Healthcare Costs	11,807,000	9,596,000	2,211,000	23.0%
Other Benefit Costs	9,254,000	9,882,000	(628,000)	-6.4%
TOTAL	\$ 131,496,000	\$ 126,375,000	\$ 5,121,000	4.1%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
A. Amount Levied:				
Primary Tax Levy	\$ 122,106,950	\$ 120,106,857	\$ 2,000,093	1.7%
Secondary Tax Levy				
TOTAL LEVY	\$ 122,106,950	\$ 120,106,857	\$ 2,000,093	1.7%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.3359	1.3758	(0.0399)	-2.9%
Secondary Tax Rate				
TOTAL RATE	1.3359	1.3758	(0.0399)	-2.9%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2021 PURSUANT TO A.R.S. §42-1705			\$ 124,547,443	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2020 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$	

State Budget Form - Schedule B

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2021
RESOURCES

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2021	Total All Funds 2021	Total All Funds 2020	% Increase/Decrease
	General Fund 2021	Restricted Fund 2021	Auxiliary Fund 2021	Unexpended Plant Fund 2021	Retirement of Indebtedness 2021				
BEGINNING BALANCES-July 1*									
Restricted	\$	\$ 23,711,000	\$	\$	\$ 1,219,000	\$ 56,707,000	\$ 81,637,000	\$ 73,065,000	11.7%
Unrestricted	122,746,000		9,596,000	16,230,000			148,572,000	124,586,000	19.3%
Total Beginning Balances	\$ 122,746,000	\$ 23,711,000	\$ 9,596,000	\$ 16,230,000	\$ 1,219,000	\$ 56,707,000	\$ 230,209,000	\$ 197,651,000	16.5%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$ 40,429,000	\$	\$	\$	\$	\$	\$ 40,429,000	\$ 41,129,000	-1.7%
Out-of-District Tuition									
Out-of-State Tuition	4,024,000						4,024,000	4,450,000	-9.6%
Student Fees	7,504,000		2,000	1,000,000			8,506,000	8,496,000	0.1%
Tuition and Fee Remissions or Waivers	(4,603,000)						(4,603,000)	(3,883,000)	18.5%
State Appropriations									
Maintenance Support									
Equalization Aid									
Capital Support								20,000,000	-100.0%
Property Taxes									
Primary Tax Levy	122,106,950						122,106,950	120,106,857	1.7%
Secondary Tax Levy									
Gifts, Grants, and Contracts	2,259,000	46,636,000					48,895,000	49,139,000	-0.5%
Sales and Services	750,000		723,000				1,473,000	1,768,000	-16.7%
Investment Income	3,500,000		1,000				3,501,000	3,976,000	-11.9%
State Shared Sales Tax		1,200,000					1,200,000	2,342,000	-48.8%
Other Revenues	357,050		407,000				764,050	1,054,143	-27.5%
Proceeds from Sale of Bonds				10,000,000			10,000,000		--
Total Revenues and Other Inflows	\$ 176,327,000	\$ 47,836,000	\$ 1,133,000	\$ 11,000,000	\$	\$	\$ 236,296,000	\$ 248,578,000	-4.9%
TRANSFERS									
Transfers In	25,742,000			25,776,000	5,807,000		57,325,000	42,292,000	35.5%
(Transfers Out)	(36,733,000)	(19,570,000)	(722,000)	(300,000)			(57,325,000)	(42,292,000)	35.5%
Total Transfers	(10,991,000)	(19,570,000)	(722,000)	25,476,000	5,807,000				
Less:									
Financial Stability	(14,811,000)		(2,300,000)				(17,111,000)	(17,080,000)	0.2%
Future Capital Acquisitions/Projects	(97,611,000)		(6,166,000)			(6,707,000)	(110,484,000)	(105,027,000)	5.2%
Grant or Scholarship Reserves		(5,714,000)					(5,714,000)	(6,879,000)	-16.9%
Debt Service					(1,219,000)		(1,219,000)		--
Total Resources Available for the Budget Year	\$ 175,660,000	\$ 46,263,000	\$ 1,541,000	\$ 52,706,000	\$ 5,807,000	\$ 50,000,000	\$ 331,977,000	\$ 317,243,000	4.6%

State Budget Form - Schedule C

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2021 EXPENDITURES AND OTHER OUTFLOWS

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2021	Total All Funds 2021	Total All Funds 2020	% Increase/ Decrease
	General Fund 2021	Restricted Fund 2021	Auxiliary Fund 2021	Unexpended Plant Fund 2021	Retirement of Indebtedness 2021				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 175,660,000	\$ 46,263,000	\$ 1,541,000	\$ 52,706,000	\$ 5,807,000	\$ 50,000,000	\$ 331,977,000	\$ 317,243,000	4.6%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$ 59,922,548	\$ 5,697,646					\$ 65,620,194	\$ 61,921,712	6.0%
Public Service									
Academic Support	22,702,122	4,787,572		700,000			28,189,694	31,462,714	-10.4%
Student Services	26,425,669	4,894,955					31,320,624	32,767,253	-4.4%
Institutional Support (Administration)	45,136,500	73,827					45,210,327	39,051,722	15.8%
Operation and Maintenance of Plant	15,059,008						15,059,008	14,481,201	4.0%
Scholarships	1,229,000	27,833,000	14,000				29,076,000	31,401,066	-7.4%
Auxiliary Enterprises			1,527,000				1,527,000	1,489,408	2.5%
Capital Assets				51,006,000		50,000,000	101,006,000	90,336,000	11.8%
Debt Service-General Obligation Bonds									
Debt Service-Other Long Term Debt					5,807,000		5,807,000	5,449,000	6.6%
Other Expenditures									
Contingency	5,185,153	2,976,000		1,000,000			9,161,153	8,882,924	3.1%
Total Expenditures and Other Outflows	\$ 175,660,000	\$ 46,263,000	\$ 1,541,000	\$ 52,706,000	\$ 5,807,000	\$ 50,000,000	\$ 331,977,000	\$ 317,243,000	4.6%



Thank you!

The Fiscal Year 2020 budget would not be possible without Finance and Business Services staff.



Questions?



Additional Information & Resources

Communication

- May 18 and May 26, 2020 publication of the [FY 2021 proposed budget](#) in the *Arizona Daily Star*
- May 18, 2020 Press Release on the proposed budget
- June 3, 2020 Public Hearing and Special Board Meeting to adopt the FY 2021 budget and set property tax levies and rates



/// Keep striving.



Agenda Item Details

Meeting	Jun 11, 2020 - Governing Board Special Meeting
Category	2. ACTION ITEMS (20 min.)
Subject	2.2 To consider, discuss, amend if desired, and, if deemed advisable, to adopt a resolution ordering and calling a special expenditure limitation permanent base adjustment election to be held in and for the district and declaring the deadline for submitting arguments "for" and "against" the election
Access	Public
Type	Action
Recommended Action	The Chancellor recommends the Governing Board consider and if it deems advisable adopt a resolution for placement of a measure on the November 2020 general election ballot for a permanent adjustment to the base expenditure limitation for Pima Community College.

Public Content

Background

Pursuant to Arizona Constitution, Article IX, § 21, community college districts are subject to an annual expenditure limitation that limits the amount of local property tax receipts and state appropriations that may be used for operational expenses. The expenditure limitation is based on the per student cost of services for fiscal year 1979/80, adjusted for changes to student population and an inflation factor. This limit is adjusted yearly by the Economic Estimates Commission ("EEC").

Pursuant to ARS 15-1471, the Governing Board may refer to the voters of Pima County a ballot measure to adjust the base expenditure limitation for Pima College. If approved, the expenditure limitation going forward would be based on this new base level, modified for inflation and the average full-time student equivalent enrollment ("FTSE") for the past five years.

Proposed Resolution

Pursuant to ARS 15-1471, the Governing Board must adopt a resolution with specific components in order to refer an expenditure limitation adjustment measure to the ballot. These elements include:

1. The current base limit used to determine the district expenditure limitation.
2. The proposed base limit to be used to determine the district expenditure limitation.
3. The increase in expenditure limitation capacity generated by a change in the base limit for the most recent calculated expenditure limitation.
4. A rationale for the request to authorize a permanent change in the base limit used in the calculation of the expenditure limitation.

The per student cost to set the initial, or base, expenditure limitation for Pima College in 1980 was lower than the rate used for other community college districts. The rate used for Pima College was \$1,728 per FTSE, while the average for all the community colleges was \$2,768. If the average rate had been used, the Pima College base expenditure limitation would have been \$11,484,199 higher. A proposed form of resolution to call for a special election to adjust the base expenditure limitation to what it would have been using the average per student cost rate accompanies this Board report.

RES - PCCD - 2020 Expenditure Limit OR Election - Resolution (v 6-10-2020).pdf (239 KB)

Administrative Content

Executive Content

Motion & Voting

The Chancellor recommends the Governing Board consider and if it deems advisable adopt a resolution for placement of a measure on the November 2020 general election ballot for a permanent adjustment to the base expenditure limitation for Pima Community College.

Motion by Maria D Garcia, second by Meredith Hay.

Final Resolution: Motion Carries

Yea: Mark Hanna, Meredith Hay, Demion Clinco, Maria D Garcia



Agenda Item Details

Meeting	Jun 03, 2020 - Public Hearing, Special and Regular Meeting
Category	10. CONSENT AGENDA GROUPING (5 min.)
Subject	10.18 Contract: RBC Global Asset Management for Investment Manager Services, 2020-2025
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Budgeted	Yes
Budget Source	Financial Services Operating Budget
Recommended Action	The Chancellor recommends the Governing Board authorize the Chancellor or designee to execute a contract with RBC Global Asset Management (U.S.) Inc. (RBC GAB-US) to provide Investment Manager (IM) services, and to execute up to four, one-year extensions. Total costs for the potential five-year contract, from 2020-2025, are not expected to exceed \$450,000.00.
Goals	Accreditation-Criterion 5: Resources, Planning, and Institutional Effectiveness

Public Content

Contact Person:

Dr. David Bea,
Executive Vice Chancellor for
Finance and Administration
(520) 206-4519

Contributing Authors:

Carole Quintana (520) 206-4369
Agnes Maina (520) 206-4963

Justification:

In February 2020, the College issued a Request for Proposal ([RFP P20/100245L](#)) seeking qualified firms for an Investment Manager (IM) for short-term fixed income management (zero to two years maturities), with the overall goals of preserving principal and maintaining liquidity while maximizing returns for the District's funds. Funds to be managed include certain Operating, Capital, Debt Service, and Other Funds of the District's General Fund.

A committee was formed to evaluate the submittals based upon the responses to the criteria set forth in the RFP. The committee individually reviewed and scored the proposals. Based upon those scores, RBC Global Asset Management (U.S.) Inc. (RBC GAB-US), was the successful proposer.

The District anticipates that the RBC GAB-US will actively manage approximately \$150 million.

The responsibilities of RBC GAB-US will be:

- Invest the District's funds to the best advantage of the District, pursuant to the specific investment objectives of the portfolio and in compliance with the District's Investment guidelines.
- Report on investments under management to the District on a monthly basis. Provide supplemental reports and information as reasonably requested by the District.
- Provide performance reports on an ad hoc basis, particularly if there are any significant changes in market activity.
- Provide quarterly performance reports and be available for quarterly performance review meetings.
- Maintain accurate records of all investments and have such records available for periodic review and audit, if requested by the District.

- Serve as a general resource for the District regarding economic and market conditions.
- Report investment transactions on a monthly basis.
- Sustainable investing is preferred, targeting socially conscious companies with sound business practices for the long term.
- Evaluate the District's monthly cash flow needs and recommend an investment strategy responsive to those needs.

Financial Considerations:

The initial term of the agreement is July 1, 2020 to June 30, 2021, with the option for up to four successive one-year terms. Total costs for the potential five-year agreement are not expected to exceed \$450,000.00.

P20_10024L_Award Contract to RBC Global Asset Management.pdf (323 KB)

RFP P20-10024L Financial Manager Services.pdf (5,104 KB)

Administrative Content**Executive Content**

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Most of the items listed under the consent agenda have gone through Board subcommittee review and recommendation. Documentation concerning these items has been provided to all board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

The Board is asked to approve items on Consent Agenda.

Motion by Meredith Hay, second by Demion Clinco.

Final Resolution: Motion Carries

Yea: Mark Hanna, Meredith Hay, Demion Clinco, Luis L Gonzales, Maria D Garcia

Fiscal Year 2020 Enrollment Revitalization Funds - Quarterly Reports

In 2017, the Governing Board adopted a plan to reduce operational expenses to meet the projected Expenditure Limit (EL) for fiscal year (FY) 2021. The three-year plan reduces expenditures by \$5.0M each year, from fiscal year 2018-2020, and the fiscal year 2020 budget will be the third year of this plan. Although the College is on track to meet the projected EL, full time student equivalents (FTSE) remain important, as any continuing declines will result in a further decrease in the College's Expenditure Limit.

Conversations with the Governing Board at their [April 29, 2019 Study Session](#) yielded a request to explore the excess EL capacity for use in the fiscal year 2020 budget. In addition, the Governing Board requested a clear outline of the projects, costs, and expected return on investment (ROI). Prior to the Study Session, brief proposals from Marketing and Enrollment Management were shared with the Governing Board's Finance and Audit Committee on [April 19, 2019](#); the Committee supported the notion of using one-time funding to boost enrollment.

On May 8, 2019, the Governing Board approved the [capital budget plan for FY20](#), which included \$2.0M in one-time funds to improve classroom technology and the student experience. The [proposed budget](#), presented to the Governing Board on the same date, included \$5.0M in budget capacity for targeted projects to boost FTSE. Some of the projects, including Marketing and Enrollment Management, were already in development, and the Chancellor requested employees submit creative ideas to boost FTSE. The projects were reviewed by Administration on May 21, 2019, and categorized into the following areas:

- Marketing/Outreach
- Persistence/Retention
- Program Development/Expansion
- Professional Development
- Scholarships/Cost Reductions

On [June 12, 2019](#) the Governing Board adopted the FY20 budget, which included \$5.0M in Enrollment Revitalization funds. A total of \$3,206,207 in projects were approved by Administration and [presented](#) to the Governing Board. Following are updates on each of the projects, including the progress towards the ROI (for the period from January to March 2020) and the total funds expended through March 2020.

