



HOWARD

COMMUNITY COLLEGE

*You Can Get There From Here.*

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***Board of Trustees'  
Consent Materials***

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March 26, 2008

The Rouse Company Foundation Student  
Services Hall – RCF-400 – 6:00 pm

# 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...

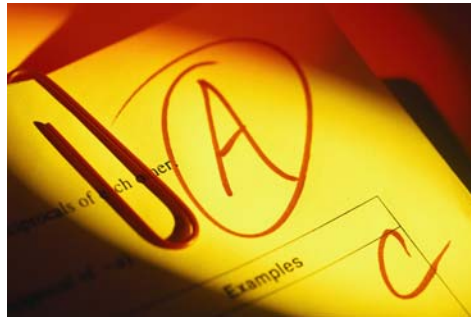
Be friendly

Be helpful to our students and community

Be considerate of each other

And we pledge to...

**Support Faculty as they Research Ways to  
Improve Instruction and Generate Better Student  
Learning Outcomes**





**Board of Trustees  
Advanced Consent Agenda  
March 26, 2008  
The Rouse Company Foundation Student Services Hall  
RCF-400**

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1. **Proposed New Hires**
2. **Audit Areas for Review**
3. **Maryland Education Enterprise Consortium Adobe Purchase Agreement**
4. **Information Technology Security Audit**
5. **Legal Fees**
6. **Commencement and Nursing Pinning Expenses**
7. **Radiology Laboratory Construction**
8. **Greenhouse Gas Emissions Professional Consulting Services**
9. **Continuing Education Furniture Purchase**
10. **Audit Firm**
11. **Waiver of Application Fee for Police Recruits**

## 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 8-29, 2008

### ◆————— 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 FY08 budget as approved by the board at its April 25, 2007, 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 2008 Board Meeting**

**BUDGETED HIRES (Position Control Positions)<sup>1</sup>**

**February 2008**

<b>Title</b>	<b>Department</b>	<b>Position Control Status</b>	<b>Grade</b>	<b>Range for Grade<sup>3</sup></b>	<b>Compensation<sup>2</sup></b>	<b>Name</b>	<b>Effective Date</b>
Computer/Network Support Technician	User/Network Services	Existing Position Replacement	8	\$35,242 - \$46,386	\$35,242	Taddeo, Christopher	2/11/08
Registration Assistant - B	Continuing Education	Existing Position Replacement	7	\$32,243 - \$51,589	\$32,243	Ruiz-Rojas, Linda <sup>4</sup>	2/20/08

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

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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, because of the additional audit requirements concerning internal controls, the administration is recommending that the overall review of controls be the focus of the FY08 audit. As part of the overall audit process, the areas of Belmont and cash controls will be examined as requested by the audit and finance committee at its March 12, 2008, meeting.

**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 board of trustees approve the overall review of controls as the focus for the FY08 audit, including a review of Belmont and cash controls, as recommended by the audit and finance committee at its March 12, 2008, 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. These areas 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 FY04 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**

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**

The college makes 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**

The auxiliary consists of the bookstore, Belmont Conference Center, food services and the Children's Learning Center (CLC). The bookstore and Belmont are income-generating operations; however, the college has to subsidize food service and the CLC. In addition to the cash handling controls noted above, a review of bookstore inventory controls, Belmont accounting controls, CLC registration procedures, and food services reporting should be considered.

(bookstore reviewed in FY04; Belmont controls reviewed in FY05)

### **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)

### 3 – Maryland Education Enterprise Consortium Adobe Purchase Agreement

**Background:** The Maryland Educational Enterprise Consortium (MEEC) is a consortium that includes Maryland educational institutions, libraries, and museums that provide information technology enterprise software licensing and technology contracts. Tom Glaser, vice president of information technology, serves on and is a founding member of the MEEC board.

As reported to the board at its February 27, 2008, meeting, Howard Community College (HCC) is administering the Adobe agreement request for proposal (RFP) process for MEEC. This contract is the first MEEC agreement with Adobe and the first time an agreement has been administered by a member institution. HCC has volunteered to administer the RFP process because of its interest in obtaining competitive pricing and campus licensing for Adobe products. HCC uses a variety of Adobe products for instructional and office activities. Tom Glaser participated in initiating the negotiations with Adobe to establish a consortium agreement with MEEC and pursued the RFP process to assure its implementation.

