



***Board of Trustees'  
Audit and Finance Committee  
Meeting Materials***

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March 10, 2009  
The Rouse Company Foundation Student Services Hall  
Room: 120B  
**8:30 a.m.**

# GROUND RULES

1. Board members practice respectful dialogue that serves the best interests of the college.
2. Each board member works to integrate servant-leadership into the board culture.
3. Each board member has the opportunity to speak uninterrupted.
4. Board members come prepared – board chair needs to understand what is required and set time and material appropriately.
5. Board chair acts as caretaker for the board – acts as filter, evaluates agenda for time well spent.
6. Board chair speaks for the board to the media.
7. Consent materials are available 10 days in advance; remaining board materials are available seven days in advance.
8. Board members should route any requests for additional information to the board chair or the president at least two business days prior to the board meeting.

# Howard Community College's *Dragon Principles*

We promise to help our students, employees, and community members "get there from here."

We pledge to...

Be friendly

Be helpful to our students and community

Be considerate of each other



And we pledge to...

**Be Fiscally Responsible**





**Agenda  
Board of Trustees  
Audit and Finance Committee**

March 10, 2009  
8:30 a.m.

The Rouse Company Foundation Student Services Hall  
Room 120B

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1. **Audit Areas for Review**
2. **Quarterly Sole Source Vendors Report  
(October 1, 2008 – December 31, 2008)**
3. **Semi-Annual Non-Purchasing Agreement Disclosure  
(July 1, 2008 – December 31, 2008)**
4. **Outstanding College Debt**
5. **Identity Theft Prevention Program**
6. **Maryland State Withholding Oversight**
7. **Other**

The last meeting of the audit and finance committee scheduled for FY09 will be held May 13, 2009.

## **1 – Audit Areas for Review**

**Background:** On May 14, 2003, the audit and finance committee suggested that the administration prepare a list of additional areas for review during future audits. The committee would then review this list each year and possibly pick one or two areas for the auditor review.

**Purpose:** The following list acts as a checklist to ensure that in addition to the basic review of internal controls by the auditors, other areas will be covered on a periodic basis.

**Timeline:** This list should be reviewed and updated annually prior to the audit.

### ◆———— Recommendation —————◆

The administration requests that the audit and finance committee discuss these areas with the staff and make a final decision at the May meeting with the audit team.

**Compliance:** This request is in compliance with Board Policy: Asset Protection

## **Areas for the Auditors to Review**

Each year, during the course of the audit, the auditors may be requested to review one or two additional areas to check internal controls. The areas listed below are possible areas to consider for review. This list assumes that the audit and finance committee will pick one or two areas each year in cooperation with the auditors. It is understood that the auditors will still conduct their normal internal control review of basic areas in addition to paying special attention to the following:

### **Cash controls *primarily* for areas outside of the cashier's office**

Throughout the college various areas handle cash, which eventually is deposited into the cashier's office. This may include the theatre, bookstore, library, continuing education, and sporting events. It is assumed that when the auditors review college internal controls, a thorough review of the procedures in the cashier's office would normally be done. However, how cash is handled in areas outside of the cashier's office would also be important for the auditors to review periodically.

**(reviewed in FY08 audit)**

### **Online purchasing**

The online purchasing system is now in place at the college. Although continuing training sessions are held with the cost center managers, there is always room for improvement. A review of this area for any weaknesses should be considered.

**(reviewed in FY05 audit)**

### **Purchasing controls for the use of purchasing cards (procurement cards)**

Howard County Government and the Howard County Public School System currently use procurement cards throughout their organizations. The college has developed policies and procedures for the use of procurement cards, and would like them reviewed to ensure that the proper controls are in place. An audit of the college's overall purchasing procedures was conducted by the county in 2001.

**(reviewed in FY06 audit)**

### **Inventory systems throughout the college**

Each year, the college takes an annual inventory of capital equipment and furniture and every other year an inventory of all non-capital items. Individuals throughout the college are designated as "inventory monitors" and it is their responsibility to update and check the inventory in their areas. These inventory listings are then submitted to the finance office for review and compilation of the assets of the college. Although test checks of these areas are done, a review of the inventory submitted and the procedures followed would help the college to ensure that it has accurately maintained college assets.

**(reviewed in FY04 audit)**

### **Review of enrollment data and reporting**

Although this is part of the Colleague system, separate tests should be run in this area to ensure the accuracy of data being reported. Currently, both the registrar's office and continuing education enter enrollment data into the system. The internal controls for entering accurate data as well as assurances that in-county and out-of-county data are accurately reported should be reviewed.

**(This area has not been reviewed in recent years. However, the auditors are requested to test this area as part of their audit of the CC-4 every year.)**

### **Auxiliary Controls**

Auxiliary consists of the bookstore, Belmont Conference Center, food service and the Children's Learning Center (CLC). In addition to the cash handling controls noted above, a

review of bookstore inventory controls, Belmont accounting controls, CLC registration procedures, and food service reporting should be considered.

**(bookstore reviewed - FY04; Belmont controls reviewed - FY05; CLC & food service - no review to-date)**

**Laurel College Center (LCC) reporting**

Howard Community College and Prince George’s Community College (PGCC) currently run the LCC. Staff personnel at the center are primarily Prince George’s Community College employees. Statements are generated for the operations at the center by both schools and a combined statement is issued periodically. Consideration should be given to review the reporting procedures for this entity (with the agreement and cooperation of PGCC).

**(reviewed in FY06 audit)**

**Payroll**

As part of the basic audit procedures, entering new employees into the system and on-going payroll recordkeeping are considered part of the basic internal controls to be reviewed. However, a more in-depth review of the area should be done periodically to ensure that there are no weaknesses.

**(reviewed in FY06 audit)**

**Information Technology**

This area should be considered a part of the basic internal control review. However, as the college is truly dependent on this mode of operation, a more in-depth review of the area should be done periodically to ensure that access is limited to the authorized users and that there are no weaknesses that should be addressed.

**(reviewed in FY07 audit)**

**Board Reports on Policy Compliance**

The board has a set of policies with which the administration must comply. The administration issues periodic reports to the audit and finance committee in compliance with these policies. A review of these reports for compliance with the board policy should be done periodically to assure accurate reporting.

**(reviewed in FY07 audit)**

**The following item is a listing of the above areas by date:**

Area	Last Review
Children’s Learning Center (CLC)	N/A
Food Service	N/A
Bookstore	FY04
Inventory	FY04
Online Purchasing	FY05
Belmont	FY05
Laurel College Center	FY06
Payroll	FY06
Procurement Cards	FY06
Information Technology	FY07
Board Reports on Policy Compliance	FY07
Cash Controls	FY08
Review of Enrollment Data and Reporting	Annually as part of the audit

## **2 – Quarterly Sole Source Report**

**Background:** At its August 25, 1999, meeting, the board of trustees approved the delegation of authority to the president to approve sole source contracts under \$25,000. All sole source contracts approved by the president will be disclosed to the board on a quarterly basis.

The terminology listed under rationale has been standardized as follows:

- a. Timetable – emergency procurement or year-end procurement. These items will be disclosed at next available board meeting. The list will include true emergency repairs and the last quarterly report for the year will include year-end items.
- b. Unique Knowledge – this designation will be used for consulting contracts where long term expertise is necessary and/or specialized services are being provided.
- c. Proprietary Vendor – this category will be used for software and hardware maintenance agreements and/or license fees that can only be paid to the original supplier of goods or services.
- d. Compatibility – will be used for goods that must be used with existing college furniture/equipment.
- e. Specific Publisher – will indicate any book or instructional supplier of patented/copyrighted or exclusive distribution rights that had to be paid.
- f. Board approved – will represent a payment/purchase order that the board has expressly authorized that does not fit within one of the aforementioned categories and has not been through the quote or bid process.