Marketing: Signage, Advertising, and Sponsorships

Project Owner:

Lisa Brosky, Vice Chancellor for External Relations

Return on Investment:

Millions of views for advertisements and signage.

Sponsorships to target specialized populations (ex: TenWest, 100 Full Time Student Equivalent [FTSE]).

Budget:

\$1,391,000

Progress to Date:

The last of the advertising budget will be expended for a PimaOnline-specific campaign (\$200,00) and a large push for Fall 2020 enrollment (about \$100,000).

We are unsure about the status of the signage project, given the current closure. We hope to still complete this by the end of the Fiscal Year.

Total Expenses to Date:

\$1,090,000

Enrollment Management: Blackboard for Enrollment Services

Project Owners:

Dr. Irene Robles-Lopez, Vice President of Student Affairs,
David Arellano, Dean of Enrollment Management

Return on Investment:

Enrollment coaching and engagement campaigns for up to 17,000 student records.

Budget:

\$207,500

Describe the Progress:

- Campaigns have been completed
- Next steps: a) Received Blackboard reports b) Provide Blackboard campaign data to STAR for internal analysis of return on investment
- **Spring 2020 - Coaching Campaign**

Cohort Segments	Total count	% of Total Group	Note
Total in Group	7789	100%	
Total Registered for Spring	1839	23.6%	Overall Registered from selected group
Registered before 12/5 Launch	747	9.6%	40.7% of Spring Registered came before 12/5
Registered after 12/5 Launch	1090	14.0%	59.3% of Spring Registered came after 12/5
Total Registered contacted by Coach	265	3.4%	14.3% of Registered students.
Registered before 12/5 contacted by Coach	109	1.4%	6% of Registered students, 14.6% of those registered before 12/5
Registered after 12/5 contacted by Coach	156	2.0%	8.3% of Registered students, 14.2% of those registered after 12/5

- Between list selection and launch, some students had already completed registration. If contacted, the coach still reached out to confirm they were ready to start and did not have any remaining questions. These were not directly impacted by coaching, so not factoring into the coached registered count.
- Main focus were those who still had not registered after the launch of the campaign on 12/5/19.
- After the first Spring term start, Coach went back through unregistered applicants who had not selected out to bring awareness to 3/24/2020 start.

- **Spring 2020 - Engagement Campaign (Stop Outs)**
 - 1,018 (56.4% - n = 1,804) students contacted
 - 833 (81.8% n = 1,018) engaged with Enrollment Coach
 - 336 (40.3% n = 833) did not need Enrollment Coach assistance
 - Pending final Bb report with enrollment comparison

Total Expenses to Date:

\$207,500

Professional Development: Teaching and Learning Center (TLC)

Project Owners:

Dr. Dolores Durán-Cerda, Provost and Executive Vice Chancellor for Academic and Student Services
Kate Schmidt, Executive Director for Faculty Affairs and Development
Dr. Mays Imad, Coordinator of Teaching and Learning Center

Return on Investment:

Collocating the most current and high-quality pedagogical methods and disseminating them to both full- and part-time faculty.

Budget:

\$236,630

Describe the Progress:

This quarter the Teaching & Learning Center pivoted and worked closely with Pima Online to provide assistance and training in virtualizing their classes. Since March 13, the TLC has offered 92 separate sessions to help upskill faculty. TLC mobilized a cadre of almost 30 trainers, including faculty, Information Technology staff, PimaOnline staff and Human Resources staff to lead sessions in their area. Almost 800 faculty and staff instructors have attended webinars. Recordings of webinars are archived and that archive has been accessed by 644 College staff and faculty (unique users). The TLC is now leading a coordinated effort called Faculty Learning, Education & Experience (FLEX) to better plan for upskilling digital literacy, virtual, hybrid and online teaching in order to improve outcomes for students. The TLC lived its mission to support student learning and success by engaging all faculty in an evidence-based, student-centered, equitable, and collegial approach to teaching and learning. Without the infrastructure of the TLC, the College would have been challenged to meet the virtualization need during the month of March.

Total Expenses to Date: approx. \$165,000

Scholarships: Students Enrolled at the Arizona State Prison Complex on Wilmot

Project Owners:

Dr. David Doré, Campus President and Vice Chancellor of Workforce & Economic Development

Amanda Abens, Dean of Workforce Development and Continuing Education

Tony Offret, Advanced Program Manager of AZ State & Federal Prison Programs

Return on Investment:

Increase of 109 FTSE over FY19.

Budget:

\$303,000

Describe the Progress:

- The scope of the project changes due to inmates at the Arizona state prisons having been given tablets that will allow them to download education materials, including courses offered for college credit.
- PCC would like to incorporate our curriculum with the tablets to offer courses currently unavailable to inmates at the Wilmot prison in Tucson.
- There are challenges to overcome. One challenge is that the PCC Learning Management System, D2L Brightspace, is not compatible with the tablet Learning Management System. This could mean that student information would have to be manually transferred from one system to the other.
- PCC representatives from Workforce Development and Distance Learning have been working with representatives from the tablet provider, JPay, to attempt to resolve issues and move the project forward.
- No funds have been spent to date.

Total Expenses to Date: \$-0-

Program Expansion: FANUC Robotics for Automated Industrial Technology (AIT)

Return on Investment:

Increase of 21.6 FTSE over FY19.

Project Owners:

Dr. David Doré, Campus President and Vice Chancellor of Workforce & Economic Development
Greg Wilson, Dean of Applied Technology

Budget:

\$515,000

Describe the Progress:

A committee including Automated Industrial Technology (AIT) faculty and staff reviewed several proposals submitted through a public RFP to design and implement an Industry 4.0/robotic training system. The committee's recommended option includes a Festo industrial cyber-physical system with four stations, a FANUC industrial robot with a control vision system and a gripper system, a mobile robot trolley, a Universal Robot (a collaborative robot or "cobot"), conveyors and sensors, curriculum (unlimited copies for students), and a two-day training session for faculty and staff.

The [recommended selection](#) will be included on the May 2020 Board agenda.

Total Expenses to Date: \$0; the May Board report indicates that the recommended option will use all \$515K.

Program Expansion: Dual Enrollment

Return on Investment:

Increase of 114 FTSE over FY19.

Project Owner:

James Palacios, Director of Dual Enrollment

Budget:

\$443,137

Describe the Progress:

- **Build Sustainability by preparedness for our growth in schools**
 - Masters of the Future Partnership with Western New Mexico University to increase more Adjunct HS Instructors in the High Schools. Master of Interdisciplinary Studies
 - Developing Online Dual Enrollment Program Plan
 - Increase access to Early College on PCC Campus. Vail East/DV, Alta Vista EC @ DV, TUSD EC @ DV, DC, East
 - Re-Structuring the Concurrent Enrollment/Early College Program Discussions to increase enrollment
 - Utilize Budget to assist with dispatching PCC Instructors to sites for next year

- **Working with departments for oversight of DE Adjunct Instructors.**
 - First worked with Faculty Certification to develop best practices
 - Assigned one member from faculty and DE to collaborate on certification.
 - Met with Writing, math, science, to explore needs of how we can improve monitoring of instructors.
 - DE team developing a system, via google sheets, forms, docs.
 - Math pilot the system. We received feedback of the instructors

- **2019-2020 Dual Enrollment Highlights**
 - Position of the Director is now providing consultative leadership and supervision duties for the new development of a multi operational department with 7 new staff members. DE is growing rapidly.
 - Pilot implemented to increase enrollment (AJS=approx. 60 students)
 - Online classes offered to dual enrolment students (MAT151 2 districts)
 - Team visibility increased at high school sites
 - Supports implemented to schools
 - Presence and support is planting seeds. For example, Vail USD, Cienega, Marana, Ironwood, and TVUSD, University High.
 - Testing held at schools locations(dual enrollment team only) help schools save on funds
 - Early college plans for Alta Vista and TUSD
 - Vail Early college plans to double in size by Fall 2020
 - TVUSD will be participating sending some students
 - New program development with existing partnerships with school districts/EIR grant with Center of the Future of Arizona, Jobs for the Future, LeadLocal, SRI International
 - Pilot Year 1 - Pueblo
 - Pilot Year 2 - 5 high school to be determined by grant
 - Started communication with Pima departments such as CIS(CYBERSECURITY),

PARALEGAL, EDUCATION

- Communication between certification/dual enrollment and potential faculty has improved and continues to get better
- Early Childhood for JTED started in Spring 2020
- Procedures for DE Applications
- Procedures for reimbursing divisions after a dual enrollment teacher is used
- Procedures for cross listing dual enrollment and regular classes
- Procedures for billing school district to pay for instructors sent to high schools
- Procedure for registering students in regular term classes without incurring a charge in the students accounts
- Collaboration with distance education to develop a strategy to develop sustainability in Early College/DE Online Program
- Developing Program Pathways for Schools to see potential and to structure the purpose of organizing DE offerings in schools. Language used is from offering classes to programming and pathways (Program of Study)
- Finalizing WNMU agreement to offer MAIS to DE/Instructors to meet certification requirements at an affordable cost. Will need to now prepare an MOU with the WNMU to start marketing.
- Collaboration with IBM to incorporate a Pilot P-Tech program. Workforce, CIS and DE
- Beginning collaboration with Raytheon on AIT/Optics High School Programming. Greg Wilson, Ian Roark, and James Palacios
- Inaugural Scholarship - 12 students received out of 51 applicants. Looking to increase offering for next school year. Application is posted.
- IRHS First in Pima County of the entry CNA/Caregiver Program. Joe Gaw and James Palacios
 - Sahuarita USD is beginning the conversations to start this program
- K-12 Conference @ DV Campus was a hit.
- Presented at the Arizona Dual Enrollment Conference February 28th, 2020
- Ongoing engagement, meetings and outreach, with Pima County and Santa Cruz County schools to increase dual enrollment for underrepresented students by creating dual enrollment opportunities from courses to Early College programs, and encouraging student enrollment.

Dual Enrollment Data Surpasses Strategic goal of 2021

Enrollment to date has surpassed Strategic Goal 2.3b of 2,571 enrollment goal to be met by 2021. Total enrollment 8,258 and over 1,000 FTSE with Concurrent/Early College included.

Last Five Full Year - Credit Terms Summary - Current Snapshot

Data as of: 3/3/20

Filters: High School Dual Enrollment

	Full Academic Year 15-16		Full Academic Year 16-17		Full Academic Year 17-18		Full Academic Year 18-19		Full Academic Year 19-20	
	Number	% Change	Number	% Change	Number	% Change	Number	% Change	Number	% Change
Headcount	1,405		1,013	-27.90%	1,518	49.85%	2,326	53.23%	3,512	50.99%
Enrollment	2,537		1,632	-35.67%	2,541	55.70%	3,690	45.22%	6,153	66.75%
FTSE	264		176	-33.32%	277	57.38%	377	35.77%	644	70.96%
Section (CRN) Count	143		101	-29.37%	166	64.36%	233	40.36%	353	51.50%

Concurrent Enrollment/Early College Data

Vail Early College

Head Count: 42
Enrollment: 1,100
FTSE: 38

JTED Concurrent Enrollment

Headcount: 103
Enrollment: 1005
FTSE: 3

Dual Enrollment Total Expenses to Date:

Expenditures to date - March, 2020

Salaries and Fringe: \$169,703.93

Marketing/Supplies/Operational/Travel: \$20,411.67

Program Expansion: Pima Online

Return on Investment:

Increase of 34 FTSE over FY19.

PimaOnline FTSE has increased 104 over FY19

Project Owner:

Michael Amick, Vice President of Distance Education

Budget:

\$109,910

Describe the Progress:

PimaOnline FTSE has increased 104 over FY19

- Focus on bringing student success data to the PimaOnline team discussions
 - Meet with PimaOnline Department Heads to share comparison data of in-person vs. fully online course success rates. **Target completion - April 2020 (continue on a semester basis)**
 - Project #1 - working with STAR to see if a student success dashboard can be developed for PimaOnline Department Heads that is a visually appealing representation of their course success data. Goal is to increase the use and accessibility of student success data that is relevant to each person. **Target completion - Summer 2020**
 - Project #2 - longitudinal faculty course success rates
 - Quarterly PimaOnline Newsletter (**Target for distribution is April 2020**)
- Efforts to proactively connect PCC services and resources, as early as possible, with students interested or already in online courses or fully online programs
 - Redesign of the Orientation to Online Learning (OOL 100) to include more active participation from PimaOnline. **Target completion - May 2020**
 - Emailed approximately 3000 students that accessed OOL between late Oct 2020 and Jan 12th to offer assistance or guidance about student success strategies for online learning (**worked with 20 students who contacted me from this communication**)
 - Developed onboarding course for the Pearson Accelerated Pathways students. Course will soon include active engagement from PCC and Pearson staff about enrollment steps. (**currently 400 students are enrolled in the course**)
 - Host Virtual Orientation sessions for Pearson students (before every 8 week term begins)
 - Recruiting Event - Catalina HS (**Dec 2019**)
 - Developed [Student Resource Guide for Transitioning to Online Learning \(COVID-19 response\)](#), over 800 individual views as of April 15th.
- Retention efforts:
 - Reached out to all Spring 2020 online WRT 101 students that had previously unsuccessfully attempted the course in an online format. (**worked with five students that needed extra support**)

- Collaborate with Jeff Thies on college student success initiatives and assist with onboarding the new Success Coach positions
 - To support transition of virtualized F2F courses, co-trained success coaches that were embedded in these courses to support students and created widgets for each coach to be placed in course shell (19 coaches in over 300 CRNs) **COVID-19 response**
 - Embedded in 10 science courses as a coach
 - Building relationships with Learning Center and Student Life to look at how we can increase services/events/activities to online students
 - Help support these departments in moving to online resources ASAP (**COVID-19 response**)
 - Lead for PimaConnect Early Alert tutoring referrals for online courses (**2270 student caseload**)
 - Lead for outreach to students in all fully online courses that are on financial aid academic warning status (**100 students**)
- PimaOnline collaboration with Student Affairs
 - Continue to co-manage PimaConnect implementation project with Student Affairs (will transition to new role in late spring)
 - Successfully moved all active students into the system (**Jan 2020**)
 - Added new resources to the students success network
 - Started conversations about D2L data getting sent to PimaConnect to enhance the tools available to us in the system
 - Implemented and currently implementing new features
 - Monthly meetings with Director of Virtual Services and PimaOnline Program Advisors
 - Student Affairs training on D2L navigation and 24/7 D2L support - to assist students (**COVID-19 response**)
 - Student Engagement Efforts
 - Collaborate with PimaOnline faculty development department to mirror messages and trainings that faculty receive that would target student audience (**ongoing**)
 - Developed 9 different technology/virtual learning focused student webinars and scheduled 20 different sessions in mid-April
 - Facilitated five focus groups to gain insight from students about online success (**March 2020**)
 - Lead for distributing PSOL (priorities survey for online learning) from RNL - PimaOnline sends this out to students every two years (**April 2020**)
 - Will utilize data to inform future initiatives recommended to PimaOnline and the College.
 - Student Communication
 - Manage requests and post global announcements in D2L
 - Mirror announcements that are sent out to students via email
 - Post announcement requests from other departments
 - Social Media lead for PimaOnline Twitter account

- Work towards building an Instagram and Facebook account to capture more students

Total Expenses to Date:

Salary and Fringe: estimate \$39,511

COVID-19 Pulse Survey Full Results Report

Spring, 2020

Strategy, Analytics and Research



PimaCommunityCollege

COVID-19 Pulse Survey Results

Background

What did we do?

