

**Monitoring Report to the  
Middle States Commission on Higher Education  
from  
ESSEX COUNTY COLLEGE  
Newark, New Jersey 07102**

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President**

**April 1, 2019**

**Subject of this Follow-Up Report:**

*A monitoring report documenting:*

*Demonstrating*

*(1) Sustainability of implemented corrective measures (formerly Standard 3, now Standards VI and formerly Standard 4 now Standard VII)*

*and further evidence of*

*(2) Clearly documented and communicated planning and improvement process that provides for constituent participation,*

*(3) Financial planning and budget process that are aligned with mission, goals, and objectives and are evidence-based,*

*(4) Assessment of the effectiveness of planning, resource allocation, institutional renewal, and availability of resources (Standard VI), and*

*(5) Periodic assessment of the effectiveness of governance, leadership, and administration (Standard VII)*

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## Introduction

### I. This Report

This report is submitted by Essex County College (“ECC” or “the College”) as requested by the Middle States Commission on Higher Education (“the Commission,” “CHE,” or “MSCHE”) in a letter dated June 22, 2018. The letter incorporated recommendations identified in a report submitted after a follow-up Small Team visit that occurred from March 19 through March 20, 2018. Subsequent to the Small Team visit – the purpose of which was to determine the College’s compliance with Standards 3 and 4 – the Commission took the following action:

*To accept the monitoring report and to note the visit by the Commission's representatives. To remove probation because the institution is now in compliance with Standard 3 (Institutional Resources) and Standard 4 (Leadership and Governance) and to reaffirm accreditation. To request a monitoring report, due April 1, 2019,*

#### *Demonstrating*

*(1) Sustainability of implemented corrective measures (formerly Standard 3, now Standards VI and formerly Standard 4 now Standard VII)*

*and further evidence of*

*(2) Clearly documented and communicated planning and improvement process that provides for constituent participation,*

*(3) Financial planning and budget process that are aligned with mission, goals, and objectives and are evidence-based,*

*(4) Assessment of the effectiveness of planning, resource allocation, institutional renewal, and availability of resources (Standard VI), and*

*(5) Periodic assessment of the effectiveness of governance, leadership, and administration (Standard VII)*

The goal of this report is to demonstrate that:

1. Essex County College has continued to utilize the practices that the Commission found to have rectified the deficiencies causing the College to be placed on Probation. In the previous Monitoring Report, evidence was presented showing that the internal controls had been enhanced to the point stakeholders could be assured that the data presented to them accurately depicted the financial health of the institution. In this Monitoring Report it will be seen that the data continue to be accurate and timely presented, additional improvements were made,

and a Vice President of Business Operations and Chief Financial Officer has been hired to lead the finance operations to even greater efficiency and accountability.

2. ECC continues enhancing its planning and improvement processes to establish a path to success that involves all constituents who rely upon the institution for education, employment, and guidance.

3. The College recognizes that while making numerous changes that are expected to result in better operations, it must take the time to evaluate those changes to ensure that they individually and collectively serve their respective purposes. Efforts are regularly made to assess their effectiveness.

Among the specific topics covered in this report are:

- The continued use and improvement of month-end closing checklists that have resulted in more timely and accurate reports.
- The development of a year-end finance checklist.
- The budget, audit, and Board of School Estimate presentations were all completed on time for the second consecutive year.
- The College has continued with the development of Academic, Technology, and Facilities Master Plans that are alligned with missions, goals, and objectives and a Strategic Plan that recognizes the unified efforts of the State's community college sector.
- The use of external monitors retained to help the College ensure that it continues to utilize the improved processes reported in the previous Monitoring Report while seeking further enhancements. This process also addresses the need for regular assessment of changes to processes.
- The College has shown the ability to adapt to changing circumstances along with the will and processes to implement them. These include a significant decrease in enrollment, a State statute requiring salary adjustments, the need to reduce most academic programs to 60 credits, and modifications to the implementation of its Fiscal Exigency Plan.
- The members of the Board of Trustees continue to hone their skills and enhance their knowledge by attending multiple training sessions and exercise their oversight responsibilities at the appropriate level.

Most of the analysis and discussion will cover the approximately one-year period since the previous Monitoring Report was submitted. There will be some narrative concerning the actions taken that were reported last year, especially in the sections dealing with sustainability. In preparing this Monitoring Report, input was sought from across campus, not only for data and other information, but also to review drafts and the final report before submission. The Board of Trustees and cabinet members were sent drafts for their review and

comments and then adopted the Report at their March 19, 2019 meeting based upon a recommendation from the Board's Policy and Governance Committee.

## II. Essex County College

Essex County College ("ECC") is an open access urban community college located in northern New Jersey. One of 19 community colleges in the State, the College was established in 1966 with classes beginning in September 1968. Celebrating its 50<sup>th</sup> anniversary last year, ECC is as dedicated as when it first opened to providing a wide variety of comprehensive, high quality educational programs and services to students, many of whom reside in the 22 municipalities within Essex County, New Jersey. In fiscal year 2019, the College enrolled 9,843 and 3,718 students in its credit and non-credit program offerings, respectively. These programs range from Associate Degrees and Academic Certificates in a broad variety of academic disciplines (e.g., the humanities, social sciences, business, natural sciences, health sciences, engineering, computer science) to English as a Second Language and adult literacy classes, short-term job training, and numerous programs for professional development and personal enrichment.

ECC serves a diverse student population that mirrors the increasing diversity of the County. The College is a Predominantly Black Institution as well as a Hispanic Serving Institution with 47.9% and 30.2% of its fall 2018 student body self-identifying as Black/African American and Hispanic/Latino, respectively. As of fall 2018, the College employs approximately 94 full-time faculty and more than 440 part-time faculty members. In addition, there are 318 full-time employees who serve in managerial, professional, office, and administrative support, and other support service capacities and who work at the main campus in Newark, the West Essex Campus in West Caldwell, local instructional sites, and the Public Safety Academy in Cedar Grove.

As of July 1, 2019, the Public Safety Academy (home of the Police Academy) will be sold to the County of Essex. The sale of the Public Safety Academy, as well as the outsourcing of the bookstore, discussed below, are in furtherance of the Fiscal Exigency Policy that the Board of Trustees adopted in February 2018. As will be seen, that sale and transfer of employees will have a significantly positive effect on the College's finances.

The College's Board of Trustees has acted in accordance with a long-standing Mission, Vision, and Values Statement that emphasizes a student-centered learning environment and is periodically reaffirmed by the Board. That Statement guides all actions taken by the institution and is considered a touchstone in connection with all planning. The Mission Statement was most recently reaffirmed at the November 2017 Board and Cabinet Retreat.

*Essex County College is an open access community college that serves the diverse needs of its students through comprehensive educational programs, training, and continuing education. Essex County College is dedicated to academic excellence and the success of its students.*

### III. Previous Commission Action

The most recent action taken by the Commission followed the submission of the College's March 1, 2018 Monitoring Report and the subsequent small team visit and report. On June 21, 2018, the Commission acted "to accept the monitoring report and to note the visit by the Commission's representatives. To remove probation because the institution is now in compliance with Standard 3 (Institutional Resources) and Standard 4 (Leadership and Governance) and to reaffirm accreditation. To request a monitoring report, due April 1, 2019, demonstrating (1) sustainability of implemented corrective measures (formerly Standard 3, now Standard VI and formerly Standard 4 now Standard VII) and further evidence of (2) clearly documented and communicated planning and improvement process that provide for constituent participation, (3) financial planning and budget process that are aligned with mission, goals and objectives and are evidence-based, (4) assessment of the effectiveness of planning, resource allocation, institutional renewal, and availability of resources (Standard VI) and (5) periodic assessment of the effectiveness of governance, leadership and administration (Standard VII)."

### **Discussion**

#### IV. Sustainability of Implemented Corrective Measures involving Former Standard 3, Current Standard VI (Planning, Resources, and Institutional Improvement) and Former Standard 4, Current Standard VII (Governance, Leadership, and Administration)

This section will report on the portions of the previous Monitoring Report that were not "one-offs," such the need for a Chief Financial Officer, and are expected to be continued from year-to-year. Both in this section, and in Section V. below, references will be made to how some of these areas of operation have been further improved and to the implementation of additional practices that enhance the College's efficiency.

##### 1. Annual Budgeting Process

As noted in the Monitoring Report<sup>1</sup> that led to the Commission removing Essex County College from probation, an extensive and detailed *Budget Preparation Manual* (Appendix A) that defines the budget as "a comprehensive and coordinated financial plan that provides support for all educational and general operating programs, student activities, and auxiliary services" was developed. Utilizing the manual, along with the input and support from the Board of Trustees, a budget was developed in advance of the date called for in the manual and allowed the College to then make a timely Board of School Estimate submission, a step required by New Jersey statute. The manual sets out the specific steps and data-driven assumptions that were followed to craft a practical, bottom-up-developed, balanced annual budget. It further describes objectives designed to result in a budget that meets the operational needs of the institution

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<sup>1</sup> It is assumed that the readers have access to last year's Monitoring Report as well as other previously submitted documents. Essex County College will be pleased to immediately provide any documents to the team on request.

while recognizing that resource allocation must be based on its mission, goals, and strategic planning initiatives.

On the revenue side, enrollment-related data, such as enrollment trends, enrollment-generating initiatives, and credit hour targets established in the strategic enrollment management plan, were used to calculate reasonable forecasts of billable credit hours for a given fiscal year. For the first time in several years, both the budget and Board of School Estimate were completed and approved prior to their due dates. As will be seen below, the *Budget Preparation Manual* continues to be utilized in a slightly modified form, with the changes resulting from the experience gained over its first year in use.

## 2. Fiscal Exigency Plan

Approximately two years ago, the Essex County College Board of Trustees declared fiscal exigency and shortly afterwards, upon the appointment of Dr. Anthony E. Munroe as President, a *Fiscal Exigency Plan* (FEP) (Appendix B) was developed and approved by the Board in February 2018. That plan provides the guidance required as the College adjusts to its somewhat reduced, but still robust, student body.

Primary goals specified in the *Fiscal Exigency Plan*, which includes a personnel reorganization component to right-size the institution and support potential growth areas, include processes and strategies:

- to reduce FY2018, FY2019, and FY2020 operating expenses while ensuring that the College can still fulfill its mission and provide the support necessary for student development, academic success, and program completion;
- to right-size the institution by adjusting staff; and
- to gradually restore fund balances to provide a sustainable and healthy financial future for ECC.

The FEP provides for the elimination of multiple positions, by the reduction of personnel and positions, for an estimated annual savings of approximately \$2,700,000 in Phase I, which began in FY2019. When it is fiscally responsible to do so, hiring will focus on titles that serve growing academic areas that will provide employment opportunities for graduates, increase enrollment and retention, and promote efficiencies in management. For example, faculty members are being hired in disciplines representing programs with growth as well as administrators to support student services.

To further reduce payroll and benefits expenses, a goal of the FEP, a Separation Encouragement Program (SEP) may be enacted to encourage a number (the expectation is that more than ten may participate) of highly paid, eligible employees to leave the College. Where appropriate, those positions may be filled with qualified, though lower paid, employees. Since the SEP is not in full operation, it is not reflected in the FY2020 budget but should have positive effects in future years.

### 3. State and County Funding

As is the case with all county colleges in New Jersey, there are three major funding streams: tuition and fees and allocations from the State and sponsoring county. Over the past decade or more, the State funding pool has been primarily declining or, at best, steady while Essex County College has been fortunate to have County administrators and elected officials who recognize the value of providing residents with a quality and affordable education.

In November 2017, the County appropriated an additional \$1,500,000 to the College to help it get through a period of financial difficulty. At the same time, it also added \$1,250,000 to the annual base appropriation allowing the College to maintain its delivery of services.

The FY2020 budget assumes that the allocations from the State and county will be the same as the previous year. There is confidence that the county appropriation will not decline while the State is more difficult to predict. There are indications, but no commitments, that State support of public higher education will increase. However, the College's enrollment decline may result in a smaller share of the overall amount going to Essex County College. That effect would not appear for at least two years and it was considered reasonable to assume level State funding for FY2020.

### 4. Enrollment Projections

With approximately 52% of College revenue coming from tuition and enrollment driven fees, an accurate projection of enrollment is a vital component in the development of a budget. When the FY2019 budget was created, an estimate of 190,000 credit hours was used and it was assumed that number would be utilized for the two subsequent years. In reality, the actual number of credit hours in FY2019 is now anticipated to be about 168,500 (after registration for the Summer 1 semester is completed) and it was clear that enrollment would not recover to a level that warranted using 190,000 in FY2020. To achieve the immediate goal of producing a budget for next year, ECC used 168,500 credit hours to determine likely revenue from that source.

To address the long-term issue of declining enrollment, the College is developing, and in some cases has already implemented, several strategies, divided into two broad categories: first, to retain current students and, second, to reenroll students who have left in good standing, sometimes with enrollment holds based upon unpaid balances, often in fairly small amounts.

Essex County College has established the goal of significantly increasing the first-to-second year retention rate within the next few years. With the help of a \$250,000 Community College Opportunity Grant from the State, it has:

- Begun revamping "First-Year Experience" into an "ECC Experience" course aimed not only at incoming freshmen but also first-time transfer students to build affinity for ECC, to facilitate personal development, and teach and reinforce the skills needed for success at ECC.

- Invested strategically in student financial support/improve financial literacy. Students frequently drop out because of a lack of financial support. This support is often a relatively small amount of money.
- Redesigned the Academic Advising Department to become a shared, centralized model between professional Academic Advisors and Success Coaches. This system provides students with expert advice from faculty in their respective degree programs and it allows professional advisors and success coaches to serve students with special needs such as first-time-in-college (FTIC) and first-generation students, academically at-risk students, and student athletes. These innovations aim to establish an accessible, centralized, and comprehensive advising process for all Essex County College students.
- Utilized the principle of the *Guided Pathways* model developed by the Community College Research Center and the AACC Pathways Project. Among other strategies, it uses program maps developed by faculty and advisors to show a clear pathway to completion, further education, and employment and establishes transfer pathways to optimize applicability of community college credits to university majors.

Recognizing that a large number of students were not returning because of financial reasons, the College is reaching out to them. Of the 921 students who attended in spring 2018 but have not returned in spring 2019, 658 (in good academic standing) have some sort of financial hold. Those students are being contacted with offers of being enrolled in the Balance Forgiveness and Success Plan (BFSP). This initiative is designed to help guide the students in earning their degree by helping to remove financial barriers and encouraging their graduation. It is being offered to part-time and full-time students who meet the requirements to participate.

Also, 342 students recently took the required placement test but have not registered. To encourage them to enroll, a Spring Three semester was created. This will help students with the momentum needed to help them across the finish line for graduation. Many students need additional financial support which will be utilized through our BFSP initiative. The students are being contacted by the success coaches who are helping them identify the courses they need to graduate and working with the academic departments to ensure that the College will offer those courses to help the students achieve their goals.

Another exciting initiative is the reaching out to recent students who have successfully completed at least 30 credits, do not appear to have transferred, and who have not reregistered. As with students who have tested but not enrolled, they are being individually contacted by the Success Coaches who will identify courses needed, their availability, and will help each student register for classes.

Collectively, it is reasonably expected that the effect of these initiatives, and others that are in development, will be to initially stabilize enrollment and in the following few years will lead the way to growth.

## 5. The FY2020 Budget Process

Continuing to employ the improved processes, the FY2020 budget came together with input from all stakeholders. To reach that goal, each step along the way was completed in accordance with the timeline found in the *Budget Preparation Manual*. The completed budget was adopted by the Board of Trustees at its February 15, 2019 meeting and it served as the basis for the Board of School Estimate presentation.

As part of the budget development process, ongoing discussions were held at the Cabinet level and the *Fiscal Exigency Plan*, especially its personnel component, was fine-tuned. Additional external factors such as demographics, high school graduation rates, and government funding trends were examined. Additional input was solicited from all stakeholders including the Board Finance Committee and the full Board of Trustees.

When the FY2019 budget was prepared, it was forecast that tuition and fee revenue would come from 190,000 credit hours. Given that the actual total for that year was only approximately 168,500 hours, a decision was made to use that number as the estimated credit hours for FY2020. A detailed discussion of the enrollment projection is in Section 4, above. This significant reduction in revenue (nearly \$3,550,000<sup>2</sup>) of course greatly impacted budget and major cuts were made to spending. Fortunately, there were several increased and new revenue streams that offset the shortfall by a total of approximately \$1,775,000.

As noted in II above, the Public Safety Academy will be sold to the County of Essex, effective July 1, 2019. The impact on the College's finances is substantial, with the purchase price of \$6,000,000 payable over four years (\$1,500,000 per year). In addition, the sale will result in approximately \$1,000,000 per year of net expenses being permanently removed from the College's operating costs. The combined effect is a positive change to the budget of \$2,500,000 per year for the next four years and \$1,000,000 per year thereafter as compared to FY2019.

Another significant transaction that both increased revenue and decreased expense was the outsourcing of the College bookstore. After issuing a Request for Proposals and considering several, Essex chose the Follet Corporation to operate the bookstore. As with the Public Safety Academy, this arrangement resulted in a large deficit, in this case approximately \$250,000, being removed from its obligations. In addition, during the first year of operation (all of which will be in FY2020) the College will receive a minimum payment of \$275,000.

With tuition and fees making up approximately 52% of the College's annual revenue, consideration was given to increasing tuition. While it may be necessary in the future, the Finance Committee of the Board concluded that it was more important to maintain affordability for students and that there were sufficient other ways of increasing revenue and reducing expenses. Also, any increase in tuition would like have the effect of negating some of the efforts in increase enrollment.

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<sup>2</sup> A reduction of 21,500 credit hours multiplied by a blended in-county and out-of-county tuition and fees rate of \$165 per hour.



In total, these changes are expected to increase revenue by \$1,775,000 and reduce expenses by \$1,250,000 in FY2020, for a total “swing” of \$3,025,000, thereby reducing the gap caused by the reduction in revenue caused by the enrollment decrease to \$525,000. To fully close the remaining gap, ECC has engaged in a series of other cost saving practices including upgrading lighting fixtures in the parking deck, controlling facilities expenses, carefully reviewing the scope of work to reduce project costs for capital improvements, and limiting overhead for personnel overtime. Through planned capital improvements, the College will continue to reduce energy consumption with large scale lighting upgrading throughout the institution, replacement of HVAC units, and other “Go Green” initiatives while also reducing the College’s carbon footprint.

While developing the expense side of the budget, those activities that directly serve the needs of students were given priority in the allocation of funds. Department budget managers were asked to submit their requests using common forms (Appendix C) and then a “refinement meeting” would be scheduled by the Deputy Chief Financial Officer with all Area Heads and department managers to discuss their requests. At the meeting there would be discussions about:

- Reviewing YTD actuals of the current fiscal year
- Discussing all over- and under-spent accounts
- Reviewing next fiscal year request, personnel and non-personnel
- Relationship of requests to the strategic plan
- Review supporting documentation for all increases in budget requests; personnel or non-personnel

Significantly, and unlike FY2018, there was no need to use fund balances to achieve a balanced budget. Those balances (approximately \$7,200,000 unrestricted out of a total of \$16,400,000) are well above the minimums mandated by the Board of Trustees (4%-7% of unrestricted operating budget) and are therefore available should revenues or expenses not be as predicted.

Ultimately, ECC administration proposed, and the Board of Trustees approved, an FY2020 budget with a fiscally conservative foundation that simultaneously sought to alleviate the fiscal exigency situation and meet the institution’s firm commitment to the academic and professional needs of its students and employees. The budget efficiently meets all operating needs, sufficiently funds necessary student programs, and provides adequate human resources for the College to execute its mission and vision, goals, and operating plans.

The newly developed and revised processes were quite effective in preparing the FY2020 budget and, despite difficulties including a declaration of fiscal exigency, a balanced operating budget was approved by the Board of Trustees.

Essex County College embraced the opportunity to improve its planning and budgeting process and worked to develop and implement a much enhanced, data-driven procedure that

resulted in a budget that will meet its needs for the next fiscal year. The process, along with its inevitable changes, will serve the institution for many years to come.

## 6. Audit and Board of School Estimate

Prior to 2018, Essex County College had a history of audits being delayed due to its inability to provide all required information in a timely manner. Last year, all of the data and required documents were delivered to the auditors as needed and the audit was issued containing a single deficiency, compared to prior years when many exceptions were noted.

Similarly, this year's audit, which covers the period July 1, 2017 – June 30, 2018 (prior to the Commission finding that the College was in compliance with former Standard 3) was completed in advance of the March 31 deadline. This was accomplished despite extensive delays caused by the State of New Jersey not providing needed information regarding GASB 75, (post-retirement benefits) to all of the public colleges in the State. They did note a number of significant deficiencies, in the areas of not sufficiently documenting grants' procedures, not always finalizing the record of activities immediately at the end of every month, and the need to expand the review of fixed-asset activities, that the College is addressing. Likewise, the Concorde Group identified a number of areas that need improvement. ECC values these findings and recommendations pointing to areas needing improvement and has begun to address them in its goal of seeking excellence.

The College has just completed a successful search for a Vice President for Business Operations and Chief Financial Officer and these issues are the first that he is charged with resolving. Even with the findings of deficiencies, the auditors issued an unqualified report that found no material weaknesses and attests that the "financial statements .... present fairly, in all material, respects, the respective financial position of the business-type activities of Essex County College."

The United States Department of Education conducted a week-long review of the Title IV program at Essex County College at the end of 2018. At the exit interview, a number of deficiencies were discussed, with several requiring policy and process changes. The formal Program Review Report was received during the last week of February and many of the non-compliance matters have already been resolved (work began even before the DOE team left campus) and it is fully expected that all will be addressed prior to the date of the College's response that is due in late April.

The FY2020 Budget was presented to the Board of School Estimate (a step required by New Jersey Statute) on February 27, 2019. For the second consecutive year, the State-mandated deadline was met (it had been late in previous years) and is indicative that the improved processes are continuing to have positive effects. The Board of School Estimate approved the budget, the subsequent steps called for in the *Budget Preparation Manual* are underway, and the entire budget process is on schedule. At the presentation, the County Executive noted that it and the College budget were timely for the second consecutive year, that the County's

funding had risen slightly on a percentage basis, and he praised the College President for the steps that he had taken to stabilize the institution's financial position.

### 7. Internal Financial Controls

Perhaps the single-greatest concern of the Commission prior to the submission of last year's Monitoring Report was the issue of internal controls and their effect on the preparation and reliability of financial reports. Without timely and accurate reports, it was nearly impossible for budget officers to make decisions throughout the fiscal year and for the administration and Board of Trustees to develop annual budgets.

After reviewing the numerous changes by the College as a whole, and especially those by the Finance Department, the Small Team found that the deficiencies had been corrected. Among the most important improvements made were:

- Hiring consultants to assist in eliminating deficiencies
- Adopting a monthly closing checklist that aims to the process of producing timely and accurate monthly financial reports (Appendix D)
- Regular meetings with budget managers
- Mandating minimum unrestricted fund balances

While those enhancements, and all of them remain in use, were seen as sufficient to come into compliance with then Standard 3, Essex County College recognized that further reliability and efficiencies could be attained by refining the checklist and utilizing the services of several consultants to advise on improving practices. To satisfy that recognized need, a number of improvements were adopted, including:

- Modification of the monthly closing checklist to better reflect the reality of the time needed to complete functions and to add several items dealing with purchasing and procurement
- Developing a year-end checklist (Appendix E)
- Developing a purchasing website to better advertise proposals for Requests for Proposals and Bids for needed supplies and services.
- Vastly improving the timeliness of the submission of receipts from the bursar, bookstore, and grants office

### 8. Internal and External Monitoring

Essex County College is somewhat unique among two-year New Jersey institutions in that it maintains an extensive Compliance Department. There is a Chief Compliance Officer and two compliance analysts who have the mission to assist the College in achieving "financial, operational, and strategic goals while maintaining compliance with all associated laws, regulations, standards, policies, and by-laws."

In the latter part of 2018, the Compliance Department undertook an extensive review of the budget and finances at the College. It looked at such areas as budgeting, fixed assets, Chapter 12 funding, reimbursable expenses, and credit card and athletics reconcillation. (two areas with deficiencies in previous years). While there were certainly notes about improvements that could be made, the assessment report (Appendix F) found mostly compliance with policies and procedures and 100% compliance in many areas, including credit card and athletic reconcilliations.

In the past 18 months, the College has developed and implemented numerous policies and procedures and is determined to ensure that the advances made are maintained and improved. While the goal is for the Compliance Department to play that role, it was felt that as that function matured, it would be helpful for the Concorde Group (“Concorde”), higher education consultants initially retained to help with the changes needed to come into compliance with CHE requirements, to examine and report on the continued use of the advances made and to make recommendations for further improvements.

The Concorde Group has analyzed the actions taken by the institution and produced a series of 12 monthly reports (Collectively, Appendix G). The Tenth, Eleventh, and Summary reports are especially informative as they reflect the state of College practices nearly a year since the Small Team visit and CHE action.

As noted in the Tenth Monthly Monitoring Report, issued January 29, 2019, their ongoing review showed that “generally policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others should be revised and completed soon.”

Certainly, not all practices and strategies are as effective as they could be and the College continues to improve them. For example, it is noted by Concorde that there should be better separation in the functions performed by the Payroll and Human Resources Departments and that realignment will be taking place soon. Another recommendation is that there be better use of Banner (Essex’s administrative computing system) to automate the purchase requisition and approval process. That change is significantly more complex than it might initially seem, especially in light of the introduction of a new version of the software, but some training has taken place and with the recent hiring of a Director of Purchasing it is expected that the transition will be accelerated with the goal of completing the move by the third quarter of 2020.

#### 9. Board of Trustee Relationships and Continuing Education and Training

Prior to mid-2017, the members of the Board of Trustees of Essex County College were engaged in internal struggles as well as with the College’s county sponsor and its President. The differences sometimes became the subject of discussions in the press and made it difficult to effectively govern and manage the institution. Since then, the attitudes and conditions that existed have changed significantly and relationships have vastly improved so that the

President, administration, and Board members function as a team, all striving to improve the College.

In the past year, members of the Board of Trustees have continued to attend training and education conferences as well as making similar sessions part of their monthly and special meetings. The goal is to enhance their ability to fulfill their roles, responsibilities, and obligations as trustees. Among the sessions are:

- Board Orientation and Ethics Training provided by President and Chief Compliance Officer; All Trustees
- Strategic Planning Retreat Phase III; May 23-24, 2018; All Trustees
- ACCT New Trustee Governance Leadership Institute, August 5-8; 2018, Three Trustees
- Hispanic Association of Colleges and Universities, October 6-8, 2018; Two Trustees
- ACCT Annual Leadership Congress, October 25-27, 2018; Two Trustees
- AACC Regional Pathways Workshop: Pathways 101, January 17-19, 2019; One Trustee
- ACCT Community College National Legislative Summit, February 10-19, 2019; One Trustee
- ACCT Webinars; On Demand: Most Trustees have viewed at least some of them and they continue to be available
- A training session dealing with finance, trustee roles and responsibilities, conflicts of interest, and Board self-assessment; March 13, 2018; Nine Trustees

To ensure that all current and future members of the Board of Trustees are informed of, and provided education relating to, their roles and responsibilities, the Board adopted a revised policy that calls for an extensive initial orientation and attendance at continuing training sessions offered by various professional organizations.