Items included on reports in the past such as payments to governmental agencies and/or employee benefit payments, have been removed if the item was a repayment, governmental obligation, or item previously approved by the board as a result of quotes or bid submissions.

**Purpose:** To disclose sole source purchases

**Timeline:** October – December 2008

### ◆————— Recommendation —————◆

The quarterly sole source report is an information item and does not require committee or board action.

**Compliance:** The quarterly sole source report is in compliance with college procedure, Purchasing – 62.05.01.

Vendor Name	Description	Amount	Approval BOT	Approval PRES	Approval VP/CCM	Rationale
Apple	Computer Equipment	\$ 6,518.00			X	Proprietary Vendor
* Audio Associates Distribution	Projectors/lens/microphones	\$ 38,287.00		X	X	Compatibility
* Cengage Learning (Formerly Thomson)	Books/Supplies for Resale in the Bookstore & ConEd Classes	\$ 94,166.50			X	Specific Publisher
Chesapeake Systems	Computer Equipment/Studio Network Solutions	\$ 53,575.00	X	X	X	Proprietary Vendor
Datatel	Legacy to Colleague Advancement Data Migration	\$ 75,000.00	X	X	X	Proprietary Vendor
* Douglas Stewart	Books/Supplies for Resale in the Bookstore	\$ 23,913.83			X	Specific Publisher
Echo Hill Outdoor	Rouse Scholar Retreat	\$ 9,849.50			X	Proprietary Vendor
H.B. Duval	Emergency Repairs to Tool Cat	\$ 6,346.05			X	Time Frame
* John Wiley & Sons	Books/Supplies for Resale in the Bookstore	\$ 14,316.09			X	Specific Publisher
Malcolm Baldrige National Quality Award	Site Visit Fees	\$ 16,869.00		X	X	Proprietary Vendor
Maryland Public Television	License Fees Telecourses	\$ 11,730.00			X	Proprietary Vendor
* McGraw Hill / Osborne Media	Books/Supplies for Resale in the Bookstore & ConEd Classes	\$ 21,607.50			X	Specific Publisher
Orad USA	Virtual Set Production for TV Studio	\$ 211,428.00	X	X	X	Proprietary Vendor
Parker Fuel	Heating Oil for Belmont	\$ 40,000.00	X	X	X	Proprietary Vendor
Parlights	Lights - Theatre Lighting	\$ 174,090.00	X	X	X	Proprietary Vendor
PeopleAdmin	Applicant Tracking System/Maintenance	\$ 16,203.00		X	X	Proprietary Vendor
Siemens Building Tech	Energy Management System / Fire Alarm Sys Maintenance	\$ 68,240.00	X	X	X	Proprietary Vendor
SIGMAnet	Computer Equipment	\$ 5,765.20			X	Proprietary Vendor
Systems Alliance	SiteExecutive Maintenance Fees	\$ 17,700.00		X	X	Proprietary Vendor
TCM Communications	Emergency Repair - Cable to ELB	\$ 7,999.00			X	Time Frame
* United States Postal Service	Postage	\$ 77,100.00		X	X	Proprietary Vendor - Government
* Multiple Orders						
	<b>Total</b>	\$ 990,703.67				

### **3 – Semi-Annual Non-Purchasing Agreement Disclosure**

**Background:** At the December 16, 1998, meeting of the board of trustees, a resolution was passed delegating to the administration the authority to sign non-purchasing agreements via a signature authority matrix (see addendum A). In the same resolution, it was promised that the administration would disclose to the board of trustees all such agreements twice a year. This report (addendum B) covers those agreements signed by authorized college staff.

**Purpose:** To disclose signed non-purchasing agreements

**Timeline:** July 1, 2008 – December 31, 2008

#### ◆———— Recommendation —————◆

This item is for information only and does not require committee or board action.

**Compliance:** The non-purchasing agreement disclosure is in compliance with college procedure, Contract Approval and Administration – 62.08.01.

Non-Purchasing Signature Authority Matrix  
Contracts/Agreements/Grants

Executive Directors Directors Division Chairs	Director of Board Relations/ Special Projects	Associate VP ConEd & W/D Exec Director of W/D	VPAA	VPAF	VPSS	VPIT	President or designee	Board of Trustees	Office of Record
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## EXTERNAL ARRANGEMENTS

Agreements with hospitals for use of clinical sites	R*	-	R**	A	R	-	-	D	D	ST149 or ConEd**
Articulation of credit courses with other institutions/agencies	R	-	-	R	-	R		A	D	VPAA
Agreements that lead to certain purchasing agreements: Actor's Equity	R	-	-	A*	R	A*	A*	D	D	Office of Origin
<b>Con Ed contracts to offer or receive courses, programs, services for:</b>										
• 0-\$15,000	R	-	A	D	-	-	-	D	D	ConEd
• \$15,001-\$24,999	R	-	R	R	-	-	-	A	D	ConEd, VPAA
• \$25,000-up	R	-	R	R	R	-	-	R	A	ConEd, President
<b>Business Training Center contracts to offer or receive courses, programs, services for:</b>										
• 0-\$15,000	A^	-	A	D	-	-	-	D	D	ConEd
• \$15,001-\$24,999	R	-	R	R	-	-	-	A	D	ConEd, VPAA
• \$25,000-up	R	-	R	R	R	-	-	R	A	ConEd, President
<b>All other contracts to offer or receive courses, programs, services for:</b>										
• 0-\$15,000	R	A*	-	A*	A*	A*	A*	-	D	Office of Origin
• \$15,001-\$24,999	R		-	R*	R*	R*	R*	A	D	VP
• \$25,000-up	R		-	R*	R	R*	R*	R	A	President
<b>Facility Use (&amp; Gateway "rentals") Levels of Insurance Liability (per event):</b>										
Less than 500 people	A^, R	A*	A	A*	R	A*	A*	-	-	Office of Origin
Over 500 people	R		R**	-	R	-	-	A	D	President
Art Facility Rental (<500)	A	-	-	D	-	-				
Youth Programs – Academic	R	-	R**	A	R	-	-	D	-	VPAA

Addendum A

	Executive Directors Directors Division Chairs	Director of Board Relations/ Special Projects	Associate VP ConEd & W/D Exec Director of W/D	VPAA	VPAF	VPSS	VPIT	President or designee	Board of Trustees	Office of Record
Affairs										
Youth Programs – Student Support	R	-	-	-	R	A	-	D	-	VPSS
Auxiliary Service (Sodexo)	R	-	-	-	R	R	R	A	-	VPAF
Placement of Students Agreements	R	-	-	A	-	-	-	-	-	VPAA
Other Academic Agreements	R	-	-	A	-	-	-	-	-	VPSS
Test Center Agreement	R	-	-	-	-	A	-	D	-	VPSS

## INTERNAL ARRANGEMENTS

Negotiated Intellectual Property Agreements:										
• 0-\$15,000	R	-	-	R*	R*	R*	R*	R	A	Office of Origin
• \$15,001-\$24,999	R	-	-	R*	R*	R*	R*	R	A	VP
• \$25,000-up	R	-	-	R*	R	R*	R*	R	A	President or designee

\* = Supervisor of the area that generated the agreement

\*\* = Continuing Education or Workforce Development activity

^ = Executive Director of Workforce Development only

^^ = Executive Director of Workforce Development only for Gateway Operations

^^^ = Executive Directors only

# = The Business Office retains copies of any contract involving the expenditure of HCC funds

Note: The responsibility for managing the agreement rests with the Executive Director/Director/Division Chair Level