Partnered with Hanover Research to conduct a series of surveys to gauge Pima Community College's transition to online learning in response to the COVID-19 crisis.

Why did we do it?

To understand how PCC can better serve students, ease the transition for instructors, and provide a high quality educational experience for PCC students.

How was this done?

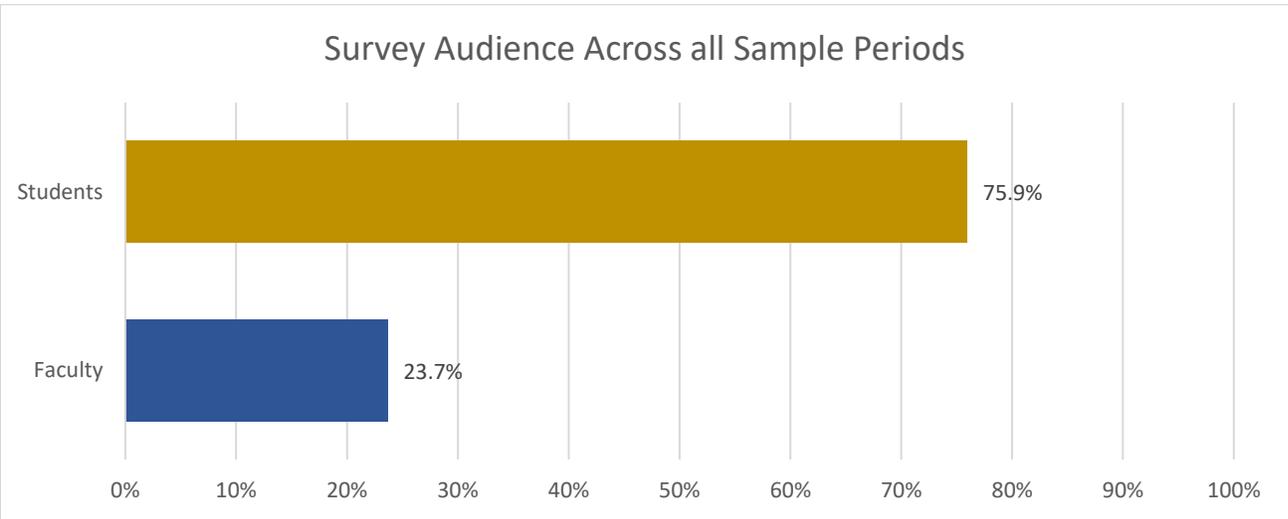
PCC sent a series of emails to both students and faculty to invite them to participate in an online survey. The survey was hosted by Hanover Research and collection dates were across three periods; 3/30/2020, 4/13/2020, and 4/27/2020.

Responses over Sample Period

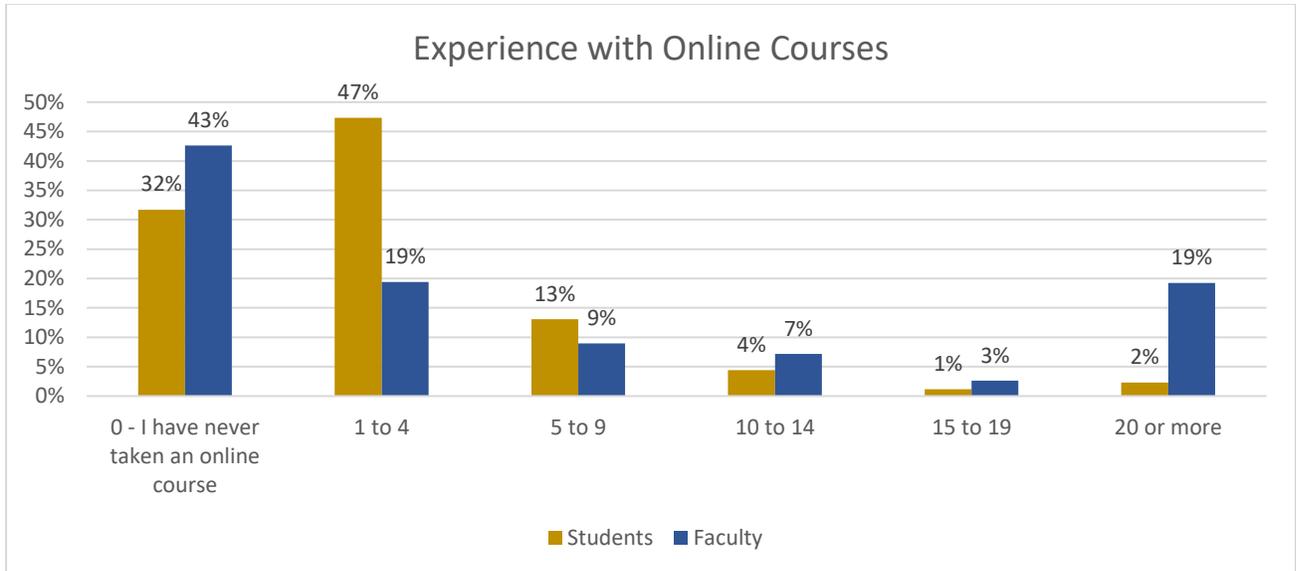
Sample: A total of 3,315 responses were collected across three primary sample periods. Below is a table that outlines each sample period, start and end date, as well as the number of responses collected during each period:

Start date	End date	Responses Collected
3/30/2020	4/12/2020	1,503
4/13/2020	4/26/2020	871
4/27/2020	5/14/2020	941

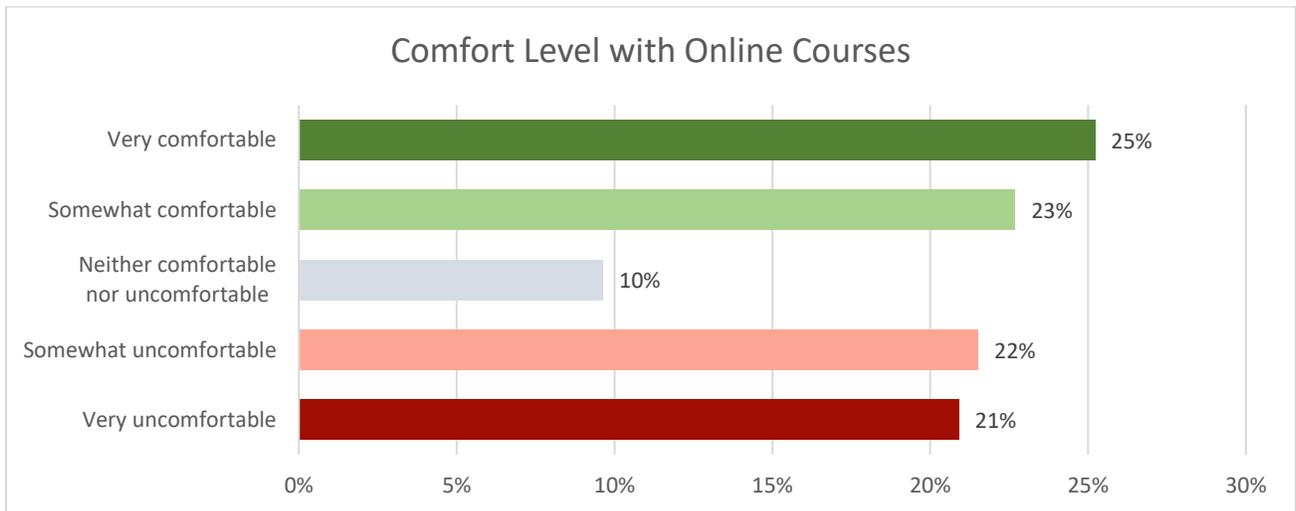
Respondents were asked what their primary relationship with PCC was with three main groups identified; students, faculty and parents of students. Only 13 respondents indicated being a parent of a student, therefore their responses were counted in the totals but not examined as a separate audience.



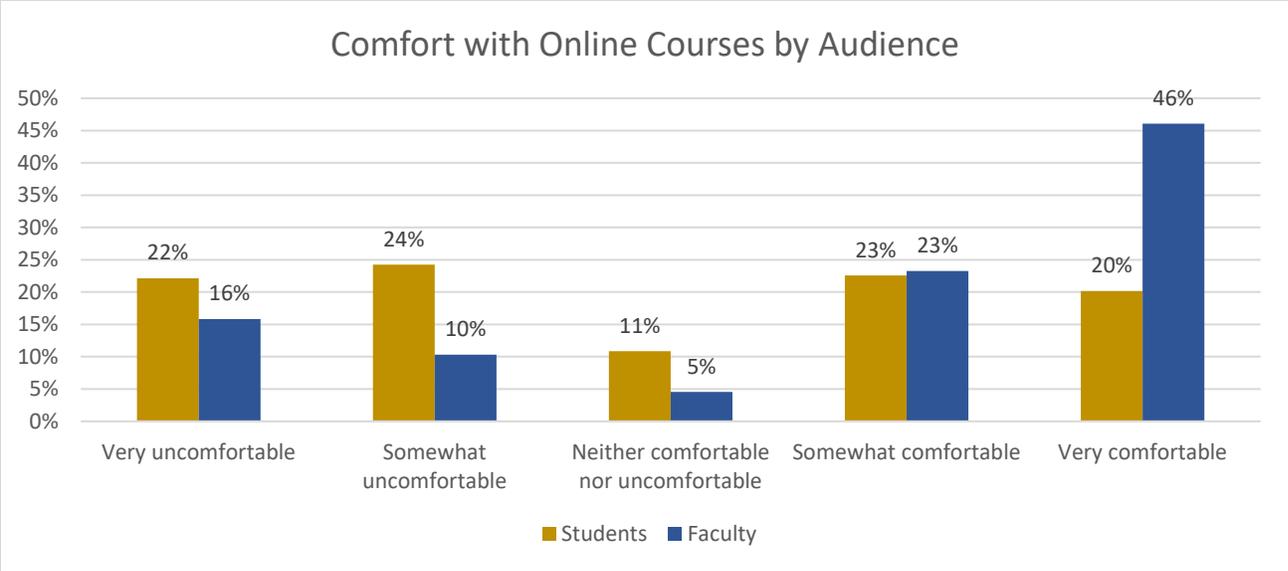
Experience with Online Courses: Both faculty and students were asked about their previous experience either taking or teaching online courses. Faculty has more experience with the upper limit on total online courses with 19% saying they have taught 20 or more online courses. A vast majority of students (79%) have had experience with 4 or less online courses.



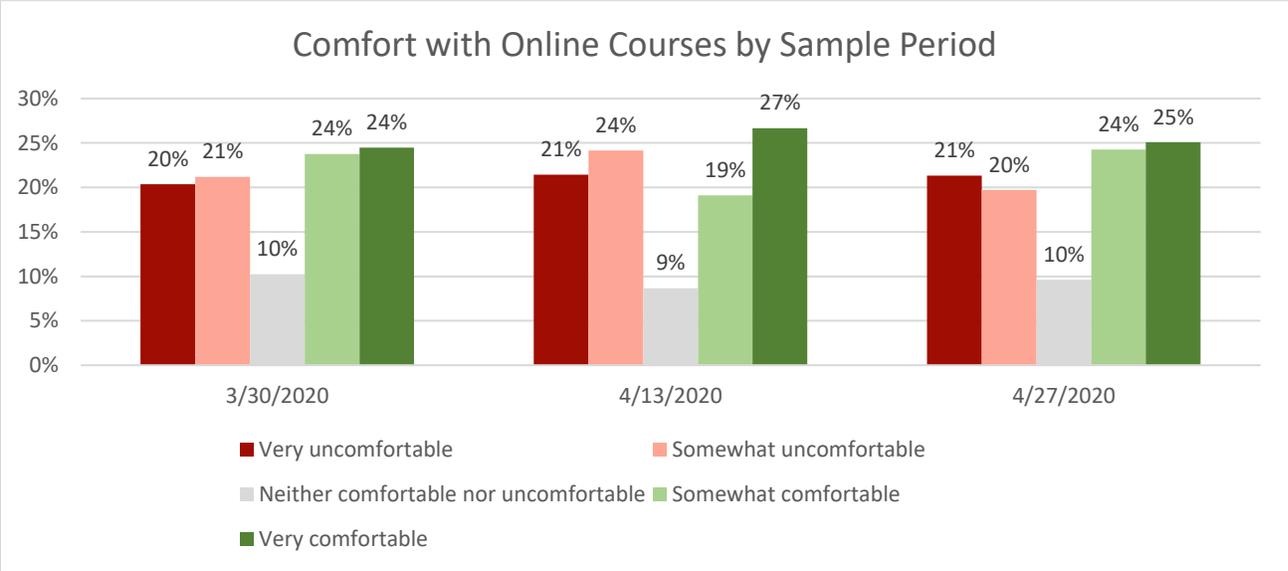
Comfort with Courses Online: Overall, respondents were slightly more comfortable with online courses than uncomfortable. Almost half (48%) indicated some level of comfort and 43% indicating some level of discomfort.