A discussion concerning the steps the members of the Board of Trustees have taken to evaluate their effectiveness and other factors may be found in VI. 2.A. below.

## V. Evidence of Continuous Improvement

### 1. Clearly documented and communicated planning and improvement processes that provides for constituent participation

Since the last Monitoring Report was submitted, Essex has engaged in developing both a Strategic Plan and an Academic Master Plan that are consistent with the mission of the College. One of the hallmarks of the planning processes is that it was open with many members of the college community participating in it.

When discussing the form and substance of a successor to the 2013-2018 Strategic Plan, a well-publicized two day retreat (Appendix H) was held last May as the third phase of a process that began in the second-half of 2017. All members of the President’s Cabinet, a number of Trustees, academic and service department heads, union leaders, and faculty attended. The facilitated event consisted of many breakout sessions with participants discussing ways to advance the College through a recognition of its strengths and challenges. The retreat followed months of strategic planning meetings, online surveys, and focus groups which gave all those with a stake in the institution an opportunity to be heard, to guide its future, and to improve its processes.

Following the retreat, a draft Strategic Plan (Appendix I) was prepared and shared with the participants. As noted in the President’s Message that is part of the draft:

*The process to assess and analyze the state of the College and to chart a sustainable course for the next five years was an extensive and inclusive process that relied heavily on stakeholder input and on data.....The Process is an iterative one and includes criteria by which to measure success and achievements.*

This commitment to inclusiveness and measurable goals is part of the philosophy that was noted with approval by the Commission last year and which will continue as the College moves forward.

As the Strategic Plan was being finalized, the New Jersey Council of Community Colleges<sup>3</sup>, began developing *Vision 2028* (Appendix J), essentially a strategic plan for the entire county college sector. One of its major themes of the New Jersey Secretary of Education will be *65 by 25 Many Paths, One Future*, a goal of seeing that 65% of New Jersey workers have a post-secondary credential by 2025. This ties in very well with ECCs mission of serving “*the diverse needs of its students through comprehensive educational programs, training, and continuing education.*”

*Vision 2028* is expected to be finalized in April 2019 and the College is waiting to complete its own Strategic Plan so that they complement one another. Of course, Essex County College’s plan will emphasize the strengths, challenges, and opportunities unique to it. While finalizing the Strategic Plan, the College continues to take steps to improve student success by providing additional resources to support a comprehensive retention model, further its assessment activities, and support faculty training and development. Examples of these actions are:

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<sup>3</sup> The New Jersey Council of County College is charged by the state legislature to join the leadership of trustees and presidents. The Council is the voice of the community college sector before the state legislature and other branches of government. It is also the state coordinating organization for all community colleges in New Jersey and serves as the body that determines the distribution of funds allocated by the state to the sector.

- Construction of the Center for Teaching and Learning Excellence<sup>4</sup>
- Adoption of Degree Works Software
- Virtually all of the plans listed under 2. A. below as projects under the Facilities Master Plan are being done to further the elements of the proposed Strategic Plan

For a Strategic Plan to be more than just a document, it must be supplemented by strategies that operationalize its strategies. Perhaps, most important in that category is an Academic Master Plan (AMP) that sets out a “guiding philosophy that each and every student entering the doors of ECC who desires a quality college education will be encouraged to thrive academically and will be given the tools necessary to successfully complete their education, thus preparing them for a transformational future that includes continuing education and lifelong learning. This academic model is centered in the successful completion of a stellar educational experience, delivered by faculty dedicated to bolstering students with intellectual and innovative guidance that encourages respect for all.”

Much of the draft AMP (Appendix K) is a distillation of an extensive document proposed by the faculty. It is also significantly influenced by the strategies of *Guided Pathways* and is designed to provide a route for students to follow from application to graduation, transfer, and beyond. As with the Strategic Plan, the still developing Academic Master Plan has generated many activities that will ultimately be part of the plan and are designed to enhance student learning. These include:

- Aligning General Education courses with Program pathways.
- Restructuring Developmental courses to utilize meta-major applications.
- Rebuilding the College Success Seminar to create a true first year experience course.
- Operating a Center for Global Education and Experiences.

## 2. Financial planning and budget process that are aligned with mission, goals, and objectives

### A. Academic and Facilities Master Plans

As noted earlier in this report, the Board of Trustees recently reaffirmed the College’s mission statement:

*Essex County College is an open access community college that serves the diverse needs of its students through comprehensive educational programs, training, and*

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<sup>4</sup> At its February 26, 2019 meeting, the Board of Trustees authorized the modification of the *Building our Future* and *Higher Education Technology Infrastructure* grants to provide a total of nearly \$5,000,000 for the expansion of the Information Commons that will include the Center.

*continuing education. Essex County College is dedicated to academic excellence and the success of its students.*

A mission statement is most valuable when it is transformed into practical actions and at ECC that can be found in the Academic and Facilities Master Plans. An academic master plan sets out a college's academic direction and should provide a set of strategies and a compilation of requirements to meet those goals – all while maintaining fidelity to the institution's mission.

Since the last Monitoring Report, there has been a great deal of activity and progress made in developing a comprehensive plan that brings together the academic vision and goals that will drive, and serve as a touchstone for, all activities relating directly to education and the services required to support student learning. Discussed above was the development of the Academic Master Plan along with a Strategic Plan.

The current Facilities Master Plan (Appendix L) was developed mindful of the Strategic Plan that was nearing completion. It is meant to cover the period 2019-2023 and provides a roadmap of both capital construction and repair or replacement projects in the main building as those providing ancillary services. The most significant undertakings include:

- Creation of a One Stop Center
- Redesign of other student support service spaces
- New campus entry
- Major mechanical, electrical, lighting, and plumbing system improvements
- An upgraded HVAC system
- Upgrade fire alarm and security systems
- Upgrade restrooms
- Creation of a new Center for Learning and Teaching Excellence
- New Student Welcome Center

Under the guidance of the Mission Statement and proposed Strategic Plan, these projects will help meet the College's ultimate goal of providing a quality education to all its students.

## B. Chapter 12 Funding

Fortunately, the Facilities Master Plan is not merely a wish-list and many of the projects discussed there are eligible for funding under Chapter 12. Under New Jersey law, county colleges such as ECC may participate in a program for capital investment with the costs shared by the State and sponsoring county. ECC is very fortunate that for many years the County of Essex has been extremely generous in its willingness to shoulder its share of the burden.

Money accumulated from the period 2011-2018, \$26,783,000, is currently committed and Essex County has committed its share for an additional \$3,600,000 in FY2020. These funds,



including that allocated under the *Building our Future* and *Higher Education Technology Infrastructure* initiatives for capital improvements, totaling more than \$30,000,000, have been and will be used primarily in furtherance of the Facilities Master Plan. It in turn provides the physical plant required to support College operations and academic goals. Since a large number of the improvements provide efficiencies and energy savings over the facilities they are replacing, the operating budget is also positively affected.

### 3. Additional external monitoring of accounting functions

Prior to 2018 and the many changes made to the College's internal controls system, reported in last year's Monitoring Report and further discussed in IV. 4. above, there were well-founded concerns about actual and potential improprieties having occurred. Seeking to ensure that all matters remaining from prior administrations and processes were disclosed and corrected, the Board of Trustees retained the accounting firm of EisnerAmper to conduct and report on a forensic audit. The final version of the report is expected soon and the Board and administration are committed to taking the actions recommended. Of course, this is in addition to the examinations and finding that result from the annual audits, which, as reported in last year's monitoring are systematically addressed.

### 4. Ability to respond to new statutory requirements

On April 24, 2018, the governor of New Jersey signed into law the *Diane B. Allen Equal Pay Act*. (NJSA 34:11-56.13). The effective date of the law was set as July 1, 2018 – just over two months later. A simple explanation of the law is that it provides for “equal pay for equal work” and attempts to close the well-documented gender gap and other pay disparities for those in the specified protected categories and applies to most all employees in the State. This admirable intent translated into an enormous workload for the College to evaluate each position and a potential enormous financial burden, for the institution. In fact, upon initial review by an outside law firm it appeared that the institution might have seen an increase in its payroll of more than \$3,000,000 per year.

Rather, ECC mobilized its internal resources and undertook an extensive review of the salary, and salary history (with some extending over four decades), of every current full-time employee. In a process that considered the “equality” of each position, the unique characteristics of higher education jobs (especially relating to faculty), and looking far beyond just the level assigned over the years by administration, it was recognized that only about 12 incumbents were making less than those in similar positions. The College has agreed to adjust salaries for these people totaling about \$52,000 for the first year, with the possibility of one or two additional changes after the completion of archival research, In the context of a total payroll of \$37,000,000, that sum was absorbed without affecting academic services or college operations.

In a relatively short period of time, the institution was able to assemble and utilize financial, human resource, and labor relations data to respond to the requirements of a new law. By being able to rely on its internal reports and records, Essex not only complied, but also

minimized its financial exposure. Administration firmly believes that it would have been unable to efficiently do so two years ago, prior to the College undertaking the many changes reported in this Monitoring Report as well as those discussed in the 2018 Report.

## VI. Ongoing Assessment

The College has recently hired an Executive Director of Institutional Effectiveness, Planning, and Assessment who will be responsible for providing vision and leadership in advancing the College's efforts at evaluating the institution's activities and operations for overall effectiveness and accountability. With this position filled, the process of assessing daily operations and long-term planning will become even more dynamic. Within the past year, assessment activities include:

### 1. Assessment of the effectiveness of planning, resource allocation, institutional renewal, and availability of resources (Standard VI)

As noted in IV. 8. above, for the past year, the College has used the services of the Concorde Group to help it monitor the sustainability of the many process improvements adopted last year that brought the institution in compliance with all Middle States Standards. Also, they have made recommendation to further improve the human resources and bursar's office procedures and personnel assignments within those offices.

In addition to the Concorde Group, ECC has continued and strengthened its evaluation of all areas of operations through its Compliance Department. Over the past year a transition has taken place, gradually moving assessment from the Concorde Group to the three-person internal department. This change will allow for the expansion of regular reviews as well as such *ad hoc* examinations that are seen as periodically necessary. The temporary use of consultants to help the College develop and strengthen its internal resources has proven to be successful and allowed the institution to advance at a more rapid pace than it might have otherwise achieved.

With its primary goal of providing quality education programs, Essex County College is committed to regularly assessing its offerings to validate its strategic and academic planning and to advance the goal of institutional renewal to keep pace with the needs of current and future students. For example, since the submission of the last Monitoring Report, the Radiography program prepared a self-study, hosted a site visit, and had its accreditation renewed for the maximum period granted by the accrediting agency - eight years. Vision Care also compiled a self-study, hosted a site-visit, and its accreditation was likewise renewed for the maximum period of that agency - six years.

The faculty of the Nursing Department is currently writing a self-study and preparing for a site visit to be held in October 2019 and Paralegal Studies is preparing an interim report for submission this coming summer. The Human and Social Services Program is preparing a new application for accreditation. The program major and additional course requirements were

altered to have a curriculum which is congruent with one required for accreditation, while still adhering to the 60-credit mandate.

In addition to these separately accredited programs:

- A review of the Social Sciences (AS) degree program showed that students could graduate with the degree without taking any 200-level Social Science courses. In addition to reducing the number of credits to 60, the degree requirements were strengthened.
- The Mathematics (AS) degree was restructured to provide guided pathways to New Jersey Institute of Technology (NJIT) or Rutgers-Newark for attainment of Bachelors degrees in Mathematics or Computer Science. Students may take electives at either ECC, NJIT or Rutgers, all within the 60 credit limit.
- Despite the fact that students in the Engineering Technology programs earn AAS degrees, most, if not all, of the students from these programs transfer to NJIT for Bachelor's degrees. The requirement to reduce to 60 credits initiated the process of combining the Mechanical and Manufacturing Technology programs, creating a new course, and re-structuring several courses to provide for a seamless transfer of credits.

Responsibility for the assessment of the other programs is under the Office of Institutional Effectiveness, Planning and Assessment in consultation with the academic departments. With the hiring of an Executive Director, who assumed the post on March 11, 2019, academic and other assessment will accelerate and become further ingrained in the decision making process.

## 2. Periodic assessment of the effectiveness of governance, leadership, and administration (Standard VII)

As noted in the 2018 Monitoring Report, periodic assessment of the President and other administrators, and the Board of Trustee's self-assessment had not been regularly done for several years. With the revitalized Board recognizing the importance of regular reviews, multiple approaches have been taken to ensure the thorough assessment of the effectiveness of institutional leadership and governance. Two of the most critical components of this multi-pronged strategy are the Board Self-Assessment and the Evaluation of the Presidential, both of which are conducted annually in accordance with the recently-revised Board Policies, BP 1-5 *Policy on Board of Trustees' Self-Evaluation* and BP 2-12 *Evaluation of College President*. (Appendix M and Appendix N, respectively).

### A. Evaluation of Administrators

The evaluations of administrators are conducted as per Board Policy 2-2 *Evaluation of Administrative Personnel* (Appendix O) as well as provisions outlined in the Essex County College Administrative Association's Collective Bargaining Agreement. While these evaluations are much better conducted and utilized than they were two years ago, prior to the

Commission finding the College to be in compliance with then Standard 4, the institution recognizes that there is more work to be done to allow them to be the truly useful management tools that they can become.

Specifically, metrics and rubrics need to be improved, a tighter schedule established, and greater consistency achieved between evaluations coming from different departments. To address the latter, the new Executive Director of Institutional Effectiveness, Planning, and Assessment, working with the Director of Human Resources, will be charged with establishing training session for evaluators with the goal of establishing a system that can be used for staff improvement as much as appraisal.

Given always present fiscal constraints, and limitations on hiring under the Fiscal Exigency Plan, the College see the development of its existing workforce to be of paramount importance. Periodic assessment utilizing common standards and approaches will help pinpoint where additional training is necessary and will serve as a guide for the creation of such sessions.

#### B. Evaluation of the President

The guidelines of the Association of Governing Boards of Universities and Colleges, the Middle States Commission on Higher Education Standard VII, and the Association of Community College Trustees (ACCT) recommend that the Board of Trustees determine and execute a regular process to evaluate the President. As reported last year, the Board of Trustees adopted a policy in 2017 (amended in 2018) that calls for its annual evaluation of the President. It recognizes that “[p]erformance appraisal and evaluation is deemed an inherent function and responsibility of the Board of Trustees.”

Under the policy, a mid-year summary of activities and achievements and statement of goals is to be submitted by the president in January with the Board reviewing it at their June meeting. Dr. Munroe submitted both in January 2019 (as he had done in 2018) and the Board is in the process of preparing a summary, which includes a written survey of each member, for initial consideration at the May meeting with the complete review taking place at the June meeting.

The evaluation process and review is heavily relied upon by the Board and serve as the basis for the establishment of both presidential and institutional goals as well as the President’s compensation. In connection with the June 2018 review, the Chair of the Board said, “We consider the annual evaluation of the President to be a vital tool to help us in our oversight role. We could not be more pleased with the performance of Dr. Munroe and the way he has led Essex County College.” In preparation for this year’s review, the Chair noted that the process had become “a standard component of the Board’s annual cycle and gives it a powerful tool and opportunity to ensure that the College continue on its path of improvement and the seeking of excellence in all areas of operation.”

### C. Board of Trustees Self-Assessment

To evaluate the effectiveness of their education and training sessions and the quality of their relationship with each other and the administration, members of the Board engage in a detailed self-evaluation process. As they successfully did last year, the Board utilized the expertise and services of ACCT and all members completed self-assessment surveys during the past month. The results were analyzed by ACCT and the report was recently generated and delivered to the Board Chair.

Following ACCT protocols, a copy of the report was distributed to Board members at its March 13 training session, written comments were solicited, and it will be one of the topics discussed at the Board meeting in April.

## Conclusion

Essex County College is proud to report that the enhancements to its policies and processes that met with the approval of the Middle States Commission on Higher Education last June continue to be utilized and have been further improved upon. The College is committed to sustaining these practices as well as regularly measuring their effectiveness and making such additional changes as are needed to operate efficiently, considering an always changing demographic, economic and political environment.

While putting together the FY2020 budget, the *Budget Preparation Manual* developed last year served as a blueprint. Along with a significantly more accurate enrollment projection, the budget came together ahead of schedule and that, in turn, allowed for a successful Board of School Estimate presentation. The College is ensuring its long-term financial stability by selling the Public Safety Academy, outsourcing its bookstore operation, and is considering a Separation Encouragement Program to further reduce payroll. With a confidence in its future that has developed over the past two years, a balanced budget was achieved with no increase in tuition or fees.

In order for timely data to be provided to the institution's auditors, it was necessary that adequate internal controls had been consistently applied through the year, yielding accurate and reliable information. Prior to the 2018 Monitoring Report, the Commission found the College to be wanting in those areas. Last June, the Commission not only found that internal controls had improved, but that all requirements of then Standard 4 were met and that the College was in compliance with that Standard, as well as Standard 3, and removed it from the status of probation. Essex County College did not take that as a signal to slack off, but rather, saw the removal of probation as creating an obligation to honor that achievement and to maintain and improve its processes. That, as discussed in this Monitoring Report, it has done and continues to do. Once the forensic audit report is finalized, any past actions that continue to need remediation will be addressed.

The FY2018 audit was recently completed on schedule and yielded a report with an unqualified opinion that the "financial statements .... present fairly, in all material respects, the respective financial position of the business-type activities of Essex County College." The report did reveal significant deficiencies (but no material weaknesses) that must be remedied and that process began prior to the issuance of the report and will accelerate with the guidance of the just hired Vice President for Business Operations and Chief Financial Officer who is making their remediation a top priority.

In addition to the routine issues facing a large and complex institution, ECC was able to meet the demands occasioned by a greater-than-expected drop in enrollment, a new statute requiring the review of all salaries – and in many cases extensive salary histories extending decades – of virtually all employees, and complying with a State law mandating that most all academic programs require no more than 60 credits. Its success owes a great deal to the changes made last year, the maintenance of those improvements, and further enhancements made since the last Monitoring Report. The availability of accurate and timely prepared data, made the difference between the College being burdened by additional obligations and it

being able to resolve the issues presented and continuing on its path of improvement and preparation for growth.

The guidance and supervision required for the College's advances comes from the members of the Board of Trustees as well as from the President. Eighteen months ago, in order to meet the requirements of then Standard 4, the Board had to renew itself with a significant change in membership, several sessions of introspective discussions, and beginning to take part in training and education opportunities. Those activities have continued under the leadership of its Chair and all members have attended in-person and on-line sessions. The detailed list discussed in the Report indicates the depth and breadth of the topics covered. As they did last year, Board members completed a self-assessment survey administered by ACCT and will devote a portion of their next meeting to discussing the results. Similarly, the May and June meetings will deal with the annual evaluation of the President.

The assessment of academic programs continues to advance with a half dozen reviewed in the past calendar year and more on the schedule for the upcoming academic year of the Office of Institutional Effectiveness, Planning and Assessment. The newly hired Executive Director of that office is developing a plan for the assessment of all academic programs, student learning, as well as every component of College operations.

Nothing in this report is meant to suggest that the College believes that it has reached the stage where further improvement is unnecessary. In fact, the opposite is true. Since the Commission action removing Essex County College from probation, the institution has taken steps to ensure that it sustains its efficient practices and seeks to improve upon them. Its goal, which it is confident that it will achieve, is to increase those efforts as it becomes the best institution possible and a model for others.

**Appendix A**  
**Budget Preparation Manual**



# Budget Preparation Manual

**FY 2019-2020**

**Dr. Anthony Munroe**  
President

**James Pendersen**  
Acting CFO

**Evens Wagnac**  
Deputy CFO



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**Section A:**

**Budget Overview**

## **Introduction to the Budget Process**

This manual describes the policies and procedures that will be followed for preparing FY2020 operating budget. The budget is a comprehensive and coordinated financial plan that provides support for all educational and general operating programs, student activities and auxiliary services.

This manual

1. Describes the budget philosophy that guides the budgetary decision making process,
2. Summarizes the responsibilities of the various participants in the budgetary process,
3. Outlines the steps of the budget process,
4. Presents guidelines and instructions for completing the budget request,
5. Provides the outline format that all completed budget request packages should follow,
6. Gives a calendar of events for the preparation of the budget,
7. Provides supporting attachments to clarify how to prepare budget submittals, budget preparation and planning.
8. This manual includes detailed instructions on how to prepare your budget so that it communicates how it supports departmental/divisional activities and priorities, as well as the College's strategic plan for the upcoming fiscal year.

### **Objective of the Operating Budget**

The budget expresses in financial terms the institution's plan for following its mission and meeting specific planning objectives. Specifically, the ECC budget process is designed to accomplish the following:

- Resources allocated based upon the College's mission, goals, and strategic planning initiatives.
- Effective financial planning and analyses.
- Allow flexibility while enhancing internal controls.
- Empower individual area heads.
- Promote ownership and responsibility for the use of financial resources.
- Promote creative and innovative delivery of programs and services.
- Encourage cooperation among area heads and department managers.

### **Role of the Finance Department in the Budget Process**

The Finance Department coordinates budget activities among operating units, works with the planning staff of constituent groups, develops the schedule for preparation and implementation of the budget, coordinates the database for budgeting, prepares the budget for presentation to the governing board, and is responsible for developing and implementing a system of budget control and analyses.

### **Procedure**

1. Developing the Operational Budget
2. Budget Control
3. Post-Performance Review
4. Budget Structure
5. Budget Process

## 1. Developing the Operational Budget

### Overview

- A. Determination and communication of budget guidelines.
- B. Estimation of revenues and expenditures.
- C. Preparation and development of preliminary budget requests.
- D. Internal budget hearings with Area Heads.
- E. Presentation of the budget to the governing board and adoption of the institutional budget.
- F. Summary.
- G. Special conditions affecting the budget process.

#### A. Budget Guidelines

Budget guidelines influence preparation of the budget and indicate the institution's position on such items as salaries and wages, benefit rates, tuition rates, program enhancements, contractual services, and implementation of new programs.

#### B. Estimation of Revenues and Expenditures

- 1) State aid is based on a specific funding formula (utilizing fundable FTE enrollment from the prior year), the Governor, and legislature.
- 2) County contribution is estimated with the realization that such support ultimately depends on actions of the Board of School Estimate and Board of Chosen Freeholders.
- 3) Tuition is based on projected credit, Board of Trustees approved tuition rate, and guidelines established by the State of New Jersey.
- 4) Miscellaneous income is extrapolated based on past and current trends.
- 5) Estimates of revenues for auxiliary enterprises (Bookstore and Food Service) are based on enrollments and past experience in the operations of these units.
- 6) In estimating expenditures, general goals and objectives established in the strategic plan and specific instructions of the President for developing the annual budget should guide Cabinet in preparing budget requests.

The annual operating budget should provide for contingencies. The amount in contingency accounts depends on available resources, past experience, and extent of economic and other uncertainties at the time the budget is prepared. If resources are insufficient to accomplish objectives of the strategic plan, the base of support must be increased or the plan must be cut back. Authority for assigning contingency funds is vested with the President.

- 7) Because of the significance of sponsored programs (grants and contracts), separate estimates are made for revenue and expenditures related to them. The

magnitude of these programs affects other resources, such personnel and both equipment and facility utilization. Budgets for grants and contracts are adjusted during the year as new projects are undertaken and others are terminated. The use of these funds is restricted by the grantor. Matching funds, direct and indirect, must be budgeted appropriately.

- 8) When revenue has been estimated and expenditure guidelines have been determined, it is possible to provide the Cabinet with a predetermined amount that their budget requests should not exceed. Prior to formal preparation of the budget, a set of budget guidelines is distributed to operating units of the college. Based on these guidelines, each unit prepares an expenditure budget request that includes justification for the request.

C. Preparation and Development of Preliminary Budget Requests

- 1) Before forms are distributed, allocations are made to area heads and others. Future strategic planning initiatives, enrollment trends and historical data should be closely reviewed.
- 2) Upon completion, departmental budget forms are submitted to the appropriate area head, reviewed and then submitted to Finance. Budget meetings should be held with each area head for individual budget review and adjustments.
- 3) A preliminary institutional budget, based on requests by each budget unit, is prepared by the finance department and presented to the Cabinet.

D. Internal Budget Hearings with Area Heads

After budget requests have been prepared, internal budget hearings are initiated between the President and the Cabinet. During these discussions, questions concerning funding for strategic planning initiatives, program efficiency and the need for adequate program resources are reviewed. If budget cuts are envisioned, these discussions may require a more detailed review.

E. Presentation of the Budget to the Board of Trustees and Adoption of the Operating Budget

- 1) Presentation of the budget to the Board of Trustees includes a comparison of the proposed budget with budgets of previous years, explanation of major changes, funding for strategic planning initiatives, and descriptions of programs added or eliminated.
- 2) Once the Board of Trustees and the Board of School Estimates have approved the budget, a copy of each unit's approved budget is sent to the area heads.

F. Summary

- 1) Budget development is a participatory process.
- 2) Issuance of budget guidelines comes from the top down.
- 3) Preparation of budget requests for each department, however, comes from the bottom up.
- 4) Budget submittals must be linked to strategic planning initiatives.
- 5) Budget hearings ensure good communication.
- 6) Finance Department assists all units during budget preparation.
- 7) Finance Department reviews all budgets for compliance and compiles the institutional budget.
- 8) Budgets are thoroughly reviewed before submission to the Board of Trustees.

G. Special Conditions Affecting the Budget Process

Special conditions must be considered in the development and implementation of the budget.

Unanticipated shortfalls in revenues or expenditure increases can force the institution to make reductions in previously approved budgets as needed. Approved adjustments should be based on program and College-wide priorities.



## 2. Budget Control

### Overview

- H. Purpose and responsibility for budget control
- I. Budget reports
- J. Budget and accounting
- K. Budget revisions
- L. Summary

#### A. Purpose and Responsibility for Budget Control

- 1) An essential element of budgeting is the establishment of effective budget control. Without adequate controls, the utility of a budget is substantially reduced. A principal purpose of budget control is to ensure that expenditures do not exceed revenues or deviate significantly from policy.
- 2) Finance Department has the responsibility for overall institutional budget control, including responsibility to call attention to major departures from budget allocations and to take appropriate follow-up action. Area heads, however, have primary responsibility for control of expenditures within their budget unit and must ensure that appointment of personnel and salaries involved do not exceed budget allocations. In addition, non-personnel operating funds should not exceed amounts allocated for these purposes. Area heads must also plan expenditures for their units so that allocations will last through the entire fiscal year.
- 3) In exercising budget control, some type of position control is essential. This involves the Finance Department review of all requests to fill vacant positions or adjust salaries to determine the availability of funds.

#### B. Budget Reports

Budget control is normally implemented at the institutional level through the use of budget reports. There are two levels of budget reporting. One is at the department level and the other is at the institutional level. Access to Banner Software and online reports are available to review up-to-date budget and expenditures for programs. At the institutional level, a report of operations and variance analysis is prepared at least monthly. Variance is defined as the difference between planned and actual performance.