The Adobe RFP development and review processes were completed by a review committee consisting of HCC’s purchasing staff and a committee of MEEC institutions’ procurement and technical personnel. The respondents to the RFP are third party providers. The review was based on the vendor’s references. Those vendors providing valid references received a technical review, which all vendors qualified to receive. The four vendors receiving the overall best technical review scores, which was 40 percent of the overall rating, advanced to the financial review. The financial review was weighed at 60 percent for the top four vendors that advanced from the technical review, which resulted in an overall rating for the vendor’s RFP response.

The following table reflects the vendors that submitted competitive bids, as well as the ratings each were awarded by the review committee:

Vendor	Technical Score	Financial Score	Overall Ratings
Bell Industries	95.66	50.0	68.26
CDW-Government	61.00	20.0	36.00
DALY Computers	73.16	20.0	41.26
Software House International	54.66	50.0	51.86
Academic Super Store References	25.16	N/A	N/A
Digital Information	40.50	N/A	N/A
Insight Public Sector	18.83	N/A	N/A
School World References	17.50	N/A	N/A

The review committee is recommending Bell Industries for the Adobe agreement because its proposal was the most complete and leading response to the requirements for this agreement as evidenced by its technical and financial scores and overall ratings.

**Purpose:** To obtain board approval to award the contract for MEEC Adobe purchase agreement

**Timeline:** April 2008 – June 2010 and renewable for two consecutive contracts of two years

**Specifications:** Provide enterprise licensing for Adobe products and services for MEEC member institutions and agencies. The agreement is administered through MEEC for its members.

## ◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

**Amount:** Not applicable. Contract value is dependent on consortium purchasing by individual MEEC member institutions.

**Vendor:** Bell Industries

**Source of funds:** Funding for purchases is the responsibility of the membership institutions.

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 4 – Information Technology Security Audit

**Background:** A best practice within the information technology (IT) industry is the completion of a comprehensive security audit by third-party experts to identify security vulnerabilities within IT networks and systems. Since the complexity and size of HCC's network and data has grown, it is prudent to identify possible security breaches that could compromise systems and student information through malicious activity.

**Purpose:** To obtain board approval to hire consultants to conduct an IT security audit

**Timeline:** To begin April 1, 2008

**Specifications:** Policy and procedures review  
External vulnerability assessment  
Internal vulnerability assessment  
Remote access vulnerability assessment  
Penetration testing  
Review of roles and responsibilities  
Access IT architecture and operating systems  
Executive summary and detailed report with recommendations

**Bids:** Bids are not required since the service is available from the recommended company to conduct the security audit, Presidio Networked Solutions, Inc., on Maryland State Contract Number 050B7800023.

### ◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

**Amount:** \$33,000

**Vendor:** Presidio Networked Solutions, Inc.

**Source of funds:** Information Technology Innovative Partnerships for Technology (IPT) program grant funding

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 5 – Legal Fees

**Background:** In August 2007, the board of trustees approved the expenditure of up to \$100,000 for legal fees directly related to the operation of the Belmont Conference Center (\$50,000 for reimbursement of Howard Community College Educational Foundation, Inc. (HCCEF) legal fees and \$50,000 for college legal fees to Gordon, Feinblatt, Rothman, Hoffberger & Hollander, LLC). This action was in alignment with the lease agreement between the HCCEF and Howard Community College (HCC) for Belmont, which indicates that, “the college shall be solely responsible for all costs including utilities, maintenance and repairs, incurred in the operation of the Belmont Inn and Conference Center.”

While the foundation legal costs remain within the \$50,000 already approved by the board, the college’s legal fees have exceeded the approved amount of \$50,000. Therefore, the administration requests that the board increase the authorization for these fees to \$125,000.

**Purpose:** To cover legal fees associated with the operation of Belmont Conference Center

**Timeline:** FY08

**Bids:** Sole source

### ◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

**Amount:** An additional \$75,000 for a total of \$125,000

**Vendor:** Gordon, Feinblatt, Rothman, Hoffberger & Hollander, LLC

**Source of funds:** FY08 unrestricted budget

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 6 – Commencement and Nursing Pinning Expenses

**Background:** Last year, after the administration was notified that Merriweather Post Pavilion would not be available for use, the college's commencement ceremony was moved to the main campus' Grand Prix field. Feedback about having the event on campus was overwhelmingly positive, therefore the college's commencement ceremony and the nursing pinning ceremony will again be held on the Grand Prix field. A tent, chairs, staging and other supplies must be secured in order to ready the field and host the commencement events.