A = Approve

D = Disclose

R = Review

Key:

VPAA = Vice President of Academic Affairs

VPAF = Vice President of Administration and Finance

VPIT = Vice President of Information Technology

VPSS = Vice President of Student Services

Addendum A

## Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
<b>Academic Affairs</b>				
Henley-Putnam University	S. Horvath	R. Roberson	R. Roberson	11/12/08
<b>Arts and Humanities Facilities Use Agreements</b>				
Columbia Orchestra (17)	T. Griepentrog	J. Broderick	V. Lash	08/25/08
Columbia Center for Theatrical Arts (10)	M. Rosenberg	J. Broderick	V. Lash	10/02/08
Columbia Film Society (8)	H. Ruther	J. Broderick	V. Lash	10/28/08
<b>Continuing Education and Workforce Development</b>				
Abrakadoodle -- Art Education	S. Baum	J. Hawkins	K. Hetherington	07/29/08
American Association of Homes and Services for the Aging (AAHSA) -- AAHSA 2008 Annual Meeting & Exposition, Orlando, FL	K. Jones	P. Keeton	J. Hawkins	09/15/08
Bon Secours Health System, Inc. -- PowerPoint Level 2, Excel Level 2, MS Access Level 1	S. Delaney	P. Keeton	P. Keeton	08/13/08
Carrie Quigley and Associates, Inc. -- Sign Language interpretation	R. Price	P. Keeton	P. Keeton	09/22/08
Clifton Dance Studio -- Ray Clifton	M. Cangiano	J. Hawkins	J. Hawkins	07/17/08
Columbia Association -- Communication Skills for Child Care Professionals (ZB654)	K. Navarro	J. Hawkins	J. Hawkins	08/12/08
Command Spanish E-Training	M. Cangiano	J. Hawkins	J. Hawkins	08/19/08
Community Outreach Empowerment Project -- Continuation	B. Lessey	P. Keeton	Board of Trustees	07/03/08
D & R International -- Retailer Training & Web Design	S. Delaney	J. Hawkins	J. Hawkins	07/08/08
Dan Levine Productions, Inc. -- Such a Voice	M. Cangiano	J. Hawkins	J. Hawkins	09/08/08
Denzler-Nelson LLC DBA Computer Explorers	S. Baum	S. Baum	S. Baum	07/07/08
DHMH-Maryland Department of Health and Mental Hygiene -- DHMH OPR grant #OCPMP 9-010000G pass through-coalition building at State and local levels: Fostering Public-Private Partnerships	S. Delaney	J. Hawkins	Board of Trustees	10/31/08
DHMH-Maryland Department of Health and Mental Hygiene -- DHMH OPR Grant #OCPMP-7-009483G Pass through-OPR Update 2008	S. Delaney	J. Hawkins	J. Hawkins	10/31/08
DHMH-Maryland Department of Health and Mental Hygiene -- DHMH OPR grant #OCPMP-9-010000G pass through-disaster Readiness & Response	S. Delaney	J. Hawkins	J. Hawkins	08/06/08
DHMH-Maryland Department of Health and Mental Hygiene -- Family Health Administration-Reproductive Health Update, 2009-2011	S. Delaney	R. Roberson	Board of Trustees	11/21/08
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Epidemiology & Disease Control-TB Challenges in the 21st Century	S. Delaney	J. Hawkins	J. Hawkins	08/13/08
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Epidemiology and Disease Control -- Communicable Disease Update 2008	S. Delaney	J. Hawkins	J. Hawkins	11/06/08
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Epidemiology and Disease Control -- Tuberculin Skin Test Training & Regional & World TB Meetings	S. Delaney	J. Hawkins	J. Hawkins	07/18/08

### Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Preparedness & Response-Disaster Readiness and Response-Orientation and Training	S. Delaney	J. Hawkins	J. Hawkins	08/07/08
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Preparedness & Response-Disaster Readiness and Response-Orientation and Training OPR Grant OCPMP Pass Through	S. Delaney	J. Hawkins	K. Hetherington	12/11/08
DHMH-Maryland Department of Health and Mental Hygiene -- Office of Preparedness & Response-MOU Agreement	S. Delaney	J. Hawkins	Board of Trustees	07/14/08
DHMH-Maryland Department of Mental Health and Hygiene -- Office of Preparedness and Response-Coalition Building at the State and Local Levels: Fostering Public-Private Partnerships	S. Delaney	J. Hawkins	L. Coleman	10/29/08
DHMH-Maryland Department of Mental Health and Hygiene -- Office of Preparedness and Response-Disaster Readiness & Response Orientation and Training	S. Delaney	J. Hawkins	J. Hawkins	11/17/08
DHMH-Office of Preparedness and Response -- Disaster Readiness and Response-Orientation and Training 1/27/09	S. Delaney	J. Hawkins	R. Roberson	12/10/08
DiTomasso, Joyce -- CPR: Heartsaver Adult First Aid/CPR	C. Pavlosky	J. Hawkins	J. Hawkins	06/09/08
Faggio Financial -- Second Saturday	M. Cangiano	J. Hawkins	J. Hawkins	07/17/08
Gorkin, Mark -- Practicing Safe Stress in Times of Change	P. Keeton	J. Hawkins	J. Hawkins	12/16/08
Harford Community College -- Real Estate Investing & Make Money with Online Auctions	M. Cangiano	J. Hawkins	J. Hawkins	07/17/08
Heller, Paul -- Travel with Paul	M. Cangiano	J. Hawkins	J. Hawkins	09/17/08
Howard County Association of Realtor -- 9/18, 10/2, 11/6, 12/4	R. Farrar	J. Hawkins	J. Hawkins	07/16/08
Howard County Department of Recreation and Parks -- More Than Yoga and Yogis	R. Farrar	J. Hawkins	J. Hawkins	08/06/08
Howard County Human Resource Society -- 2009 Co-Sponsorship Agreement	S. Miller	P. Keeton	P. Keeton	11/03/08
Howard County Office of Children's Services -- Directors Conference	K. Navarro	J. Hawkins	J. Hawkins	08/12/08
Howard County Office of Children's Services -- Maryland Child Care Credential Preparation	K. Navarro	J. Hawkins	J. Hawkins	09/22/08
Howard County Office of Children's Services -- MMSR, CDA, SIDS, CPR	K. Navarro	J. Hawkins	J. Hawkins	08/07/08
Howard County Police Department -- Command Spanish Training-11/5 to 12/5/08	M. Cangiano	P. Keeton	J. Hawkins	10/29/08
Howard County Public School System -- Differential Equations	S. Baum	S. Baum	S. Baum	07/11/08
Howard County Public School System -- Leadership Training Night and Day Supervisors	S. Hornak	P. Keeton	P. Keeton	09/09/08
Howard County Recreation and Parks -- Child Care Cert I & II, School Age Child Care, Child Care Administration, Communication Skills	K. Navarro	P. Keeton	P. Keeton	09/18/08
International Building Operators Association (IBQA) -- Energy Mgmt for Building Operators	P. Keeton	P. Keeton	P. Keeton	11/07/08

### Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
Lorien Health Systems Clinical Agreement	K. Jones	J. Hawkins	J. Hawkins	11/21/08
Majestic Day, LLC-Kimberly Harden -- Be a Wedding Planner	M. Cangiano	J. Hawkins	J. Hawkins	10/02/08
Maryland Alliance of Information & Referral Systems (MD AIRS) -- Child Care Information and Referral Updates-11/14	K. Navarro	J. Hawkins	J. Hawkins	11/11/08
Maryland Dental Association (MSDA) -- Introduction to Dental Assisting	M. Estes	J. Hawkins	J. Hawkins	08/19/08
Maryland Department of Business & Economic Development -- Grant Agreement	S. Delaney	P. Keeton	P. Keeton	07/02/08
Maryland Energy Administration -- Building Analyst Training	S. Delaney	P. Keeton	J. Hawkins	11/11/08
Maryland Energy Administration -- Energy Management for Building Operators	S. Delaney	P. Keeton	P. Keeton	11/07/08
Maryland Energy Administration -- MD Home Performance Contractor Mentoring	S. Delaney	P. Keeton	J. Hawkins	11/11/08
Maryland National Capitol Homecare Association -- XH158 S7451 Prospective Payment Systems	K. Jones	J. Hawkins	J. Hawkins	12/10/08
Maryland School Age Child Care Alliance (MSACCA) -- School Age Program Updates (MSACCA Conference)	K. Navarro	P. Keeton	J. Hawkins	09/22/08
Maryland State Department of Education -- Child Care Cert I and II	K. Navarro	J. Hawkins	J. Hawkins	08/08/08
Maryland State Department of Human Resources -- Career Builders	B. Lessey	P. Keeton	J. Hawkins	07/15/08
Maryland State Department of Human Resources -- Employment Success Training	P. Keeton	P. Keeton	Board of Trustees	07/15/08
Maryland State Department of Human Resources -- Lifeskills in the Workplace-Continuation Renewal	B. Lessey	J. Hawkins	J. Hawkins	07/15/08
MD Energy Administration (MEA) -- WYPR FM Radio Spots	S. Delaney	J. Hawkins	K. Hetherington	11/13/08
MD State Steering Committee for OT/PT School based Programs -- 14th Annual OP/PT Conference-October 17, 2008	R. Farrar	J. Hawkins	J. Hawkins	07/14/08
Md. State Steering Committee for OT/PT School-based Programs -- 14th Annual OT/PT Conference	R. Farrar	J. Hawkins	J. Hawkins	07/10/08
MDOT, State Highway Administration -- Basic Writing Skills-10/2	S. Hornak	P. Keeton	P. Keeton	09/23/08
MDOT, State Highway Administration -- Business Grammar-10/7	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Business Writing	S. Hornak	P. Keeton	P. Keeton	07/22/08
MDOT, State Highway Administration -- Business Writing for Professionals-10/22	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Coaching for Employee Development	S. Hornak	P. Keeton	P. Keeton	10/20/08
MDOT, State Highway Administration -- Coaching for Employee Development-10/9	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Coaching for Employee Development-9/24/08	S. Hornak	P. Keeton	P. Keeton	08/13/08
MDOT, State Highway Administration -- Delegation, 10/29/08	S. Hornak	P. Keeton	P. Keeton	10/10/08
MDOT, State Highway Administration -- Effective Communication-10/28	S. Hornak	P. Keeton	P. Keeton	09/09/08

### Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
MDOT, State Highway Administration -- Effective Presentation Skills-11/19/08				
MDOT, State Highway Administration -- Email and Telephone Etiquette	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Interviewing Skills for Employees	S. Hornak	P. Keeton	P. Keeton	07/31/08
MDOT, State Highway Administration -- Leadership for Non-Supervisors-10/14/08	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Leadership for Non-Supervisors-9/30/08	S. Hornak	P. Keeton	P. Keeton	08/13/08
MDOT, State Highway Administration -- Leading Teams-10/8	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- Managing Multiple Priorities-10/1	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- NSTP 101-Making the Transition from Peer to Supervisor	S. Hornak	P. Keeton	P. Keeton	08/13/08
MDOT, State Highway Administration -- NSTP 102-Coaching	S. Hornak	P. Keeton	P. Keeton	08/13/08
MDOT, State Highway Administration -- NSTP 105-Interpersonal Skills-10/14	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- NSTP 106-Customer Relations for Supervisors	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- NSTP 107-Leading Teams with an SHA Perspective	S. Hornak	P. Keeton	P. Keeton	08/26/08
MDOT, State Highway Administration -- NSTP 108-Situational Leadership	S. Hornak	P. Keeton	P. Keeton	10/28/08
MDOT, State Highway Administration -- Performance Appraisal Process -- Phase II	S. Hornak	P. Keeton	P. Keeton	07/14/08
MDOT, State Highway Administration -- Performance Appraisal Process -- Phase II-9/10 to 9/15	S. Hornak	P. Keeton	P. Keeton	08/28/08
MDOT, State Highway Administration -- Performance Appraisal Process-Phase II-9/29	S. Hornak	P. Keeton	P. Keeton	09/23/08
MDOT, State Highway Administration -- Professionalism: The Passport to Success	S. Hornak	P. Keeton	P. Keeton	08/14/08
MEA Intergovernment Contract #2007-04-B043F Pass Through-XB 108 Energy Management for Building Operators -- International Building Operators Association (IBOA)	S. Delaney	J. Hawkins	J. Hawkins	09/10/08
Montgomery County Detention Center -- Tuberculin Skin Test Training (XH 570)	S. Delaney	J. Hawkins	J. Hawkins	10/06/08
Music Masters -- Instant Piano for Hopelessly Busy People and/or Music Reading for Total Beginners	M. Cangiano	J. Hawkins	J. Hawkins	07/17/08
Professional Vocabulary Institute-Donald R. Woodruff -- The Vocabulary Experience and Advanced Power Learning Strategies	M. Cangiano	J. Hawkins	J. Hawkins	09/30/08
Project Masters, Inc.	B. Johnson	P. Keeton	Board of Trustees	08/08/08
Sentech, Inc. -- BPI Building Analyst	S. Delaney	P. Keeton	P. Keeton	11/10/08

## Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
Sentech, Inc. -- Mentoring sessions for BPI Building Analyst students	S. Delaney	P. Keeton	P. Keeton	11/10/08
Simonson, Robert -- CPR: Healthcare Provider Renewal	C. Pavlosky	J. Hawkins	J. Hawkins	11/24/08
Simonson, Robert -- CPR: Healthcare Provider Renewal-September 22	C. Pavlosky	J. Hawkins	J. Hawkins	09/09/08
Society for Human Resource Management (SHRM) -- SHRM Learning System	R. Farrar	J. Hawkins	K. Hetherington	07/09/08
StevTon Consulting, LLC -- Strategic Planning for Office of Preparedness & Response	S. Delaney	J. Hawkins	J. Hawkins	10/17/08
Thomas, Ronald G. -- Consultant Agreement	S. Miller	B. Johnson	P. Keeton	07/15/08
Tropical Interiors, Inc.	S. Miller	B. Johnson	P. Keeton	07/15/08
University of Maryland Medical Systems -- EXCEL I, II, III; Word III; PowerPoint I, II	S. Delaney	J. Hawkins	J. Hawkins	12/23/08
University of Maryland Medical Systems -- EXCEL Levels 1 & 2	S. Delaney	J. Hawkins	J. Hawkins	07/18/08
Vantage House -- The Mysteries of Ancient Egypt	R. Farrar	J. Hawkins	J. Hawkins	09/08/08
Vantage House -- Wisdom Traditions: Part 2	R. Farrar	J. Hawkins	J. Hawkins	12/16/08
Vantage House -- Wisdom Traditions: Part I	R. Farrar	J. Hawkins	J. Hawkins	09/12/08
Winter Growth Ruth Keeton Center Complex -- Clinical Agreement	K. Jones	J. Hawkins	J. Hawkins	11/25/08
WLH -- William (Bill) L. Hess -- Noncredit Online Educational Training Courses	M. Estes	J. Hawkins	J. Hawkins	08/29/08
Woodruff, Don -- Professional Vocabulary Institute	M. Cangiano	J. Hawkins	J. Hawkins	07/21/08
Young Stars Child Development Center -- School Age Child Care: Curriculum ZB671	K. Navarro	J. Hawkins	J. Hawkins	09/17/08
<b>Continuing Education Facilities Use Agreements</b>				
Antioch Temple Church -- Executive Staff Meeting	S. Miller	B. Johnson	B. Johnson	12/12/08
Brittenford Systems -- GP-Purchase Order Processing	S. Miller	B. Johnson	B. Johnson	11/14/08
Brittenford Systems -- OnRamp: Web Development	S. Miller	B. Johnson	B. Johnson	07/09/08
CarahSoft Technology Corporation -- Hewlett Packard Opware Training	S. Miller	B. Johnson	B. Johnson	09/11/08
CMAP -- CMAP User Group	S. Miller	B. Johnson	B. Johnson	08/21/08
CMAP -- NET Essentials SIG Group	S. Miller	B. Johnson	B. Johnson	11/24/08
Cross Cultural Communications -- The Language of Justice	S. Miller	B. Johnson	B. Johnson	08/22/08
FIRN -- Bridging the Gap	S. Miller	B. Johnson	B. Johnson	09/12/08
General Physics Corporation -- 138 Energy Services Meeting	S. Miller	B. Johnson	B. Johnson	12/02/08
General Physics Corporation -- 138 Energy Services Meeting 1/13 & 1/14/09	S. Miller	B. Johnson	B. Johnson	12/02/08
General Physics Corporation -- 138 Energy Services Meeting 1/15/ & 1/16/09	S. Miller	B. Johnson	B. Johnson	12/02/08
General Physics Corporation -- 138 Energy Services Meeting 1/2/09	S. Miller	B. Johnson	B. Johnson	12/04/08
Harbor Hospital -- Back Pain Seminar with Doctor Park	S. Miller	B. Johnson	B. Johnson	08/26/08
Harbor Hospital -- Total Joint Tuesday with Doctor Wood	S. Miller	B. Johnson	B. Johnson	07/09/08
Honeywell Technology Solutions, Inc. -- Green Belt Training 9/16	S. Miller	B. Johnson	B. Johnson	09/15/08

## Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
Honeywell Technology Solutions, Inc. -- Green Belt Training 9/23-9/24	S. Miller	B. Johnson	B. Johnson	09/15/08
Honeywell Technology Solutions, Inc. -- Operational Excellence Training	S. Miller	B. Johnson	B. Johnson	10/30/08
ITT -- All Employee Meeting-November 12, 2008	S. Miller	B. Johnson	B. Johnson	10/27/08
ITT -- All Employee Meeting-November 19	S. Miller	B. Johnson	B. Johnson	11/14/08
ITT -- All Employees Meeting-September 8	S. Miller	B. Johnson	B. Johnson	08/14/08
ITT -- ITT Briefing Dec 15	S. Miller	B. Johnson	B. Johnson	11/17/08
ITT -- ITT IIW	S. Miller	B. Johnson	B. Johnson	07/24/08
KLNB -- NAI KLNB IO Meeting	S. Miller	B. Johnson	B. Johnson	12/01/08
KLNB -- Partners Meeting	S. Miller	B. Johnson	B. Johnson	12/01/08
Legal Aid Bureau -- Employment Law 2008	S. Miller	B. Johnson	B. Johnson	10/10/08
Legal Aid Bureau -- Foreclosure Legal Assistance Training	S. Miller	B. Johnson	B. Johnson	07/28/08
Maryland Performance Excellence Awards -- Examiner Training	S. Miller	B. Johnson	B. Johnson	08/11/08
MD Association of Nonprofit Organizations -- Employee Benefit Plans: Without Compliance There is No Benefit	S. Miller	B. Johnson	B. Johnson	07/27/08
MD State Highway Administration -- Basic Personnel Management	S. Miller	B. Johnson	B. Johnson	07/18/08
MD Association of Nonprofit Organizations -- Be A Computer Power User	S. Miller	B. Johnson	B. Johnson	11/14/08
MDAAP -- MDAAP/SAM Fall Meeting	S. Miller	B. Johnson	B. Johnson	09/09/08
MedStar Health Corporate -- Lawson Demo-Medstar	S. Miller	B. Johnson	B. Johnson	08/04/08
MedStar Health Corporate -- Oracle ERP Demos	S. Miller	B. Johnson	B. Johnson	07/15/08
MedStar Health Corporate -- Performance Improvement	S. Miller	B. Johnson	B. Johnson	08/08/08
MedStar Health Corporate -- SAP ERP Demos	S. Miller	B. Johnson	B. Johnson	07/15/08
Mental Health Association of Maryland -- Mental Health First Aid Instructor Program, How to be Effective First Responders	S. Miller	B. Johnson	B. Johnson	10/14/08
MHEC Grants Office -- College Access Challenge Grant Evaluation	S. Miller	B. Johnson	B. Johnson	10/07/08
MICPEL -- 2008 Criminal Law Update	S. Miller	B. Johnson	B. Johnson	09/10/08
MICPEL -- Disability Planning	S. Miller	B. Johnson	B. Johnson	10/24/08
MICPEL -- E-Commerce Law Essentials	S. Miller	B. Johnson	B. Johnson	12/17/08
MICPEL -- Entertainment and Sports Law Institute	S. Miller	B. Johnson	B. Johnson	12/02/08
MICPEL -- Essentials of Maryland Practice	S. Miller	B. Johnson	B. Johnson	11/12/08
MICPEL -- Estate Planning Evening Series	S. Miller	B. Johnson	B. Johnson	08/28/08
MICPEL -- Immigration Consequences of Criminal Activity	S. Miller	B. Johnson	B. Johnson	08/22/08
MICPEL -- Marital Property Workshop	S. Miller	B. Johnson	B. Johnson	11/12/08
MICPEL -- Multi-Jurisdictional Issues in Personal Injury Cases	S. Miller	B. Johnson	B. Johnson	11/18/08
MICPEL -- Representing Aging Clients and Children and Adults with Disabilities	S. Miller	B. Johnson	B. Johnson	08/21/08
MICPEL -- Representing Children in Contested Custody Cases	S. Miller	B. Johnson	B. Johnson	07/18/08
MICPEL -- Representing Clients Before the Dept. of Veterans Affairs	S. Miller	B. Johnson	B. Johnson	11/12/08
NAIC -- Financial Health Builds Wealth	S. Miller	B. Johnson	B. Johnson	10/11/08
National Family Resiliency Center, Inc. -- Supporting Families in Transition- 2/6	S. Miller	B. Johnson	B. Johnson	11/07/08

## Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
National Family Resiliency Center, Inc. -- Supporting Families in Transition	S. Miller	B. Johnson	B. Johnson	09/23/08
Orenco Systems -- AdvanTex Design Training	S. Miller	B. Johnson	B. Johnson	10/24/08
Planning Solutions Group -- Tax Strategies Meeting	S. Miller	B. Johnson	B. Johnson	07/30/08
PMI Baltimore -- PMI Baltimore Luncheon 10/27	S. Miller	B. Johnson	B. Johnson	10/21/08
PMI Baltimore -- PMI Baltimore Luncheon 8/22	S. Miller	B. Johnson	B. Johnson	09/18/08
PMI Baltimore -- PMI Baltimore Luncheon 8/25	S. Miller	B. Johnson	B. Johnson	08/19/08
PMI Baltimore -- PMI Baltimore Meeting 7/28	S. Miller	B. Johnson	B. Johnson	07/18/08
PMI -- PMI Baltimore Luncheon-11/17/08	S. Miller	B. Johnson	B. Johnson	10/30/08
PMI -- PMI Luncheon-Jan 26 to Dec 7, 2009	S. Miller	B. Johnson	B. Johnson	11/10/08
Princeton Review -- Getting In	S. Miller	B. Johnson	B. Johnson	07/31/08
Princeton Review -- SAT Wrap Up	S. Miller	B. Johnson	B. Johnson	10/24/08
QAI -- ISO 9001 Internal Auditor Training 12/11 and 12/12/08	S. Miller	B. Johnson	B. Johnson	11/18/08
Retirement Living -- Staff Meeting 7/8	S. Miller	B. Johnson	B. Johnson	07/07/08
Richmond American Homes of Maryland -- Employee Meeting 11/10	S. Miller	B. Johnson	B. Johnson	09/10/08
Richmond American Homes of Maryland -- Purchasing Meeting	S. Miller	B. Johnson	B. Johnson	10/06/08
Richmond American Homes of Maryland -- Richmond American Employees Meeting 7/23	S. Miller	B. Johnson	B. Johnson	07/14/08
Richmond American Homes of Maryland -- Richmond American Homes Meeting 9/8	S. Miller	B. Johnson	B. Johnson	08/19/08
Richmond American Homes of Maryland -- Sales Meeting 8/4	S. Miller	B. Johnson	B. Johnson	07/18/08
Sun Tzu Data -- DojoSec	S. Miller	B. Johnson	B. Johnson	11/17/08
Sun Tzu Data -- Sun Tzu Data Event-November 5, 2008	S. Miller	B. Johnson	B. Johnson	10/21/08
Sun Tzu Data -- WeeCon	S. Miller	B. Johnson	B. Johnson	07/15/08
The Young School -- RIE Training-October 17, 2008	S. Miller	B. Johnson	B. Johnson	10/17/08
United States Attorney's Office-Anti Gang Grant Review	S. Miller	B. Johnson	B. Johnson	11/04/08
<b>Health Sciences</b>				
Howard County Fire & Rescue (EMS-NEW yearly)	S. Pierce	L. Coleman	R. Roberson	07/16/08
Howard County General Hospital (EMS-NEW 5 year)	S. Pierce	L. Coleman	R. Roberson	08/22/08
St. Agnes Healthcare (CVT)	S. Pierce	renew	R. Roberson	07/23/08
Washington Heart at Washington Hospital Center (CVT-regular program)	S. Pierce	renew	R. Roberson	08/20/08
Washington Heart at Washington Hospital Center (CVT accelerated \$ program)	S. Pierce	L. Coleman	R. Roberson	07/16/08
Suburban Hospital Healthcare System (CVT)	S. Pierce	renew	R. Roberson	08/11/08
Prince Georges Hospital Center (CVT-NEW)	S. Pierce	L. Coleman	R. Roberson	10/28/08
Laurel Regional Center (CVT-NEW)	S. Pierce	L. Coleman	R. Roberson	10/28/08
Peninsula Regional Medical Center (CVT-NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	07/03/08
Montgomery General Hospital (CVT)	S. Pierce	renew	R. Roberson	07/01/08
Holy Cross Hospital (CVT-NEW 1 year)	S. Pierce	L. Coleman	R. Roberson	08/11/08
Diagnostic Imaging @ HCGH (CVT-NEW 5 year)	S. Pierce	L. Coleman	R. Roberson	08/22/08

### Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
Washington Adventist Hospital (CVT-NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	07/03/08
Shady Grove Adventist Hospital (CVT-NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	08/22/08
George Washington University Hospital (CVT- NEW yearly)	S. Pierce	L. Coleman	R. Roberson	08/25/08
Levindale Hebrew Geriatric Center & Hospital (NURSING-LTC)	S. Pierce	renew	R. Roberson	07/30/08
St. Elizabeth Rehabilitation & Nursing Center (NURSING-LTC)	S. Pierce	renew	R. Roberson	07/01/08
Future Care Health & Management Corporation (NURSING-LTC NEW SITE)	S. Pierce	L. Coleman	R. Roberson	09/03/08
Laurel Regional Hospital, Dimensions Healthcare System (NURSING-ACUTE NEW)	S. Pierce	L. Coleman	R. Roberson	10/28/08
Maryland General Hospital (NURSING-ACUTE)	S. Pierce	renew	R. Roberson	07/21/08
St. Agnes Healthcare (NURSING-ACUTE)	S. Pierce	renew	R. Roberson	07/23/08
Baltimore Washington Medical Center (NURSING-ACUTE NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	08/06/08
Greater Baltimore Medical Center (NURSING-ACUTE NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	09/17/08
Holy Cross Hospital (NURSING-ACUTE NEW yearly)	S. Pierce	L. Coleman	R. Roberson	08/11/08
Montgomery General Hospital (NURSING-ACUTE)	S. Pierce	renew	R. Roberson	07/23/08
Washington Adventist Hospital (NURSING-ACUTE NEW yearly)	S. Pierce	L. Coleman	R. Roberson	12/08/08
Shady Grove Adventist Hospital (NURSING-ACUTE NEW yearly)	S. Pierce	L. Coleman	R. Roberson	08/11/08
MGH Community Health, Inc (NURSING-Home Care)	S. Pierce	renew	R. Roberson	08/11/08
Tender Loving Care (NURSING-Home Care)	S. Pierce	renew	R. Roberson	10/10/08
Adventist Home Health Services (NURSING-Home Care-NEW 2 year)	S. Pierce	L. Coleman	R. Roberson	08/25/08
Kaiser Permanente (NURSING-Home Care NEW yearly)	S. Pierce	L. Coleman	R. Roberson	08/06/08
Medstar Health, Visiting Nurse Association (NURSING-Home Care)	S. Pierce	renew	R. Roberson	08/27/08
Laurel Regional Hospital, Dimensions Healthcare System (RAD TECH-NEW PROGRAM)	S. Pierce	L. Coleman	R. Roberson	10/28/08
George Washington University Hospital (RAD TECH-NEW PROGRAM)	S. Pierce	L. Coleman	R. Roberson	11/21/08
Potomac Valley Orthopaedic Associates (RAD TECH-NEW PROGRAM)	S. Pierce	L. Coleman	R. Roberson	12/19/08
<b>Teaching and Learning Services</b>				
Howard Community College and Tai Sophia Institute Library	Tai Sophia/S. Rodes	M. Norris	L. Gardner	10/09/08