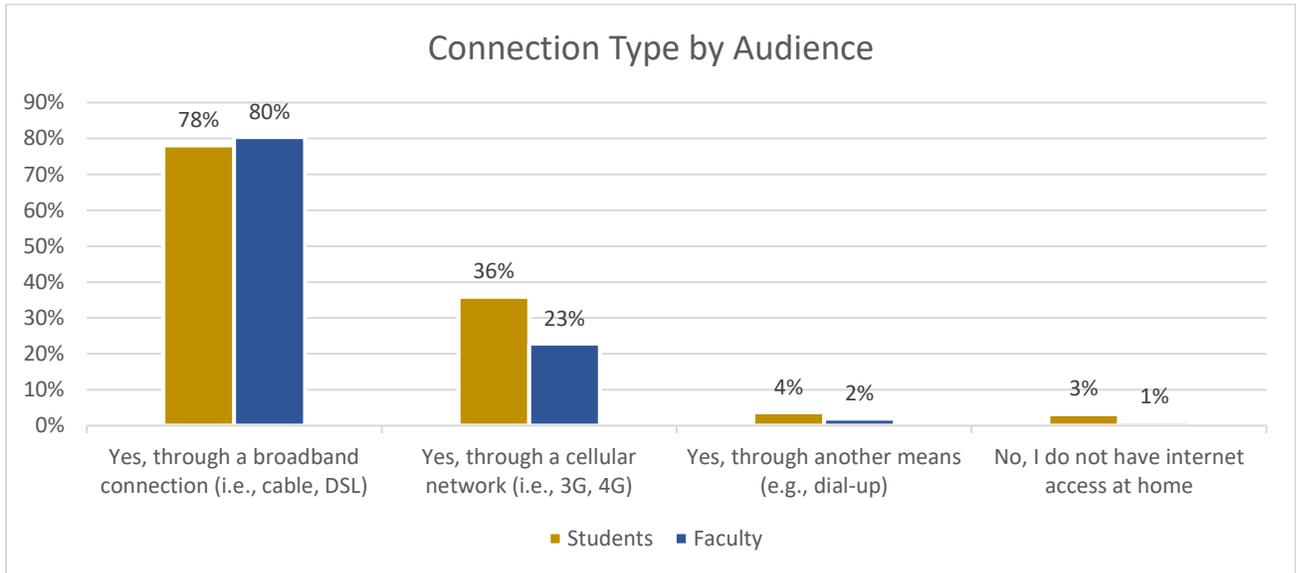
When examining the comfort levels by audience, faculty members were much more comfortable with online courses than students were. Nearly half of all faculty said they were “Very comfortable” with online courses while only 20% of students said the same. Also, only 26% of faculty indicated some level of discomfort while 46% of students said the same.



The levels of comfort over the sample periods were also examined to see if there was an overall upward trend as respondents got more experience with online courses. This does not seem to be the case with overall comfort levels (averaged from one to five with one being “Very unformortable” and five being “Very comfortable”) being 3.11, 3.05 and 3.12 for the sample periods.

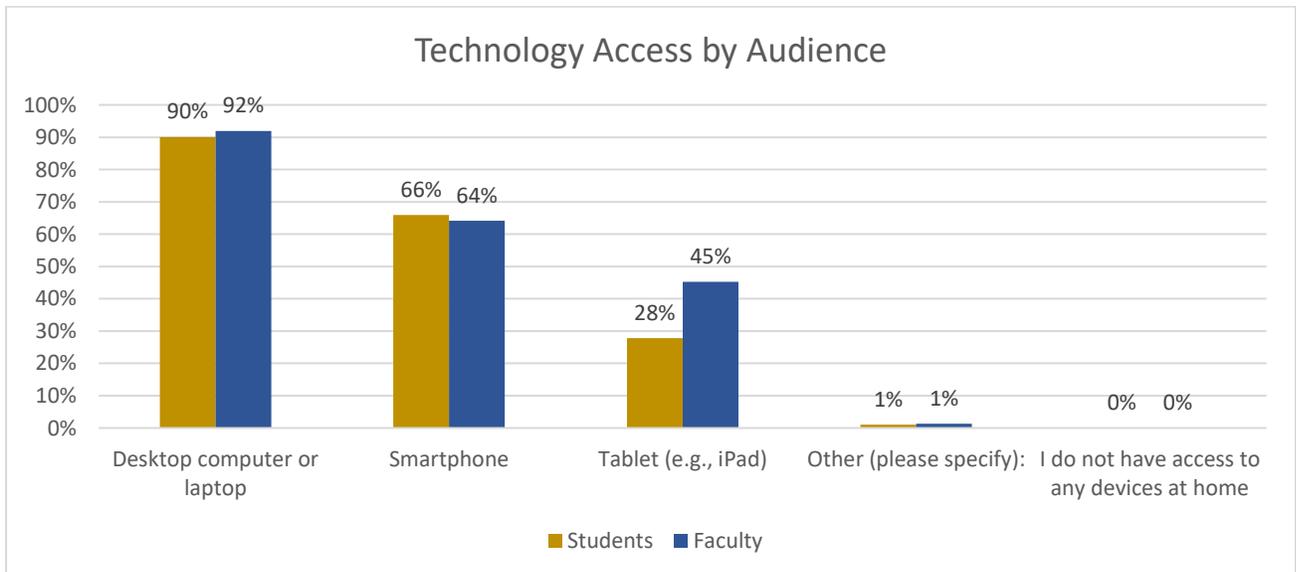


Access to Courses Online: Almost 4 out of 5 respondents (78%) stated that they have a broadband connection and only 3% stated they do not have internet access at home. Faculty members have slightly higher access to cellular networks from home compared to students, but very few students or faculty members indicated not having either high-speed internet or a cellular network with at least 3G capability.



Technology Type Access:

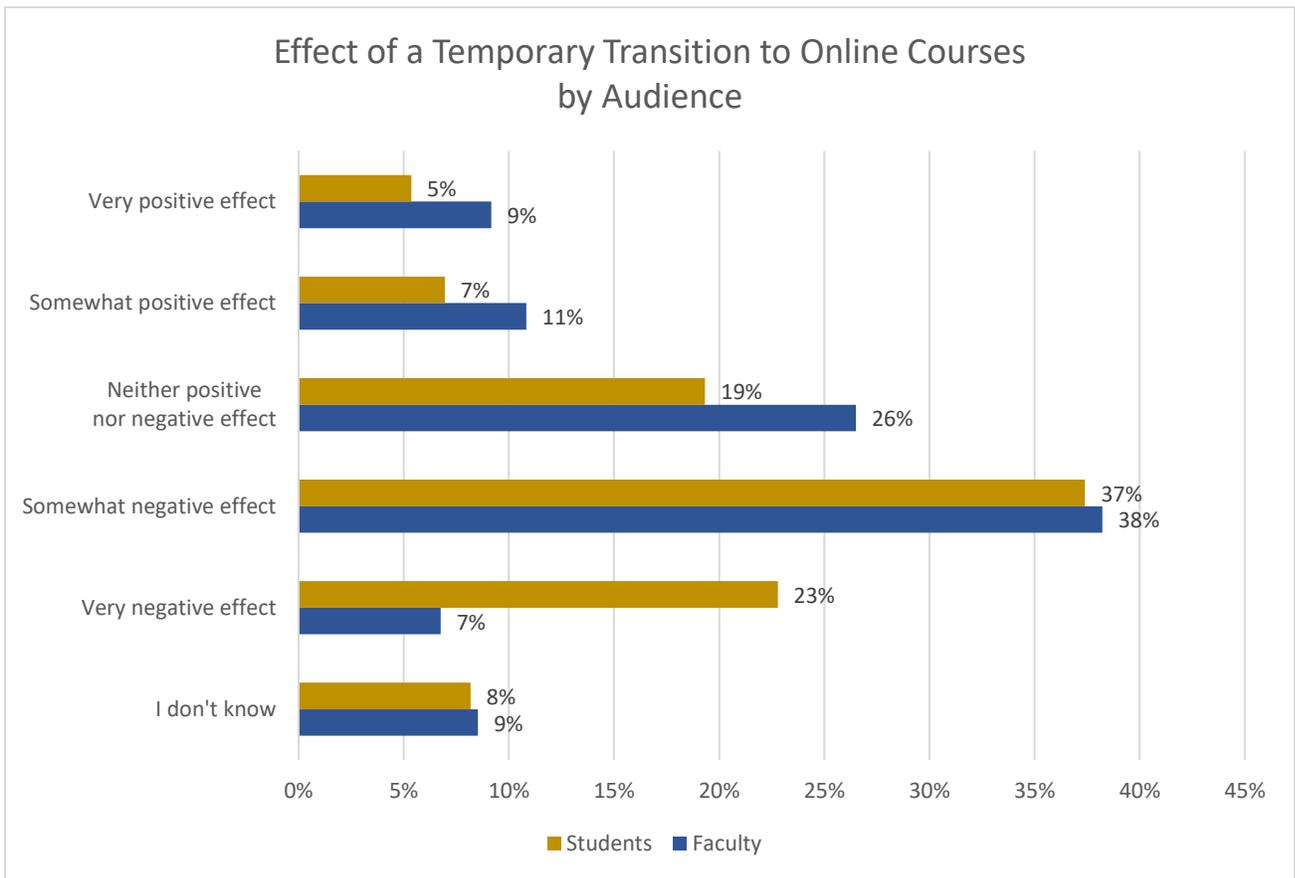
A vast majority of respondents (over 90%) indicated having access to a desktop computer from home. Two-thirds have access to an internet capable smart phone and 31% have access to a tablet. The main disparity between student and faculty technology access is in tablets.



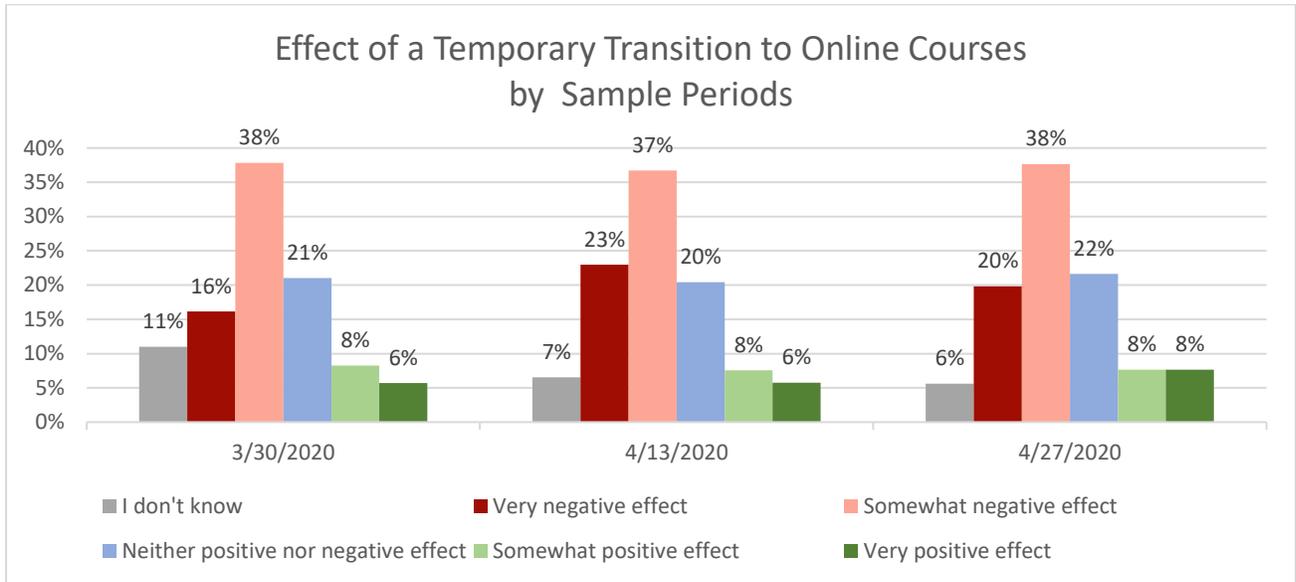
Transition to Online: When presented with a temporary transition to online courses, 56.5% of overall respondents said they think it would have a “Very” or “Somewhat” negative effect. Students anticipated the transition to have a larger negative impact than faculty members with 23% of students thinking it would have a “Very negative effect” and only 7% of faculty members saying the same. When the overall evaluations are averaged from one to five (with one being “Very negative” and five being “Very positive”):

Students	Faculty
2.23	2.52

**Score from one to five with a score of three being neither positive nor negative, below three being negative and above three being positive*

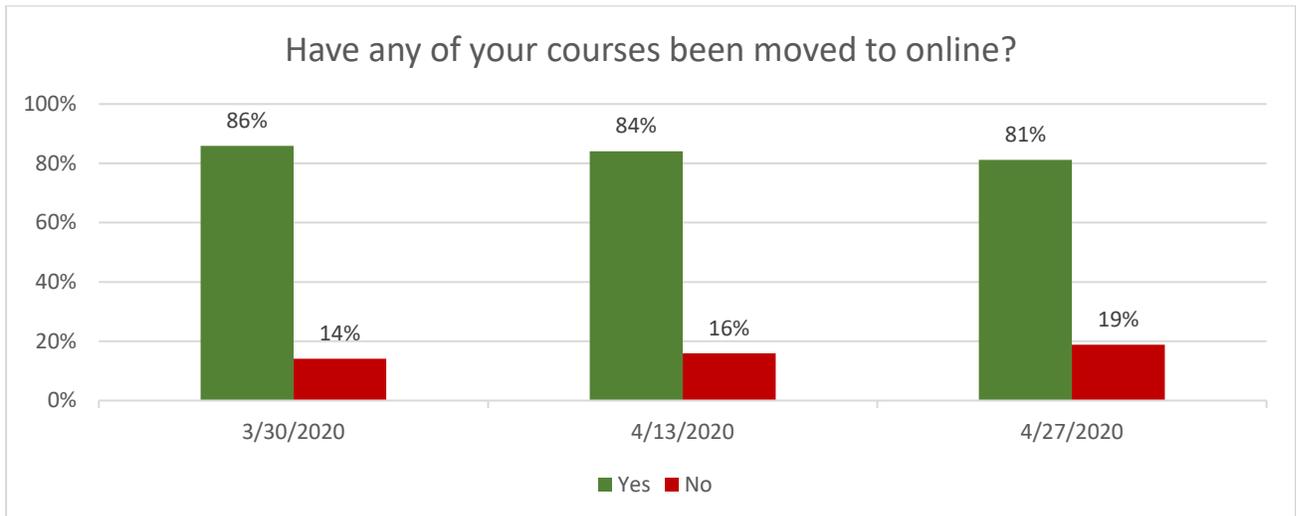


There was not an obvious shift in the perceived effect of a temporary transition to online courses by sample period. Upon first glance, there was a slight decrease in the proportion of “I don’t know” responses over time as respondents felt more confident in forming an opinion.