**Purpose:** To obtain board approval for rental of tent, chairs, and other items for the May 16, 2008, commencement and nursing pinning ceremonies

**Location:** The field surrounding parking lot F (known as the Grand Prix field)

**Timeline:** The ceremonies will take place on May 16, 2008.

**Specifications:** A 100-foot by 225-foot tent to be rented and erected on the Grand Prix field. Additional items and services to be rented will include the platform stage, seating for at least 2,000 students and guests, lighting within the tent, generators, wooden flooring for a walkway to the stage, ADA compliant ramps to the stage, two equipment attendants to assist during the events, and carpeting.

When compared to the specifications from the contract last year, these specifications increase the tent capacity by an additional 500 seats, and added space for a ramp to the stage and a wooden walkway down the center of the tent to the stage.

**Bids:** Howard Community College (HCC) initially intended to piggyback off of a contract with Party Palace in use by Harford Community College. Harford had bid a similar project and identified Party Palace to be the lowest cost vendor. HCC requested a bid from Party Palace for commencement. The initial quote received was very low and did not include a number of the specifications requested by the college. HCC found Party Palace to be unresponsive to requests for references and late to provide follow-up quotes. The college was concerned that Party Palace would not provide the quality service required. The college also learned that Party Palace intended to subcontract HCC's commencement to

another tent vendor, and the college had no knowledge of the subcontractor's performance.

Party Plus provided the tent, staging, seating, and supplies for the 2007 graduation. HCC would like to again piggyback off of a contract with Party Plus in use by Montgomery College (MC). In order to obtain this contract, MC has already gone to bid and identified Party Plus as its lowest cost bidder. Anne Arundel Community College (AACC) also uses the services of Party Plus for its commencement ceremonies. Both MC and AACC report that they are satisfied with this vendor's services.

## ◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

**Amount:** \$73,129

**Vendor:** Party Plus

**Source of Funds:** FY08 Commencement Budget

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 7 – Radiology Laboratory Construction

**Background:** The college plans to open its radiology laboratory for the summer session 2008. Funds for this project were included in the FY08 budget. Since the project needed to be on a very fast track, the plant operations department has been acting as the general contractor. After the board awarded the contract for Chesapeake Medical System at its November 28, 2008, meeting, plant operations has been working with Ayers Saint Gross and Leach Wallace to design the room.

In order for state inspections to occur, the lab will need to be ready by early May 2008. Hence the administration would like to begin construction of the project over spring break (March 17-21, 2008). For this reason, the administration has asked the board chair to approve several purchases so that the contractors can begin work prior to the next meeting of the board. This action will be ratified and confirmed at the boards March 26, 2008, meeting.

Emjay Engineering services for heating ventilation and air conditioning (HVAC) work will be \$41,010. Emjay will install all the plumbing and the equipment for the project. Currently Emjay has the HVAC and plumbing services contract for the college, which was awarded based on a competitive bid. However, this work will increase the approved amount, so the college needs board approval for this specific award.

Reedy Electric currently has the Howard County Board of Education contract for electrical work, which the college can piggyback on for this project. Electrical work for the lab totals \$49,880.

Finally, in November 2007, the board of trustees authorized a contract with Chesapeake Medical Systems for installation of the radiology equipment. Since then, specialty items had to be purchased for construction of the area, including leaded glass, telescopic steel frame with lead, lead laminated gypsum board, doors, frames, and hardware, all specified for radiology labs. The original contract with Chesapeake was for \$98,495. The additional purchases were for \$10,874 making the total \$109,369.

Following this consent item is a listing of all the costs related to this project. All other vendors are below the bid threshold and the appropriate three quotes were obtained for the services in accordance with college procedures. Estimated costs will also obtain three quotes before proceeding.