#### C. Budget and Accounting

The utility of the budget as a management and control device is lost if budget controls are not an integral part of the accounting system. Integration of budgetary control within the accounting system ensures fiscal integrity.

#### D. Budget Revisions

The budget is a dynamic financial plan which consists of a series of estimates, many of which are prepared months in advance of the fiscal period to which they relate. Since conditions change with the passage of time, there should be continuous review of data on which budget estimates are based. The budget should be revised periodically so that it always represents an up-to-date estimate of revenues and expenditures.

E. Summary

- 1) Budgetary control is important to ensure that expenditures do not exceed revenues or deviate significantly from policy.
- 2) Area heads are responsible for planning expenditures to ensure that budget allocations will last the entire fiscal year.
- 3) Finance department must review all requests to fill, promote or adjust the salary of a position to determine if adequate funds are available.
- 4) The budget is a dynamic financial plan that requires continuous review and revision to reflect an up-to-date estimate of revenues and expenditures.

### 3. Post-Performance Review

Post-performance review involves critical analysis of a completed budget period and focuses on the following elements:

- a. Budget versus actual expenditures and revenues.
- b. Evaluation of budget revisions.
- c. Achievement of goals and objectives.

The results of the post-performance review should be summarized and presented to the President and, ultimately, the Board of Trustees. These results are useful in developing subsequent budgets and other plans.

#### A. Budget Versus Actual Expenditures and Revenues

The purpose of reviewing budgeted versus actual expenditures and revenues is to examine the areas in which variances from the budget occurred and to determine the reasons for these variances. This information can be useful in assessing financial estimates contained in the institution's planning documents and in making more realistic budget estimates for subsequent budget periods. All analyses of variances between budgeted and actual amounts also encourage institutional managers to assess the consequences of either underestimating or overestimating revenues and expenditures. For example, if enrollment estimates and tuition revenue exceed the projected level, the result can be overcrowded classes and a strain on support services. Conversely, if enrollment is below the projected level and tuition revenue is overestimated, this can result in the hiring of unnecessary personnel and operating costs in excess of revenues.

Variances in institutional expenditures may also result from unrealistic budget estimates. Favorable variances can mean that a budget unit was able to reduce its costs by operating more efficiently, or that the unit was unable to achieve some of the goals set for it at the start of the budget period.

Unfavorable variances occur when expenditures exceed budgeted amounts. If the budget is not balanced by the addition of new revenue, the institution will run a deficit for the year.

Good planning and budgeting, therefore, require that all budget variations be analyzed and that this analysis be used in developing subsequent plans and budgets.

#### B. Evaluation of Budget Revisions

During the budget period, a number of revisions may have been necessary to adjust the budget for changes in actual expenditure patterns and meeting unanticipated needs. As part of the budget review, it is useful to examine the rationale underlying these revisions and to assess their effect on subsequent

institutional plans and budgets.

There may be good reasons underlying budget revisions, however it is important that they be substantiated, since they can affect the way in which future budgets are constructed. In a similar manner, a revision occurring during one budget period, such as the establishment of a new position, can result in a recurring commitment of funds in future budgets. A review of budget revisions can, therefore, yield valuable information for developing future plans and budgets.

C. Achievement of Goals

Another aspect of budget review attempts to ascertain whether strategic goals set for the institution were achieved during the budget period. Estimates of institutional revenues and expenditures should be compared to actuals and an analysis made of reasons for significant variations. An examination should be conducted to determine whether goals, such as provisions for certain types and level of services, were achieved. If a unit, for example, had anticipated generating a certain number of student credit hours and fell short of this goal, an analysis of factors underlying this discrepancy could be useful in developing future plans and budgets.

The contingency fund for deals with emergencies, it is useful to examine the extent to which this fund was used. If the fund was inadequate to meet contingencies, additional funds may need to be budgeted for future periods. If the contingency fund is relatively untouched, it may be more productive to use a portion of the fund for other purposes.

#### 4. Budget Structure

The budget structure is designed to enhance the ECC budget process to achieve the following objectives:

- a. Properly allocate expenses to departments based upon projected enrollment, service levels and strategic planning initiatives.
- b. Make the budget process and management credible and flexible.
- c. Provide area heads with more budget authority and responsibility.
- d. The use of object codes that accurately track revenues and expenditures is a requirement.
- e. Structure the educational and general budget in accordance with National Association of College and University Business Officers (NACUBO) functional areas as follows:

- Instruction
- Academic support
- Public service
- Scholarships
- Student services
- Institutional support
- Plant
- Transfers

The ECC chart of accounts and object codes have been reviewed and restructured appropriately. Account numbers identify fund, source, function, division, department, GL class type, and object code. Object of expenditures are classified within the following categories:

61XX- Salaries and Wages

62XX- Benefits and other Personnel costs

7XXX – Non-Personnel Cost

Please refer to Essex County College chart of accounts (Business & Finance Procedure 02.02) for complete listing of all accounts, as well as additional information on established account numbers and object codes.

The next step is to define budget policy and process to achieve the following objectives:

- Link the budgeting process with strategic planning initiatives.
- Develop integrity in the budget process by building realistic budgets.
- Hold area heads responsible for managing their budget.
- Provide area heads incentive to be cost effective by allowing greater budget authority and flexibility.
- Provide transparency.

- Provide useful financial information.
- Budget expenses appropriately.
- Provide effective budgetary control at the department, division, and institutional levels.
- Enhance institutional fiscal operations.

## **Budget Process**

1. Establish Revenue Parameters
  - A. Institutional Planning & Assessment with the assistance of Enrollment Management division head, develops the enrollment projections.
  - B. Finance Department develops revenue parameters taking into consideration the enrollment projections developed by Institutional Planning & Assessment, tuition and fee rates, projected State and County operational funding, as well as other revenue streams.
2. Establish Executive Budget Priorities
  - A. Board of Trustees identifies issues and priorities to be addressed in the budget.
  - B. The President also identifies additional issues and priorities to be addressed in the budget.
3. Finance Department meets with Area/Division heads and distributes budget packages. Area/Division heads develop budgets within established parameters.
4. Area/Division heads make aggregate allocation to their divisional dean or directors. Deans make aggregate allocations to their departments. Department managers or Directors develop budgets within established parameters, using the information included in budget package and other information provided by respective area heads.
5. Directors, Deans and Area heads should consult with the finance department during budget development for assistance.
6. Upon completion, departmental budgets are submitted to the appropriate Area heads. Budget meetings should be held with each department head for individual budget review and adjustment. After individual department review and adjustments are done, Area head will submit budget to the Budget office.
7. Finance Department performs the following tasks:
  - Reviews budgets for errors.
  - Compiles entire budget.
  - Submits budget to President for approval.
8. President conducts budget reviews with the Finance Department.
  - President directs adjustments, if necessary.
9. President and Finance Department presents total budget to the Cabinet.
  - Cabinet directs adjustments, if necessary.
10. President and Finance Department office present budget to the Board of Trustees Finance and Budget Committee for approval.

- Finance and Budget Committee directs adjustments, if necessary.
11. Chairman of the Finance Committee and President present budget to the Board of Trustees for approval.
  12. Chairman of the Board of Trustees and President present the budget to the Board of Chosen Freeholders for information.
  13. Chairman of the Board of Trustees and President present the budget to the Board of School Estimate for approval.
    - Board of School Estimate directs adjustments, if necessary.
  14. Approved budget documents are distributed to the various Area/Division and other departments.

## **CHAPTER 12**

Chapter 12 is a state debt capacity program designed to fund new construction and/or capital maintenance of community college facilities. Overseen by the New Jersey Educational Facilities Authority pursuant to the provisions of the "County College Capital Projects Fund Act," the Chapter 12 program is funded by both the State and the County. Funds may be used for new construction or for capital maintenance, and there are no limitations on the kind of facility that can be built. Additionally, the Chapter 12 program also covers equipment, including any property relating to engineering, technical, computer, communications or instructional equipment.

## **MINOR CAPITAL**

Minor capital funds fall under the Operational costs of the College, and are part of the funds devoted to regular or ordinary expense of the College (18A § 64A-1) by the County. Minor Capital expenses usually exclude capital outlay, and are dedicated for capital improvement projects or equipment.

**Appendix B**  
**Fiscal Exigency Plan**





# Essex County College Fiscal Exigency Plan

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FINANCIAL STABILITY PLAN (FSP)

Dr. Anthony E. Munroe  
PRESIDENT



## ESSEX COUNTY COLLEGE FISCAL EXIGENCY PLAN [FINANCIAL STABILIZATION PLAN (FSP)]

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### **Executive Summary**

Challenged by unprecedented adversity in a tumultuous environment, the Essex County College community continues to meet its mission of serving the diverse needs of students by offering comprehensive educational programs, training, and continuing education. The Fiscal Exigency Plan [Financial Stabilization Plan (FSP)] sets forth a path towards fiscal recovery and the stabilization of ECC's financial health. The Plan builds on improvement efforts already under way, identifying opportunities for change and providing realistic and actionable initiatives to meet the ultimate goal of fiscal stability.

### **Budget**

The primary immediate goals of the Fiscal Exigency Plan are to balance the budget within the next three years, begin replenishment of the fund balance, and allow for better cash flow. If the actions ten measures outlined in this Plan are implemented, these goals will be achieved. Furthermore, by adopting these measures much of the savings that are realized this year will continue in the future, which will result in a healthier annual financial outlook for Essex County College from this point forward in time.

### **Discussion**

ECC is a critically important resource that serves and provides opportunities to numerous individuals who reside in Essex County, the state of New Jersey, and beyond. The College has struggled in recent years to execute a balanced budget while staying true to its mission and delivering high-quality programs and services to our students. This Fiscal Exigency Plan describes the measures that should be taken in order to reset the operational budget to a sustainable level and put the College on a path toward a fiscally responsible and sustainable future, a goal which is embraced by the entire college community

# ESSEX COUNTY COLLEGE FISCAL EXIGENCY PLAN [FINANCIAL STABILIZATION PLAN (FSP)]

## Background

This Fiscal Exigency Plan [Financial Stabilization Plan (FSP)] responds to the Board of Trustees of Essex County College Resolution adopted on April 18, 2017. This Resolution is a declaration of fiscal exigency and so requires that the President recommend to the Board of Trustees a Fiscal Exigency Plan for Board approval, a plan which must describe the means by which the College will achieve a balanced institutional budget through future growth in revenue streams as well as reductions in expenditures. It is also prudent for the plan to include measures to be taken to reduce the FY 2019 and FY 2020 operating budgets, while insuring that primary consideration is given to the College's Mission and to providing the support necessary for student development, academic success, and program completion. The duration of the declared fiscal exigency will be directly correlated to the measure of ECC's progress toward sustainable and responsible institutional financial practices.

## Development

In preparing this Fiscal Exigency Plan [Financial Stability Plan (FSP)], we have been and will continue to be guided by ECC's policies, regulations, and procedures, as laid out in the Board Policies, College Regulations, and Area/Department-specific manuals and handbooks. Close attention was given to College priorities, too, including the following:

- ♦ the Mission of the College and the educational and support needs of our students;
- ♦ reducing expenses by weighing institutional priorities or by doing so proportionally whenever possible; and

This Plan is designed to meet the following objectives:

- ♦ to ensure that ECC has enough unrestricted liquid net assets to fund operations until we become net cash positive;
- ♦ to provide a basis for short-term and medium-term financial and operational planning, which allows us to anticipate future financial challenges and to make adjustments in a timely manner to meet these challenges; and
- ♦ to gradually restore the ECC fund balance, which is necessary to provide a sustainable healthy financial future for the College.

## Development Measures

The Board of Trustees declared a state of fiscal exigency at Essex County College in April 2017. In May 2017, a Fiscal Exigency Plan was developed by the acting President, but not voted on by the Board of Trustees. In November 2017, President Munroe solicited input and recommendations

for a fiscal exigency plan from members of the President's Cabinet. In December, the President held the first of several meetings with union leadership to discuss fiscal exigency and to solicit recommendations for a plan by early January 2018. The process for developing the plan was discussed with the Board of Trustees' Finance and Personnel Committees in January 2018.

In February 2018, the President held individual meetings with high-level members of the College's Administration to discuss details of a fiscal exigency plan. These meetings were held in the presence of representatives from the College's Legal, Human Resources, and Finance areas. The President also solicited a second round of proposals and input from the leadership of each recognized bargaining unit; followed by individual meetings with each unit's leadership to discuss each unit's proposal and input. These meetings were also held in the presence of representatives from the College's Legal, Human Resources, and Finance areas. Following the receipt of this input, the Plan's detail was finalized and an analysis of the affirmative action impact was performed. The plan was then presented to the Board of Trustees' Finance and Personnel Committees which each unanimously endorsed the Plan presented.

### **Fiscal Exigency Plan Measures**

The measures by which the College seeks to achieve a balanced institutional budget are as follows:

1. reorganizing/reassigning personnel at the College to reduce functional and operational redundancies, streamline personnel-related costs, and support potential growth areas;
2. implementing a hiring freeze for non-critical positions;
3. taking actions to increase or better manage existing sources of generated revenues including grant funding, as well as identifying new revenue opportunities;
4. taking actions to increase appropriation revenues;
5. increasing enrollment hours;
6. reducing non-salary operating expenses;
7. modifying and/or discontinuing some ECC programs in order to more efficiently and effectively allocate resources, which will then allow for investing in programs for which data indicates that growth trends are likely;
8. right-sizing the institution by adjusting staff after determining that associated services provided and institutional operations will not be unduly negatively affected;
9. implementing fiscally-responsible and efficient models to deliver various support services; and
10. sale of selected College assets.

### **Conclusion**

After years of struggling against an intractable deficit and significant turmoil, we understand that ECC needs transformational change. We cannot build a new ECC by continuing to conduct business as usual. This Fiscal Exigency Plan seeks to reduce administrative and operational costs, increase various revenue opportunities, address Areas/Departments that are underperforming, and ultimately reset the

operational budget to a sustainable level in order to permit strategic investment and growth as per our students' needs and the College's Mission.

The measures in this Plan are put forth because actions taken to date have failed to put ECC on a solid financial footing. Should our projections for costs and revenues be fulfilled, this proposed Fiscal Exigency Plan will balance the budget within three years (i.e., by the end of FY 2020), will begin replenishment of the fund balance, and will allow for better cash flow. The reduction of twenty positions and the closing of fourteen vacant positions is anticipated reduce the FY19 budget needs by approximately \$2.76 million. In addition, executing all elements of this Plan sets ECC up for healthier future fiscal outcomes. Pursuing the courses of action prescribed by this Plan will require the entire College community to come together with an engaged determination to weather the transition and to put all of our efforts into building a fiscally sustainable, more efficient Essex County College.

**Exhibit A**

**Fiscal Exigency Plan Personnel Actions –Board Resolution 4-10/2-2018**

<b>Employee ID #</b>	<b>Position</b>	<b>Action</b>	<b>Effective Date of Separation</b>
*****767	Director, MPT	Separation	June 1, 2018
*****927	Instructor, Nursing	Separation	September 1, 2018
*****737	Director, Corporate Training	Separation	June 1, 2018
*****619	Lecturer F, EOF	Separation	September 1, 2018
*****843	Associate Director, Public Safety Academy	Separation	June 1, 2018
*****606	Instructor, Nursing	Separation	September 1, 2018
*****999	Lecturer A, Humanities	Separation	September 1, 2018
*****105	Vice President of Administration and Finance	Separation	June 1, 2018
*****395	Assistant Professor, Business	Separation	September 1, 2018
*****916	Instructor, Humanities	Separation	September 1, 2018
*****399	Lecturer F, EOF	Separation	September 1, 2018
*****782	Assistant Professor, Biology	Separation	September 1, 2018
*****168	Lecturer F, WEC	Separation	September 1, 2018
*****029	Coordinator, Continuing Ed.	Separation	June 1, 2018
*****955	Lecturer A	Separation	September 1, 2018
*****027	Director, Evening and Weekend Services	Separation	June 1, 2018
*****350	Director, Fiscal Operations	Separation	June 1, 2018
*****779	Assistant Professor, Social Science	Separation	September 1, 2018
*****993	Instructor, Business	Separation	September 1, 2018
*****575	Assistant Professor, Social Science	Separation	September 1, 2018

## Exhibit B

### Essex County College Affirmative Action Assessment

Essex County College Regulation 4-16 provides that “the College shall not discriminate and shall take affirmative action measures to ensure against discrimination in employment, recruitment, advertisements for employment, compensation, termination, upgrading, promotion, and other conditions of employment against any employee ... on the bases of any protected group.

Further, the New Jersey Administrative Code requires that an affirmative action analysis be prepared for any reduction in force undertaken pursuant to the regulations set forth in Title 9A. The following statistics are provided for the assessment of the Affirmative Action impact of the plan.

The approximate ethnicity profile of the full-time employees of Essex County College is as follows:

Black	52.5%
Hispanic	20.3%
White	20.1%
Asian/Pacific Islander	4.1%
Other	2.3%

Based on the data available, the ethnicity profile of the twenty (20) employees affected by the President’s Proposed Fiscal Exigency Plan is as follows:

Black	60%
Hispanic	5%
White	25%
Asian	10%

As to age, the approximate median age of a full time Essex County College employee is approximately 54 years, the median age of the employees identified in the Fiscal Exigency Plan is 51 years.

As to gender, approximately 63% of full time employees are female. 80% of the employees identified in the Fiscal Exigency Plan are female.

**Appendix C**  
**Budget Request Form**





## ESSEX COUNTY COLLEGE Personnel Budget Request FY 2020

*(Complete one form per request)*

**Area/Division:** \_\_\_\_\_

**Organization Code:** \_\_\_\_\_

**Account Code:** \_\_\_\_\_

**Position Title:** \_\_\_\_\_

**Budget Amount:** \$ \_\_\_\_\_

**Strategic Directions:**

1. Student Success and Completion
2. Supporting High Quality Faculty
3. State of the Art Technology and Support Services
4. Modernized Facilities
5. Collaborative Partnerships with the Community
6. Organizational Culture
7. Resource Development

**Middle States Standards of Excellence:**

1. Mission and Goals
2. Ethics and Integrity
3. Design and Delivery of the Student Learning Experience
4. Support of the Student Experience
5. Educational Effectiveness Assessment
6. Planning, Resources, and Institutional Improvement
7. Governance, Leadership, and Administration

New Request Description and Rationale	Strategic Directions <i>(Select from above)</i>	Middle States Standards <i>(Select from above)</i>

**Requested by:** \_\_\_\_\_

Printed Name	Title	Signature	Date
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**Approved by:** \_\_\_\_\_

Printed Name	Title	Signature	Date
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**Area Head:** \_\_\_\_\_

Printed Name	Title	Signature	Date
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**Appendix D**  
**Monthly Closing Checklist**

Highlight Items With Issues  Yes  No  
 Close Period **1/31/2019**

**Month End Closing Checklist**

Current Update Date **2/5/2019**

Section	#	Day	Issue	Activity Description	Owner	Progress	Due Date	Date Complete	Comments
General	G-1	0	None	Meeting with the Finance Team to go over upcoming close, cover expected issues, known changes, time off, etc.	JP	Not Started			
General	G-2	0	None	Email reminder to each department regarding Time Entry, Monthly Attendance Forms and all other Expense Reports.	JP	Not Started			
General	G-3	0	None	Email Reminder to each department regarding Journal Entries, Cash Receipt, Charge Back and all other reports.	EW	Not Started			
General	G-4	5	None	Ensure all monthly entries are recorded, properly reviewed, approved, and posted.	EC	Not Started			
General	G-5	5	None	Follow up with Bursar, Bookstore, PrintShop, Mail Room regarding Cash Receipt and Charge Backs	EW	Not Started			
Cash	C-1	5	None	Obtain Bank Statements.	JJ	Not Started			
Cash	C-2	5	None	Prepare Bank Reconciliations	JJ	Not Started			
Cash	C-3	5	None	Review outstanding check listing for items significantly aged and determine resolution.	JJ	Not Started			
Cash	C-4	5	None	Bank Reconciliations and final entries (if any) reviewed and approved.	JJ	Not Started			
Receivables	AR-5	5	None	Review reconciliations.	SM	Not Started			
Payroll	PL-1	9	None	Search for all unpaid checks.	Payroll Team	Not Started			
Payroll	PL-2	9	None	Review manual check payments.	Payroll Team	Not Started			
Payroll	PL-3	9	None	Audit last month payroll	Payroll Team	Not Started			
Budget	B-1	7	None	Review Budget YTD and Balances for each departments	EW	Not Started			
Budget	B-2	7	None	Inform each department of any negative budget balance	EW	Not Started			
Reporting	R-1	7	None	Review of preliminary trial balance - identify any unexpected items for early investigation/resolution.	EW/JP	Not Started			
Reporting	R-2	7	None	Prepare preliminary balance sheet, income statement and cash flow statement.	EW/JP	Not Started			
Reporting	R-3	7	None	Prepare preliminary operating budget report, budget vs actual	EW/JP	Not Started			
Reporting	R-4	7	None	Generate financial package and prepare for distribution Finance Committee and Cabinets & BOT.	EW/JP	Not Started			
Purchasing	P-1	10	None	Review all outstanding PR and CR and PO	MS	Not Started			
Purchasing	P-2	10	None	follow up with all department regarding incomplete PR, CR and PO	MS	Not Started			
Purchasing	P-3	10	None	Review all contracts and follow up with each department regarding missing, incomplete and expired contracts.	MS	Not Started	2/10/2019		New

**Appendix E**  
**Year-End Closing Checklist**

## **PRIOR TO AUDIT FIELDWORK**

- 1 Check Register Detail of all cash disbursements paid during the fiscal year through May
- 2 Detail of all payroll disbursements paid during the fiscal year through May.
- 3 Prior year Trial Balance Detail
- 4 Prior year General Ledger Detail
- 5 General Ledger to Financial Statement mapping support
- 6 Electronic version of the prior year's audit report.

## **Administrative**

- 1 Preliminary year-end financial statements, if available.
- 2 Board of Trustees and Board Committees minutes.
- 3 Listing of board of trustees, and members of board committees.
- 4 Copies of the following:
  - Articles of incorporation and bylaws
  - IRS tax determination letter
  - Personnel policies and handbooks
  - Employee benefit plans
  - Deferred compensation plans
  - Employment and/or bonus agreements with the staff with potential payouts of \$5,000 or more
  - Severance contracts entered into during the year
  - Investment policies
  - Capitalization policies
  - Any other board policies having audit significance (i.e. gift acceptance, conflict of interest, etc.)
  - Trust agreements
  - Gift annuity and charitable trust annuity agreements (NOTE: If the Organization has many gift annuities which have been entered into using a template agreement, a sample of the template will suffice)
  
  - Split-Interest Agreements
  - Strategic plan
  - Debt and line of credit agreements
- 5 Copies of capital lease agreements and any operating leases (with total payments greater than \$5,000) that will be in effect as of year end. *(For any equipment leases, please provide the FMV of the equipment at the time of lease inception)*
- 6 Information in order to prep audit confirmation letters for all bank accounts (including certificates of deposit and accounts closed during the year), investment accounts, alternative investments (if any), loan/mortgage agreements active any time during the year, lines of credit (even if not in use), trust/split interest agreements active any time during the year, significant pledges/accounts receivable, & life insurance policies. Please include contact information as well as applicable account/agreement #'s.
  
- 7 Copies of all legal invoices for services received.
- 8 Approved budget for the academic year.

## **Other**

- 1 List of all employees holding company credit cards during the fiscal year.
- 2 Report of all manual journal entries posted to the general ledger from July through May for interim testing purposes.
- 3 Most recent Schedule of Expenditures of Federal Awards for the fiscal year which details all grants, granting agency, CFDA numbers, and amounts expended during the fiscal year.

- 4 Copy of any correspondence from federal granters related to program audits they have performed or disallowed costs.
- 5 Prepare a memo that describes the financial reporting procedures/internal controls around the following areas: cash receipts, cash disbursements, payroll, grant revenue, program service (tuition & auxiliary) revenue, capital assets, inventory, investments, long-term debt and any other major process areas
- 6 Complete attached *Understanding the Entity and Its Environment* form
- 7 Complete attached *Entity-Level Controls* form
- 8 Complete attached *Confideration of Information Technology* form
- 9 Complete attached *Financial Close and Reporting IC Understanding* form

#### **Enrollment Audit**

- 1 Please provide the necessary items for the enrollment AUP - the Final College Enrollment Detail, Approved Course Listing, etc.

#### **After June 30**

##### **Administrative**

- 1 Prepare a schedule of all related party transactions occurring during the year, including dollar amounts.
- 2 Please provide the Trial Balance.
- 3 Please provide the general ledger detail, that agrees to the Trial Balance.
- 4 SEFA / A-133 Expense Reconciliation

##### **Cash**

- 1 Copy of bank reconciliations and outstanding checks at year-end for all accounts.
- 2 Original bank statements for the months of June & July for all accounts.
- 3 Support for the cash balance held by the Bond Trustee (NJEFA)
- 4 Support for any cash account restrictions

##### **Accounts and pledges receivable**

- 1 A detailed list of accounts and pledges/grants receivable aged as of year-end. (Also provide a schedule of the aging as of prior year-end.)
- 2 Review the listing and provide an explanation for any unusual balances or significant change in the balances from the prior year.
- 3 Schedule of any accounts written off during the year.
- 4 Prepare an analysis of any receivable items greater than 90 days past due.
- 5 Provide a schedule and support for the allowance for doubtful accounts calculation including allowance methodology.
- 6 For any receivables which are due to be collected in greater than one year, calculate the present value discount on these pledges. Provide rationale for the discount rate used.
- 7 Please note any related party receivables on the listings.
- 8 Documentation of the State/County receivable as of June 30.
- 9 Support for the Other Receivable balance as of June 30, along with the allowance methodology and calculation.

##### **Investments**

- 1 Schedule that includes beginning cost, additions, disposals (at cost), and ending cost. Also include market value.
- 2 Schedule that summarizes investments by vehicle (short-term securities, US government bonds, corporate bonds, stocks, etc.).
- 3 Investment statements.
- 4 Listing of the benchmark indexes for each of the funds you held during the fiscal year.

- 5 Provide a schedule or listing of all hedging or derivative strategies used in your portfolio during the fiscal year. If these strategies were used, provide a memo (suitable for footnote disclosure) which describes your objectives for holding derivatives (including the context needed to understand the objectives and your strategies for achieving the objectives) and your risk management policy for each type of derivative. (This is a required disclosure under SFAS No. 133, paragraph 44.)

#### **Fixed assets**

- 1 Schedule of the depreciation calculation by asset.
- 2 Schedule that recaps the fixed asset activity for the year. The schedule should include the beginning balance in the accounts, total purchases and donated fixed assets, total disposals, and ending balance.
- 3 Analytic which calculates depreciation and repairs/maintenance as a percent of average fixed assets.
- 4 Schedule which details all fixed asset additions for the fiscal year (the detail should equal the total from the above schedule). Invoices supporting these purchases need to be available for our review for purchased items and valuation support needs to be provided for donated items.
- 5 Detailed list of all fixed asset sales and disposals. This including date of sale, proceeds, original cost, accumulated depreciation, calculated gain or loss, and closing documents for real estate sales.