## Addendum B

Contract/Agreement/Name	Originator	Reviewed by:	Approved By:	Date Approved:
<b>Administration &amp; Finance</b>				
<b>Facilities Use Contracts:</b>				
Family World Church aka Kingdon Men's Network	K. Collins	M. Bilello	M. Bilello	6/10/2008
The Council of Elders - TCOE	K. Collins	R. Roberson	R. Roberson	7/30/2008
The League of Women Voters of Howard County	K. Collins	L. Coleman	L. Coleman	9/29/2008
Alzheimer's Association	K. Collins	M. Bilello	M. Bilello	9/18/2008
Bicycle Advocates of Howard County	K. Collins	L. Coleman	L. Coleman	10/6/2008
Top Producers	K. Collins	M. Bilello	M. Bilello	10/20/2008
Howard County Board of Elections	K. Collins	M. Bilello	M. Bilello	10/24/2008
Cygnus Incorporated	K. Collins	M. Bilello	M. Bilello	12/19/2008
<b>RCF 400 / RCF 401 External Activities:</b>				
Town Center Rotary		A. Webb	President's Team	7/1/2008
Governor's Office		A. Webb	President's Team	7/1/2008
Maryland Commission on Women		A. Webb	President's Team	7/15/2008
HAPS Conference		A. Webb	President's Team	8/15/2008
League of Women Voters		A. Webb	President's Team	10/7/2008
Women's Giving Circle		A. Webb	President's Team	11/15/2008
<b>Student Services</b>				
<b>Facilities Use Contracts:</b>				
Ulman Cancer Fund	S. Musselman	S. Musselman	J. Marks	8/28/2008
Bridgeway Community Church	S. Musselman	S. Musselman	J. Marks	9/21/2008
AST Serpents	S. Musselman	S. Musselman	J. Marks	9/21/2008
<b>Articulation Agreements:</b>				
UMBC - AA Information Systems Mgmt (Programming and Technical)	D. Plantz	R. Roberson	K. Hetherington	8/1/2008
UMBC - AA Information Systems (Office Systems)	D. Plantz	R. Roberson	K. Hetherington	8/1/2008
Henley-Putnam University	D. Plantz	R. Roberson	K. Hetherington	11/12/2008
<b>Work Study Agreements:</b>				
FIRN, Inc	C. Reynolds	K. Allen	B. Greenfeld	7/22/2008
HCPSS Cradlerock School	C. Reynolds	K. Allen	B. Greenfeld	7/22/2008
Guilford Elementary School	C. Reynolds	K. Allen	B. Greenfeld	7/22/2008
Howard County Library	C. Reynolds	K. Allen	B. Greenfeld	8/4/2008
Grassroots Crisis Intervention Center	C. Reynolds	K. Allen	B. Greenfeld	8/13/2008

## **4 – Outstanding College Debt**

**Background:** Following this item is a schedule listing all debt that the college currently has responsibility for, although some of the debt (Children’s Learning Center) is actually on the Howard Community College Educational Foundation, Inc. books.

**Purpose:** To make the board aware of the college’s debt

**Specifications:** Noted on schedule

### ◆———— Recommendation —————◆

This item is for information only and does not require committee or board action.

## Outstanding Debt

Description	Amount Outstanding at June 30, 2008	Notes	Terms	Estimated Annual 2009 Debt Payment	Payoff Date	Source of Funds
Burrill Galleria	\$ 74,800	1	Two annual payments remain; payable to the County \$42,636 in 2009 and \$40,018 in 2010 (6.9% to 7.0%)	\$ 42,636	2010	Student Consolidated Fees covers debt
Children's Learning Center (CLC)	\$ 208,271		Monthly payments made by the Foundation and reimbursed by the College	\$ 85,593	2011	College auxiliary budget
Horowitz Visual and Performing Arts Center	\$ 3,736,345	1	College Responsibility - (est.bond amt.) County anticipated to sell 20 year bonds in March 2009. Estimated payment annually @ 4-5% Have paid down some debt	\$ 303,500	2028	\$3 of student tuition was covering debt In FY10, will only use consolidated fee. Some pledges may offset our payments
Garage #1	\$ 6,662,500	1	County has sold \$6,865,500 of 20 year bonds as follows: March 2007: \$6,448,0000 initial bond sale Interest apprx 4-5% March 2008: \$417,500 second sale	\$ 515,700 \$ 31,626	2027 2028	Student Consolidated Fees will cover debt
<b>Total Debt</b>	<b>\$ 10,681,916</b>			<b>\$ 979,055</b>		

### Note 1:

All "Note 1" items are county bond sales and are paid through the consolidated fee.

7.12 percent of the consolidated fee is collected to make the debt payments on the Burrill Galleria, parking garage, and HVPA.

This amount represents approximately \$8.50 per credit hour. One credit hour of tuition with the consolidated fee is \$133.10.

Until FY10, \$3.00 of the tuition collected is being used toward debt service. This will end in FY10 as the college has raised enough with the consolidated fee to make the annual debt payment. All items that are financed with county bond sales must be repaid to the county until the bonds are paid off.

## **5 – Identity Theft Prevention Program**

**Background:** Pursuant to the Federal Trade Commission's (FTC) Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003, Howard Community College is required to implement an Identity Theft Prevention Program that is approved by the board of trustees.

As many colleges were not aware of this requirement, the implementation date was extended to May 1, 2009. The attached document is the policy that the administration is proposing to implement based on the regulations determined by the FTC.

**Purpose:** To implement an identity theft prevention program

**Location:** College-wide

**Timeline:** Implementation would begin May 1, 2009

**Specifications:** The specifications of the program are spelled out in the following document.

### ◆————— Recommendation —————◆

The administration requests that the audit and finance committee review the following identity theft prevention program and recommend approval to the full board.

**Compliance:** The policy is in compliance with Board Policy: Asset Protection

Howard Community College  
DRAFT-Identity Theft Prevention  
Program

## I. PROGRAM ADOPTION

Howard Community College (college) developed this Identity Theft Prevention Program (program) pursuant to the Federal Trade Commission's (FTC) Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003. This program was developed with approval of the Howard Community College Board of Trustees. After consideration of the size and complexity of the college's operations and the nature and scope of the college's activities, the Howard Community College Board of Trustees determined that this program was appropriate for the college, and therefore approved this program on \_\_\_\_\_, 2009.

## II. DEFINITIONS AND PROGRAM

### A. Red Flags Rule Definitions Used in this Program

1. **Identity theft** is a fraud committed or attempted using the identifying information of another person without authority.
2. A **Red Flag** is a pattern, practice, or specific activity that indicates the possible existence of identity theft.
3. A **covered account** includes all student accounts or loans that are administered by the college.
4. **Program administrator** is the individual designated with primary responsibility for oversight of the program. The program administrator will be the vice president of information technology.
5. A **Committee** under the direction of *the program administrator* will be established to carry out the program. In addition to representation from information technology, other members of the committee will be from the areas of student services and administration and finance.
6. **Identifying information** is any name or number that may be used, alone or in conjunction with any other information, to identify a specific person, including: name, maiden name, address, telephone number, social security number, date of birth, government issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number, student identification number, credit card information, or computer internet protocol (IP) address.
7. **Implementation** will occur on or before May 1, 2009.

### B. Fulfilling Requirements of the Red Flags Rule

Under the Red Flags Rule, the college is required to establish an *Identity Theft Prevention Program* tailored to its size, complexity and the nature of its operation. The program must contain reasonable policies and procedures to:

1. Identify relevant red flags for new and existing covered accounts and incorporate those red flags into the program and incorporate existing policies and procedures into the program;
2. Detect red flags that have been incorporated into the program;
3. Respond appropriately to any red flags that are detected to prevent and mitigate identity theft; and
4. Ensure the program is updated periodically to reflect changes in risks to students or to the safety of the student from identity theft.

### **III. IDENTIFICATION OF RED FLAGS**

In order to identify relevant red flags, the college considers the types of accounts that it offers and maintains, methods it provides to open its accounts, methods it provides to access its accounts, and its previous experiences with identity theft. The college identifies the following red flags in each of the listed categories:

#### **A. Notifications and Warnings from Consumer Reporting Agencies or other Organizations**

##### **Red Flags**

1. Report of fraud;
2. Notice or report from a credit agency of a fraud or active duty alert for an applicant;
3. Notice of address discrepancy; and
4. Indication from a credit report of activity that is inconsistent with an applicant's usual pattern or activity.