Transition to Online Courses:

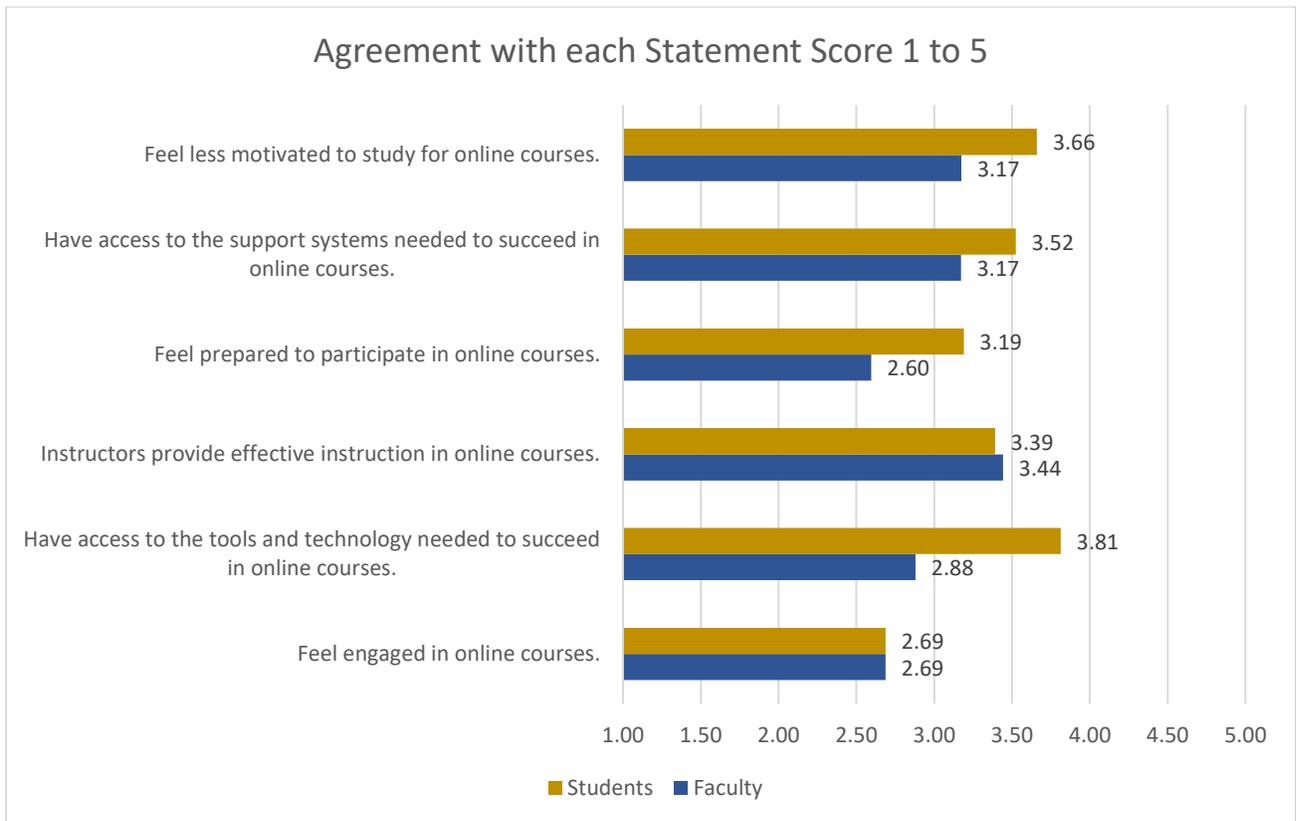
When asked if any of their, or their children’s courses have been transitioned to online, about 4/5 respondents indicated “Yes”. An interesting trend emerged over the sample periods where fewer and fewer respondents said that online courses had been transitioned to online.



Testing Specific Statements:

A series of statements were presented to respondents and they were asked how much they agree with each. Given the volume of questions and options presented, scores were calculated from one to five with one being “Strongly disagree”, three being “Moderately agree” and five being “Strongly agree”. A score of three is considered the midpoint with any score above a three being agreement and scores below a three being disagreement.

- Faculty agreed most with the statement “Instructors provide effective instruction in online courses”
- Students agreed most with the statement that they “Have access to the tools and technology needed to succeed in online courses”



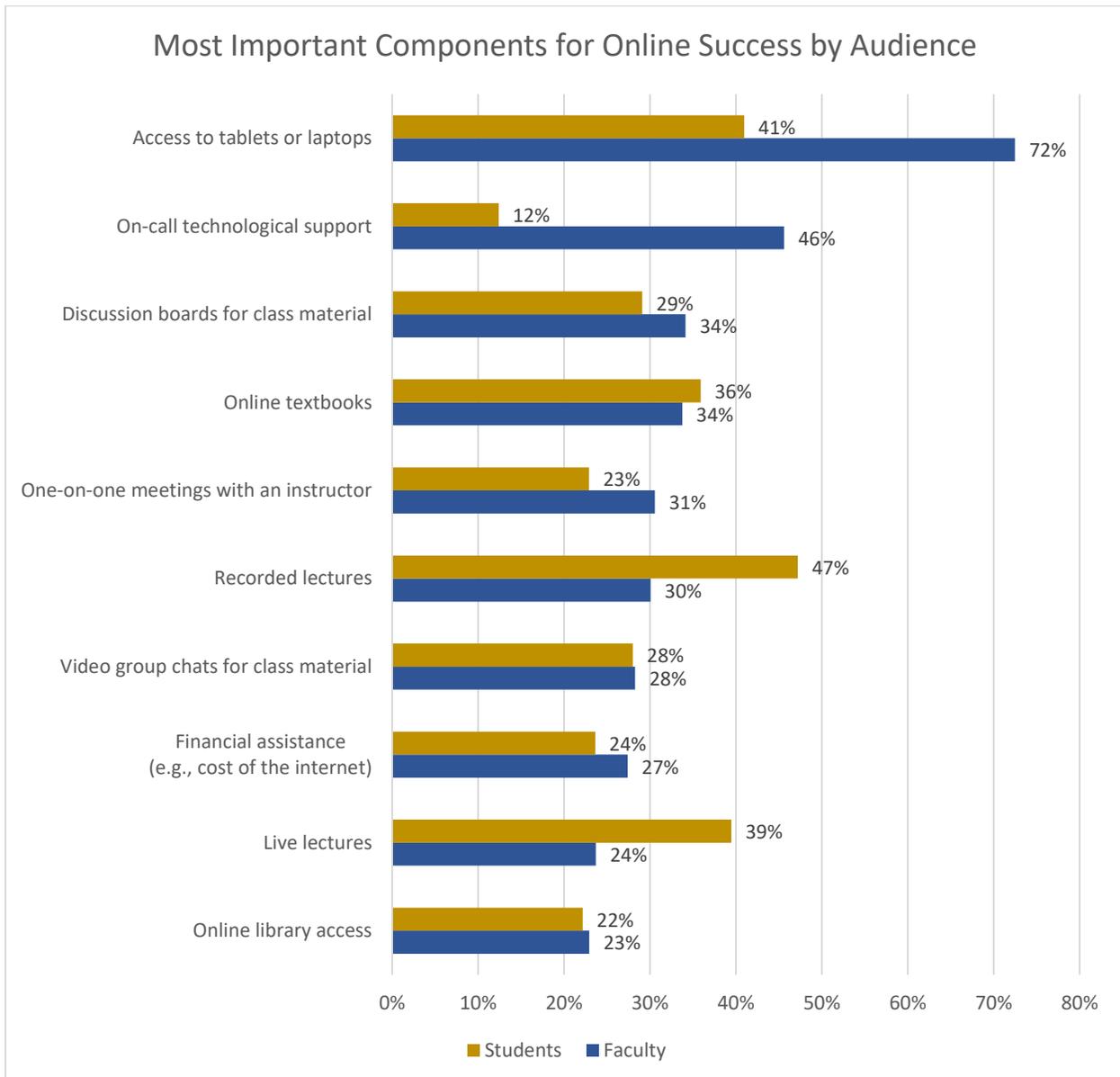
Faculty were also presented with statements that pertain, specifically to their delivery of online courses. They agreed with all additional statements presented, but agreed most with “I have access to the tools and technology needed to successfully teach online courses.”

Statement	Agreement Score
I feel prepared to teach online courses	3.85
I have access to the tools and technology needed to successfully teach online courses	4.18
I have access to the support systems needed to successfully teach online courses	4.09

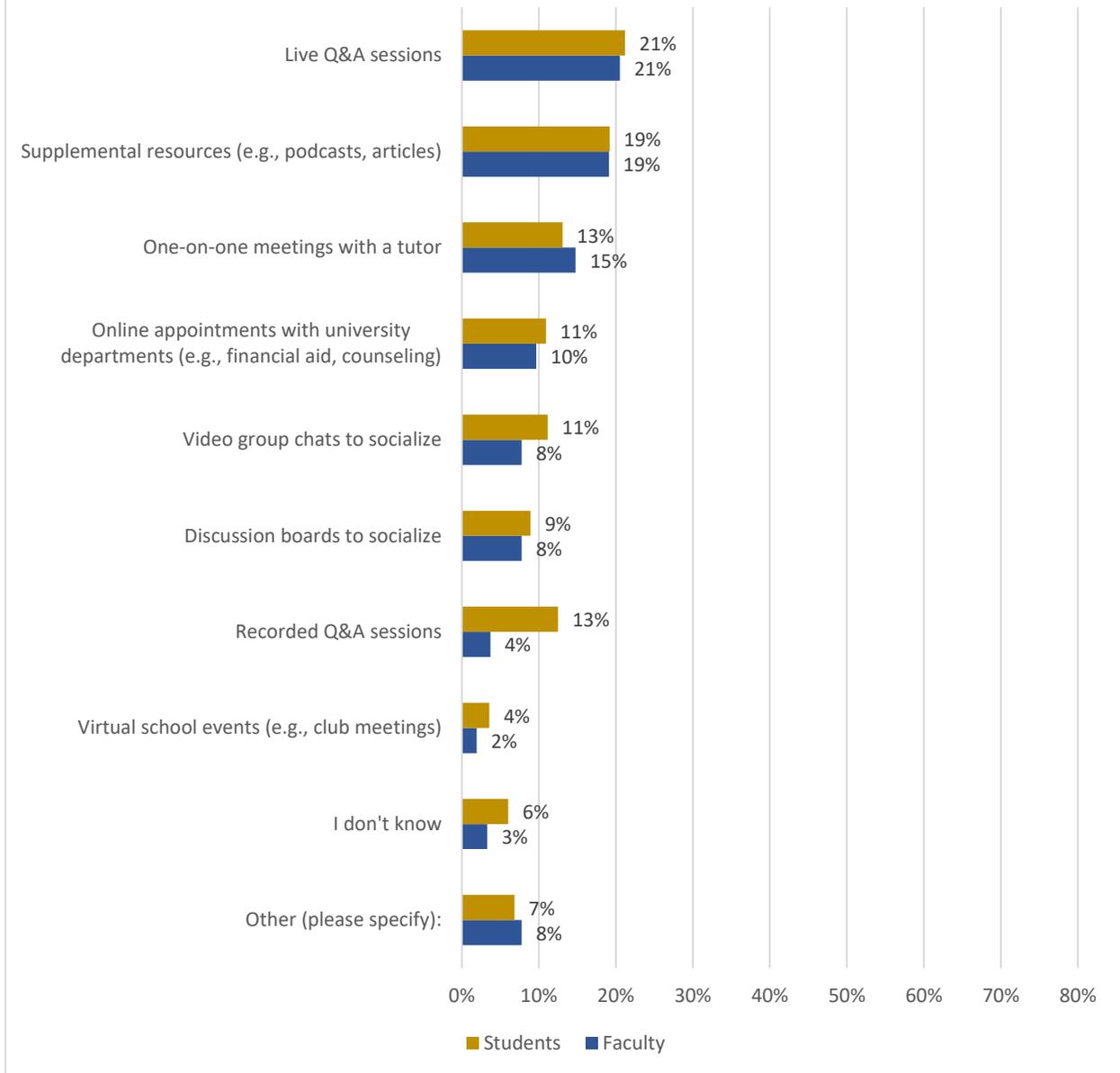
Most Important Components for Success Online:

The question “Which of the following features are the most critical to successful online learning?” with the ability to choose up to five features. Each of the percentages show the proportion of respondents that chose each option as critical to successful online learning. A list of 20 components were presented to respondents, so the following two graphs summarize the results by the top 10 and bottom 10.