#### **Other assets**

- 1 Schedule of prepaid expenses, with supporting invoices.
- 2 Prepare a schedule of any other assets.
- 3 Detail of inventory balance.

#### **Accounts payable**

- 1 Prepare a schedule reconciling the accounts payable listing to the general ledger.
- 2 Listing for all cash disbursements from July through September (after year end)
- 3 All open unpaid invoices.

#### **Accrued expenses and other liabilities**

- 1 Schedule of accrued payroll. Also the payroll reports for the first payroll subsequent to year-end.
- 2 Provide a detailed schedule of accrued sick & vacation including employee name, hours accrued, and hourly rate and calculation methodology.
- 4 Schedule of unearned grant revenue at year-end, with appropriate documentation.
- 5 Schedule of deferred revenue. Include details of when revenue is expected to be earned. (Deferred Revenue tuition support)
- 6 Schedules of all other accrued expenses (including accrued pension/401K match).
- 7 Detail of the unearned revenue related to NJEFA.
- 8 Provide detail of the Other Liabilities balance.

#### **Debt (if applicable)**

- 1 Schedule analyzing the line of credit and notes payable activity including: a description of the note, terms, and collateral; beginning balance, additions, payments, and ending balance; and interest expense by note and accrued interest at year-end.
- 2 Abstract of all debt covenants and your assessment of compliance with these covenants at year-end.
- 3 Documentation for the capital lease payables.

#### **Net assets**

- 1 Listing of board designated net assets as of year-end.
- 2 Schedule of temporarily restricted net assets that lists beginning temporarily restricted net assets, new temporarily restricted contributions, releases from restrictions, and ending temporarily restricted net assets.

- 3 Schedule of permanently restricted net assets that lists beginning permanently restricted net assets, new permanently restricted contributions, and ending permanently restricted net assets.
- 4 Documentation for all restricted gifts and releases from restriction available for our review.
- 5 Net Investment in Plant rollforward schedule.

### **Revenue**

- 1 Schedule of all program service fee income by program. Include participation numbers and any fee schedules for each program.
- 2 Scholarship Allowance PDF schedule & Scholarship Allowance Summary worksheet.
- 3 List of all current year donors and their gifts which agrees to the general ledger.
- 4 List of all current year grants by grantee which agrees to the general ledger.
- 5 Documentation for Other Revenues total.

### **Expenses**

- 1 Provide a listing of all vendors.
- 2 Schedule which compares current year actual expenses to current year budget and to prior year actual. Provide an explanation and support (invoices, etc.) for any significant (generally >10%) variances.
- 3 Number of full time equivalent employees for the current and prior fiscal years. (A full time equivalent is one employee working 40 hours per week. An employee working 20 hours per week would be 0.5 full time equivalents.) Also the average pay increase provided to staff during the fiscal year.
- 4 Analysis that compares payroll tax and benefits to total payroll expense.
- 5 Schedule of functional expense allocations(Please use the rounding function to whole dollars). Describe how expenses are allocated. Time studies that may have been performed in support of salary allocations.

### **Pension/ OPEB**

- 1 Please provide the related actuarial reports related to GASB 68/75, when available
- 2 Please provide support for the calculation of the prior year Pension and OPEB Liability balances.

### **Student Financial Aid Related**

- 1 Preliminary federal financial aid listing by student showing students actually awarded aid (and amount disbursed) by Title IV award type(for SFA eligibility & COD testing sample selection).
- 2 Listing of students who graduated, withdrew, dropped, or enrolled but never attended that were awarded Title IV aid (for NSLDS/NSC status reporting testing sample selection).
- 3 Listing of students who withdrew that were awarded Title IV aid for Return of Title IV (R2T4) testing. [Should be able to make R2T4 testing selections based on the withdraw population provided in #2 above].

### **Documentation for each student in eligibility testing sample**

- 4 Print out of Institutional Student Information Record (ISIR) for each student in sample selected for eligibility testing.
- 5 Print out student transcript or provide access to computer system for the students selected for testing.
- 6 Print out of student accounts receivable history/bill (showing individual term charges/credits and balances) or provide access to computer system for the students selected for testing.



- 7 Evidence of Entrance Counseling, Exit Counseling (as applicable), and Master Promissory Notes being completed and signed for all students in sample receiving DL (and parents as applicable for Plus recipients) and/or Perkins Loans.
- 8 Parent PLUS Loan Denial Letter for any students in sample awarded DL at this level.
- 9 Evidence student's receiving DLs were notified of disbursement of loan funds to their account.
- 10 Copies of Satisfactory Academic Progress calculations & any applicable documentation of appeals for student sample for all terms.
- 11  
For students in sample receiving FWS awards, FWS payroll detail for the year (showing total amount actually paid), employment/award agreement showing student's position, and student's pay rate.
- 12 Complete verification documentation for all students in sample selected for verification.
- 13 Needs analysis print out for all students in sample showing their EFC and Cost of Attendance/Budget.
- 14 Documentation regarding any professional judgment exercised for sampled students.

#### **Other Requested Documentation**

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- 15 Internal control memo for each audit area.
- 16 Fiscal year Cost of Attendance Budgets.
- 17 Fiscal year Department of Education Award Letter showing Final Funding["e-Campus Based Institutional Worksheet" Award Letter FSEOG, FWS, Perkins].
- 18 Most recent Cohort Default Rate received from Department of Education.
- 19 Print out the Department of Education e-Payments Activity Report – Cumulative Summary and Activity Report – Record Detail for each Title IV program (report detailing all drawdowns from G5 for awards during the year).
- 20 Federal funds bank statements.
- 21 Complete listing of courses for fiscal year and the number of correspondence or telecommunication courses. Provide a calculation of the percentage of telecommuting/correspondence courses compared to total courses for fiscal year to document institutional eligibility.
- 22 Provide a calculation of the percentage of students enrolled in telecommuting/correspondence courses compared to total students enrolled in all courses for fiscal year to document institutional eligibility.
- 23 Provide a calculation of incarcerated students compared to total students enrolled.
- 24 Provide a calculation of "Ability-to-benefit students" compared to total students enrolled.
- 25 Listing/aging of outstanding Title IV refund checks issued to students.

- 26 Listing of off-campus locations where Federal Work Study recipients were employed during the year. Provide a copy of the signed written agreement with each such location.
- 27 Grant Overpayment Report from the National Student Loan Data System (NSLDS Report ID "OVP001").
- 28 Documentation that the Student Status Confirmation Reports (roster files) have been submitted according to submission schedule for fiscal year NSLDS "SCHER1" report].
- 29 Most recent campus security report distributed to enrolled students and employees and the annual crime report submitted to the Department of Education or provide a website where it can be found. Please also provide proof of the date it was submitted to the DOE.
- 30 Listing of locations where classes are held (i.e. high schools or other off-campus locations).
- 31 NSLDS Enrollment Reporting Statistics Report.
- 32 NSC Transmission History Report.
- 33 Any communications from the Department of Education in fiscal year, that would have audit significance.
- 34 University's Program Participation Agreement [PPA], and any revisions.
- 35 Eligibility and Certification Approval Report [ECAR].
- 36 Student Handbook and College Catalog.
- 37 Awarding Policy.
- 38 Verification guideline policies and copies of any forms that are used in the verification process.
- 39 Satisfactory Academic Progress Policy.
- 40 Academic Calendar.
- 41 Refund Policy and forms used to calculate the refunds.
- 42 Any consortium agreements, if applicable.
- 43 Missing person policy.
- 44 Agreement/contract with third party servicers as they relate to SFA award processing/servicing, if any (Perkins, NSC, etc.).

**Documentation to be provided once award year finalized/ FISAP prepared:**

- 45 Perkins third party servicer report of Compliance Attestation Examination of the Title IV Student Financial Assistance Programs, if applicable.
- 46 FISAP submitted in September (when available) and the supporting schedules for Part II Section F; Part III; Part IV; Part V; Part VI Section A & B as applicable.

- 47 Final federal financial aid listing by student showing amount disbursed by Title IV award (similar listing as #1 above) that reconciles to amounts reported on the FISAP and A-133 FINRPT, when available.
- 48 Report of the students and positions used to meet the work-study 7% community service & reading tutor requirement or a waiver letter from the Department of Education.
- 49 Calculation of the administrative cost allowance as reported on the FISAP for the award year reconciled to the general ledger for each federal financial aid program.
- 50 Calculation for all institutional match amounts as reported on the FISAP.

**Appendix F**  
**Compliance Department Report**

**Compliance Internal Review-Draft**  
**Annual Budget and Finance 2019**

The Budget Office coordinates budget activities among operating units, develops the schedule for preparation and implementation of the budget, coordinates the database for budgeting, and is responsible for developing and implementing a system of budget controls and financial analyses.

**Overview**

The internal review of Budget & Finance is to assess: if the budget process has effective budget controls, follows the annual budget timeline, uses and follows standard operating procedures (SOP), and has college policies and regulations. The goal is to ensure compliance with Middle States Commission Monitoring Report (6/21/2018) Standard 3 Institutional Resources (now Standard VI) that addresses: documented and communicated planning process that provides for constituent participation; evidence based financial planning and budget process; assessment of effective planning and resource allocation procedures; institutional controls for finance, administrative, and auxiliary operations; policies and procedures to monitor the allocation of assets; and periodic assessment of the efficient use of institutional resources, institutional renewal, and resource availability (Standard VI).

**Background**

Internal control is a process designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations; accuracy and reliability of reporting; and compliance with applicable rules, laws and regulations. Internal Control components include: control environment/activities, risk assessment, information and communication and monitoring.

Some common control activities include: segregation of functional duties/responsibilities to create a system of checks and balances; system of authorization and record procedures to provide reasonable accounting control over assets, liabilities, revenues, and expenditures; and the development of policies and procedures for prescribing and documenting the business and control processes. Monitoring is an ongoing process and activities need to be continuously reviewed and adjusted to reflect landscape changes in the business and control environment. Monitoring ensures that the internal control system is operating as expected. It should focus on high-risk areas to identify changes in circumstances that may require changes to the internal control system. For example: spot checks of transactions to ensure compliance with policies and procedure, reviews of financial reports-comparisons of budgeted and actual

revenues and expenditures and comparisons of current and prior months or years activities, and evaluations of trends.

### **Findings**

On 9/13/18, Compliance first met with Evens Wagnac to conduct an internal review of the “Annual Budget Timeline” and the “Budgeting Development Plan” as stated in the 2019 Budget Document. In analyzing five months of the annual budget timeline, July-November 2018, Compliance’s findings are as follows.

In July, Budget and Finance had two critical functions to accomplish. One was to post the initial general fund Budget for 2018-2019 in Banner. Mr. Wagnac stated he posted the full 2018-2019 budget in Banner, during the last week in June. This task is in compliance with the budget timeline. The second critical function, was Year-End processing (close) in Banner. Mr. Wagnac stated the Year-End Close is a process that starts in July, with a goal of completion in two months, but it may possibly take a quarter to complete. Although Mr. Wagnac stated the Year-End Close is in process, according to the Budget Plan 2019, this task is not in compliance with the timeline. Subsequently, Compliance recommends the target period for Year-End Close be extended from July to October/November to reflect a more accurate scheduling of this process.

In August, Budget and Finance had one critical function to complete which was adjusting allocations. Although this function is performed throughout the fiscal year, the adjustments are initially performed in a new fiscal budget year to address underfunding or overfunding. Mr. Wagnac is in compliance for the August budget timeline and stated that he will continue the allocation adjustment function throughout the fiscal year.

During August/September, Budget and Finance had one critical function which is analyzing the budget variables for next year. The variables are analyzing the various department budgets, checking that all transactions are appropriately and accurately entered, ensuring invoices are paid, and checking that charges are debited to the correct department budget. Mr. Wagnac stated he met the September deadline and is in compliance.

In September, Budget and Finance had two critical function to accomplish. One was to present a working budget for next fiscal year to Cabinet. Mr. Wagnac stated this function is in process and communication is happening. He recommended that September seems too early to present a 2019-2020 draft budget, especially since Department Heads are just getting used to the 2018-2019 budget. This function is not in

compliance with the timeline stated. Compliance recommends amending the timeline from September to November to accurately reflect the timeline for this process.

The second critical function for September is comparing the actuals to projections. Mr. Wagnac stated that this function is tied in closely with the Year-end Close where the projected budget is compared to the spending. Again, this function is in progress and Compliance recommends amending the timeline from September to October/November to coincide with the Year/End close final analysis. Preparation for the Year-end Close needs to be completed sooner and may require more resources.

On 9/14/18, Compliance met with James Pedersen to review Finance's Standard Operating Procedures (SOP), college policies and regulations. Mr. Pedersen stated the department does have policies, but the "financial manual" is not a hard copy. It is comprised of several procedural documents SOP's placed inside a financial folder on the intranet for his staff to use and follow. All subordinates have access to this folder. To be and remain in compliance with College Reg. 1-12 Office Manuals and Operating Procedures, each Area Head is required to conduct a yearly review and update of operating procedures that govern the activities of a department/area." Mr. Pedersen said he will conduct a yearly review of the procedures and policies for his department/area and update the information as necessary.

In November, Budget and Finance had several critical functions to accomplish: generate budget request documents for Area Heads, discuss/review initial budget, discuss potential Chapter 12 funding, review budget model for next fiscal year and review Chapter 12 Funding allocation & proposed projects. On 11/19/18, 2018, Mr. Wagnac stated he sent out the 2019-2020 Budget Template Package to Area Heads to prepare and return their requested budget by 12/11/18. Mr. Wagnac will follow up and work with Area Heads. The budget package is considered a priority and must be completed prior to conversations about Chapter 12 funds ensue.

Mr. Pedersen stated a Monthly Budget Analysis is completed and sent to the Board. Finance is in compliance with Reg. 3-7, which states a budget analysis is required "to ensure the appropriate monitoring of College revenues and expenditures and is to be reviewed by the BOT Finance Committee on a monthly basis."

On 9/17/18, a request for the department's Financial Policies was made to Mr. Wagnac and Compliance received them on the same day. To date, a review of these policies include: Account Reconciliation Policy, Account Payable Procedures, Budget Review/Revision Regulation (Reg 3-2), Payroll Procedure, Purchasing Procedure, Journal Entry Policy, Month End Close Process and Operating Policies. Mr. Pedersen stated

that the Year-End close still needs to be systemized and that policies and procedures definitely need to be in place and followed for proper financial control of the budgeting process.

Compliance recommends that Mr. Peterson include these additional financial documents into the intranet Financial Folder: Travel Reimbursement (Reg.3-3), Fixed Inventory Policy (Reg. 3-6), Monthly Budget Analysis (Reg. 3-7), and Restricted Funds (Reg. 3-8). An additional suggestion is that appropriate timeframes and deadlines be written into the procedures, with a date and version on each procedure/policy. Furthermore, it is recommended that Finance create document templates so that employees can reference what form to use, how to fill it out and what specific attachments are required.

#### **A. Internal Review of Fixed Assets (Reg.3-6)**

A fixed asset is defined as “furniture, equipment, fixtures, and audiovisual hardware having a useful life of three or more years and a unit cost of \$100 or more, except for library books which may have a unit cost of \$25 or more.” (Regulation 3-6). The college policy states “the College is to develop and maintain a fixed inventory system.” On 9/12/18, Compliance reached out to Minerva La Fontaine to review the Fixed Asset Inventory List that is prepared annually. A spreadsheet that was prepared by Minerva La Fontaine was received in Compliance on the same day. The fixed asset dollar amount is outdated. The amount needs to be raised because it currently includes items that are not typically fixed assets.

Compliance sampled 10 records for Fixed Assets (out of 29) that were provided on 9/14/18. These records were reviewed for nine factors including: account number, name of department making the purchase, PO number and amount, Purchase date, Order Quantity, Total Item Cost, Vendor Name and description of item(s), serial number and manufacturers name. Compliance found no errors with the associated paperwork on Fixed Assets. Sandra Mosquera is in the process of placing college tag numbers and location on “any and all fixed assets”. Software and similar items do not have to be tagged. All fixed assets are depreciated on an annual basis.

To increase effectiveness and time efficiency in this tagging process, Concorde Group recommended IT develop a proactive, standardized process to notify Sandra Mosquera when a fixed asset arrives on site. By adding this step, Ms. Mosquera can promptly log and barcode the item(s) prior to the actual placement (e.g. sometimes the ceiling) and thereby create a greater effectiveness and efficiency for this task function. The Concorde Group has also recommended that a Semi-Annual Inventory List be generated to improve control and create a real-time inventory list. On October 17<sup>th</sup> 2018, Compliance learned that the College



may hire a Consultant to log and barcode the current Fixed Assets and quickly bring the College into 100% compliance with Reg. 3-6.

### **B. Internal Review of Capital Funding-Chapter 12**

The New Jersey Higher Education Capital Improvement Fund (P.L.1999, c.217) is designed to address the issues of renewal, renovation, improvement, expansion, construction, and reconstruction of facilities and technology infrastructure. On 9/19/18, Compliance requested and received a Chapter 12 spreadsheet from Minerva La Fontaine on the capital projects to date. Out of the ten records listed, two sample records were requested for review on 9/19/18. Prior to this request date, Bianca Toliver (while performing another function at the College) had reviewed six of ten records and found them in 100% compliance. Out of the eight records reviewed, Compliance found that the charges were correctly applied to Chapter 12 budgets and back up invoices matched the dollar amounts charged. Compliance determined that the College is in 100% compliance with Chapter 12 Capital Funds.

### **C. Travel, Mileage and other Reimbursable Expenses (Reg.3-3)**

On 10/18/2018, Compliance requested a sample of thirteen Travel Forms with back up documents for June 2018 from Accounts Processing. These requested samples were provided the same day. A spreadsheet was created by Compliance to review fourteen factors on the College reimbursement forms including: Reimbursement Authorization, Travel Mileage and other Reimbursable Expenses (ECC 302) and Day Trip (EC 304) and/or Overnight Trip (ECC 303). Out of the thirteen expense reports reviewed, one signature was missing off the Reimbursement Authorization Form (8%).

In reviewing the Travel & Mileage Form: dates, accounts and signatures were correct. Eight out of thirteen forms had mile reimbursements that needed to be corrected (62%) and one originator signature was missing. Likewise, one form needed to have the meal amounts corrected. The backup receipts (maps, tolls, registrations, other) were properly attached. All expense forms were submitted with the 30-day submittal rule. While it was noted that in one case, the actual request for reimbursement was submitted well beyond the 30-day rule because of a misunderstanding with reimbursement and fiscal exigency. Twelve forms had an agenda/registration attached (92%), with the exception of one registration that was required on-site because the registration period had closed. In this case, to maintain standardization in College recordkeeping, an Agenda and documentation of the on-site registration could have been submitted upon return to the College and filed with Travel and Business Expense Report paperwork.

Compliance Internal Review of Travel, Mileage, other Reimbursable Expenses (Reg 3:3) 10/31/18																	
Reimbursement Auth Form		T & E Business Expense						Day Trip Form									
Date Signed	Date Approved	Date Rec'd	Correct Account	Form Filled Correctly	Sig's Correct/#	p Receipt				Date	Account Correct	Correct Info.	If no, Why	Returned Why	Sig's Correct	day window	
Processin						Maps	Tolls	Regis	Other								
1	6/5/2018	6/11/2018	6/5/2018	y/grant	miles reimb incorrect	y/3	wrong start	y	y	x	5/11/2018	y/grant	n	reimb request wrong	n	y/3	y
2	6/5/2018	6/11/2018	5/3/2018	y	# miles/reimb incorrect	y/3	y	y	y	email	5/3/2018	y/grant	n	miles tolls incorrect	n	y/3	y
3	6/5/2018	6/11/2018	6/5/2018	y/grant	miles reimb incorrect	y/4	wrong return	y	Y	X	6/5/2018	y/grant	n	miles reimb incorrect	n	y/4	y
4	missing	8/7/2018	7/10/2018	y/grant	y	y/5	x	x	y	PO memo	7/10/2018	y/grant	y	overnight	n	y/5	y
5	6/11/2018	6/14/2018	3/13/2018	n/grant corrected	y	y/5	n	x	y	email		y/grant	n	overnight \$ corrected	n	y/6	y
6	9/18/2018	9/19/2018	9/13/2018	y/grant	y	y/3	y	cab bus	y	email	6/7/2018	y/grant	y	overnight	n	y/5	y
7	6/22/2018	6/22/2018	5/31/2018	Institution	# miles/reimb incorrect	y/4	y	y	y	park	na requested	y	need forms	need budget revision	n	y/4	y
8	6/11/2018	6/14/2018	6/8/2018	y	miles reimb incorrect	y/3	y	n	email	x	5/2/2018	y	n	miles reimb incorrect	n	y/3	y
9	8/23/2018	8/23/2018	6/8/2018	y/grant	n/miles & reimb incorrect 11 mo late fiscal exigency	y/4	y	n	invoice agenda cert	email credit receipt	6/8/2018	y/grant	y	overnight	n	y/4	form did travel no
10	6/14/2018	6/14/2018	6/12/2018	y/Perkins grant	# miles/reimb incorrect/ sig missing	y/5	y	y	? Regis	chedule	4/20/2018	grant/line item corrected	y	overnight	n	y/5	y
11	8/13/2018	8/20/2018	6/25/2018	Y	n/info missing wrong meal \$	y/4	na	na	missing late ?	x	6/13/2018	Yes Dr. Kirkland	n	overnight	insufficient funds-form	y/4	y
12	6/22/2018	6/22/2018	6/22/2018	y	y	y/3	na	na	y	train	6/15/2018	y	y	overnight	n	y/3	y
13	na	na	6/20/2018	y	y	y/4	na	na	email	plane	6/20/2018	y	\$ changed based on receipt	overnight	n	y/2	y

Furthermore, upon review of the Day Trip Forms, all the dates, accounts and signatures were complete and in order; eight out of thirteen forms (62%) needed corrections for mileage reimbursement; and one form was returned to originator with an Insufficient Fund Memo attached.

Compliance noted the major reason for mileage computational inaccuracies is because the mileage reimbursement amount on the Day Trip form is incorrect. The ideal form format would be to use an excel spread sheet with a formula embedded into the boxes for higher accuracy; however, if this is not feasible, there are two possible recommendations for increasing the efficiency of EC304 (word document). One solution is to review the EC304 semi-annually for IRS mileage reimbursement changes and update accordingly. The second is to leave the actual reimbursement amount blank with a reference link to the IRS webpage. Compliance recommends that making a small change upfront will mitigate the extra computational work continuously performed on the EC302, EC303 and EC304 forms by the Financial Operations Officer and allow for the originator to properly compute the mileage reimbursement.

**D. Budget Revision and Budget Transfers (Reg. 3-2) and sample Journal Entry with rationales**

The college policy states budgets are to be reviewed and revised “to ensure the appropriate monitoring of College revenues and expenditures.” On 10/18/18, Compliance requested 13 samples of budget revisions during the three months of April, May and June 2018. The document samples reviewed were from the following thirteen departments/programs: Dean of Students, PTA Program, WEC, Financial Aid, Recruitment, Legal, Student Life, Purchasing, On Campus Continuing Ed., Nursing Dept., STEM, Radiology and ECC Operations. All the Budget Revision Forms prepared by the departments included written rationales for revisions. However, only two requests (15%) initiated by Finance had written rationales for revisions.

The review findings for Budget Revisions indicated that: dates, business affairs signatures and amounts were in 100% compliance. Out of the 13 transfer requests, two (15%) had insufficient fund notations. To standardize recordkeeping practices, a written rationale on every budget transfer form and signature from the Division/Department Head originating the request is deemed as a best practice. Compliance recommends that Finance adhere to best practice measures and write a short rationale on the forms.

On 10/18/18, Compliance requested two journal entry samples from May 2018 that were listed as Account Adjustments/Non-standard. The samples were provided on the same day. The two journal entries had written rationales with Journal Voucher attachments and invoices that matched the dollar amounts recorded. Two different personnel posted and reviewed the journal entries and they were in 100% in compliance.

**E. Collection and Disbursement of Restricted Funds (Reg.3-8)**

On 11/2/18, samples of restricted funds were requested for the months of August 2018 and October 2018. The eleven records reviewed for August 2018 were properly documented with attached print outs of fund balances from Banner, copies of checks with student names and ID numbers which correlated to one of these two scholarship funds: Undefeated Scholarship Fund and Alumni Scholarship Fund. The total Undefeated and Alumni scholarship funds disbursed was \$4,900. An internal review indicated that the August 2018 Journal Voucher and supportive documents were correct. Likewise, the seven records reviewed from October 2018 were documented with print outs of fund balances from Banner, copies of checks with student names and ID numbers which correlated to the Ambassador Scholarship Fund. The total Ambassador Scholarship amount disbursed was \$6,856.50. An internal review indicated that the October 2018 Journal Voucher and supportive documents were correct. In summary, the collective

sampling of the 18 scholarship records reviewed for collected and disbursed Restricted Funds indicates 100% compliance.

#### **F. Collection and Disbursement of Restricted Funds (Reg.3-8)**

On 11/2/18, samples of restricted funds were requested for the months of August 2018 and October 2018. The eleven records reviewed for August 2018 were properly documented with attached print outs of fund balances from Banner, copies of checks with student names and ID numbers which correlated to one of these two scholarship funds: Undefeated Scholarship Fund and Alumni Scholarship Fund. The total amount for Undefeated and Alumni scholarship funds disbursed was \$4,900. An internal review indicated that the August 2018 Journal Voucher and supportive documents were correct. Likewise, the seven records reviewed from October 2018 were documented with print outs of fund balances from Banner, copies of checks with student names and ID numbers which correlated to the Ambassador Scholarship Fund. The total Ambassador Scholarship amount disbursed was \$6,856.50. An internal review indicated that the October 2018 Journal Voucher and supportive documents were correct. The collective sampling of the 18 scholarship records using collected and disbursed Restricted Funds indicates 100% compliance.

#### **G. College Credit Card Review**

On 11/7/18, records were requested for an internal review of seven months of credit card reconciliations: November and December 2017 and April, May June, July, Aug 2018. The files were readily provided on the same day. The College currently uses two credit cards and both are under the President's authorization. One is for the President's use for college affairs and the second is for the Board of Trustees use for college affairs. Compliance reviewed journal vouchers, credit card transactions, backup receipts and bank statements for all seven months and they all numerically correlated. An internal review found the credit card charges are in 100% compliance.

#### **H. Athletics Reconciliation**

On 11/8/18, an internal review of the Athletic Reconciliations for Away Events Advance Requests was conducted. Four months of the highest game activities were selected for reconciliations: September, November and December 2017 and January 2018 totaling 31 game records. There were fourteen factors reviewed for each game record as noted in the following chart.