**Purpose:** To request that the board ratify and confirm the costs and vendors noted for the radiology laboratory

**Location:** Nursing building room N-200

**Timeline:** This project began with the contract award to Chesapeake in November 2007.

**Specifications:** To construct a radiology laboratory for the start of the summer semester

◆————— Recommendation —————◆

The administration requests that the board of trustees ratify and confirm the following contracts for the radiology laboratory:

Emjay Engineering – plumbing and equipment installation	\$41,010
Chesapeake Medical Systems – equipment for radiology lab installation	\$10,874
Reedy Electric – demolition and electrical construction	\$49,880

**Source of funds:** FY08 Capital Budget

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## Radiology Lab Costs

Actuals			
MEP Design - Leach Wallace		\$12,300	
Architect - Ayers Saint Gross		11,700	
MD Dept Environment		100	
Radiology Equipment Chesapeake		98,495	Note 1
Demolition Electric - Reedy		880	Note 2
Demolition General - Supreme Maint		4,860	
HVAC Costs -			
Emjay Engineering	\$41,010	Note 3	
Harford Refrigeration	16,860		
M & M Insulation	3,200		
Siemens	7,720		
Sheet metal	15,280		
Test And Balance	1,700		
Rigging	1,800		
Mitsubishi Equipment	<u>24,521</u>		
<b>Subtotal HVAC Costs</b>		112,091	
Lead Materials (Chesapeake)		10,874	Note 1
General Contractor- Supreme Maint		20,000	
General Construction Material – various		10,000	
Painting – Polyzos		2,200	
Electrical – Reedy		49,000	Note 2
<b>Subtotal</b>			<b>\$332,500</b>
<b>Estimates</b>			
Flooring		7,200	
Roofer Allowance		5,000	
IT Equipment – various items		45,000	Note 4
AV Equipment		5,000	
Unistrut Construction		4,000	
Card Access System – Equipment		6,000	
Furniture		15,000	
<b>Subtotal</b>			<b>87,200</b>
<b>Grand Total</b>			<b>\$419,700</b>

This sheet is being presented to the board so it will be able to see the detail of the radiology lab costs since the college is acting as the general contractor on this project. All individual items over \$25,000 require board approval. Items under \$25,000 will have three quotes, as appropriate. See special notes below:

Note 1: \$98,495 was approved at the November 28, 2007, board meeting, for Chesapeake; an additional amount of \$10,874 is being requested for approval now.

Note 2: Reedy electrical work is in two parts – demolition and regular construction. Board chair approval was requested for work to begin over spring break. Items will be ratified and confirmed at the March 26, 2008, meeting.

Note 3: Emjay Engineering mechanical and plumbing work is over \$25,000. Board chair approval was requested for work to begin over spring break. Items will be ratified and confirmed at the March 26, 2008, meeting.

Note 4: Various computer items for the lab, individual items are under IT bid contract.

## 8 – Greenhouse Gas Emissions Professional Consulting Services

**Background:** In April 2007, the college's board of trustees approved and HCC's president and president emeritus signed the American College and University Presidents Climate Commitment (ACUPCC). This agreement demonstrates HCC's commitment within the college community and throughout society to minimize global warming emissions, as well as provide the knowledge and education to achieve climate neutrality.

As part of this commitment, proposals were solicited for professional services to measure the college's greenhouse gas emissions using the "Clean Air Cool Planet Campus Carbon Calculator," complete the greenhouse gas emissions inventory in compliance with ACUPCC and the Association for the Advancement of Sustainability in Higher Education (AASHE), and develop a climate action plan for achieving climate neutrality. In addition, the college requested the preparation of a best practices list that would highlight achievements from other signatories of the ACUPCC, as well as sustainability efforts within the Howard County government. Finally, the scope of services included an optional long-term consulting service to develop an implementation plan following completion of the inventory and climate action plan.

The request for proposal (RFP) documents were issued on February 14, 2008, with the proposal closing date of March 6, 2008. Firms were asked to provide professional qualifications and staff proposed, present a management plan to include the methodology for data collecting, calculating, organizing, coordinating, accuracy, and quality control, and provide a list of similar past projects and references that would demonstrate the firm's ability to successfully complete the required services.

In addition to the public notice, the college sent direct mailings to four firms:

CH2M HILL Engineers  
ENSR Environmental Consultants and Engineers  
Environmental Resources Management  
Lorax Partnerships LLC

Although a competitive best-evaluated proposal process was used, only one firm responded to the RFP. On March 10, 2008, college staff clarified the scope of services with Lorax Partnerships, assessed the firm's qualifications and understanding of the project, and verified the associated fees proposed for the required professional services.