#### **B. Suspicious Documents**

##### **Red Flags**

1. Identification document or card that appears to be forged, altered, or inauthentic;
2. Identification document or card on which a person's photograph or physical description is not consistent with the appearance of the person presenting the document;
3. Other document with information that is not consistent with existing student information; and
4. Application for service that appears to have been altered or forged.

#### **C. Suspicious Personal Identifying Information**

##### **Red Flags**

1. Identifying information presented that is inconsistent with other information the student provides (example: inconsistent birth dates) or with information that is on file for the student;
2. Identifying information presented that is inconsistent with other sources of information;
3. Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
4. Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address); and
5. Social security number presented that is the same as one given by another student.

#### **D. Suspicious Covered Account Activity or Unusual Use of Account**

##### **Red Flags**

1. Change of address for an account followed by a request to change the student's name;

2. Account used in a way that is not consistent with prior use;
3. Mail sent to the student is repeatedly returned as undeliverable;
4. Notice to the college that a student is not receiving mail sent by the college;
5. Notice to the college that an account has unauthorized activity;
6. Breach in the college's computer system security; and
7. Unauthorized access to or use of student account information.

#### **E. Alerts from Others**

##### **Red Flag**

1. Notice to the college from a student, identity theft victim, law enforcement, or other person that the college has opened or is maintaining a fraudulent account for a person engaged in identity theft.

### **IV. DETECTING RED FLAGS**

#### **A. Student Enrollment**

In order to detect any of the red flags associated with the enrollment of a student, college personnel will take the following steps to obtain and verify the identity of the person opening the account:

1. Require identifying information as stated in the college catalog.
2. Verify the student's identity, as stated in the college catalog, at time of issuance of HCC student identification card.

#### **B. Existing Accounts**

In order to detect any of the red flags for an existing covered account, college personnel will take the following steps to monitor transactions on an account:

##### **Detect**

1. Verify the identification of students if they request information (in person, via telephone, via facsimile, via email);
2. Verify the validity of requests to change billing addresses by mail or email and provide the student a reasonable means of promptly reporting incorrect billing address changes; and
3. Verify changes in payment information given for billing and payment purposes.

#### **C. Employee Background Report Requests**

In order to detect any of the red flags for an employment or volunteer position for which a criminal background report is sought, college personnel will take the following steps to assist in identifying address discrepancies:

1. Require written verification from any applicant that the address provided by the applicant is accurate at the time before the request for the background report is made to the consumer reporting agency.

### **V. PREVENTING AND MITIGATING IDENTITY THEFT**

In the event college personnel detect any identified red flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the red flag:

## **Prevent and Mitigate**

1. Continue to monitor a covered account for evidence of identity theft;
2. Contact the student;
3. Change any passwords or other security devices that permit access to covered accounts;
4. Not open a new covered account;
5. Provide the student with a new student identification number;
6. Notify the program administrator for determination of the appropriate step(s) to take;
7. Notify law enforcement;
8. File or assist in filing a Suspicious Activities Report; or
9. Determine that no response is warranted under the particular circumstances.

## **Protect Student Identifying Information**

In order to further prevent the likelihood of identity theft occurring with respect to covered accounts, the college will take the following steps with respect to its internal operating procedures to protect student identifying information:

1. Ensure that its website is secure or provide clear notice that the website is not secure;
2. Ensure complete and secure destruction of paper documents and computer files containing student account information when a decision has been made to no longer maintain such information;
3. Ensure that office computers with access to covered account information are password protected;
4. Avoid use of social security numbers;
5. Ensure computer virus protection is up-to-date; and
6. Require and keep only the kinds of student information that are necessary for college purposes.

## **VI. PROGRAM ADMINISTRATION**

### **A. Oversight**

Responsibility for developing, implementing, and updating this program lies with an identity theft committee (committee) for the college. The committee is headed by a program administrator who will be the vice president of the information technology. Two or more other individuals from the areas of student services and administration and finance in addition to the program administrator comprise the committee membership. The program administrator or his/her designee will be responsible for ensuring appropriate training of college staff on the program, for reviewing any staff reports regarding the detection of red flags, and the steps for preventing and mitigating identity theft, determining which steps of prevention and mitigation should be taken in particular circumstances, and considering periodic changes to the program.

### **B. Staff Training and Reports**

College staff responsible for implementing the program shall be trained either by or under the direction of the program administrator or his/her designee in the detection of red flags and the responsive steps to be taken when a Red Flag is detected. College staff shall be trained, as necessary, to effectively implement the program. College employees are expected to notify the program administrator once they become aware of an incident of identity theft or of the college's failure to comply with this program. At least annually, or as

otherwise requested by the program administrator, college staff responsible for development, implementation, and administration of the program shall report to the program administrator on compliance with this program. The report should address such issues as effectiveness of the policies and procedures in addressing the risk of identity theft in connection with the opening and maintenance of covered accounts, service provider arrangements, and significant incidents involving identity theft and management's response and recommendations for changes to the program.

**C. Service Provider Arrangements**

In the event the college engages a service provider to perform an activity in connection with one or more covered accounts, the college will take the following steps to ensure the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft.

1. Require, by contract, that service providers have such policies and procedures in place; and
2. Require, by contract, that service providers review the college's program and report any red flags to the program administrator or the college employee with primary oversight of the service provider relationship.

**D. Non-disclosure of Specific Practices**

For the effectiveness of this identity theft prevention program, knowledge about specific red flag identification, detection, mitigation and prevention practices may need to be limited to the committee who developed this program and to those employees with a need to know them. Any documents that may have been produced or are produced in order to develop or implement this program that list or describe such specific practices and the information those documents contain are considered confidential and should not be shared with other employees or the public. The program administrator shall inform the committee and those employees with a need to know the information of those documents or specific practices that should be maintained in a confidential manner.

**E. Program Updates**

The committee will periodically review and update this program to reflect changes in risks to students and the security of the college from identity theft. In doing so, the committee will consider the college's experiences with identity theft situations, changes in identity theft methods, changes in identity theft detection and prevention methods, and changes in the college's business arrangements with other entities. After considering these factors, the program administrator will determine whether changes to the program, including the listing of red flags, are warranted. If warranted, the committee will update the program.

Signature \_\_\_\_\_  
Chair, Howard Community College  
Board of Trustees

Date \_\_\_\_\_

## **6 – Maryland State Tax Withholding Oversight 2008**

**Background:** After distributing the 2008 W-2's, an oversight in withholding of Maryland state taxes for 34 employees was discovered. Gross wages totaled \$83,267.61; however, because all of these employees worked part-time for the college, there should be a minimal, if any, tax liability for these employees when they file their taxes. No penalties to the college from the State of Maryland are expected due to this oversight. Federal withholdings were not impacted.

In February of 2008, the college made modifications to the Maryland withholding codes in order to comply with new reporting requirements of the state tax code. The employees affected were not currently active in the payroll system and, therefore, were not assigned the new tax codes. When these employees returned to active status, no withholdings were taken nor wages reported because only the inactive codes were in their records.

The payroll office has since contacted the employees to inform them of this error, prepared and sent corrected W-2's, reported the taxable wages to the State of Maryland, and put in place a process to ensure that all employees default to a new tax code to prevent this from occurring in the future. The staff will also monitor the situation as these employees begin to process their tax returns and provide assistance to employees if needed.

**Purpose:** To inform the audit and finance committee of this oversight

**Timeline:** Calendar year 2008

### ◆———— Recommendation —————◆

This item is for information only and does not require committee or board action.