- Faculty think that “Access to tablets and laptops” is most important
- Students think that “Recorded lectures” are most important to their success



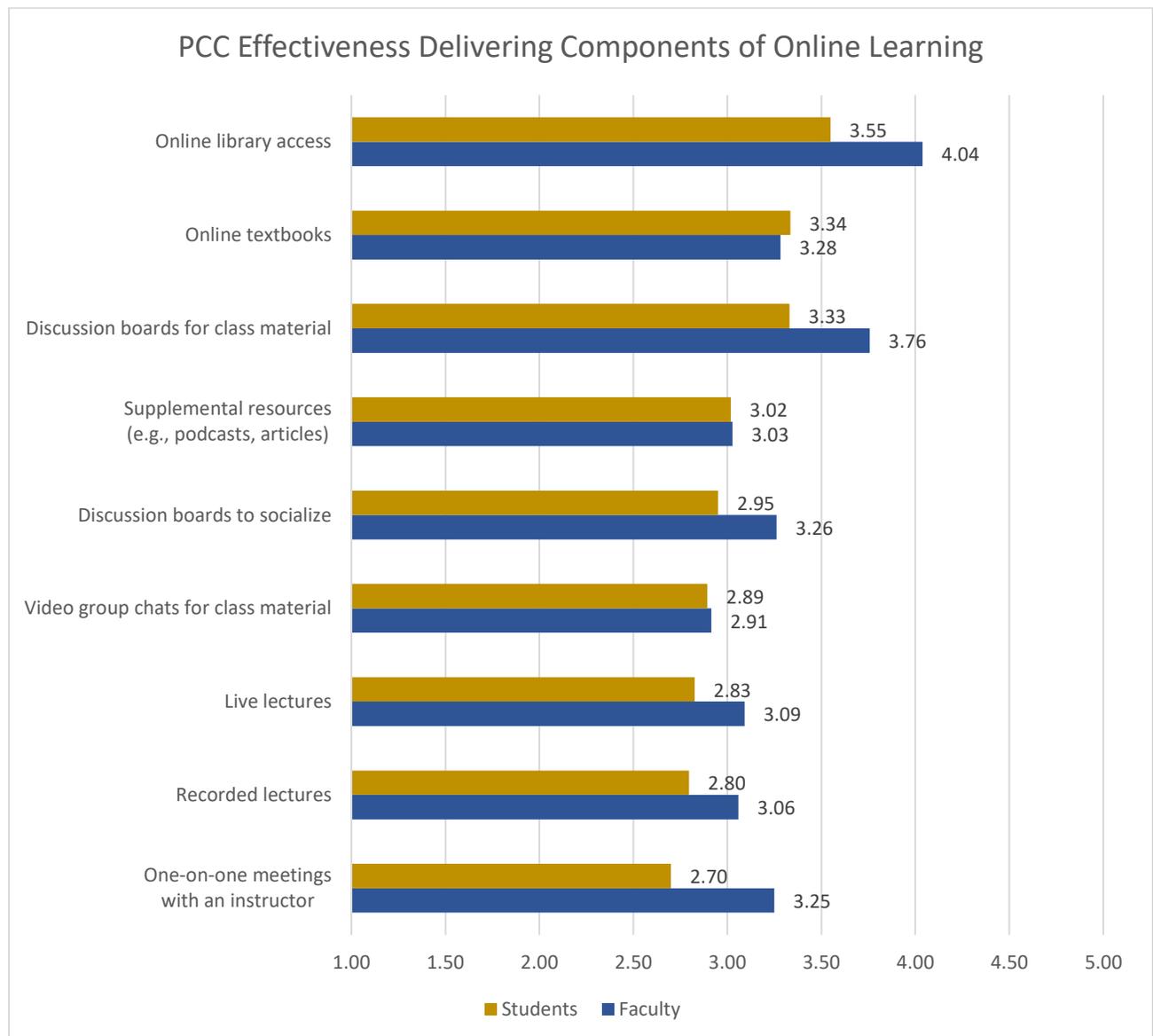
Most Important Components for Online Success by Audience



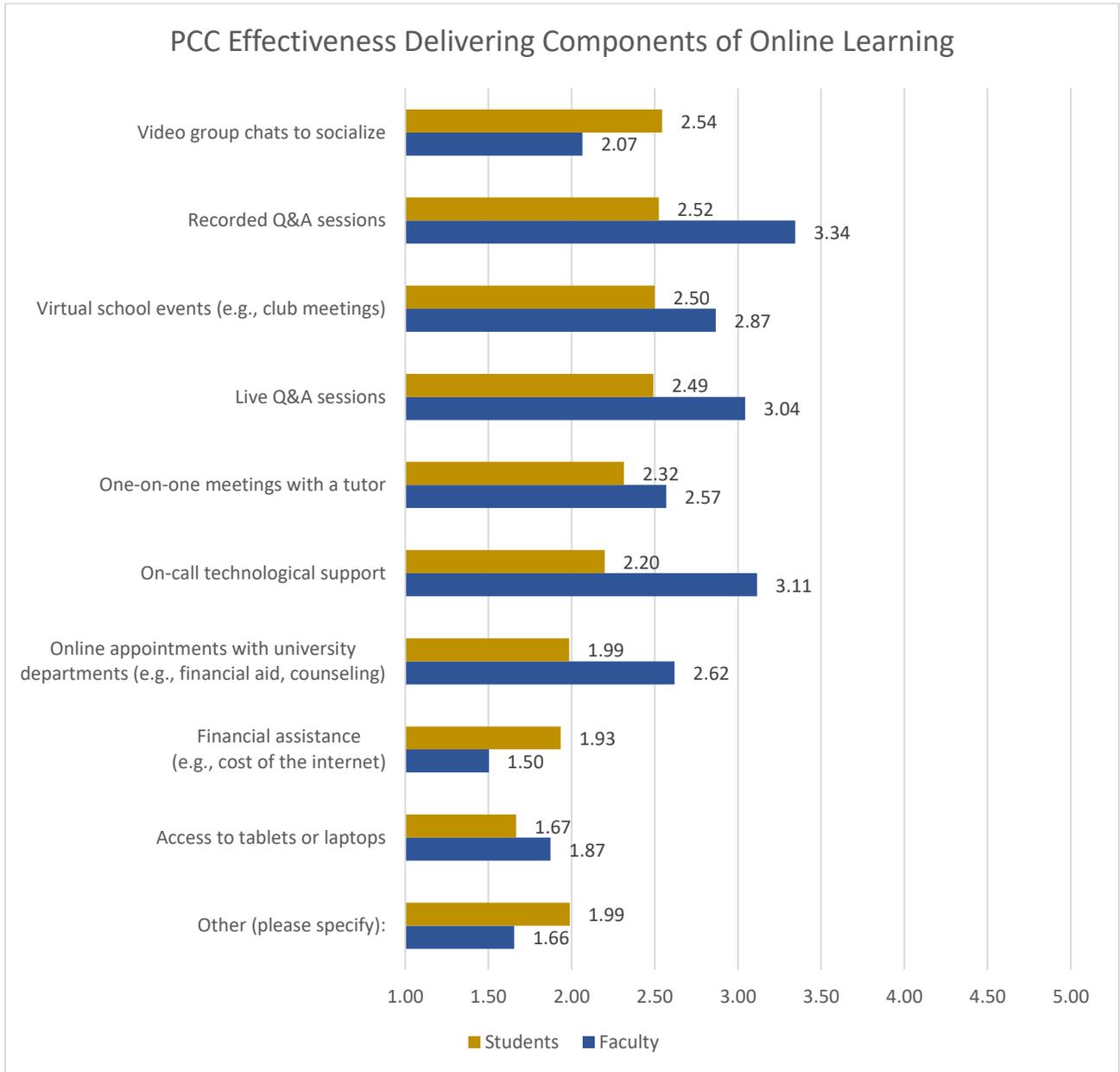
PCC Effectiveness in Delivering Online Instruction:

When asked “How effective is PCC at providing the following online course component[s]?” there were a large amount of similar responses among student and faculty audiences. Once again, due to the large amount of statements and options, effectiveness was aggregated into a score from one to five. A score of one means “Not at all effective” and five means “Extremely effective”. Three is also the inflection point between effective and ineffective evaluations.

- Faculty and Students see PCC being most effective at delivering “Online library access”
- The second most effective component delivered by PCC for each audience was:
 - Faculty “Discussion boards for class material”
 - Students “Online textbooks”

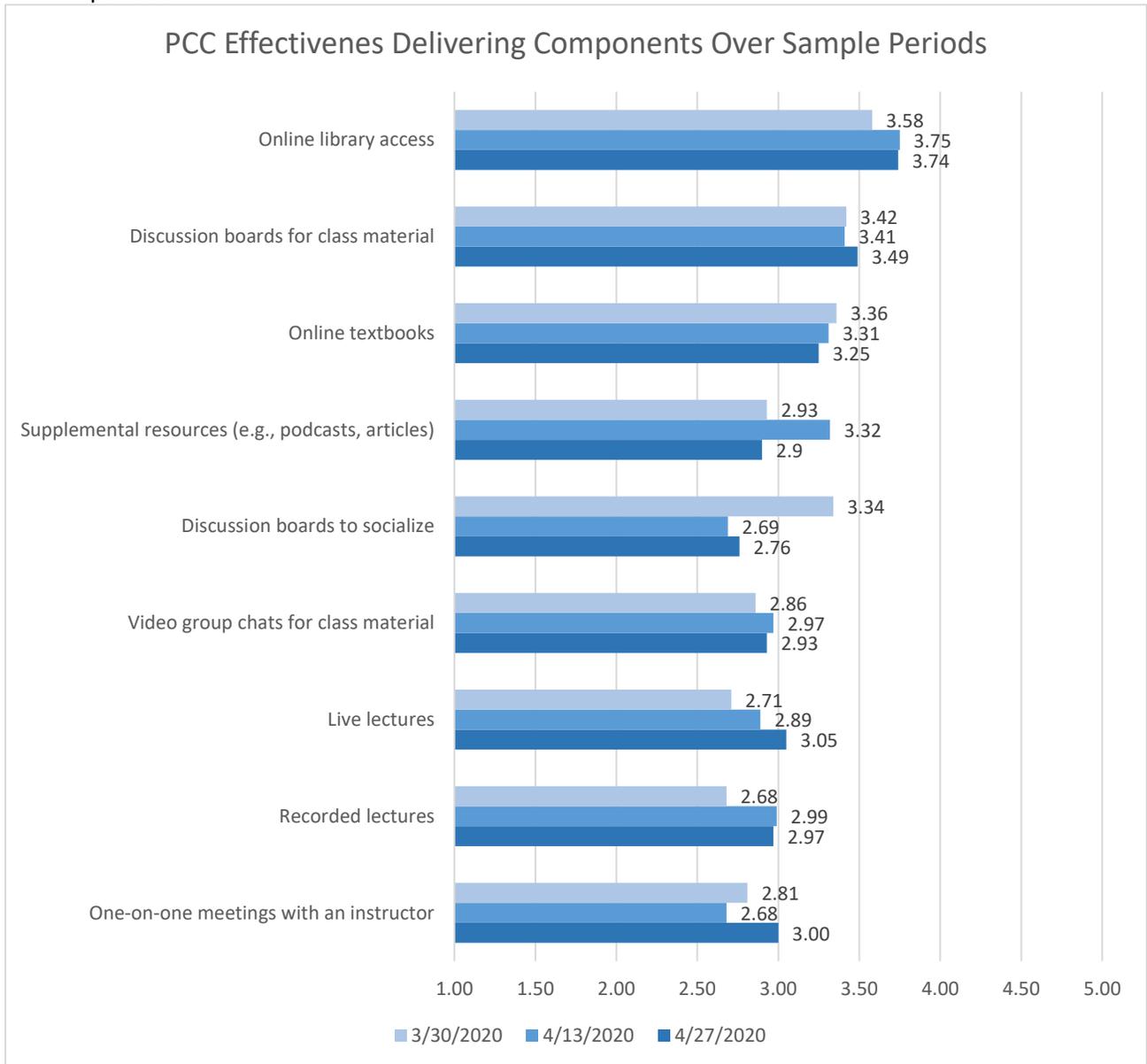


There were also a large number of options presented to respondents in this question set. Therefore the second graph presented below represented the bottom half of total components across all audiences.