Athletics Reconciliations 2017-2018					
#	Factor	Sept 2017	Nov 2017	Jan 2018	Sept 2018
1	Dates	9/5,5,7,14,16,19, 23,23,30, 30,30	11/4,11/8-12,14,14	1/16,17-31, 18, 18, 23, 23,26-27, 27, 27,	9/18,22,25, 27, 30
2	Team #	17,18,18,23, 13,14,14,24,17	20,14,10,7	15,10,11,9,10,12,8, 11	18,18,30,18,15
3	meal money	2,040.00	2,570.00	950.00	1,024.88
4	T-shirts	0.00	390.00	0.00	0.00
5	baggage	0.00	700.00	0.00	0.00
6	tolls/park	40.90	0.00	214.30	37.90
7	gas	20.00	0.00	30.00	15.00
8	entry fees	700.00	0.00	500.00	0.00
9	misc.	0.00	90.00	0.00	0.00
10	dollar requested	3,210.00	4,085.00	3,010.00	1,195.00
11	dollar given	3,210.00	4,385.00	3,010.00	1,209.00
12	\$ spent	2,800.90	3,750.00	1,694.30	1,077.78
13	\$ returned	409.10	635.00	556.10	131.22
14	\$ due to/from employee	412.05	0.00	759.60	0.90

Records were organized with cover sheets, player lists with student signatures, travel deposit receipts, and a copy of original check issued. The internal review for this sampling revealed 100% compliance with Athletics Reconciliation records.

### I. Contingency Funds

Contingency funds deal with emergencies. It is important to analyze the annually use, determine if the funds were adequate and decide if additional funds are necessary. The President approves the use of contingency funds for the college. On 11/19/18, I met with Evans Wagnac who stated the initial plan of placing \$350,00 into the Contingency Fund was no longer relative, since there is money in the account. The total amount was not disclosed and Mr. Wagnac estimated that about 10% of the funds has been expended from July 2018 to November 2018.

### Summary

Compliance recommends that a person be hired in Bursar for Accounts Payable. Presently the Bursar Office is short staffed. Sandra Mosquera, who works in Finance, until a month ago used to assist in the Bursar's Office during high volume periods. To be in compliance a clear separation of duties is required. Some additional material reviewed by compliance, as stated in the budget manual, includes:

- 1) under Budget Control, some type of “position control” is essential. Mr. Wagnac does review the vacant position salary requests and/or adjusts the position salary to confirm the availability of funds prior to signing for position approval. However, the actual “position control” is performed in Human Resources.
- 2) a report of Operations and Variance Analysis was slated to be performed monthly. However, this task is not being performed, according to the Budget Plan 2019, and is not in compliance. Sue Perkins, a College Consultant, stated that it may be more realistic because of limited personnel resources, to report out on a quarterly basis instead of a monthly basis.

### **Concluding Remarks**

An annual review and creation of well-articulated, college-wide finance policies and budget procedures is paramount for financial compliance. Moreover, it is critically important to heighten the engagement of responsible budget managers.

To successfully navigate the future, some initiatives suggested by the National Association of College and University Business Officers (NACUBO) include:

- ✓ Creating a consistent budget model and a campus wide integrated electronic document management system that provides access to information across the institution
- ✓ Holding quarterly or semi-annual feedback opportunities through surveys or focus groups
- ✓ Creating a resource planning guide and developing a centralized website where everyone can reference established financial policies and procedures
- ✓ Developing professional opportunities including information during onboarding, and webinars on financial topics for operational excellence and best practices initiatives
- ✓ Continuing increased understanding and trust in financial data through joint business services, resource planning, and academic-unit presentations
- ✓ Creating a multi-year forecasting model 3-5 years
  - track additional performance indicators: debt service coverage, operating cash flow margin, and total cash and investments
  - introduce the use of predictive analytics for enrollment projections and present them to the board earlier in the year (for example one of the biggest drivers of revenue is enrollment % increase and/or % decrease is a critical factor in every forecast)
  - identify areas by studying the most significant cost drivers: enrollment, tuition rates/fees and financial aid; compensation; and capital projects (debt service) influence the financial impact(s) of college decisions.

College internal reviews are charged with ascertaining that the ongoing processes for controlling operations in Finance are adequately designed and function in an efficient and effective manner. Compliance must provide assurance, that the management mechanisms put into place will help to resolve compliance risks and effectively mitigate the potential and/or real compliance risks identified.

**Appendix G**  
**Concorde Reports**



**Overall Monitoring Plan**  
**First Monthly Monitoring Report**  
**For**  
**Essex County College**



Presented by



**Due Date: April 30, 2018**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. consulted with ECC staff to conduct this first monthly monitoring report of the recommended internal controls.

Initial testing focuses on controls of importance to the College. These tests will provide a baseline for progress in financial management from prior administrations to the current administration. Results of the new controls and processes show that the changes adopted by the College are already having an effect. Findings and recommendations for continued improvements are described below.

### **General Findings**

- A monthly closing checklist has been created to track the Financial Reporting Process
- Key accounts are being reconciled monthly
- Policies about transactions being submitted on a weekly basis are being followed
- Journal Entries are being prepared, approved and posted as specified

### **General Recommendations**

- Continue to implement improvements in documentation for journal entries and month end closings
- An Accounts Receivable staff person for the Bursar's Office is still needed to fully segregate duties

Over the next six months, the monthly monitoring function will be transitioned to the Compliance Department. Concorde Group will continue to produce the Monthly Monitoring Reports for the first year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department. The following monitoring checks were listed in the Overall Monitoring Plan. This is the first monitoring report, which was designed to be "living document," as processes and procedures evolve. The status of each item tested this month is shown below in [BL] blue.

### **Accounting**

- Conduct a monthly check that weekly submissions are being made by the Bursar's Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. Also check that grant data is being conveyed on a bi-weekly basis. After the first three months, create a schedule for which items will be checked for compliance monthly and which will be checked quarterly
  - [BL] During January and February, the Bursar's Office and the Bookstore submitted receipts which were processed by Accounting. There were 176 entries made for the Bursar's Office; 132 entries made for the Bookstore and 119 entries were made for other offices / items

- [BL] Of the receipts received each week, 40% were prepared and approved within one (1) day; another 50% were prepared and approved within two weeks; the last 10% was approved within three (3) weeks.
- [BL] Access needs to be given to approvers, so that they can post entries when they approve them. This will reduce a three step process to two steps
- [BL] Grant receipts, based on this sample, were not significant. More time is needed to see if grant receipts need to be submitted bi-monthly or monthly
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - [BL] Journal entries sampled for January and February showed that Accounting processed 255 entries in January and 172 entries in February
  - [BL] Of 23 entries examined, the department's "prepared date" on five (5) of the journal entry forms was missing or questionable. A recommendation was made that Finance reach out to the departments to emphasize the importance of following procedures; Finance agreed with this recommendation
- After the month end closing, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - [BL] Key accounts are being reconciled, following the College's adopted procedures. During this testing period, covering January through March, a sample of 25 reconciliations was examined. Fifteen were: prepared and approved by different employees, accurate and complete. An additional ten entries were being completed. This trial run of the procedures confirmed the need for staff to run month end reports every month
- Check that the (proposed) semi-annual inventory audit is being performed

### **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

### **Accounts Payable**

- For the next three months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three months, sample requisitions to determine whether they are being created and approved according properly

## **Human Resources**

- Check a random sample of new hires to ensure that new hire procedures are being followed and a checklist is being used
- Check a random sample of separation to ensure that exit interviews are being conducted and that procedures for departmental sign-offs are completed
- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

## **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

## **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - [BL] During January and February, the Bursar's Office submitted receipts a minimum of 11 times every week and an average of 18 times a week

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - [BL] During January and February, the Bookstore submitted receipts a minimum of five (5) times every week and an average of 13 times a week

**Overall Monitoring Plan**  
**Twelfth and Final Monthly Monitoring**  
**Report Draft**  
**For**  
**Essex County College**



**Presented by**



**Date: February 22, 2019**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this twelfth and final monthly monitoring report of the recommended internal controls. The College’s Compliance staff has worked with Concorde throughout this process and has acquired the knowledge to continue the monitoring program.

The monitoring took place between February 16 and February 21, 2019 and provides a review of the past year’s monitoring.

**General Findings**

- Throughout the monitoring year, accounting controls and processes were tested on a monthly basis, following the recommendations made by the College’s accountants and consultants. The College committed itself to regular (daily) transaction processing and monthly reconciliations. The results show:
  - Daily transactions were the rule. Holidays, two weeks (June and December) when the College was closed, a couple of random days and one week when the Bookstore was closed for inventory were the only exceptions. (See chart in Attachment I)

When the College is open, daily submissions are being made by the Bursar’s Office, the Bookstore and others to Accounting, following procedures, and receipts are prepared, reviewed, approved and posted timely and accurately. These procedures were readopted in March and the months of January, February and March were reviewed as one; analysis shows that seven (7) times more than 90 percent of the journal entries were completed within 21 days. The remaining entries generally are complete within a month, though occasionally one (1) or two (2) percent take up to 36 days. As shown below, fewer entries were complete by the 21<sup>st</sup> day in November and December. Compliance should continue to monitor these timeframes during the quarterly reviews

<b>Journal Entries - Percent Complete Within 21 Days</b>	
January, February and March	0.80
April	0.90
May	0.90
June	0.95
July	0.93
August	0.96
September	0.91
October	0.95
November	0.64
December	0.66

- Finance Policies and Procedures need to be updated to identify monthly, quarterly and year-end close processes. A Month End Close process was in place for two (2) months. The initial list of tasks was extensive. The plan was to revise the close process to incorporate recommendations from the current year's auditors. A sustainable set of closing processes should specify checklists for months and quarters. Year-end review procedures also need to be added when the Policies and Procedures are updated. Once the new Vice President for Finance is in place, the recommended policies, procedures and checklists need to be completed. In the meantime, key accounts are being reconciled.
- A common sign-off sheet should be used for journal entries; or each office's sheet should be checked to ensure that each signature line has an associated date line; each department should remind staff of the need to sign and date entries. Journal Entries are generally being prepared, approved and posted as discussed above.
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's Office has an open position. This resource was responsible for receivables. This position needs to be filled by a full or, at minimum, part-time resource
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis. Compliance has conducted monthly reviews that have been mentioned in this and prior reports. In January and February, with Concorde advice as needed, Compliance conducted reviews of: the Biology, Chemistry and Microbiology departments, as well as the Athletics program. Another review of Human Resources will be done this month.

This twelfth and final monthly monitoring review showed that generally existing policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others, such as Finance, should be revised once a new Vice President is onboard.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as well as the year-end closing process and budgeting policies and procedures.

The fixed asset value amount is outdated and an increased amount should be proposed to the Board of Trustees.

Inventory (asset) tagging with barcodes needs to occur more frequently, especially for equipment that is installed in areas that cannot be easily accessed. A semi-annual process should be considered. Another option is to have an automated alert created to inform Finance when new assets are received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

A recommendation had been made to integrate the bookstore system with Banner, so that data is transferred automatically to increase efficiency and save staff time. A Request for Proposal has been issued and a new, outsourced bookstore provider has been selected. This will change the process and resolve this recommendation.

The Purchasing and Accounts Payables process should be improved via automation in the third quarter of 2019. Changes in purchasing personnel have occurred. There is now a new Director of Purchasing. As discussed in Procurement, Purchasing and Payables below, there is agreement

about how the revised process should work. An internal sponsor is needed to coordinate these improvements. Compliance should review the processes after they are put in place.

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll; departments/areas should enter staff hours worked, vacation and other data. Compliance should review changes once they have been made.

The following departmental controls were listed in the Overall Monitoring Plan. This is the twelfth monitoring report, which was designed to be “living document,” as processes and procedures evolve. As mentioned above, Compliance staff has been involved actively in this process and is prepared to continue monitoring controls. For this final report from Concorde and Compliance, the departmental controls we examined and what we found are summarized below.

### **Accounting Controls**

- Conduct a monthly check that daily/weekly receipt submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - Monthly checks of receipt submissions have shown that procedures are being followed. Daily/weekly submissions should continue. Finance, Compliance and Concorde agree that this verification of journal entry submissions should become a quarterly process, beginning with the third quarter of 2019. Hence the next check will be conducted by Compliance at the end of March 2019
  - Reminders have been made to develop a common cover sheet, with required signature and date fields, when procedures are revised
  - Grant receipts are being processed when they occur
  - Grant reconciliations should be documented for review by Compliance
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - In conjunction with the journal entry submission quarterly review, mentioned above, journal entries will be sampled quarterly, beginning with the third quarter of 2019. Hence, the next review of entry preparation and posting will be conducted by Compliance at the end of March 2019
  - Over the last year, at least one (1), but often two (2), different supervisory personnel have reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - A journal entry log is being kept which tracks each entry’s: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore’s systems with Banner had been recommended



to increase efficiency and save staff time for other duties. When the Bookstore outsourcing is complete, this recommendation will be resolved

- Overall, journal entry documentation is being done and entries have been accurate, prepared and posted. Compliance will continue to check on a quarterly basis to verify that documentation is being done and that entries are accurate and are prepared and posted on a timely basis
- After the month ends, check the Month End Checklist to see if all reconciliations have been completed
  - The month end closing checklist must be revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. This has been an ongoing item for most of the past year and remains open. Reconciliations are being prepared monthly and this should continue. When the procedures are revised, reconciliations reviews for completion and accuracy should be part of the quarterly close process and will be reviewed by Compliance
  - In addition, a Year End Close process still needs to be defined and implemented
- Check that the semi-annual inventory tagging is being performed
  - During the annual inventory, labels are created for between one thousand and two thousand items. Labels include a unique number, date, fund source and bar code
  - A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During September, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed
  - The value of assets to be inventoried must be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board of Trustees meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s (insufficient funds) resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility of] the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a manual Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, payroll records, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- Travel authorizations and expense forms were reviewed in October and recommendations were made (See Payroll below)
- In November, Purchasing and Accounts Payables met and agreed that purchase order requisitions should be created by department/area personnel in Banner 9 and, via work flow, go to Purchasing; invoices and receiving paperwork should go directly to Accounts Payables; training will be needed and work flow should be used to convey paperwork and approvals
- The Requisition Log should be reviewed by Compliance after work flow changes have been made. Work flow will automate requisition and purchasing approvals, improving operations and reducing the need for manual tracking

### **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing invoices to be paid against new vendors provided by Purchasing
  - New vendor information is entered by Purchasing; no changes have been made to the process
- Check that the Board Policy on legal services are being followed
  - This is being verified this month by Compliance
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded
  - While the software keeps old data for IT purposes, Finance and the accountants review the current year's data. The former Acting CFO supported the creation of a revised report that would show current year payments against encumbrances
- Information Technology (IT) and Purchasing met to discuss implementing the process, recommended by Concorde, of using the new version of Banner (Banner 9) to automate the purchase requisition and approval process. Between February and April, employees in each department need to be trained in the IT office to enter purchase requisitions into Banner 9. During April the automated process should be operating, with the area or departmental approver then receiving a request and approving it as part of the work flow process. An internal sponsor is needed to coordinate these improvements. Compliance should review the processes and procedures after they are put in place

### **Accounts Payable**

- Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly

- The survey has not been conducted, as the process has not yet changed. The survey should be conducted by Compliance once the automated process is in place

## **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities. This should occur when the recommendation is implemented using reports in Banner 9

## **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities. This should occur when after the recommendation is implemented using reports in Banner 9
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid
  - Travel authorizations and expense forms were reviewed in October. Two recommendations were made to improve the process: 1) Forms should be updated when the federal Internal Revenue Service mileage rates change to reduce errors and rework and 2) Better communication and review of procedures would improve the process

## **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - While the weekly submissions are being made. A review of reconciliations showed that the Bursar's open Receivables position needs to be filled or responsibilities reassigned to ensure the separation of duties

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - A variance analysis of Bookstore receipts has not been done and still should be done by Finance for the current year

## **Budgeting**

- Check that procedures are being followed
  - Compliance conducted an Internal Review of the Annual Budget and Finance process, this included some information jointly received or reviewed by Compliance and Concorde:
    - The budget process was analyzed in September and departmental budget templates were distributed in November
    - Budget revisions and transfer requests were reviewed by Compliance through a review of journal entries, which were correct

# Attachment I: Daily / Weekly Transactions

Month	January					February				March					April					May					June					July*					August*					September					October					November					December				
Week	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52							
Bookstore	5	27	18	25	16	9	14	8	5	6	5	6	7	5	6	5	5	4	14	12	6	6	6	4	0	4	NA	2	15	8	6	2	2	4	4	4	3	26	24	25	21	20	4	6	10	5	4	6	5	6	6	NA							
Bursar	13	26	18	20	19	13	21	23	12	19	18	12	17	21	16	15	21	4	17	15	22	13	18	16	16	NA	13	16	15	16	9	9	21	17	18	18	24	23	22	20	17	22	18	16	18	7	10	15	17	19	NA								

**Overall Monitoring Plan**  
**Eleventh Monthly Monitoring Report**  
**Draft**  
**For**  
**Essex County College**



**Presented by**



**Date: February 19, 2019**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this eleventh monthly monitoring report of the recommended internal controls.

The testing took place between January 29 and February 15, 2019. The tests included Bank Account Reconciliations for December 2018; and a review of the purchasing process.

## **General Findings**

- The Audit Report had been delayed by actions beyond the control of ECC. The state needed to provide information to all New Jersey county colleges in order for the books to be closed. This information has now been provided and work is being done internally on the Audit
- The Acting Chief Financial Officer left in January. This role is being filled on an interim basis by the Deputy Chief Financial Officer and a Vice President for Finance is being sought. Once the new executive is in place, the recommended policies, procedures and checklists need to be completed. The monthly closing checklist has not been revised to incorporate recommendations from the current year's auditors as the Audit Report has just recently been received (see above). In the meantime, key accounts are being reconciled. Finance Policies and Procedures need to be updated to identify when reconciled accounts will be reviewed and approved. Year-end review procedures also need to be added to the Policies and Procedures
- Journal Entries are generally being prepared, approved and posted as specified. A common sign-off sheet should be used; or each office's sheet should be checked to ensure that each signature line has an associated date line; each department should remind staff of the need to sign and date entries
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables requires that an open position is filled by a full or part-time resource
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis. Compliance has conducted monthly reviews that have been mentioned in this and prior reports. In January and February, with Concorde advice as needed, Compliance conducted reviews of: the Biology, Chemistry and Microbiology departments, as well as the Athletics program. Another review of Human Resources will be done this month.

This eleventh monthly monitoring review showed that generally existing policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others, such as Finance, should be revised once a new Vice President is onboard.

## **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as well as the year-end closing process and budgeting policies and procedures.

The fixed asset value amount is outdated and an increase should be proposed to the Board of Trustees.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed. When the Purchasing process is automated, an alert should be sent to Accounting when inventory assets / equipment are received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should be integrated with Banner, so that data is transferred automatically. This will increase efficiency and save staff time. A Request for Proposal has been issued and a new, outsourced bookstore provider has been selected. This will change the process and resolve this recommendation.

The following departmental controls were listed in the Overall Monitoring Plan. This is the eleventh monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray (GR) below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue (BL). Items added to the monthly monitoring process are shown in orange (OR). As mentioned above, Compliance staff has been involved actively in this process and is prepared to continue monitoring controls.

The Purchasing and Accounts Payables process should be improved via automation in the third quarter of 2019. Changes in purchasing personnel have occurred. There is now a new Director of Purchasing. As discussed in Procurement, Purchasing and Payables below, there is agreement about how the revised process should work. An internal sponsor is needed to coordinate these improvements. Compliance should review the processes after they are put in place.

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll; departments/areas should enter staff hours worked, vacation and other data. Compliance should review changes once they have been made.

## **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - (BL) Monthly checks of submissions have shown that procedures are being followed. Finance, Compliance and Concorde agree that this check on journal entry submissions should become a quarterly process, beginning with the third



quarter of 2019. Hence the next check will be conducted by Compliance in March of 2019

- (BL) Reminders have been made to develop a common cover sheet, with required signature and date fields, when procedures are revised
- (BL) Grant receipts are being processed when they occur
- (BL) Second and third quarter grant reconciliations should be performed
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - (BL) In conjunction with the journal entry submission quarterly review, mentioned above, journal entries will be sampled on a quarterly basis, beginning with the third quarter of 2019. Hence, the next review of entry preparation and posting will be conducted by Compliance in March of 2019
  - (BL) Over the last year, at least one (1), but often two (2), different supervisory personnel have reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - (BL) A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
  - (BL) Overall, journal entry documentation is being done and entries have been accurate, prepared and posted
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - (BL) The month end closing checklist needs to be revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. Reconciliations are being prepared monthly and this should continue. When the procedures are revised, reconciliations reviews for completion and accuracy should be part of the quarterly close process
  - (BL) A sample of bank account reconciliations were examined for December. Six (6) bank account reconciliations for December were prepared between January 15 and January 30. One (1) non-key account was reconciled for the July to November period. These seven reconciliations, reviewed between January 15 and February 6, were correct and were approved
- Check that the semi-annual inventory tagging is being performed
  - (BL) During the annual inventory, labels are created for between one thousand and two thousand items. Labels include a unique number, date, fund source and bar code

- (BL) A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During September, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed
- (BL) The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board of Trustees meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s (insufficient funds) resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a manual Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of the third quarter monitoring
- (OR) Travel authorizations and expense forms were reviewed in October and recommendations were made (See Payroll below)
- (OR) In November, Purchasing and Accounts Payables met and agreed that purchase order requisitions created by department/area personnel in Banner 9 should go to Purchasing; invoices and receiving paperwork should go directly to Accounts Payables; training will be needed and work flow should be used to convey paperwork

## **Purchasing**

- (GR) Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
  - (BL) New vendor information is entered by Purchasing; no changes have been made to the process
- (GR) Check that the Board Policy on legal services are being followed

- (GR) Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded
  - (BL) While the software keeps old data for IT purposes, Finance and the accountants review the current year's data. The former Acting CFO supported the creation of a revised report that would show current year payments against encumbrances
- (OR) Information Technology (IT) and Purchasing met to discuss implementing the process, recommended by Concorde, of using the new version of Banner (Banner 9) to automate the purchase requisition and approval process. Between February and April, employees in each department need to be trained in IT to enter purchase requisitions into Banner 9. During April the automated process should be operating, with the area or departmental approver then receiving the request and approving it as part of the work flow process. An internal sponsor is needed to coordinate these improvements. Compliance should review the processes after they are put in place

### **Accounts Payable**

- (GR) Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly
  - (OR) The survey has not been conducted, as the process has not yet changed. The survey should be conducted by Compliance once the automated process is in place

### **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - (BL) No changes have been made to date in responsibilities. This should occur when after the recommendation is implemented using reports in Banner 9

### **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

- (BL) No changes have been made to date in responsibilities. This should occur when after the recommendation is implemented using reports in Banner 9
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid
  - (OR) Travel authorizations and expense forms were reviewed in October. Two recommendations were made to improve the process: 1) Forms should be updated when the federal Internal Revenue Service mileage rates change to reduce errors and rework and 2) Better communication and review of procedures would improve the process

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - (OR) A review of reconciliations showed that the Bursar's open Receivables position needs to be filled or responsibilities reassigned

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - (BL) A variance analysis of Bookstore receipts should be done by Finance
  - (BL) As mentioned in previous reports, the Bookstore needs to emphasize to its employees that they need to sign and date journal entries when they prepare them

### **Budgeting**

- Check that procedures are being followed
- (OR) Compliance conducted an Internal Review of the Annual Budget and Finance process, this included some information jointly received or reviewed by Compliance and Concorde:
  - (OR) The budget process was analyzed in September and departmental budget templates were distributed in November
  - (OR) Budget revisions and transfer requests were reviewed by Compliance through a review of journal entries, which were correct

**Overall Monitoring Plan**  
**Tenth Monthly Monitoring Report**  
**Draft**  
**For**  
**Essex County College**



**Presented by**



**Date: January 29, 2019**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this tenth monthly monitoring report of the recommended internal controls.

The testing took place between January 10 and January 28, 2019. The tests included December journal entries; Bookstore and Bursar system transactions processed as journal entries during December; Payroll and Miscellaneous Account Reconciliations for November 2018; and a review of the purchasing process.

### **General Findings**

- The Audit Report has been delayed by actions beyond the control of ECC. The state needs to provide information to all New Jersey county colleges in order for the books to be closed. This information has not yet been provided
- The monthly closing checklist has not been revised to incorporate recommendations from the current year's auditors as the Audit Report has not been received (see above.). In the meantime, key accounts are being reconciled. Finance Policies and Procedures need to be updated to identify when reconciled accounts will be reviewed and approved. Year-end review procedures also need to be added to the Policies and Procedures
- Journal Entries are generally being prepared, approved and posted as specified. A common sign-off sheet should be used; or each office's sheet should be checked to ensure that each signature line has an associated date line
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables will be hard to maintain unless an open position is filled by a full or part-time resource
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis. In November and December, with Concorde advice as needed, Compliance conducted reviews of: the grant process, Chapter 12 funds and college regulations (reviewing the last edition with the current). Compliance has also implemented a new records request software for Open Public Records Act requests

This tenth monthly monitoring review showed that generally policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others should be revised and completed soon.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as well as the year-end closing process and budgeting policies and procedures.

The fixed asset value amount is outdated and should be increased.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should be integrated with Banner, so that data is transferred automatically. This will increase efficiency and save staff time. A Request for Proposal has been issued for an outsourced bookstore provider. This will change the process and resolve this recommendation.

The following departmental controls were listed in the Overall Monitoring Plan. This is the ninth monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue. Items added to the monthly monitoring process are shown in orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review after the end of the first quarter of FY 2019. (Changes in Purchasing personnel have occurred, so the process will be reviewed in the third quarter during February.)

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll. This will be reviewed in February.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - During December, the Bursar’s Office and the Bookstore submitted receipts daily for processing by Accounting, when ECC was open. There were 51 entries made for the Bursar’s Office; 17 entries made for the Bookstore and 35 entries made for other offices / items. More than one (1) entry was made per day for the Bursar, except for the holiday period between the 24<sup>th</sup> and the 31<sup>st</sup>. One (1) or more entries were made for the Bookstore, except for this same period. The Bursar submitted an average of three (3.4) entries per day: the Bookstore submitted an average of just over one (1.1) journal entries per day
  - The receipts received each week were processed in a timely manner. About a quarter (23 percent) of receipts were prepared and approved within seven (7) days; another 32 percent were prepared and approved within sixteen (16) days. So, by the 16<sup>th</sup> day of the month, about 55 percent of the receipts were processed. An additional nineteen (42) percent were completed between 21 days and 31 days from when they were prepared. Three (3) percent took between 32 and 36 days to complete

- The cover sheets, used as signature pages, vary and do not all have a date for each signature
  - Grant receipts are being processed when they occur. Four grant journal entries were processed in December
  - Second and third quarter grant reconciliations should be performed
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - Journal entries sampled for December showed that Accounting processed 103 entries
  - Overall, at least one (1), but often two (2), different supervisory personnel reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
  - Overall, journal entry documentation is being done. The 11 journal entries reviewed for December were documented. The entries were accurate, prepared and posted. One approval was not dated, however the average preparation to approval time was 17 days
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - The month end closing checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. The checklist has not yet been revised and was not in place for this Report. Reconciliations are being prepared monthly
  - A sample of payroll and miscellaneous account reconciliations were examined for November. The thirteen reconciliations reviewed were prepared by the middle of December, approved in early December and were correct and approved
- Check that the semi-annual inventory tagging is being performed
  - During the annual inventory, labels are created for between one thousand and two thousand items. Labels include a unique number, date, fund source and bar code
  - A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During the last monitoring period, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such



equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed

- The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s (insufficient funds) resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a manual Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report
- Travel authorizations and expense forms were reviewed in October and recommendations were made (See Payroll below)
- In November, Purchasing and Accounts Payables met and agreed that purchase order requisitions should go to Purchasing; invoices and receiving paperwork should go directly to Accounts Payables; training will be needed and work flow should be used to convey paperwork.