- Purpose:** To obtain board approval to award a contract for professional consulting services for the greenhouse gas emissions project
- Location:** All college campuses and associated programs
- Timeline:** Services are to begin immediately following board approval with scheduled milestones of August 15, 2008, for completed greenhouse gas emissions inventory and August 15, 2009, for completed climate action plan.
- Specifications:** To provide professional services to measure the college's greenhouse gas emissions, complete the greenhouse gas emissions inventory, develop a climate action plan, prepare a best practices list, and include an optional service to develop an implementation plan. Part of the scope of services is to provide the college with the tools and training so it can update the inventory each year thereafter, as well as track progress on actions and goals.
- Bids:** One proposal was received from Lorax Partnerships, LLC. The associated fees for all components of the scope of work totaled \$60,000 plus \$1,500 for reimbursables. In addition, Lorax included an optional long-term consulting fee of \$5,000 per month to assist in developing the implementation plan following completion of the climate action plan. No additional long-term consulting is requested at this time, as the college will reassess the need for this consulting services following completion of the climate action plan

## ◆———— Recommendation —————◆

The administration requests that the board of trustees approve:

- Amount:** Not to exceed \$61,500
- Vendor:** Lorax Partnerships, LLC
- Source of funds:** FY08 operating budget
- Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 9 – Continuing Education Furniture Purchase

**Background:** The furniture in classroom 6 of the Ecker Business Training Center at Gateway was acquired in the original Gateway purchase, and is more than thirteen years old. The furniture, including chairs and tables, is worn, discolored, and, in some cases, not structurally sound.

An enhanced screen and projector system for classroom 6 was purchased earlier this fiscal year. Since that time, staff at Gateway is finding that the classroom is being requested more frequently by the center's clients. As the demand for the room has increased, and the condition of the furniture has declined, it is difficult to accommodate guests with the furniture that is available.

The furniture upgrades in this request will allow the Gateway staff to continue to meet the quality standards that Gateway clients expect.

**Purpose:** To obtain board approval to replace furniture in classroom 6

**Location:** Ecker Business Training Center at Gateway

**Timeline:** April 1, 2008

**Specifications:** 75 chairs: product #RLM-MGO – standard mesh back/glides overall dimensions of height - 33-3/8 inches, width of 22 inches, and depth of 20-3/4 inches. 72 chairs at \$203.39/each and 3 chairs with arms at \$189.32/each. Total cost for chairs is \$15,212.04.

35 tables: product #GSG1860G – folding tables, dimensions are 18x60x29 inches, with glides, grey laminate tops, and metal legs 35 at \$465.45/each. Total cost for tables is \$16,290.75.

**Bids:** No bid necessary; college-approved state contract

### ◆————— Recommendation —————◆

The administration requests that the board of trustees approve:

**Amount:** \$31,502.79

**Vendor:** Douron

**Source of funds:** Fiscal Year 2008 Continuing Education Gateway budget

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 10 – Audit Firm

**Background:** The college requested proposals for the audit of the college and foundation financial statements and college enrollment reports required under Maryland Higher Education Commission (MHEC) and federal guidelines.

Four proposals were received on February 21, 2008, as follows:

Clifton Gunderson LLP  
SB & Company, LLC  
SC&H Group, LLC  
McGladrey and Pullen, LLP

However, since McGladrey and Pullen, LLP did not complete page two of the price proposal sheets, only three firms could be considered.

Current college policy, 62.03 – External Auditor, states, “The college shall bid for services every three years and have the option to extend the bid for two additional years. However, the contract with the audit firm can only be one fiscal year at a time. The board, by resolution, will award the contract for one fiscal year and will reauthorize the president to extend the contract one fiscal year at a time for four additional years provided that funds have been authorized, the quality of past services have been acceptable to the college and the fee for the extended contract is considered reasonable by the college. If the firm is retained longer than three years the lead/coordinating and reviewing partners shall remove themselves from the audit team for two years.”

Based on past practice, the audit and finance committee would normally interview the top two firms and make a recommendation to the full board of which firm it would like to select.