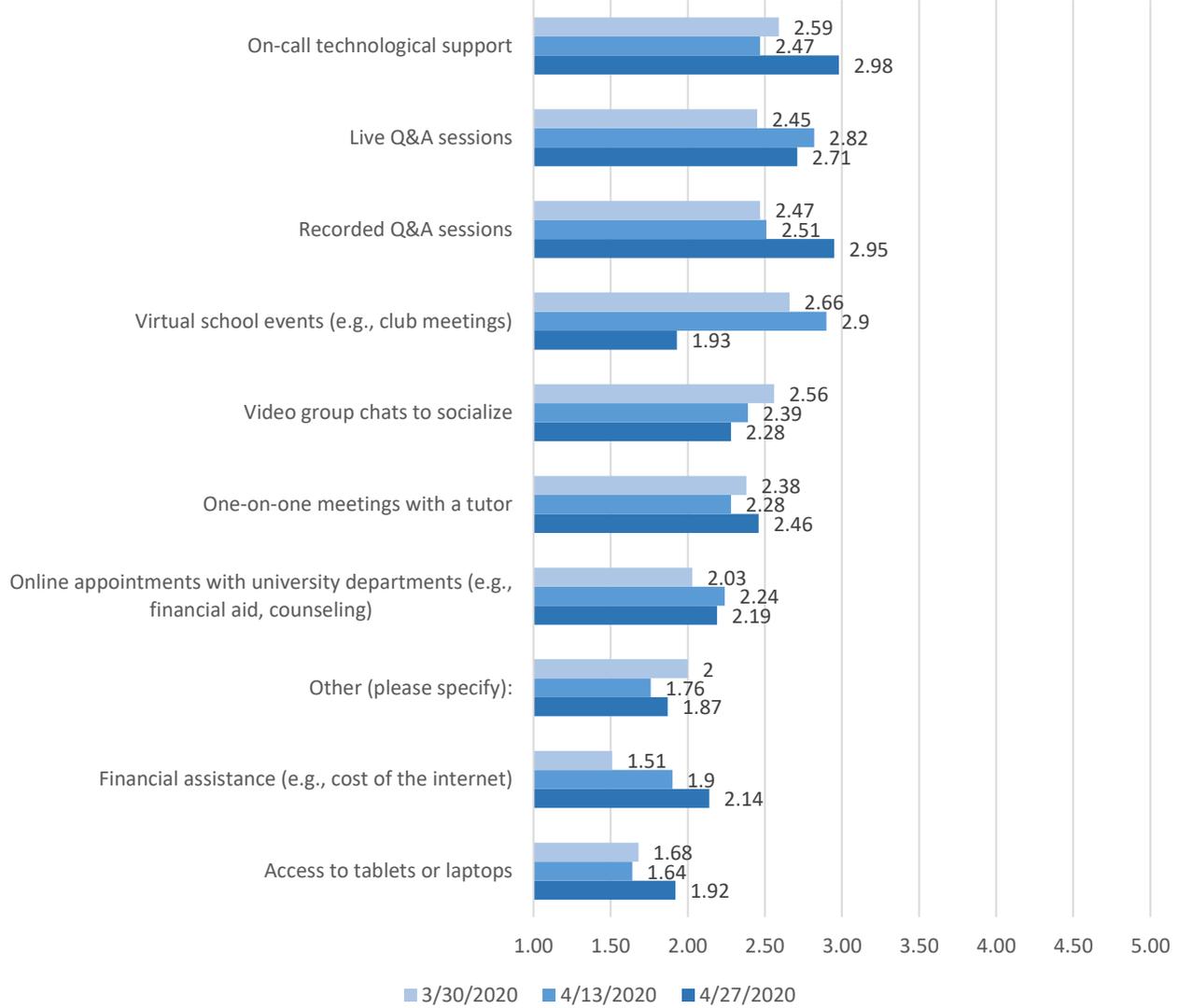


When examining how the PCC’s effectiveness may have changed over the sample periods, we found that there were three components that trended upward over the sample periods and two that trended downward.

- Delivery of live lectures, recorded lectures, and financial assistance (e.g., cost of the internet) all increased over the sample periods
- Delivery of online textbooks and video group chats to socialize both decreased over the sample periods

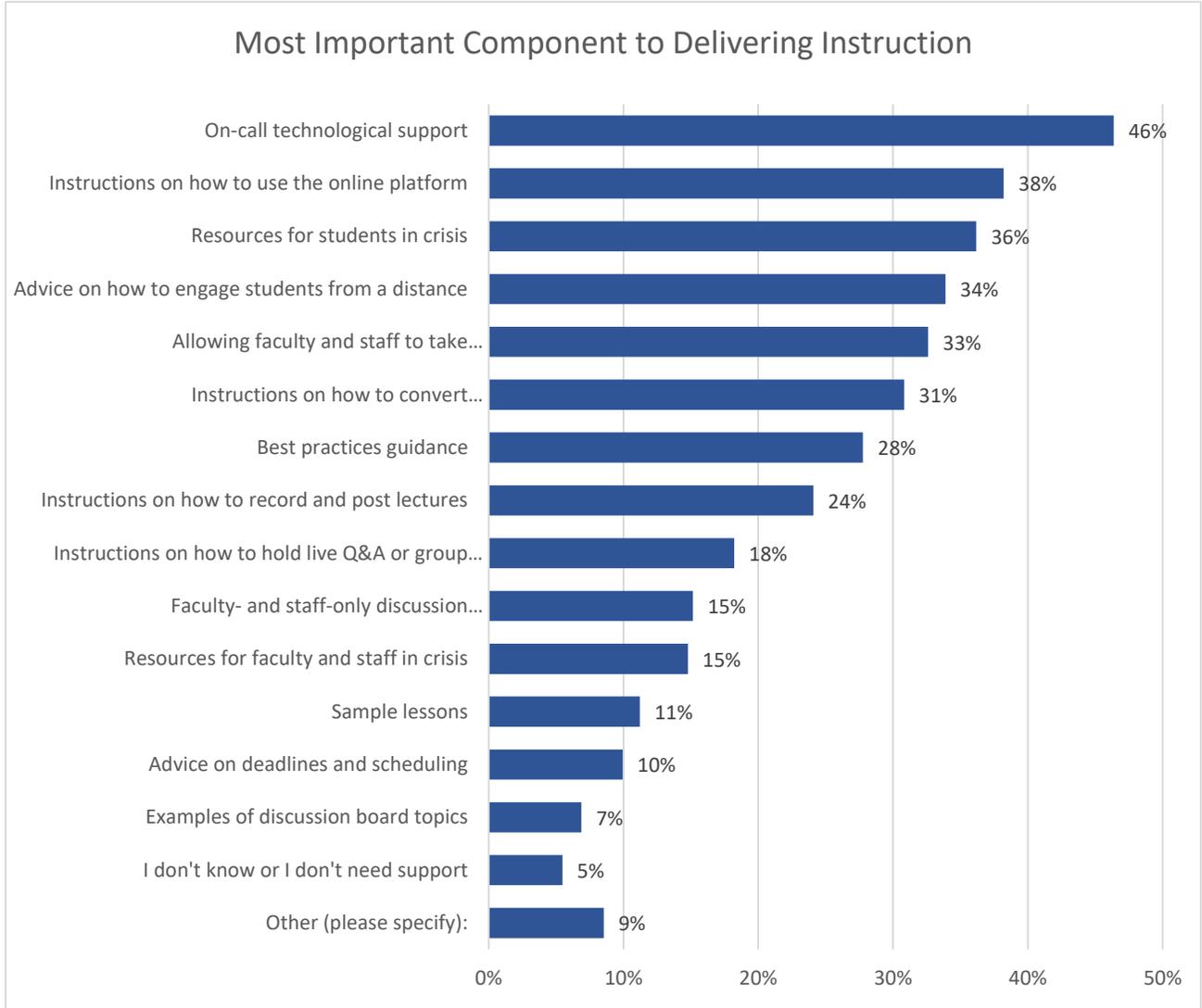


PCC Effectiveness Delivering Components Over Sample Periods



Critical Components to Faculty Delivering Online Courses:

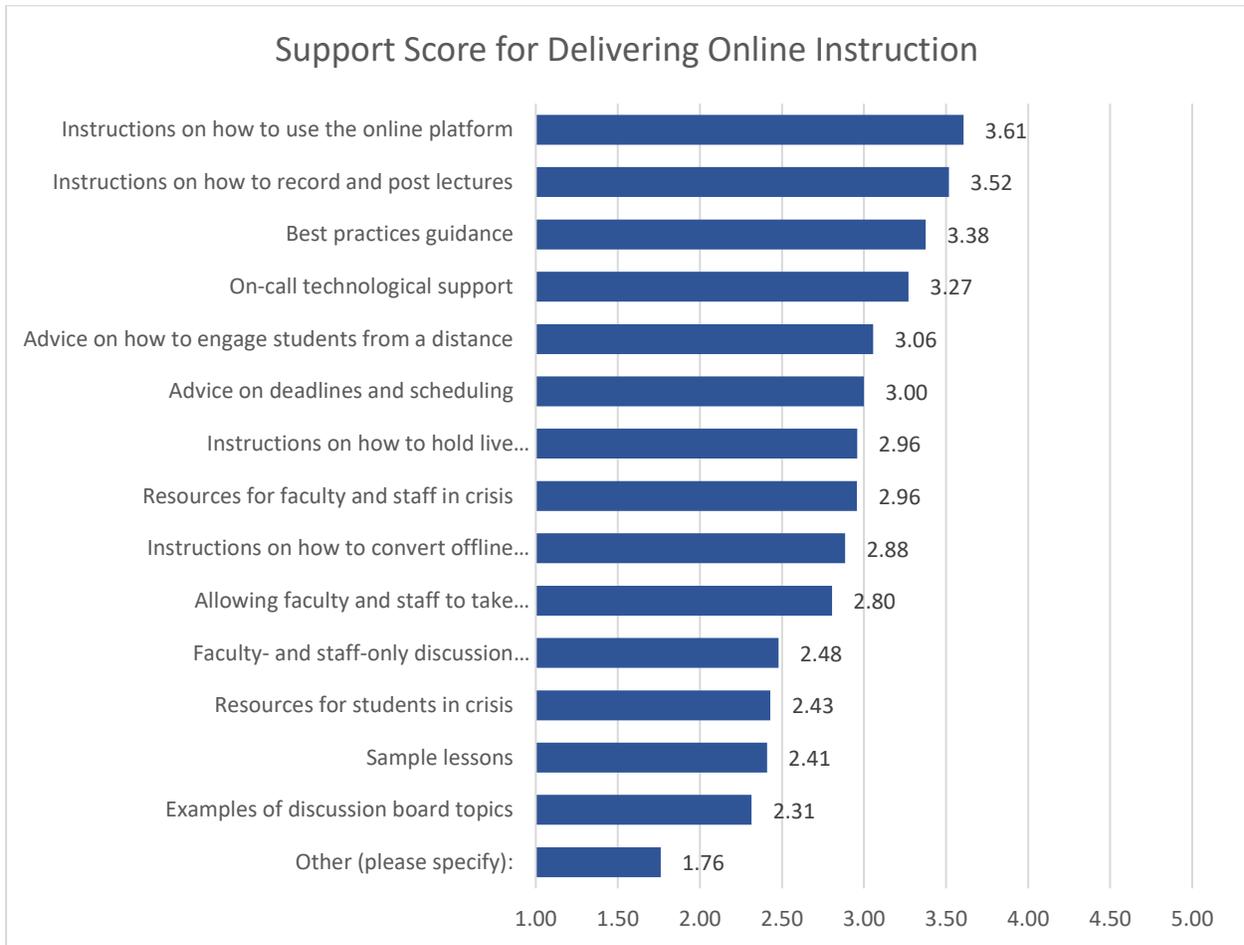
The question, “Which supports are most critical to your success in delivering courses online?” These questions were only asked of faculty members and they were allowed to choose up to five components as critical to their delivery of online courses. The top choices were “On-call technological support” and “Instructions on how to use the online platform”.



How effective is PCC at providing the following support(s) for delivering online courses:

A follow-up question was asked to faculty members to evaluate support features for delivering online courses. The following graph aggregates effectiveness on a score from one to five with one being “Not at all effective” and five being “Extremely effective”. Three is the inflection point between effective and ineffective delivery of supports for delivering online courses.

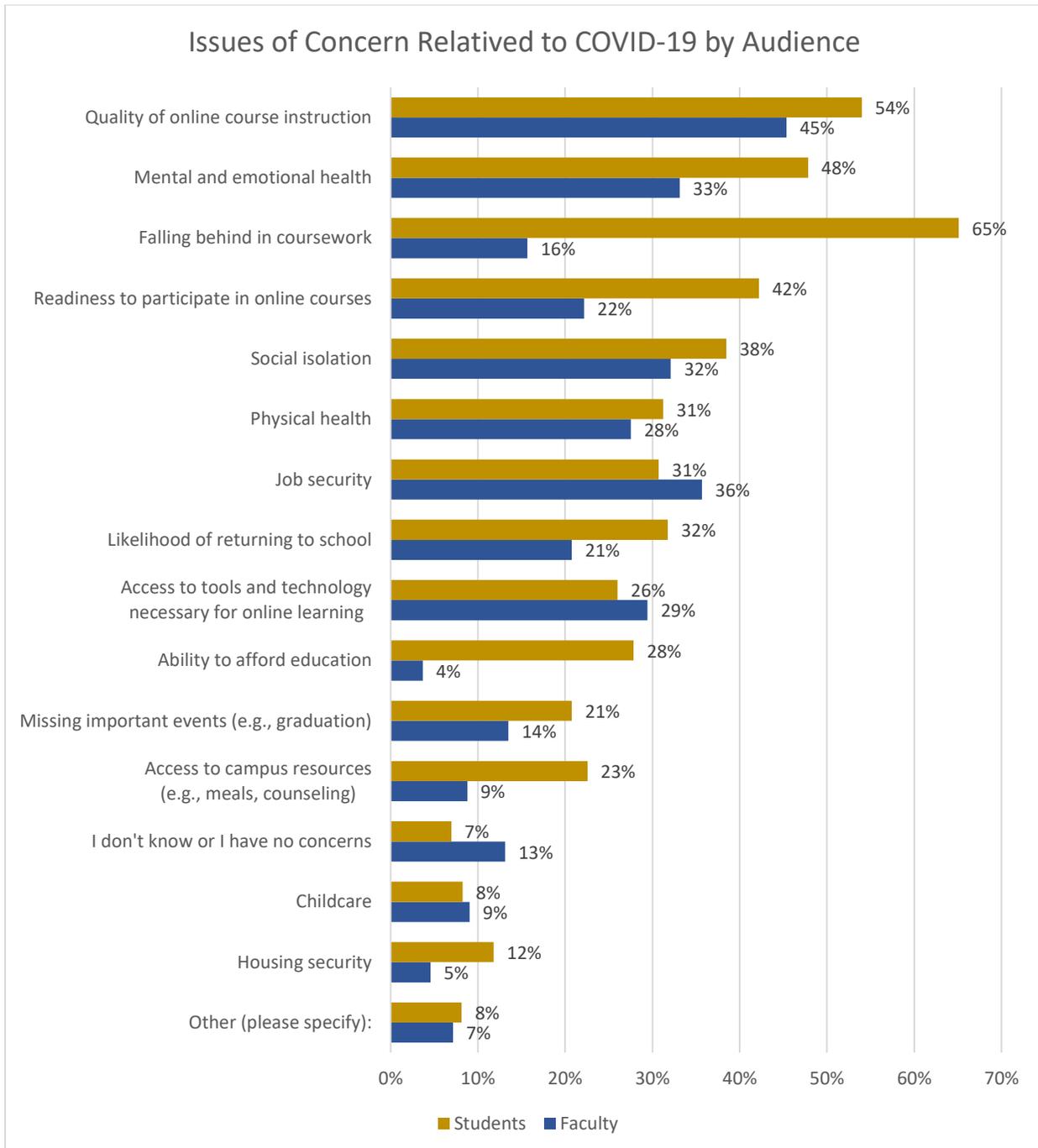
From the graph below, faculty felt that “Instructions on how to use the online platform” was most effectively provided from PCC and “Examples of discussion board topics” was least effectively provided.