## **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- New vendor information is entered by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded
- Information Technology (IT) and Purchasing met to discuss implementing the process, recommended by Concorde, of using the new version of Banner to automate the purchase requisition and approval process. Between February and April, employees in each department need to be trained in IT to enter purchase requisitions into Banner. During

April the automated process should be operating, with the area or departmental approver then receiving the request and approving it as part of the work flow process

### **Accounts Payable**

- Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly
- The survey has not been conducted, as the process has not yet changed. The survey should be conducted by Compliance once the automated process is in place

### **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- Folders of new hires and separated employees were reviewed by Compliance with Human Resources' assistance
- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities

### **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid
  - Travel authorizations and expense forms were reviewed in October. Two recommendations were made to improve the process: 1) Forms should be updated when the federal Internal Revenue Service mileage rates change to reduce errors and rework and 2) Better communication and review of procedures would improve the process

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting

- During December, the Bursar's Office submitted cash receipts an average of almost seventeen (17) times a week
- Receipts were submitted every day, except for the days that ECC was closed for the winter break
- A review of reconciliations showed that the Bursar's open Receivables position needs to be filled or responsibilities reassigned

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - During December, the Bookstore submitted receipts an average of almost six (6) times a week
  - Receipts were submitted every day, except for the days that ECC was closed for the winter break
  - A variance analysis of Bookstore receipts should be done by Finance
  - As mentioned in previous reports, the Bookstore needs to emphasize to its employees that they need to sign and date journal entries when they prepare them

### **Budgeting**

- Check that procedures are being followed
- Compliance conducted an Internal Review of the Annual Budget and Finance process, this included some information jointly received or reviewed by Compliance and Concorde:
  - The budget process was analyzed in September and departmental budget templates were distributed in November
  - Budget revisions and transfer requests were reviewed by Compliance through a review of journal entries, which were correct

**Overall Monitoring Plan**  
**Ninth Monthly Monitoring Report**  
**Draft**  
**For**  
**Essex County College**



**Presented by**



**Date: January 10, 2019**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this ninth monthly monitoring report of the recommended internal controls.

The testing took place between December 19 and January 9, 2018. The tests included November journal entries; Bookstore and Bursar system transactions processed as journal entries during November; Reconciliations for October 2018; and a review of the purchasing process.

### **General Findings**

- The Audit Report has been delayed by actions beyond the control of ECC. The state needs to provide information to all New Jersey county colleges in order for the books to be closed. This information has not yet been provided
- The monthly closing checklist has not been revised to incorporate recommendations from the current year's auditors as the Audit Report has not been received (see above.). In the meantime, key accounts are being reconciled. Finance Policies and Procedures need to be updated to identify when reconciled accounts will be reviewed and approved. Year-end review procedures also need to be added to the Policies and Procedures
- Journal Entries are generally being prepared, approved and posted as specified. A common sign-off sheet should be used; or each office's sheet should be checked to ensure that each signature line has an associated date line
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables will be hard to maintain unless an open position is filled by a full or part-time resource
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis. In November and December, with Concorde advice as needed, Compliance conducted reviews of: the grant process, Chapter 12 funds and college regulations (reviewing the last edition with the current). Compliance has also implemented a new records request software for Open Public Records Act requests

This ninth monthly monitoring review showed that generally policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others should be revised and completed soon.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as well as the year-end closing process and budgeting policies and procedures.

The fixed asset value amount is outdated and should be increased.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed. When the Purchasing process is automated, an alert should be sent to Accounting

when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should be integrated with Banner, so that data is transferred automatically. This will increase efficiency and save staff time. A Request for Proposal has been issued for an outsourced bookstore provider. This will change the process and resolve this recommendation.

The following departmental controls were listed in the Overall Monitoring Plan. This is the ninth monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray (GR) below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue (BL). Items added to the monthly monitoring process are shown in orange (OR).

The Purchasing and Accounts Payables process should be improved via automation prior to their review after the end of the first quarter of FY 2019. (Changes in Purchasing personnel have occurred, so the process will be reviewed in December.)

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll. This will be reviewed in February.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - (BL) During November, the Bursar’s Office and the Bookstore submitted receipts daily for processing by Accounting, when ECC was open. There were 59 entries made for the Bursar’s Office; 27 entries made for the Bookstore and 43 entries made for other offices / items. More than one (1) entry was made per day for the Bursar, except for the Thanksgiving Holiday. One (1) or more entries were made for the Bookstore, except for the Thanksgiving Holiday. The Bursar submitted an average of three (3) entries per day: the Bookstore submitted an average of one and a third (1.3) journal entries per day
  - (BL) The receipts received each week were processed in a timely manner. More than a third (37 percent) of receipts were prepared and approved within seven (7) days; another 41 percent were prepared and approved within sixteen (16) days. So, by the 16th day of the month, about 78 percent of the receipts were processed. An additional nineteen (19) percent were completed between 21 days and 31 days from when they were prepared. Two (2) percent took between 33 and 34 days to complete
  - (BL) The cover sheets, used as signature pages, vary and do not all have a date for each signature

- (BL) Grant receipts are being processed when they occur. Four grant journal entries were processed in November
  - (BL) Second and third quarter grant reconciliations should be performed
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - (BL) Journal entries sampled for November showed that Accounting processed 129 entries
  - (BL) Overall, at least one (1), but often two (2), different supervisory personnel reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - (BL) A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
  - (BL) Overall, journal entry documentation is being done. The 12 journal entries reviewed for November were documented. The entries were accurate, prepared and posted. The average preparation to approval time was 14 days
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - (BL) The month end closing checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. The checklist has not yet been revised and was not in place for this Report. Reconciliations are being prepared monthly
  - (BL) A sample of bank account reconciliations were examined for October. The six reconciliations reviewed were prepared by the middle of November, approved early December and were correct and approved
- Check that the semi-annual inventory tagging is being performed
  - (BL) The annual inventory is underway, with between one thousand and two thousand items being labeled. Labels include a unique number, date, fund source and bar code
  - (BL) A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During the last monitoring period, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed

- (BL) The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report
- (OR) Travel authorizations and expense forms were reviewed in October and recommendations were made (See Payroll below)

## **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- (BL) New vendor information is entered by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

## **Accounts Payable**

- Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly



## **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- (BL) Folders of new hires and separated employees were reviewed by Compliance with Human Resources' assistance
- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - (BL) No changes have been made to date in responsibilities

## **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - (BL) No changes have been made to date in responsibilities
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid
  - (OR) Travel authorizations and expense forms were reviewed in October. Two recommendations were made to improve the process: 1) Forms should be updated when the federal Internal Revenue Service mileage rates change to reduce errors and rework and 2) Better communication and review of procedures would improve the process

## **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - (BL) During November, the Bursar's Office submitted cash receipts an average of almost fifteen (15) times a week
  - (BL) Receipts were submitted every day, except for the two (2) days that ECC was closed for Thanksgiving
  - (OR) A review of reconciliations showed that the Bursar's open Receivables position needs to be filled or responsibilities reassigned

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - (BL) During November, the Bookstore submitted receipts an average of almost seven (7) times a week

- (BL) Receipts were submitted every day, except for the two (2) days that ECC was closed for Thanksgiving
- (BL) A variance analysis of Bookstore receipts should be done by Finance
- (BL) As mentioned in previous reports, the Bookstore needs to emphasize to its employees that they need to sign and date journal entries when they prepare them

### **Budgeting**

- Check that procedures are being followed
- (OR) Compliance conducted an Internal Review of the Annual Budget and Finance process, this included some information jointly received or reviewed by Compliance and Concorde:
  - (OR) The budget process was analyzed in September and departmental budget templates were distributed in November
  - (OR) Budget revisions and transfer requests were reviewed by Compliance through a review of journal entries, which were correct

**Overall Monitoring Plan**  
**Eighth Monthly Monitoring Report**  
**Draft**  
**For**  
**Essex County College**



Presented by



Date: December 12, 2018

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this eighth monthly monitoring report of the recommended internal controls.

The testing took place between November 2 and November 31, 2018. The tests included October journal entries; Bookstore and Bursar system transactions processed as journal entries during October; Reconciliations for September 2018; and a review of the budgeting process.

### **General Findings**

- The monthly closing checklist should be revised by December to incorporate recommendations from the current year's auditors. In the meantime, key accounts are being reconciled. Finance Policies and Procedures need to be updated to identify when reconciled accounts will be reviewed and approved. Year-end review procedures also need to be added to the Policies and Procedures
- Journal Entries are generally being prepared, approved and posted as specified. A common sign-off sheet should be used; or each office's sheet should be checked to ensure that each signature line has an associated date line
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables will be hard to maintain unless an open position is filled by a full or part-time resource
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis. In October and November, with Concorde advice as needed, Compliance conducted reviews of the Budget and Finance process, including travel authorizations and expense reimbursements, grant reporting, and Chapter 12 funds; as well as enrollment

This eighth monthly monitoring review showed that generally policies and procedures are being followed. Some policies and procedures have been reviewed and updated; others should be revised and completed soon.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as well as the year-end closing process and budgeting policies and procedures.

The fixed asset value amount is outdated and should be increased.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should be integrated with Banner, so that data is transferred automatically. This will increase efficiency and save staff time. A Request for Proposal has been issued for an outsourced bookstore provider. This will change the process and resolve this recommendation.

The following departmental controls were listed in the Overall Monitoring Plan. This is the eighth monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue. Items added to the monthly monitoring process are shown in orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review after the end of the first quarter of FY 2019. (Changes in Purchasing personnel have occurred, so the process will be reviewed in December.)

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll. This will be reviewed in February.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - During October, the Bursar’s Office and the Bookstore submitted receipts daily for processing by Accounting, when ECC was open. There were 80 entries made for the Bursar’s Office; 41 entries made for the Bookstore and 33 entries made for other offices / items. More than one (1) entry was made per day for the Bursar, except for Columbus Day. One (1) or more entries were made for the Bookstore, except for Columbus Day. The Bursar submitted an average of four (4) entries per day: the Bookstore submitted an average of about two (2) journal entries per day
  - The receipts received each week were processed in a timely manner. More than a third (39 percent) of receipts were prepared and approved within seven (7) days; another 55 percent were prepared and approved within sixteen (16) days. So, by the 16th day of the month, about 94 percent of the receipts were processed. An additional three (3) percent were completed between 21 days and 31 days from when they were prepared. Three (3) percent took between 32 and 35 days to complete
  - The cover sheets, used as signature pages, vary and do not all have a date for each signature
  - Grant receipts are being processed when they occur. Three (3) grant journal entries were processed in October

- Second and third quarter grant reconciliations should be performed
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - Journal entries sampled for October showed that Accounting processed 154 entries
  - Overall, at least one (1), but often two (2), different supervisory personnel reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
  - Overall, journal entry documentation is being done. The 15 journal entries reviewed for October were documented
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - The month end closing checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. The checklist is being revised in November and should be in place for the December Report. Reconciliations are being prepared monthly
  - A sample of bank account reconciliations were examined for September. The six reconciliations reviewed were completed by the end of October and were correct and approved
- Check that the semi-annual inventory tagging is being performed
  - The annual inventory is underway, with between one thousand and two thousand items being labeled. Labels include a unique number, date, fund source and bar code
  - A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During the last monitoring period, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed
  - The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board meeting

## Procurement

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report
- Travel authorizations and expense forms were reviewed in October and recommendations were made (See Payroll below)

## Purchasing

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- New vendor information is entered by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

## Accounts Payable

- Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly

## Human Resources

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- Folders of new hires and separated employees were reviewed by Compliance with Human Resources’ assistance

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities

### **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid
  - Travel authorizations and expense forms were reviewed in October. Two recommendations were made to improve the process: 1) Forms should be updated when the federal Internal Revenue Service mileage rates change to reduce errors and rework and 2) Better communication and review of procedures would improve the process

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - During October, the Bursar's Office submitted cash receipts an average of four (4) times a week
  - Receipts were submitted every day, except for Columbus Day, when the College was closed
  - A review of reconciliations showed that the Bursar's open Receivables position needs to be filled or responsibilities reassigned

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - During October, the Bookstore submitted receipts an average of two (2) times a week
  - Receipts were submitted every day, except for Columbus Day, when the College was closed
  - A variance analysis of Bookstore receipts should be done by Finance

### **Budgeting**

- Check that procedures are being followed



- Compliance conducted an Internal Review of the Annual Budget and Finance process, this included some information jointly received or reviewed by Compliance and Concorde:
  - The budget process was analyzed in September and departmental budget templates were distributed in November
  - Budget revisions and transfer requests were reviewed by Compliance through a review of journal entries, which were correct

**Overall Monitoring Plan**  
**Seventh Monthly Monitoring Report**  
**Draft**  
**For**  
**Essex County College**



Presented by



Date: November 13, 2018

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this seventh monthly monitoring report of the recommended internal controls.

The testing took place between October 4 and October 31, 2018. The tests included September journal entries; Bookstore and Bursar system transactions processed as journal entries during September; Reconciliations for September 2018; and a check of the budgeting process. The inventory process status was checked as well.

### **General Findings**

- The monthly closing checklist should be revised by December to incorporate recommendations from the current year's auditors. In the meantime, key accounts are being reconciled. Finance Policies and Procedures need to be updated to identify when reconciled accounts will be reviewed and approved
- Journal Entries are generally being prepared, approved and posted as specified. A common sign-off sheet should be used; or each office's sheet should be checked to ensure that each signature line has an associated date line
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables will be hard to maintain unless an open position is filled
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis for sustainability purposes. In September, with Concorde advice as needed, Compliance conducted reviews of the budgeting schedule, the Human Resources Department, the Athletic Department Accreditation process and right-to-know processes. Compliance has also made presentations to the College community about ethics and compliance matters.

This seventh monthly monitoring review showed that generally policies and procedures are being followed. Now is the time to review and update policies and procedures.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented as do the Finance policies and procedures.

The fixed asset value amount is outdated and should be raised.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should be integrated with Banner, so that data is transferred automatically. This will increase efficiency and save staff time.

The following departmental controls were listed in the Overall Monitoring Plan. This is the seventh monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue. Items added to the monthly monitoring process are shown in orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review after the end of the first quarter of FY 2019. (Changes in Purchasing personnel have occurred, so the process will be reviewed in November or December.)

Roles of Human Resources (HR) and Payroll staff should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to determine that new procedures are being followed and that receipts are posted quickly and completely. Grant data is entered when received by Accounting. Check that grant data is being entered into the General Ledger when the funds are accepted. Second and third quarter grant reconciliations should be performed. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - During September, the Bursar’s Office and the Bookstore submitted receipts daily for processing by Accounting, when ECC was open. There were 89 entries made for the Bursar’s Office; 96 entries made for the Bookstore and 64 entries made for other offices / items. More than one (1) entry was made per day for the Bursar, except for Labor Day. More than one (1) entry was made for the Bookstore, except for Labor Day. Both offices submitted an average of about five (5) journal entries per day
  - The receipts received each week were processed in a timely manner. More than a third (36 percent) of receipts were prepared and approved within seven (7) days; another 56 percent were prepared and approved within sixteen (16) days. By the 21st day of the month, about 98 percent of the receipts were processed. An additional two (2) percent were completed between 32 days and 35 days from when they were prepared
  - The cover sheets, used as signature pages, vary and do not all have a date for each signature
  - Grant receipts are being processed when they occur. Several grant journal entries were processed in September
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - Journal entries sampled for September showed that Accounting processed 244 entries

- Overall, at least one (1), but often two (2), different supervisory personnel reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
- A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
- Overall, journal entry documentation is being done. The 25 journal entries reviewed for August were documented. While the documents show the date they were printed, the preparers in some departments do not also date the document when they sign it. Each form should have distinct lines (or boxes) for signatures and dates
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - The month end closing checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually. The revised checklist is being revised in November and should be in place for the December Report
  - A sample of payroll, receivables and bank account reconciliations were examined for September. The eleven reconciliations reviewed were completed by the end of October and were correct; they have yet to be approved
  - Two receivable reconciliations have yet to be prepared; there is an open position in Receivables (Bursar's Office) that needs to be filled
- Check that the semi-annual inventory tagging is being performed
  - The annual inventory is underway, with between one thousand and two thousand items being labeled. Labels include a unique number, date, fund source and bar code
  - A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During the last monitoring period, discussions occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed
  - The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report

## **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- [New vendor information is entered by Purchasing](#)
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

## **Accounts Payable**

- Accounts Payable has been entering requisitions into Banner, based on paperwork from departments. For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly

## **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- [Folders of new hires and separated employees were reviewed by Compliance with Human Resources’ assistance](#)
- [Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed](#)

- No changes have been made to date in responsibilities

### **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - During September, the Bursar's Office submitted cash receipts an average of five (5) times a week
  - Receipts were submitted every day, except for Labor Day, when the College was closed
  - A review reconciliations showed that the Bursar's open Receivables position needs to be filled

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - During September, the Bookstore submitted receipts an average of five (5) times a week
  - Receipts were submitted every day, except for Labor Day, when the College was closed
  - A variance analysis of Bookstore receipts should be done by Finance

**Overall Monitoring Plan**  
**Sixth Monthly Monitoring Report Draft**  
**For**  
**Essex County College**



Presented by



Date: October 12, 2018



Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. (Concorde) consulted with ECC staff to conduct this sixth monthly monitoring report of the recommended internal controls.

The testing took place between September 6 and October 1, 2018. The tests included August journal entries; Bookstore and Bursar system transactions processed as journal entries during August; Reconciliations for August and September 2018; and a review of the budgeting schedule. The inventory process status was monitored as well.

### **General Findings**

- The monthly closing checklist should be revised by December to incorporate recommendations from the current year's auditors. In the meantime, key accounts are being reconciled. The checklist should reflect a realistic schedule that accounts for work load demands over the course of a year. The status of this checklist should be updated in November
- Journal Entries are generally being prepared, approved and posted as specified
- Policies about transactions being submitted on a weekly basis are being followed
- The Bursar's procedures for tracking receivables is being followed and is effective
- To ensure a sustainable process, Concorde has been working with Compliance on a regular basis for training purposes. In September, with Concorde acting as an advisor, Compliance conducted reviews of the month end close, budgeting and right-to-know processes

This sixth monthly monitoring review showed that generally policies and procedures are being followed.

### **General Recommendations**

In order for the Compliance Department to monitor the Financial Reporting Process, the monthly closing checklist needs to be revised and implemented in short order. Concorde Group will continue to prepare the Monthly Monitoring Reports for the remainder of the year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department.

With the start of the fall semester, an email to reinforce compliance with policies and procedures would be helpful, especially because responsibilities may have been transferred between staff members. Also, the same cover sheet should be used for all account reconciliations so that signature and date lines are clear and support the existing policies

The fixed asset value amount is outdated and should be raised by the Board.

Inventory (asset) tagging with barcodes needs to occur more frequently for equipment that will be installed and not stocked. When the Purchasing process is automated, an alert should be sent

to Accounting when such equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed.

The bookstore system should use middleware so that data is transferred automatically to Banner. This will increase efficiency and save staff time.

The following departmental controls were listed in the Overall Monitoring Plan. This is the sixth monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue. Items added to the monthly monitoring process are shown in orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review after the end of the first quarter of FY 2019. (A new Purchasing Director began at the end of September, so the process will be reviewed in December.)

Roles of Human Resources (HR) and Payroll should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. The grant data is entered when received by Accounting. Also check that grant data is being checked monthly between when the funds are accepted and the end of April, by when all equipment purchased by grants has to be received, installed and reported upon. Second and third quarter grant reconciliations should be performed. The monthly closing checklist will show when accounts and bank accounts should be reconciled
  - During August, the Bursar’s Office and the Bookstore submitted receipts daily for processing by Accounting, when ECC was open. There were 83 entries made for the Bursar’s Office; 17 entries made for the Bookstore and 48 entries made for other offices / items. One entry or more was made per day for the Bursar, except for Convocation Day. One entry or more was made for the Bookstore, except for Convocation Day and one other day
  - The receipts received each week were processed in a timely manner. More than a third (39 percent) of receipts were prepared and approved within seven (7) days; another 57 percent were prepared and approved within sixteen days. By the 21st day of August, at least 97 percent of the receipts were processed. An additional two (2) percent were completed within 31 days of preparation for a total of 99 percent, though two (2) remaining receipts took up to 37 days to process
  - As mentioned in previous monitoring reports, access has been given to accounting approvers, so that they can post entries when they approve them. This reduced a three (3) step process to two (2) steps
  - Grant receipts, as mentioned in the Fifth Monitoring Report, are being processed when they occur. All equipment purchased with grant funds have to be received

by the end of April. Also, the final report for state grants is due at the end of September. For this reason, the revised monthly closing checklist should include April and September for reconciling grant equipment purchases and account reconciliations, respectively. Future compliance monitoring should be done in May and October accordingly

- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - Journal entries sampled for August showed that Accounting processed 148 entries
  - Overall, at least one (1), but often two (2), different supervisory personnel reviewed staff-prepared journal entries showing that entries were prepared and approved by different personnel
  - A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
  - Overall, journal entry documentation has improved and is more complete. The 20 journal entries reviewed for August were well documented
- After the month ends, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - The month end closing checklist is in the process of being revised; including a schedule for which accounts will be reconciled and approved monthly, quarterly, semi-annually or annually. The checklist will be revised and should be in place for December's Report
  - A sample of payroll, receivables and bank account reconciliations were examined for August and September. The reconciliations covered transactions from July and August. Most of the reconciliations were prepared mid-month, a few were prepared by the third week of the month: these timeframes should be reflected in the checklist when it is revised. The 24 reconciliations reviewed were well documented and signed by the preparer
- Check that the semi-annual inventory tagging is being performed
  - The annual inventory tagging is underway, with between one thousand and two thousand items being labeled. Labels include a unique number, date, fund source and bar code
  - A semi-annual inventory tagging was initially proposed, instead of the current annual one, to improve control and distribute the work effort over the year. During this monitoring period, discussions have occurred with Accounting, Information Technology and Compliance about this process. When the Purchasing process is automated, an alert should be sent to Accounting when such

equipment is received by a department. Until an automated work flow is in place, an email should be sent to Accounting that labeling is needed

- The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets. The new asset value should be set at an upcoming Board meeting

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report

## **Purchasing**

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- New vendor information is entered by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) to determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

## **Accounts Payable**

- For the next three (3) months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three (3) months, sample requisitions to determine whether they are being created and approved according properly

## **Human Resources**

The Human Resources Department has improved its processes in the past year. Checklists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- New hires and separations were reviewed in the Fourth Report and will be reviewed again in the second quarter of 2018-2019
- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities

### **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
  - No changes have been made to date in responsibilities
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - During August, the Bursar's Office submitted cash receipts an average of 18 times a week
  - A review of the Bursar's procedures showed that the control for Open Receivables is being followed and is working effectively. The open position in Receivables needs to be filled as soon as possible

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - During August, the Bookstore submitted receipts an average of 4 times a week
  - Receipts were submitted every day, except for Fridays, when the College was closed, on Convocation Day and two other days that week
  - A variance analysis of Bookstore receipts should be done by Finance

**Overall Monitoring Plan**  
**Fifth Monthly Monitoring Report Draft**  
**For**  
**Essex County College**



Presented by



**Date: September 12, 2018**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. consulted with ECC staff to conduct this fifth monthly monitoring report of the recommended internal controls.

The testing took place between August 8 and September 6, 2018. The tests included July journal entries; Bookstore and Bursar system transactions processed as journal entries during July; Reconciliations for July 2018; and Purchasing's separation of duties. The inventory process status was monitored as well.

### **General Findings**

- The monthly closing checklist is being revised to track the Financial Reporting Process and will incorporate recommendations from the current year's auditors. In the meantime, key accounts are being reconciled
- Journal Entries are generally being prepared, approved and posted as specified
- Policies about transactions being submitted on a weekly basis are being followed
- To ensure a sustainable process, Compliance has been working with Concorde on a regular basis for training purposes. This hands-on approach includes Compliance performing checks on controls and participating in meetings

This fifth monthly monitoring review showed that generally policies and procedures are being followed. With the start of the fall semester, an email to reinforce compliance with policies and procedures would be helpful, especially because responsibilities may have been transferred between staff members.

### **General Recommendations**

Over the next month, the monthly monitoring function will be transitioned to the Compliance Department. Concorde Group will continue to prepare the Monthly Monitoring Reports for the remainder of the year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department.

The fixed asset value amount is outdated and should be raised.

Bursar and bookstore systems should be integrated, so that data is transferred to Banner. This will increase efficiency and save staff time.

The following departmental controls were listed in the Overall Monitoring Plan. This is the fifth monitoring report, which was designed to be "living document," as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray [GR] below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue [BL]. Items added to the monthly monitoring process are shown in orange [OR].

The Purchasing and Accounts Payables process should be improved via automation prior to their review at the end of the first quarter of FY 2019.

Roles of Human Resources (HR) and Payroll should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar's Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. Also check that grant data is being conveyed on a bi-weekly basis. The grant data is entered when received by Accounting. A quarterly or semi-annual reconciliation should be considered. A schedule for which items will be checked for compliance monthly, quarterly or semi-annually is under consideration.
  - [BL] During July, the Bursar's Office and the Bookstore submitted receipts daily for processing by Accounting. There were 69 entries made for the Bursar's Office; 33 entries made for the Bookstore and 77 entries made for other offices / items. One entry or more was made per day for the Bursar, except for one holiday. One entry or more was made for the Bookstore, except for the day after the College was closed in June and one holiday
  - [BL] The receipts received each week were processed in a timely manner. More than a third (34 percent) of receipts were prepared and approved within seven (7) days; another 52 percent were prepared and approved within sixteen (16) days. By the 21st day of the July, at least 90 percent of the receipts were processed. The remaining receipts were processed within 27 days of preparation, though one receipt took 32 days to process
  - [BL] As mentioned in the prior monitoring report, access has been given to approvers, so that they can post entries when they approve them. This reduced a three step process to two steps
  - [BL] Grant receipts, based on this sample, are being processed when they occur. All equipment purchased with grant funds have to be received by the end of April. Also, the final report for state grants is due at the end of September. For this reason, the revised monthly closing checklist should include April and September for reconciling grant equipment purchases and account reconciliations, respectively. Future compliance monitoring should be done in May and October accordingly
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - [BL] Journal entries sampled for July showed that Accounting processed 179 entries
  - [BL] On six occasions, journal entries were prepared but not dated by the creator in the department (Bookstore). In all cases, the department's approver reviewed



and dated the approval. Overall, at least one, but often two, different personnel reviewed entries

- [BL] A journal entry log is being kept which tracks each entry's: number, description, type, amount, category, preparer, date, reviewer and review date. The log is manual. Integrating the Bursar's and Bookstore's systems with Banner, so that entries are automated, will increase efficiency and save staff time for other duties. This automation should be made when Banner 9 is implemented and in time for Fiscal Year 2019/2020
- [BL] Overall, journal entry documentation has improved and is more complete. Of the 29 journal entries reviewed for July most were well documented. For six journal entries complete dates would have been helpful. A change in the Journal Entry cover sheet should be considered to ensure consistency
- After the month end closing, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - [BL] The month end close checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly, quarterly, semi-annually or annually
  - [BL] Three July reconciliations reviewed in August were not yet approved
- [GR] Check that the semi-annual inventory is being performed
  - [BL] The annual inventory is underway, with between one thousand and two thousand items being labeled. Labels include a unique number, date, fund source and bar code
  - [BL] A semi-annual inventory should be conducted to improve control and distribute the work effort over the year
  - [BL] The value of assets to be inventoried is being reevaluated and should be raised, as the current level is low and includes items not usually considered to be fixed assets

## **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to "slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF's resulting from the slow turnaround." One result of the manual process is the "risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate."

