



HOWARD

COMMUNITY COLLEGE

You Can Get There From Here.

*Board of Trustees'
Consent Materials*

MARCH 23, 2005

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

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**Board of Trustees
Advanced Consent Agenda**

March 23, 2005
Instructional Laboratory Building
Multipurpose Room
Room: ILB 100

1. **Proposed New Hires**
2. **Audit Areas for Review**

1 – Proposed New Hires

Background: The following is a summary of the proposed new hires for Howard Community College. Each employee's salary is determined by objective analysis of the job skills of the position and by placement in the appropriate salary range, as approved by the board.

Purpose: To approve new hires.

Timeline: New hires from the period of February 3, 2005, through March 3, 2005.

Recommendation

The administration requests that the board of trustees approve:

Item: List of new hires.

Source of funds: The position and/or the funds are in the FY05 budget as approved by the board at its April 21, 2004, meeting.

Compliance: This request is in compliance with college procedure, Selection of Faculty and Staff – 63.02.03, and within the presidential boundaries related to compensation, fiscal conditions, and other appropriate limitations.

Howard Community College
PROPOSED NEW HIRES

For March 2005

BUDGETED HIRES (Position Control Positions)¹

February 2005

Title	Department	Position Control Status	Grade	Range for	Compensation²	Name	Effective Date
Admissions & Advising Information Specialist (25 hrs.)	Admissions & Advising	Existing Position Replacement	8	\$30,412 - \$48,660	\$20,277	Cain, Christele	2/21/05

March 2005

Title	Department	Position Control Status	Grade	Range for	Compensation²	Name	Effective Date
Assistant Director of Student Life	Student Life	Existing Position Replacement	11	\$39,181 - \$62,689	\$39,916	Trecannelli, Lisa ⁴	3/01/05
Materials Handling Clerk	Plant Operations	Existing Position Replacement	4	\$21,695 - \$34,712	\$21,695	Cole, Glenn	3/07/05
Associate Director of Financial Aid Services	Financial Aid Services	Existing Position Replacement	14	\$50,477 - \$80,763	\$56,000	Carlin, Cherisse	3/14/05

¹ Position Control position hires are those employees hired who are budgeted employees of the core workforce.

² Annual salary is shown for exempt employees; estimated annual compensation is shown for non-exempt employees since official compensation is an hourly amount (not shown); the employee's salary may reflect part-time or ten-month employment.

³ Ranges shown are taken from the published salary schedules which include only 12-month salaries for full-time staff. Faculty ranges may be 10 or 12-month as applicable.

⁴ Current employee of the core workforce who successfully competed for a vacant position within the college

2 – 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. This year, based on conversations with the audit and finance committee, the administration recommends the review of online purchasing, information technology access controls, and auxiliary controls for only the Belmont Conference Center.

Purpose: The attached list would act as a checklist to ensure that in addition to the basic review of internal controls, other areas would 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 board of trustees approve the review of online purchasing, information technology access controls and auxiliary controls for only the Belmont Conference Center for the FY05 audit as recommended by the audit and finance committee at its March 10, 2005, meeting.

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 are still to 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, sporting events and student activities. 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 FY04 audit)

On-line purchasing

This past year, the college implemented the collegewide on-line purchasing system. Although extensive training sessions were held with the cost center managers, there is always room for improvement. A review of this area for any weaknesses should be considered.

Purchasing controls for the use of purchasing cards

Howard county government and the Howard county public schools currently use purchasing cards throughout their organizations. The college would like to consider the use of purchasing cards, but we need to make sure the proper controls are in place to allow this new method of purchasing to occur prior to the implementation. A review of overall purchasing procedures, keeping in mind the future of use of purchase cards should be considered.

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 us to insure that we have 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.

Auxiliary Controls

The auxiliary consists of the bookstore, Belmont, food service and children's learning center (CLC). The bookstore and Belmont are income-generating operations; however, the college has to subsidize the food service and 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.

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)

Payroll

As part of the basic audit procedures, entering new employees into the system and on-going payroll record keeping 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.

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 operations, 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.

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.