SB & Company and Clifton Gunderson were the two lowest bidders. Since Clifton Gunderson has audited the college in prior years and the board is familiar with the firm, the suggestion was made to only interview SB & Company, but consider both firms in the audit and finance committee’s deliberations. Members of SB & Company attended the audit and finance committee on March 12, 2008.

During the interview, the following questions were addressed:

1. Please highlight your firm’s background, its experience in higher education, and the individuals who will be assigned to the college’s audit. Please include a description of the continuing education training that they receive.

2. Please discuss the timeline you perceive for the audit. Include in this timeline any meetings that you would recommend with the audit and finance committee.
3. Please describe your firm’s philosophy about the management letter and how it is disseminated and used.
4. In the past, the audit and finance committee has asked the audit firm to look at a particular area as part of the audit review. Please discuss any issues you see with this process. (For example, as part of the review, let the audit and finance committee know if there are any issues related to the college’s cash receipt processes that it should be concerned about.)
5. SAS 112 will have an impact on your audit. Please give the audit and finance committee your overview of this standard and how the college audit will be impacted by it.

Following the interview session with SB & Company, the audit and finance committee decided to recommend the audit firm of SB & Company to the full board for approval at the board of trustees’ March 26, 2008, regular meeting.

**Purpose:** To obtain board approval to award an audit contract for one year. If the quality of services is acceptable to the college and the fee for the extended contract is considered reasonable, the college may ask the board to approve the audit firm for four additional years annually.

**Timeline:** FY08

**Specifications:** The firm selected will perform the following services:

- College financial statement audit
- College CC-4 (enrollment data) audit
- Single Audit – A-133 (federal audit of grant awards)
- Audit of our IPT funds (state matching grant)
- Audit of our College of the Air – Maryland Public Television Usage
- Indirect Cost Rate audit for federal grants
- College tax return (if needed)
- Foundation audit
- Foundation tax and personal property returns

**Bids:**

<b>Firm</b>	<b>College Year 1</b>	<b>Foundation Year 1</b>	<b>College Cumulative 5 Years</b>	<b>Foundation Cumulative 5 Years</b>
SB & Company, LLC	32,400	3,300	175,490	17,874
Clifton Gunderson LLP	49,690	9,680	277,330	53,485
SC&H Group, LLC	62,700	26,200	324,900	133,400

## ◆———— Recommendation ———◆

The administration requests that the board of trustees approve the following audit firm information as recommended by the audit and finance committee at its March 12, 2008, meeting.

**Amount:** \$32,400

**Vendor:** SB & Company, LLC

**Source of funds:** FY08 operating budget

**Compliance:** This request is in compliance with college procedure, Purchasing – 62.05.01.

## 11 – Waiver of Application Fee for Police Recruits

**Background:** Howard Community College (HCC) and the Howard County Police Department (HCPD) will begin a new joint “Police Science” program this July. The HCPD will be paying all of the tuition and fees for the new recruits accepted into the program and successful recruits will exit the Police Academy with an AAS degree in Police Science. HCC will be teaching thirty-one (31) credits in the program and articulating thirty (30) Police Academy credits in accordance with the Maryland Higher Education Commission’s *Policy for Articulation and Transfer of Credits between Degree-Granting Institutions and Maryland Secondary Schools and Non-Degree-Granting Institutions*. The administration is proposing that the police recruits be able to take HCC’s placement tests prior to admission and that the application fee be waived as it is for active duty military and their dependents.

The audit and finance committee considered the administration’s request at its March 12, 2008, committee meeting. The audit and finance committee decided to recommend approval of this waiver at the board of trustees’ March 26, 2008, regular meeting.

**Purpose:** To request a waiver of the application fee for police recruits

**Timeline:** The waiver will be effective immediately upon board approval. Although the next police academy class begins on July 21, 2008, the HCPD needs to begin recruiting and having recruits take the placement tests beginning April 1, 2008.

### ◆————— Recommendation —————◆

The administration requests that the board of trustees approve the waiver of the application fee for police recruits entering the police science program as recommended by the audit and finance committee at its March 12, 2008, meeting.

**Compliance:** This request is in compliance with Board Policy: Governance Process – Board’s Role, and Board Bylaw, Article II: The Board of Trustees Responsibilities and Powers.