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing's invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- The Requisition Log will be checked again as part of a third quarter monitoring report

### **[GR] Purchasing**

- [GR] Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- [BL] New vendor information is entered by Purchasing
- [GR] Check that the Board Policy on legal services are being followed
- [GR] Check the vendor spend report (new report to be created based on existing report) determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

### **[GR] Accounts Payable**

- [GR] For the next three months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three months, sample requisitions to determine whether they are being created and approved according properly

### **Human Resources**

The Human Resources Department has improved its processes in the past year. Check lists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- [BL] New hires and separations were reviewed in the Fourth Report and will be reviewed again in the next quarter
- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

### **[GR] Payroll**

- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
- [GR] Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

### **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - [BL] During July, the Bursar's Office submitted cash receipts an average of 17 times a week

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - [BL] During July, the Bookstore submitted receipts an average of 8 times a week
  - [BL] Receipts were submitted every day, except for one holiday when the Bookstore was closed and the first day of July after the College was closed in June
  - [BL] A variance analysis of Bookstore receipts should be done by Finance

**Overall Monitoring Plan**  
**Fourth Monthly Monitoring Report Draft**  
**For**  
**Essex County College**



Presented by



**Date: July 27, 2018**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. consulted with ECC staff to conduct this fourth monthly monitoring report of the recommended internal controls.

This testing took place between July 2 and July 25, 2018. The tests included June journal entries; Bookstore and Bursar system transactions processed as journal entries during June; Reconciliations for May and June 2018; and Human Resources hiring and separation controls.

During the next monthly monitoring test additional controls will be evaluated, including purchasing and inventory.

### **General Findings**

- The monthly closing checklist is being revised to track the Financial Reporting Process and will incorporate recommendations from the current year's auditors
- Journal Entries are generally being prepared, approved and posted as specified
- Policies about transactions being submitted on a weekly basis are being followed
- To ensure a sustainable process, Compliance has been working with Concorde on a regular basis for training purposes. This hands-on approach includes Compliance performing checks on controls, participating in meetings and suggesting an additional template to facilitate the checking process

This fourth monthly monitoring review showed that improvements are working: policies and procedures are being followed. Finance efforts in two areas noted in the last report are progressing.

### **General Recommendations**

Over the next two months, the monthly monitoring function will be transitioned to the Compliance Department. Concorde Group will continue to prepare the Monthly Monitoring Reports for the first year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department.

The following departmental controls were listed in the Overall Monitoring Plan. This is the fourth monitoring report, which was designed to be "living document," as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in [GR] gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in [BL] blue. Items added to the monthly monitoring process are shown in [OR] orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review at the end of the first quarter of FY 2019.

Roles of Human Resources (HR) and Payroll should be realigned so that HR enters employee data and salary information. Payroll should check the salary information and run payroll.

## Accounting Controls

- Conduct a monthly check that weekly submissions are being made by the Bursar's Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. Also check that grant data is being conveyed on a bi-weekly basis. After the first three months, create a schedule for which items will be checked for compliance monthly and which will be checked quarterly
  - [BL] During June, the Bursar's Office and the Bookstore submitted receipts daily for processing by Accounting. There were 53 entries made for the Bursar's Office; 10 entries made for the Bookstore and 36 entries made for other offices / items. At least one entry was made per day for the Bursar and the Bookstore, except for: one week when the Bookstore was closed for inventory and the last week of June, when the College was closed
  - [BL] The receipts received each week were processed in a timely manner. More than a quarter (27 percent) of receipts were prepared and approved within seven (7) days; another 61 percent were prepared and approved within sixteen (16) days. By the 21st day of the June, 94 percent of the receipts were processed. The remaining receipts were processed within 28 days of preparation
  - [BL] As mentioned in the prior monitoring report, access has been given to approvers, so that they can post entries when they approve them. This reduced a three step process to two steps
  - [BL] Grant receipts, based on this sample, were not significant. The revised monthly closing checklist should include when grant receipts need to be submitted
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - [BL] Journal entries sampled for June showed that Accounting processed 99 entries
  - [BL] On two occasions, journal entries were prepared and approved by the same person in a department. In both cases, there were still two other people who reviewed the entry for posting and for approval. So overall, at least two, but often three, different personnel reviewed entries
  - [BL] A journal entry log is being kept which tracks the entry: number, description, type, amount, category, preparer, date, reviewer and review date
  - [BL] Overall, journal entry documentation has improved and is more complete. Of the 58 journal entries reviewed for May and June most were well documented. For five journal entries additional documentation would have been helpful. A change in the Journal Entry form should be considered ensure consistency
- After the month end closing, check the Monthly Closing Checklist to see if all reconciliations have been completed

- [BL] The month end close checklist is in the process of being revised; including a schedule for which accounts will be reconciled monthly and quarterly as well as annually
- [BL] Reconciliations reviewed for May and June also included one of the year end reconciliations
- [BL] Of the thirteen reconciliations, some were prepared and approved within a few days. Due to vacations, the College being closed during the last week in June and the year-end closing, a few reconciliations took a month or more to prepare and approve. Three of the reconciliations in the test sample are still in process
- [GR] Check that the semi-annual inventory audit is being performed
  - [BL] The records are being gathered for the annual inventory audit

### **Procurement**

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.” One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- [BL] The Requisition Log will be checked again as part of a third quarter monitoring report

### **[GR] Purchasing**

- [GR] Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- [GR] Check that the Board Policy on legal services are being followed
- [GR] Check the vendor spend report (new report to be created based on existing report) determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

### **[GR] Accounts Payable**

- [GR] For the next three months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three months, sample requisitions to determine whether they are being created and approved according properly

## **Human Resources**

The Human Resources Department has improved its processes in the past year. Check lists for personnel hires and exits have been developed, as well as presentations for new hires and exit interview questions.

- [OR] Two (2) new hires have occurred. The files for these personnel were examined and show that new hire procedures are being followed and a checklist is being used
- [OR] Eleven recent separations were reviewed to ensure that exit interviews are being conducted and that procedures for departmental sign-offs are completed. Clearance forms showed that these sign-offs are occurring
- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

### **[GR] Payroll**

- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
- [GR] Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

## **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - [BL] During June, the Bursar's Office submitted cash receipts an average of 17 times a week

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - [BL] During June, the Bookstore submitted receipts an average of 5 times a week
  - [BL] Receipts were submitted every day, except for one week when the Bookstore was closed for inventory and the last week in June, when the College was closed
  - [BL] A variance analysis of Bookstore receipts should be done by Finance



**Overall Monitoring Plan**  
**Third Monthly Monitoring Report**  
**For**  
**Essex County College**



Presented by



Date: July 2, 2018

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. consulted with ECC staff to conduct this third monthly monitoring report of the recommended internal controls.

This testing took place between June 13 and June 21, 2018. The tests included a small sample of May journal entries; Bookstore and Bursar system transactions processed as journal entries during May; and Accounts Payable Log transactions for January 1 through June 20, 2018.

During the next monthly monitoring test additional controls will be evaluated, including purchasing and inventory.

### **General Findings**

- The monthly closing checklist is being revised to track the Financial Reporting Process
- Journal Entries are generally being prepared, approved and posted as specified
- Policies about transactions being submitted on a weekly basis are being followed
- Overall processing time for payments has decreased in the last six months, though room remains for improvement

This third monthly monitoring review showed that improvements have been made: policies and procedures are being followed and the payables process is being tracked. Finance efforts in two areas noted in the last report are progressing: documentation for amounts listed on journal entries and reconciliations has improved and amounts that have been carried over from prior years are being researched and cleared. Compliance has been involved in the review process, templates have been developed for Compliance to use in future monitoring and training in the templates has occurred.

### **General Recommendations**

Over the next three months, the monthly monitoring function will be transitioned to the Compliance Department. Concorde Group will continue to produce the Monthly Monitoring Reports for the first year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department.

The following departmental controls were listed in the Overall Monitoring Plan. This is the third monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of Fiscal Year (FY) 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue. Items added to the monthly monitoring process are shown in orange.

The Purchasing and Accounts Payables process should be improved via automation prior to their review at the end of the first quarter of FY 2019.

## Accounting Controls

- Conduct a monthly check that weekly submissions are being made by the Bursar's Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. Also check that grant data is being conveyed on a bi-weekly basis. After the first three months, create a schedule for which items will be checked for compliance monthly and which will be checked quarterly
  - During May, the Bursar's Office and the Bookstore submitted receipts daily which were processed by Accounting. There were 79 entries made for the Bursar's Office; 42 entries made for the Bookstore and 43 entries were made for other offices / items. At least one entry was made per day for the Bursar and the Bookstore, except for one day prior to a holiday when there was no bookstore entry
  - The receipts received each week were processed in a timely manner. Three percent of receipts were prepared and approved within one (1) day; 35 percent were prepared and approved within seven (7) days; and 87% were prepared and approved within sixteen (16) days. By the 21st day of the month, 98% of the receipts were processed in May. The remaining receipts were processed within 25 days of preparation
  - As mentioned in the prior monitoring report, access has been given to approvers, so that they can post entries when they approve them. This reduced a three step process to two steps
  - Grant receipts, based on this sample, were not significant. More time is needed to see if grant receipts need to be submitted bi-monthly or monthly
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - Journal entries sampled for May showed that Accounting processed 164 entries
  - Journal entries were prepared and approved by different personnel
  - A journal entry log is being kept which tracks the entry: number, description, type, amount, category, preparer, date, reviewer and review date
  - Overall, journal entry documentation has improved and is more complete. Of the 8 journal entries reviewed for May, all were well documented
- After the month end closing, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - The month end close checklist is in the process of being revised
  - Due to scheduling and the ECC calendar, reconciliations were not examined and will be reviewed next month
- Check that the semi-annual inventory audit is being performed
  - The records are being gathered for the annual inventory audit

## Procurement

Prior audits have identified the procurement process as relying heavily on manual input and paper documents, leading to “slow processing of requisitions and invoice payment. Tracking of requisitions is also difficult due to organization of information existing in paper form. This can also lead to NSF’s resulting from the slow turnaround.”\* <sup>1</sup>One result of the manual process is the “risk of errors due to human intervention and [susceptibility] to the data not being complete or accurate.”\*

The current process, a hold-over from prior administrations, uses a Requisition Log to track documents for review by various Purchasing and/or Finance personnel. These documents include: requisitions, travel authorizations, travel and expense claims, direct payment requests, Requests for Proposals or Bids, Finance approvals and Purchasing’s invoice payment approvals. Multiple people are involved in processing the documents, which sometimes go through several steps before being returned to the originating department.

- Overall, the average time between a document’s start in the department and its arrival/entry in Finance has decreased, with some ups and downs, from an average of 13 days in January to six (6) days in June. A longer period of time is needed to identify cyclical patterns and improvements
- The log shows that, for the 1,615 items listed between January 1, 2018 and June 20, 2018, ninety-four percent (94%) went through four (4) steps from entry to final processing, being logged at each step along the way. Six percent (6%) were recorded as taking five (5) to nine (9) steps
- Two (2) percent of the items were returned to the originating departments at some point in the process
- While this log is useful, the risk of errors mentioned above applies: analyzing the data required careful data review

## Purchasing

- Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- Check that the Board Policy on legal services are being followed
- Check the vendor spend report (new report to be created based on existing report) determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

## Accounts Payable

- For the next three months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three months, sample requisitions to determine whether they are being created and approved according properly

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\* Quotes from 2017-2018 audit materials

## **Human Resources**

- Check a random sample of new hires to ensure that new hire procedures are being followed and a checklist is being used
- Check a random sample of separation to ensure that exit interviews are being conducted and that procedures for departmental sign-offs are completed
- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

## **Payroll**

- Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

## **Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - During May, the Bursar's Office submitted cash receipts an average of 16 times a week

## **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - During May, the Bookstore submitted receipts an average of 8 times a week
  - Receipts were submitted every day, except for the day before the Memorial Day holiday; keeping submissions to Accounting current
  - A variance analysis of Bookstore receipts should be done at the end of Fiscal Year 2018

**Overall Monitoring Plan**  
**Second Monthly Monitoring Report**  
**For**  
**Essex County College**



**Presented by**



**Date: June 8, 2018**

Essex County College (ECC or the College) has enacted an Overall Monitoring Plan to support the changes made to improve operations and to implement controls that secure operations and maintain efficiency. The College, in accordance with laws and regulations, has to balance operational needs with the responsibility of managing public and other funds. Institutional (internal) controls are critical to assuring that resources are rationally and consistently allocated.

ECC commissioned an Overall Monitoring Plan as part of the assessment of its operations and controls. Concorde Group, Inc. consulted with ECC staff to conduct this second monthly monitoring report of the recommended internal controls.

As in the first test, we focused on controls of importance to the College. This testing took place between May 16 and June 7, 2018.

During the next monthly monitoring test additional controls will be evaluated, including budgeting and inventory.

### **General Findings**

- The monthly closing checklist is being revised to track the Financial Reporting Process
- Month End account reconciliations are being documented and approved
- Key accounts are being reconciled monthly
- Policies about transactions being submitted on a weekly basis are being followed
- Journal Entries are generally being prepared, approved and posted as specified

### **General Recommendations**

This second monthly monitoring review showed that improvements have been made: key accounts are being reconciled, policies and procedures are being followed and the process is being tracked. Finance efforts in two areas are progressing: documentation for amounts listed on journal entries and reconciliations has improved and amounts that have been carried over from prior years are being researched and cleared. Compliance has been involved in the review process, templates have been developed for Compliance to use in future monitoring, and training in the templates has occurred.

Over the next five months, the monthly monitoring function will be transitioned to the Compliance Department. Concorde Group will continue to produce the Monthly Monitoring Reports for the first year. After that point, the progress of each of the assessed departments in reaching and maintaining their goals and controls will be monitored by the Compliance Department.

The following departmental controls were listed in the Overall Monitoring Plan. This is the second monitoring report, which was designed to be “living document,” as processes and procedures evolve. As agreed in the Overall Monitoring Meeting on April 12, 2018, the items in gray below will be tested after the first quarter of FY 2019. Each item tested in this report is listed below. The status of each item tested is shown below in blue.

### **Accounting Controls**

- Conduct a monthly check that weekly submissions are being made by the Bursar’s Office, the Bookstore and others to check that new procedures are being followed and that receipts are posted quickly and completely. Also check that grant data is being

conveyed on a bi-weekly basis. After the first three months, create a schedule for which items will be checked for compliance monthly and which will be checked quarterly

- [BL] During March and April, the Bursar's Office and the Bookstore submitted receipts which were processed by Accounting. There were 176 entries made for the Bursar's Office; 132 entries made for the Bookstore and 119 entries were made for other offices / items
- [BL] The receipts received each week were processed in a timely manner. Compared to January and February, fewer receipts were processed within one day; however in March 32 percent were prepared and approved within seven (7) days and in April 56 percent were prepared and approved within seven (7) days. By the 16th day of the month, 70 percent of the receipts were processed in March and 99 percent were processed in April. The remaining receipts were processed within 35 and 29 days of preparation respectively.
- [BL] Access has been given to approvers, so that they can post entries when they approve them. This reduced a three step process to two steps
- [BL] Grant receipts, based on this sample, were not significant. More time is needed to see if grant receipts need to be submitted bi-monthly or monthly
- Sample journal entries to determine if they have been prepared and posted in compliance with the specified process
  - [BL] Journal entries sampled for March and April showed that Accounting processed 155 entries in March and 160 entries in April
  - [BL] Journal entries were prepared and approved by different personnel
  - [BL] A journal entry log is being kept which tracks the entry by: number, description, type, amount, category, preparer, date, reviewer and review date
  - [BL] Overall, journal entry documentation has improved and is more complete. Of the 59 journal entries reviewed for March and April, 93 percent were well documented. Follow-up discussion with the Bookstore should be considered. Four (4) were missing the date that they were prepared five (5) were missing documentation
- After the month end closing, check the Monthly Closing Checklist to see if all reconciliations have been completed
  - [BL] The month end close checklist is in the process of being revised
  - [BL] The month end reconciliations are being documented. For the sample examined, the reconciliations were prepared timely, were accurate, and were approved by an authorized person
    - [BL] Of the 19 reconciliations examined, three-quarters were prepared within eight (8) days. The remainder was prepared within 16 days
    - [BL] The reconciliations were accurate



- [BL] 90 percent of the reconciliations had been approved within three (3) weeks. Two (2) are waiting to be approved
- [GR] Check that the semi-annual inventory audit is being performed

**[GR] Purchasing**

- [GR] Check that new vendor information is being entered by Purchasing and checked by Accounts Payable by comparing Invoices to be paid against a sample of new vendors provided by Purchasing
- [GR] Check that the Board Policy on legal services are being followed
- [GR] Check the vendor spend report (new report to be created based on existing report) determine that spending complies with Purchasing policies and procedures and that threshold amounts are not being exceeded

**[GR] Accounts Payable**

- [GR] For the next three months, survey departments to determine if coordinators, department heads and area heads have permissions in Banner to create requisitions; have received training; and are entering requisitions. After the next three months, sample requisitions to determine whether they are being created and approved according properly

**[GR] Human Resources**

- [GR] Check a random sample of new hires to ensure that new hire procedures are being followed and a checklist is being used
- [GR] Check a random sample of separation to ensure that exit interviews are being conducted and that procedures for departmental sign-offs are completed
- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed

**[GR] Payroll**

- [GR] Check the audit trail of who is entering personnel and salary data for new hires and who is entering hours worked to determine if the separation of duties between Human Resources and Payroll is being followed
- Sample travel and expense forms to determine: When the form was submitted; when it was processed; whether it had to be returned to the originator and why; and when it was paid

**Bursar**

- Check that procedures are being followed and that weekly submissions are being made to Accounting
  - [BL] During March, the Bursar's Office submitted cash receipts an average of 17 times a week

- [BL] During April, the Bursar's Office submitted cash receipts an average of 18 times a week

### **Bookstore**

- Check that Bookstore funds are being reconciled and that variance analysis is being conducted
  - [BL] During March, the Bookstore submitted receipts an average of 6 times a week
  - [BL] During April, the Bookstore submitted receipts an average of 5 times a week
  - [BL] A variance analysis of bookstore receipts should be done at the end of Fiscal Year 2018

**Appendix H**  
**Strategic Plan Retreat**

# STRATEGIC PLANNING RETREAT: PHASE III

MAY  
23 & 24  
2018



Held at the Main Campus,  
Newark, NJ

**Main Campus** 303 University Avenue, Newark, NJ 07102  
**West Essex Campus** 730 Bloomfield Avenue, West Caldwell, NJ 07006

[www.essex.edu](http://www.essex.edu)

Appendix H





## STRATEGIC PLANNING RETREAT PHASE III

### AGENDA

<b>DAY I (WEDNESDAY, MAY 23)</b> Attendance: All Participants	
8:00 – 8:30 AM (30 minutes)	<b>Breakfast</b>
8:30-8:35AM (5 minutes)	<b>Welcome</b> <u>Presenter:</u> Dr. Elvira Vieira, Dean Community and Continuing Education
8:35-8:45	<b>Greetings and Charge</b> <u>Presenter:</u> Mr. Thomas McDermott, Chair of the Board of Trustees
8:45 – 9:15 AM (30 minutes)	<b>Purpose of Strategic Planning</b> <u>Presenter:</u> Dr. Anthony Munroe, President
9:15-10:30 AM (75 minutes)	<b>Achievement of Outcomes under Current Strategic Plan</b> <u>Facilitators:</u> Dr. Elvira Vieira, Dean Community and Continuing Education Dr. Keith Kirkland, Dean Student Affairs Mr. Sanjay Ramdath, Executive Director Enrollment Management Dr. Jinsoo Park, Director Institutional Research
10:30-10:45 AM (15 minutes)	<b>BREAK</b>
10:45-12:00 PM (75 minutes)	<b>Strategic Planning for 2019-2024</b> Breakout Session <u>Facilitators:</u> K. Kirkland, A. Massenburg; E. Vieira; S. Ramdath; Y. Henry  Breakout Group Questions: See Appendix A attached Breakout Groups-Themes and Participants: See Appendix B attached



12:00 – 12:15 PM (15 minutes)	<b>Report out on Breakout Groups</b> <u>Facilitator:</u> Dr. June Persaud, Associate Dean Program Development and Learning Resources
12:15-12:30 PM (15 minutes)	<b>WORKING LUNCH</b>
12:30-1:30 PM (60 minutes)	<b>The Next Five Year Plan 2019-2024: New Strategic Directions and Critical Resources</b> <u>Facilitators:</u> Dr. Jeff Lee, VP Academic Affairs & Chief Academic Officer Dr. Jill Stein, Dean STEM & Health Sciences Mr. Mohamed Seddiki, Executive Dean, CIO of Administrative & Learning Technologies Mr. James Pedersen, Acting Controller, Chief Financial Officer Mr. Evens Wagnac, Deputy CFO Mr. Syrion Jack, Assistant General Counsel





## STRATEGIC PLANNING RETREAT PHASE III

### AGENDA

DAY II (THURSDAY, MAY 24)	
Attendance: Cabinet Officers required; Board of Trustees optional	
8:00 – 8:30 AM (30 minutes)	<b>Continental Breakfast</b>
8:30 – 10:30 AM (120 minutes)	<b>Drafting the 2019-2024 Strategic Plan</b> <u>Facilitator: A. Munroe</u>
10:30 - 10:45 AM (15 minutes)	<b>BREAK</b>
10:45 – 12:00 PM (75 minutes)	<b>Alignment with Academic Master Plan</b> <u>Facilitators: J. Lee; J. Stein</u>
12:00 PM	<b>WORKING LUNCH</b>
12:00– 12:30 PM (30 minutes)	<b>Alignment with the Facilities Master Plan, and the Technology Master Plan</b> <u>Facilitator: M. Seddiki</u>
12:30 – 1:00 PM (30 minutes)	<b>Alignment with the Budget Plan</b> <u>Facilitators: J. Pedersen; E. Wagnac</u>
1:00 – 1:30 PM (30 minutes)	<b>Next Steps and Strategic Planning Phase IV</b> <u>Facilitator: A. Munroe</u>



**STRATEGIC PLANNING RETREAT  
PHASE III**

**APPENDIX A**

**FOCUS GROUP Questions**

- |   |
|---|
| 1. What 2-3 things does the College do well that it should continue doing?  |
| 2. What 2-3 areas should the College engage in more?                        |
| 3. What are the 2-3 most critical issues that the College needs to address? |

**Additional Question**

- |  |
|--|
| 4. What do you see as the 3-4 priorities the College should establish in its strategic plan? |
|--|





## APPENDIX B

### STRATEGIC PLANNING RETREAT PHASE III

#### Breakout Groups-Themes and Participants

##### **Group 1: Academics and Student Success**

Enable student success by delivering quality learning experiences and providing necessary support services.

Facilitator: K. Kirkland, Dean, Student Affairs

Participants: M. Bolden (Trustee); C. Morales (Trustee); J. Lee; C. Battle; A. Williams; M. Alvarado; Z. Kassa; E. Kamunge; J. Persaud; R. Jackson; N. Wilson

##### **Group 2: Assessment and Resource Allocation**

Utilize evidence-based decision-making as the foundation for integrated planning and resource allocation.

Facilitator: A. Massenburg, Chief Compliance Officer, Acting ALO

Participants: T. McDermott (Board Chair); A. Lewis (Trustee); J. Pedersen; J.S. Drakulich; P. Davis; J. Park; D. Miller; C. Reid; P. Walker

##### **Group 3: Public-Private Partnerships**

Optimize strategic partnerships with educational, business, cultural, and government agencies to respond to diverse community and current as well as anticipated labor force needs.

Facilitator: E. Vieira, Dean Community and Continuing Education

Participants: J. Wright (Trustee); R. Davis (Foundation); M. Seddiki; E. Wagnac; M. Choudhury; M. Mack; D. Kalantarov

##### **Group 4: Image**

Enhance marketing efforts and clearly and widely communicate programs and services offered at the College.

Facilitator: S. Ramdath, Executive Director, Enrollment Management

Participants: I. Cruz (Trustee); J. Maceri (Trustee); S. Schnall (Foundation); J. Stein; L. Bello-de-Castro; Y. Jefferies; S. Jack; A. Boakye; T. Rogers

**Group 5: Institutional Culture**

Establish and maintain an institutional culture that is student-centered, diverse, and inclusive of students, employees, and campus visitors.

Establish and maintain a culture of inclusion for students, employees, and campus visitors.

Facilitator: Y. Henry, Director, Human Resources

Participants: J. Grimes (Trustee); B. Robinson (Trustee); C. Pinderhughes; P. Slade; J. Ramos-Ribeiro; M. Bridgeforth; J. Tolliver; M. Frank





# Essex County College

Development of the Next Strategic Plan 2019 – 2024  
Strategic Planning Phase III

May 2018



# Essex County College (ECC) Strategic Planning Process 2019 - 2024

- Phase I: Cabinet Retreat July 2017
- Phase II: Board & Cabinet Retreat Nov. 2017
- Phase III: Spring 2018 Develop the 2019-2024 Plan informed by data, analyses, environmental scan reports (i.e. Emsi, BLS, etc.), Academic Master Plan\*, Facilities Master Plan\*, IT Plan, Budget / Resource Allocation, etc.

\* Under development





# ECC Mission Statement

*Essex County College is an open access community college that serves the diverse needs of its students through comprehensive educational programs, training, and continuing education. Essex County College is dedicated to academic excellence and the success of its students.*

*Ponder this:*

*What are some takeaways?*

*What is the essence of the Mission Statement?*

*How are we aligned with the Mission Statement?*

# Goals and Objectives

- Proactive, responsive, executable plan by May 2018
- Position ECC to be a leader in community college education, academic programming, and workforce development
- Others?