Issues of concern during COVID-19 crisis:

The question, “In light of COVID-19, are you concerned about any of the following issues?” was asked as part of the final survey section. Based on audience type:

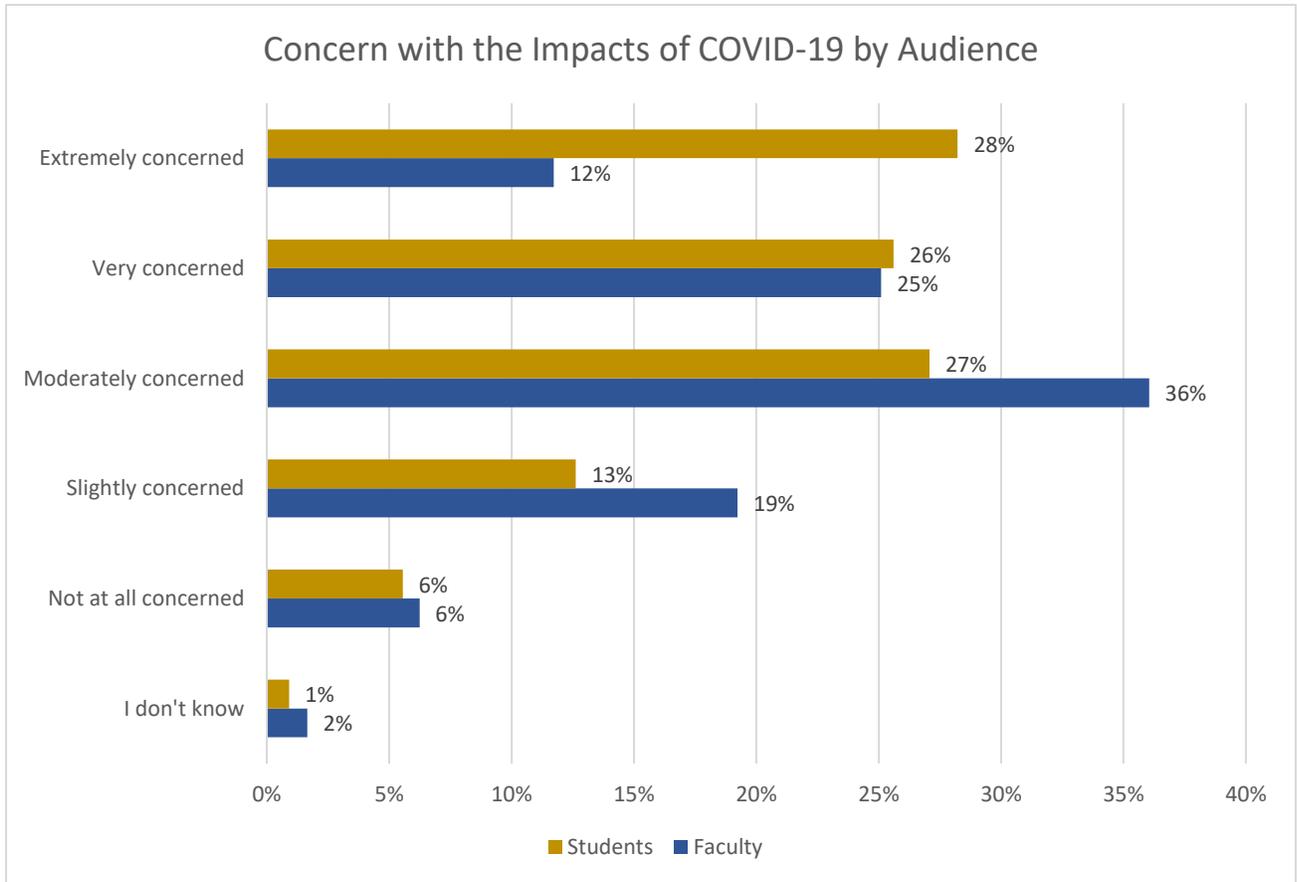
- Faculty was most concerned with “Quality of online course instruction”
- Students were most concerned with “Falling behind in coursework”



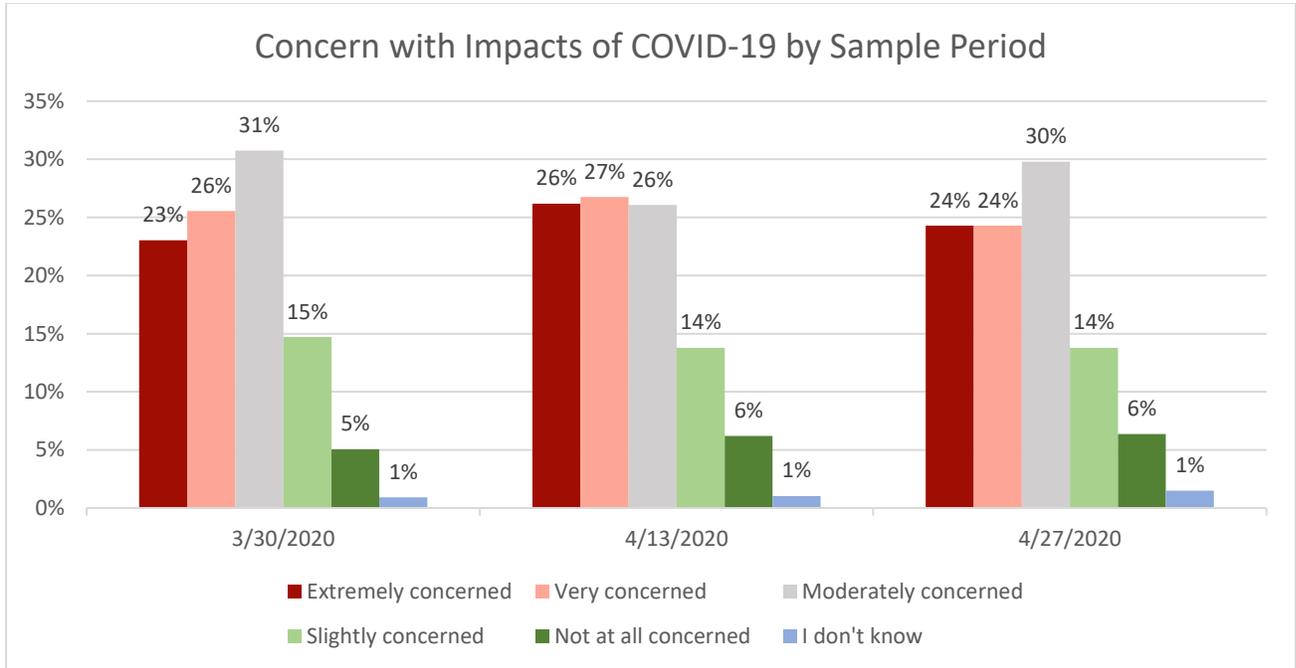
Concern about how COVID-19 impacts respondents:

Respondents were finally asked two questions that encompassed how they felt about the COVID-19 situation overall. One about how concerned they were with COVID-19 and another about how effective PCC’s response to COVID-19 has been at the point of their survey participation.

- Faculty were mostly moderately or very concerned with 61% indicating “Very concerned” or “Moderately concerned”
- Students are the most concerned with more than ¼ survey participants saying they were “Extremely concerned”

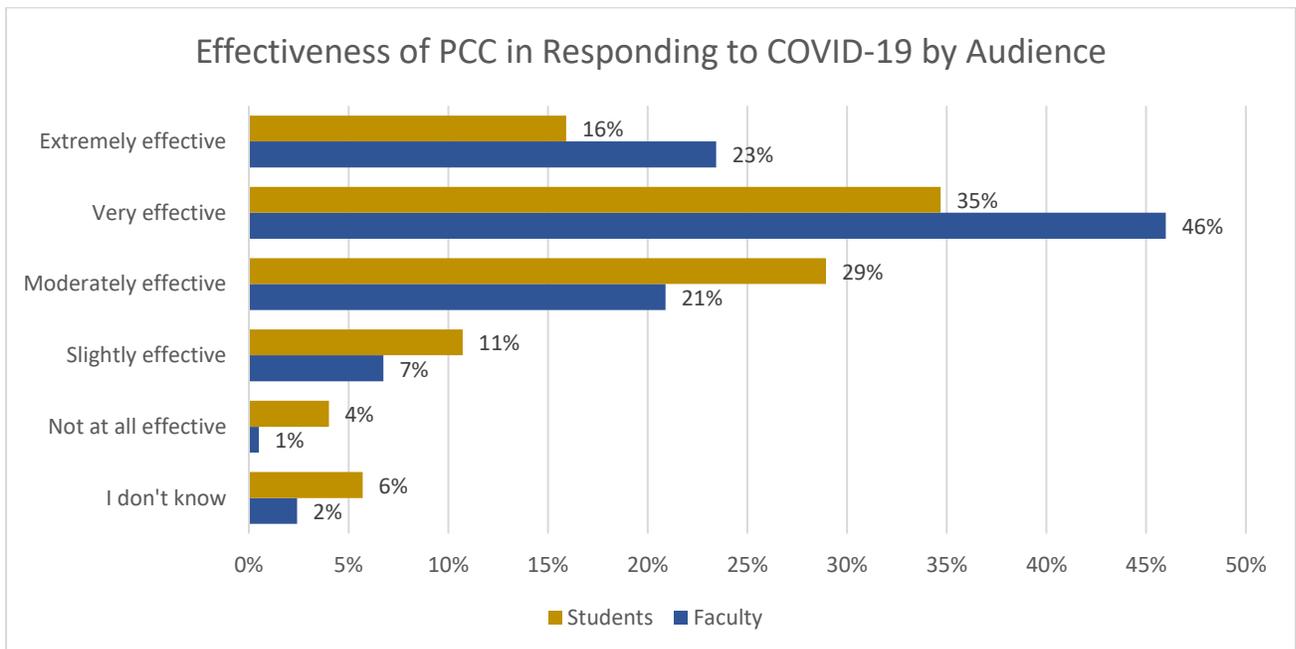


It is important to examine this question over time to see if concern rose over the sample periods as the crisis continued to get worse. That does not seem to be the case as the largest shift across the sample periods was a 5% decrease in those that were “Moderately concerned” from March 30th to April 13th. However, on April 27th that number returned to within 1% of the March 30th responses.

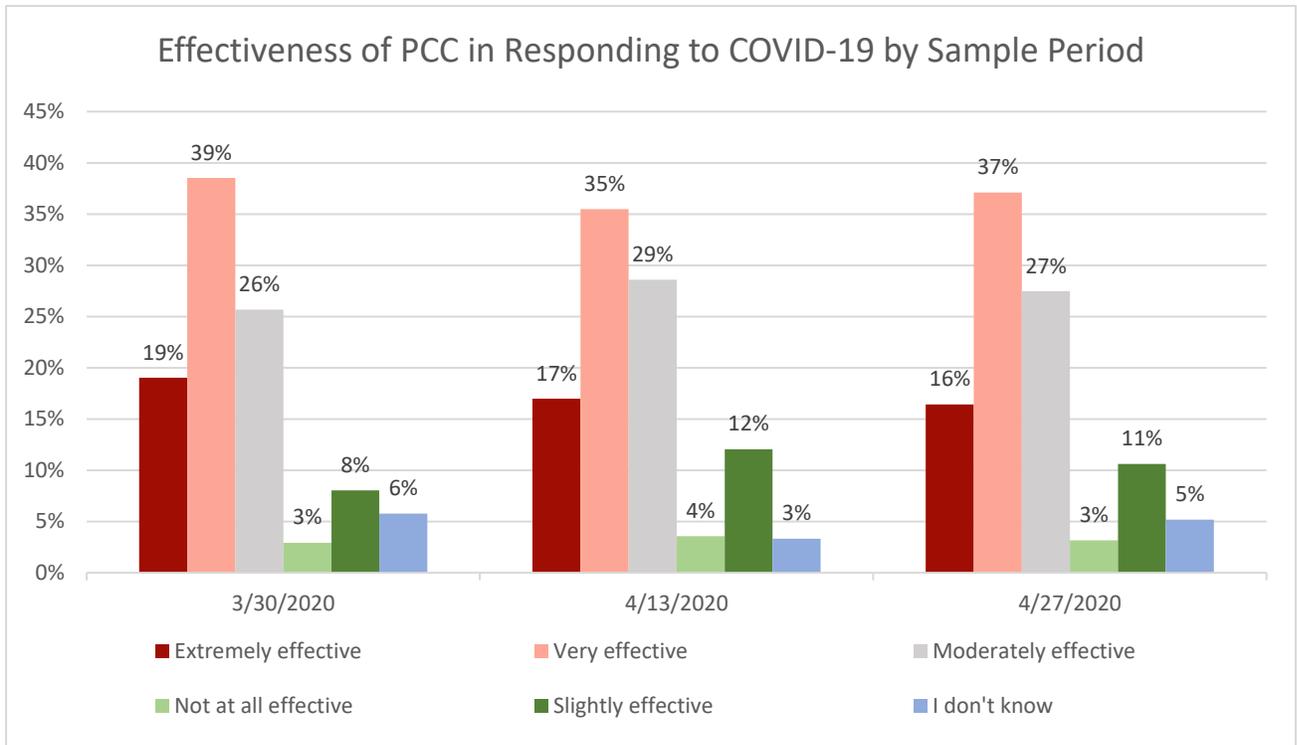


Effectiveness of PCC’s Response to COVID-19:

The last question of the survey asked, “How effective would you say PCC's response to COVID-19 has been?”



- Faculty rated PCC’s response as very effective with 69% saying it was “Very effective” or “Extremely effective”
- Students also rated PCC’s response as mostly effective with 64% rating it as “Very effective” or “Moderately effective”



When examining the results over the sample periods, there was little change in overall evaluations of PCC’s effectiveness with every category only moving within +/-4% of the previous period.