# Today's Situation / Scan

- Accreditation Concerns
- Declining Enrollment / Declining Revenue / Escalating Operating Costs
- Bruised Brand
- Increased Competition
- Underperforming academic and operational metrics (i.e. IPEDS, Retention, etc.)
- Strong performance in student outcomes among some programs
- Top producer in the State of NJ of Jack Kent Cooke Scholars
- Several opportunities to be market leader and driver in select academic areas
- Others?

# Some Observations

- Too many strategic initiative goals
- Too much to assess
- Goals wording not conducive to assessment
- College unaware of goals
- Minimal assessment
- Resources needed in Marketing, Social Media, External Relations, Alumni Affairs, etc.
- Review Dev. Ed.
- Review, improve, revamp Academic Advising
- Much needed focus and resources on Student Success, Pathways, Academic Success
- Improve Coordination and Communication (i.e. retention, recruitment, student development, etc.)



# Observations cont'd

- Increase efficiency and yield in application process
- Professional development opportunities weak
- Classroom technology / assessment needed
- Underutilized / under-equipped computer labs
- Assess value of LMS
- Modernize Facility
- Improve coordination of scholarships / internships / articulation
- Improve pipeline of HS students

# Decision-Making Principles and Process

- Preserve and drive the Mission in all that we do
- Protect the health, safety and security of our college community: students, faculty, staff and visitors
- Protect the academic integrity and excellence of all educational programs and services
- Protect the institutional integrity of the College
- Data-driven, data-informed decision making through an inclusive, transparent process
- Alignment of, and investment in, strategic initiatives that will enhance and preserve the long-term financial health of the College



# Guiding Thoughts, Recommendations, Expectations, Requests

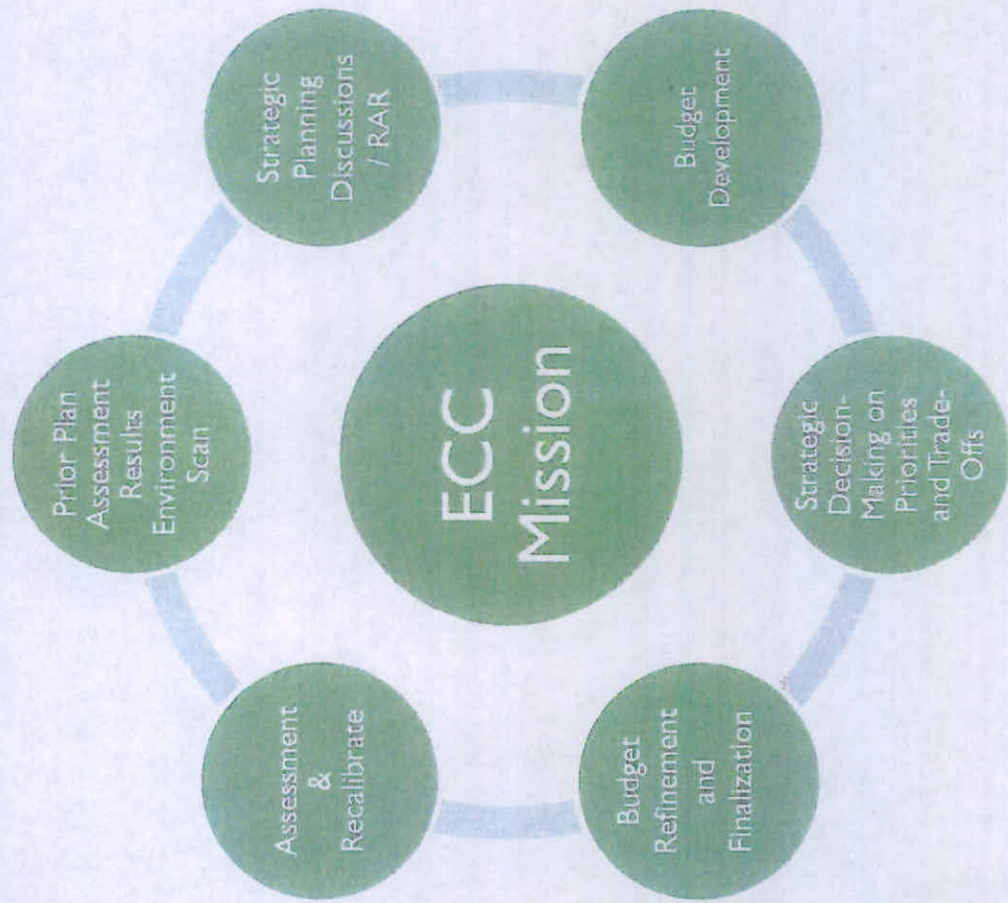
- Students First!
- Student Wellness Center
- Contemporary and Responsive Academic Programming
- Innovative, New Articulations and Affiliations
- Center for Teaching & Learning Excellence
- Comprehensive Staff Development
- Facilities Master Plan
- Academic Master Plan
- Information Technology Master Plan
- Budget Development Process and Resource Allocation (RAR) alignment
- Investment in key initiatives: Marketing, student success, operational efficiencies, etc.
- Others?

# Model for a Sustainable Financial Future

- First: Must be Focused on Mission, Vision, Values
- Well-defined and resourced Strategic Priorities
- Academic Excellence
- Fiscal Exigency / Reorganization
- Grow Revenues
  - Identify sustainable revenue opportunities
- Control Expenses
  - Identify organizational efficiencies
- Resource Allocation
  - Alignment
  - Budget implications



# Strategy Focused Budgeting Process

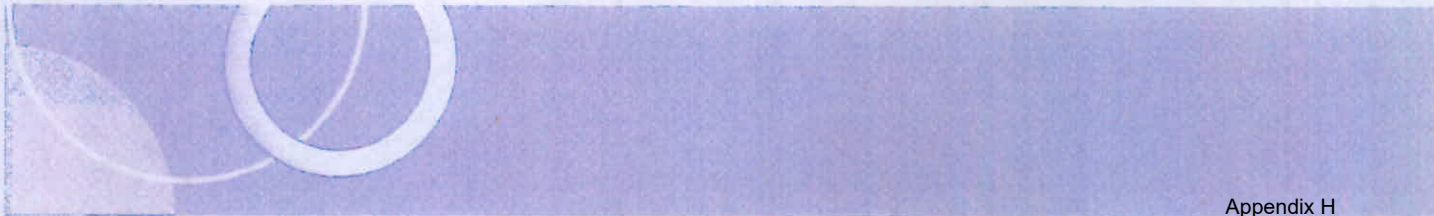


# What are our Available Options?

- What academic programs should we develop / launch?
- What academic programs should be evaluated for discontinuance?
- What are operational efficiencies we need to focus on?
- What other strategic initiatives should we consider?
- How do we strengthen Assessment, Student Success, etc?
- What Reorganization recommendations should be considered?



# Next Steps...





**ESSEX**  
**COUNTY COLLEGE**

Exceed Expectations

## **Mission** Statement

Essex County College is an open access community college that serves the diverse needs of students through comprehensive educational programs, training, and continuing education. Essex County College is dedicated to academic excellence and the success of its students.

---

## **Vision** Statement

A Beacon for Education and Knowledge, Essex County College attracts people who seek a better life through education. We transform lives, broaden learning and empower students to achieve their full potential. Our College community and graduates are change agents and leaders who contribute to the health, vitality and advancement of society.



# Values Statement

Essex County College affirms the following principles, values and beliefs:

**Teaching and Learning:** We affirm teaching and learning as our primary purpose. The College seeks to instill in students general and specialized knowledge, the ability to think critically, and a commitment to civic responsibility. We value academic freedom and support the open exchange of ideas and experiences.

**Excellence and Accountability:** We believe in creating a learning environment that fosters high expectations for achievement. The College is committed to rigorous academic standards, faculty excellence, and responsive support services that enable students to reach their full academic, professional and personal potential. We provide excellent programs that utilize technology, demonstrate innovation, and undergo evaluation to ensure consistent and outstanding performance.

**Community and Engagement:** We support programs that enhance the economic and social development of Essex County. We value our role as a vital community resource and are dedicated to forging effective partnerships with our many constituencies.

**Diversity and Access:** We embrace the rich diversity of our student population and our employees. We recognize the historical, intellectual, and artistic contributions of all cultures, and promote an atmosphere in which critical examination of perspectives is accepted and encouraged. We believe all people should have access to affordable, quality higher education that will prepare them to succeed in a dynamic world.

**Legacy and Transformation:** We honor our history and valued traditions of Essex County College, the City of Newark and the County of Essex. We also welcome transformative power of education to change lives. Building upon our past achievements, we eagerly embrace the future by pursuing innovations in teaching, administration, and student services.



**Appendix I**  
**Draft Strategic Plan**

DRAFT 05/29/2018

2019-2024 Strategic Plan



2019-2024 Strategic Plan

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

### Table of Contents

President's Message

Mission, Vision, Values

Strategic Planning Purpose, Process, Model

Strategic Planning Priorities

Findings that informed the Strategic Priorities

Key Indicators

Strategic Plan Goals and Objectives

Alignment of Strategic Plan with Master Plans

Appendices

Acknowledgements

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

### President's Message

As Essex County College enters its fiftieth year of service, the 2019-2024 strategic plan stands on the legacy of the past and looks keenly to the future. The process to assess and analyze the state of the College and to chart a sustainable course for the next five years was an extensive and inclusive process that relied heavily on stakeholder input and on data. The critical conversations around immediate past achievements and goals accomplished as well as multiple internal and external environmental scans led inevitably to an acknowledgement of the changed and changing circumstances of operations, and laid the groundwork for dynamic new growth going forward.

This Strategic Plan is a vision and a blueprint for where the College wants to be over the next five-years, and defines the strategies the College intends to employ in order to get there. The process is an iterative one and includes criteria by which to measure success and achievements. The focus is naturally student-centric, and intentionally acknowledges the College's dual transfer and workforce mission through which it is possible to meet the diverse needs of students. The Plan acknowledges the public-private partnerships and strategic collaborations necessary to support student success. It gives high priority to the effective allocation of all resources, and incorporates transparency and accountability as part of that *modus operandi*.

The 2019-2024 Strategic Plan is aligned with the College's new Academic Master Plan, Facilities Master Plan, and Information Technology Master Plan, all of which are being developed at this time. This coincidence supports a comprehensive and rational interface of the many pieces necessary for them all to be successful. The creation of the blueprint that is the Strategic Plan was made possible through the commitment of many dedicated individuals whose work brings plans into reality.

At this crossroads in its history, the College looks to a future that is not without risk and uncertainty, nor without significant opportunities. The 2019-2024 Strategic Plan proposes to take the College from visioning to achievement, and an Essex County College re-created for its current and future reality.

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

### **Mission**

Essex County College is an open access community college that serves the diverse needs of students through comprehensive educational programs, training and continuing education. Essex County College is dedicated to academic excellence and the success of its students.

### **Vision**

A Beacon for Education and Knowledge, Essex County College attracts people who seek a better life through education. We transform lives, broaden learning and empower students to achieve their full potential. Our College community and graduates are change agents and leaders who contribute to the health, vitality and advancement of society.

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# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

accepted and encouraged. We believe all people should have access to affordable, quality higher education that will prepare them to succeed in a dynamic world.

Legacy and Transformation: We honor our history and valued traditions of Essex County College, the City of Newark and the County of Essex. We also welcome the transformative power of education to change lives. Building upon our past achievements, we eagerly embrace the future by pursuing innovations in teaching, administration, and student services.

### **Strategic Planning: Purpose, Process, Model**

#### **Purpose**

The purpose of this strategic planning was to assess and analyze the current state of the College, define sustainable strategies to advance the mission of service to students, and focus resources to implement strategies identified.

#### **Process**

Phase I: The Essex County College strategic planning process began in July 2017, with the Board of Trustees-Cabinet Strategic Planning Retreat: Phase I (July 26 & 27). At this first meeting, the College brought together members of the Board of Trustees with the Cabinet and senior administrators for dialogue about the state of the College and strategic directions that needed to be pursued. In this meeting, College employed an Appreciative Inquiry SOAR approach, using a collaborative, strengths-based dialogue and an environmental scanning methodology to determine the institution's strengths, opportunities, aspirations and results/resources (SOAR).

Phase II: In November 2017, the College continued the strategic planning process with the Board of Trustees-Cabinet Strategic Planning Retreat: Phase II (November 29 & 30). At this meeting the College brought together the Board of Trustees which included more than five (check this) new members, the Essex County College President Emeritus, The County College of Morris President Emeritus, the President of the New Jersey Council of County Colleges (NJCCC), Essex County College Cabinet officers and senior administrators. The College again utilized the Appreciative Inquiry SOAR approach, and scanned the environment for indicators of the direction the College needed to take.

#### Phase III:

In March 2018, the College continued the strategic planning process with the creation of a Strategic Planning Steering Committee. Under the auspices of the President, the

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

Committee held its first meeting on March 9, and continued to meet thereafter in weekly Friday meetings through May 17, 2018. Committee members conducted similar meetings with their respective areas and solicited input on strategic directions to move the College forward.

Throughout the months of March and April 2018, the College president also facilitated a series of critical strategic planning meetings with several constituent groups, including Academic Division Chairs (Note: describe this process) and Governance Committee Chairs (Note: describe this process). On May 15 the College conducted a Focus Group (Note: describe this process) with students to discuss the state of the College and solicit input for new and continuing strategic directions.

On \_\_\_\_ and \_\_\_\_ the College conducted online surveys with faculty and with external stakeholders to solicit input for the strategic planning process. (Note: describe this process.)

On May 23 & 24, the College held its Strategic Planning Retreat: Phase III. Participants included members of the Board of Trustees, members of the Foundation Board, Cabinet Officers, Associate Deans, Directors, Academic Division Chairs, Governance Council Chairs, and union leaders.

### **Model**

In Phase I and Phase 2, the College utilized the Appreciative Inquiry (AI) SOAR model for its strategic planning process. Facilitated by the Director of the Center for Applied Appreciative Inquiry (CAAI) at Rutgers School of Public Affairs and Administration, this model utilizes positively constructed questioning and a structured process for dialoguing in order to discover conditions, factors, and strengths for success.

In Phase 3 of the strategic planning process, the College supplemented the Appreciative Inquiry SOAR model applied in Phase I and Phase 2 with a gap analysis model that utilized current environmental scans and workforce data to analyze program demand gaps in the College's offerings, and develop new strategic directions for the College.

**Strategic Planning Priorities** (Note: pending)

**Findings that Informed the Strategic Priorities** (Note: pending)

**Key Indicators**



# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

- Strategic Plan 2013-2018
- Academic Master Plan
- Facilities Master Plan
- Information Technology Master Plan
- Enrollment Management Plan
- Budget Development
- Program Demand Gap Analysis
- Middle States Assessment Feedback
- Middle States Standards of Accreditation
- Stakeholder Surveys
- Student Focus Group
- Workforce Development Boards
- NJ Occupational Outlook

### Strategic Plan 2019-2024 Goals and Objectives

This Strategic Plan was built around five major goals:

Goal 1: Academic and Student Success

Goal 2: Assessment and Resource Allocation

Goal 3: Public-Private Partnerships

Goal 4: Image

Goal 5: Institutional Culture

### GOAL 1: Academic and Student Success

Enable student success by delivering quality learning experiences and providing necessary support services.

#### Goals and Objectives

*Objective #1 Ensure current program requirements facilitate retention, graduation and persistence*

- Design and implement a new (mandatory) student orientation and advisement model inclusive of advisement software, advisement training, advisement assignment and scheduling.
- Develop and implement student retention model.
  - How does CSS fit?
  - Student/faculty mentoring
  - Tutoring services

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

- Flexible scheduling, course offerings
- Academic Advising
- Writing lab with assigned tutors
- Resource wrap around services – Services for Wellness, Differently-Abled
- Early alert (warning) system
- Enhancement of extracurricular activities
- Enhance Career and transfer services

### *Objective #2 Evaluate opportunities to improve developmental education*

- New/different models to help students pass remedial courses
  - o Smaller class sizes
  - o Tutors embedded in the classes
  - o MTH 092 for Liberal Arts/Social Science majors
  - o Other models

### *Objective #3 Create additional educational opportunities for students*

- Online programs and courses
- CLEP
- Aligning curriculum to industry standards
- Stackable credentials, competency and industry based
- Noncredit to credit conversion

### *Objective #4 Assessment*

- SPOL
- Evidence based data driven review of student learning outcomes
- Evidence based data driven review of program viability
  - o New programs
  - o Program discontinuation

### *Objective #5 Support faculty training and development*

- Matching faculty qualifications and assignments to ensure high productivity
- Focus on best practices in teaching and learning
- Training and development on assessment
- Training and development on new technology

## **GOAL 2: Assessment and Resource Allocation**

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

Utilize evidence-based decision making as the foundation for integrated planning and resource allocation.

### Objectives:

- Utilize Data-Based driving decision making
  - SPOL
  - SLOAT
  - ALT
  - Banner Web Reports
  - Monthly Financial Reports
  - Annual Reports
  - Audit Reports
  - Internal Review Reports
  
- Implement and Encourage Professional Development
  - Team Building
  - Recognition of staff
  - Utilize outside resources to promote development
    - Memberships/Networking
  
- Communication
  - Marketing
  - Social Media
  - Alumni
  
- Funding
  - Operating Budget
    - State
    - County
    - Tuition/Fees
  - Grants
  - Foundation
  - Public-Private partnership
  
- Student Success
  - Retention
  - Graduation
  - Competency based/Stackable Credentials
  - Remediation
  
- Partnerships

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

- Government
- Private
- Non-Credit/Credits

### **GOAL 3: Public-Private Partnerships**

Establish and optimize partnerships with educational, business, cultural, and governmental agencies to respond to diverse community as well as anticipated workforce needs.

#### **Emerging Themes:**

- Articulations with 4-year institutions and agreements with local high schools.
- Partnerships with local industry.
- Customized training for local businesses and organizations.
- Participation in statewide networking opportunities.
- Corporate sponsorships for the institution.
- Use existing alumnae success stories to leverage resources and partnerships in the community.
- Continue to build partnerships with local government offices, non-profit organizations, foundations and other appropriate community groups.

#### **Findings:**

- Emsi – report
- NJ Occupational Outlook Handbook
- Workforce Investment Boards – Newark and Essex County – proposal requests/federal funds
- Data from Survey for External Stakeholders
- Group III input from May 23, 2018 – Brainstorm and discussion

#### **Goals:**

- Expand and cultivate K-12 partnerships and programs to improve the college-readiness of incoming students and career training education (CTE).
- Increase the visibility of the College at statewide and community events within Essex County.
- Strengthen the capacity of Essex to deliver workforce development training for the business, non-profit and government in both credit and non-credit certificate programs.

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## 2019-2024 Strategic Plan

- Continue to seek partnerships with four-year institutions to develop articulations and guided pathways opportunities for student success.
- Connect to local businesses for opportunities in customized training, internships, clinical sites, and to meet the needs of workforce/labor demands.
- Outreach to local community based organizations, religious entities, corporate sponsors and foundations to strengthen institutional support.

### **GOAL 4: Image**

Enhance and expand marketing efforts by clearly and widely communicating the College's wide array of offerings and services.

#### **Emerging Themes:**

- Re-launch of Website
- Engage social media on all Platforms (meeting prospective and current students where they are)
- Hiring Full-time Marketing Team
- Alumni Engagement
- Memberships with strategic partners i.e, Chamber of Commerce, etc.
- Community Outreach with events.
- Rebranding the institution
- Capitalize on Alumnae Success Stories

#### **Findings:**

- Student focus group
- Strategic planning discussion on May 23 (Group 4)
- Board of Trustees Minutes Public Comment
- Analytics from Social Media Platforms
- Staff input

#### **Goals:**

- Re-Launch of website focused on students and prospective students.
- Engagement on social media platforms such as twitter, Facebook, snap chat, Integra on a more consistent basis with regular messaging for entire institution.
- Re-establish marketing office for communications and public relations and recruitment.
- Allocating resources to maintain memberships with appropriate strategic partners.
- Development of robust alumni database for information communication/outreach.

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

- Incorporate the college brand and key marketing messages to enhance student recruitment, enrollment and retention.

### **GOAL 5: Institutional Culture of Engagement and Inclusion**

Optimize and reinforce an institutional culture that is student-centered, diverse, and inclusive of students, employees, and campus visitors.

#### **Emerging Themes:**

- Break down silos within the institution.
- Establish internal collaborations across the various departments/areas.
- Build a culture and a model of financial stability and accountability.
- Inclusiveness and engagement.
- Sharing of information and opportunities.
- The need for an intranet for communication.
- Using technology to enhance services and communication.
- Prioritize recruitment, retention, graduation – student centered services.
- Sharing of data and becoming data driven decision makers.
- Seccession plan needed.

#### **Findings:**

- May 23<sup>rd</sup> Strategic Plan discussion and brainstorming session
- PACE survey from Office of Institutional Planning and Assessment
- Survey of Faculty
- Low morale as a result of multiple changes within the institution.
- SPOL and Degree Works implementation for data and student learning/support services.
- LMS systems – communication with students
  - Office of Institutional Assessment and Planning

#### **Goals:**

- Foster and sustain a culture of evidence-based decision making at Essex.
- Implement SPOL as well as Degree Works to strengthen assessment and communication between departments as well as with students.
- Offer team building opportunities within institution through events, college wide as well as departmental meetings.
- Establish the use of technology based communications systems via an intranet.

# DRAFT 05/29/2018

## 2019-2024 Strategic Plan

- Allocate resources to allow professional development and allow for internal exchange of sharing of ideas to enhance the intellectual assets of the institution to build capacity as well as a secession plan.
- Continue to advance and monitor progress in implementing the goals of the institution's ancillary master plans, including enrollment management, facilities, institutional assessment and the information technology plans.

**Alignment of Strategic Plan with Master Plans** (Note: pending)

**Appendices** (Note: pending)

**Acknowledgements** (Note: pending)

**Appendix J**  
**Vision 2028**





## **Building a Bold Vision for the Future**

*We live in a rapidly changing world, one where technological advances, economic forces, and demographic changes are continuously redefining the way we learn, work, and live.*

For more than 50 years, New Jersey's community colleges have been indispensable institutions throughout the state, providing high quality, affordable post-secondary education to hundreds of thousands of people and helping to build the skilled workforce that has underpinned the state's economic growth.

Community colleges are perhaps the most dynamic and diverse institutions in the state and are a true reflection of the values, hopes, and aspirations of New Jersey – and of America.

The community colleges have remained responsive to the needs of their local residents, employers, and communities while adapting to changing times.

New Jersey's 19 community colleges are committed to building on this strong foundation, finding innovative solutions, and cementing new partnerships that respond to our changing world. Because of this responsive mission, the community colleges, through the New Jersey Council of County Colleges, are developing a framework for the future that will articulate a bold vision for the years ahead. This effort, known as *Vision 2028*, will be shaped by the voices and insights of our multiple constituents and key partners, including community college administrators, faculty, students, alumni, high schools, colleges, universities, state and local government, employers, non-profit and community-based organizations, and the philanthropic community.

## **The Need for New Perspectives and Innovative Ideas**

It will take new ideas and approaches to build a bold, ambitious agenda for the future and to further define these themes and priorities. We ask that you be a part of this effort. We welcome all ideas for how New Jersey's community colleges can build on a strong foundation, be best positioned to prepare New Jerseyans to thrive in a rapidly changing world, and be institutions of solutions and innovation.



[www.njccc.org/vision-2028](http://www.njccc.org/vision-2028) | [Vision2028@njccc.org](mailto:Vision2028@njccc.org)

## A Strong Tradition and Foundation

*We have a strong foundation on which to build.*

Many of the state's community colleges have recently or will in the near future celebrate 50 years of service to the state. Some of the community colleges have even longer histories. Public support for more higher education opportunities led to the state's establishment of a community college system through the New Jersey County College Act of 1962.

Today, 19 community colleges serve all 21 counties, offering a wide range of programs: associate degree programs that prepare students for careers or to transfer to a four-year college; career-focused credential and certificate programs that prepare students for jobs and careers; education and cultural programs that enrich the lives of the local community; and training partnerships with employers who are investing in the skills of their current employees.

Community colleges play a critical and central role in the state's higher education system.

Throughout the past 50 years, New Jersey's community colleges have been a remarkable resource for hundreds of thousands of New Jerseyans, providing an affordable and high quality start to higher education, imparting new skills and knowledge to individuals throughout their lives and careers, all while serving as vibrant anchors of their communities.

340,000

New Jersey's community colleges are now the largest sector of higher education in the state. More than 340,000 individuals took credit, noncredit, or training classes at community colleges last year.

23,557

In 2017, a total of 23,557 people completed a degree or certificate program at a community college in New Jersey, an increase of 48% since 2008.

45%

Forty-five percent of all students who earned a bachelor's degree from a New Jersey college or university had previously completed courses at a community college.

## A Time for Innovation – Adapting to Technological, Economic, and Demographic Change

*As the world changes, New Jersey's community colleges are well positioned*

to innovate to ensure that they remain at the heart of solutions to the challenges and opportunities facing our state, our employers, and our residents.

Technology has placed a premium on cutting edge workforce education. New occupations and industries are being created and some occupations are being transformed. Demographic changes will continue to lead to an increasingly diverse population and an aging population with fewer high school graduates.

Broader trends in the economy have led to rising income inequality, while placing an even higher premium on skills and education. And although job creation has remained steady for the past seven years, skills gaps leave many jobs unfilled.

Amid these disruptions, two things are clear – change is constant and education is critical. Experts agree that the vast majority of individuals will need some post-secondary education in order to secure a family-supporting job and career and to be able to be contributing members of our democracy. Experts also agree that most individuals will need to develop new skills throughout their lives and that many people will have multiple careers.

New Jersey has long benefited from having one of the most skilled, productive, and innovative workforces in the country and the world. New Jersey cannot take this long-standing competitive advantage for granted – as states, cities, and nations around the globe are catching up.

And not all New Jerseyans have obtained the education they will need in the future. Despite having an educated and skilled population, more than 2 million adults in New Jersey have no education after high school. An additional 1 million New Jerseyans have earned some college credits but have not earned a post-secondary degree.

Community colleges have been able to adapt to change and have served an increasingly diverse population, responded to the evolving needs of employers, and ensured that their services are tailored to the needs of the local community. New Jersey's community colleges have found the right balance – working together as 19 community colleges while ensuring that each college is driven by the unique needs of their local communities.

## A Time for Action – Developing Vision 2028

*In the next three months, New Jersey's community colleges will work together and with external partners* to develop a framework for the future. This framework will guide the efforts of the colleges to work together and with partners across the state to embrace change and to ensure that the colleges are solutions to the challenges facing our state and a place of opportunity for all of our residents.

The development of the framework will be guided by the chairs of the community colleges' boards of trustees and by community college presidents, who make up the New Jersey Council of County Colleges, and will incorporate new ideas and suggestions gathered from community college leaders and stakeholders across the state.

### Community College Convenings

During the next three months, we will convene more than 15 meetings of community college leaders across the state to obtain input that will inform the framework for the future.

### Perspectives/ Innovative Ideas

We will seek input from a wide variety of partners, stakeholders, college leaders, students, and alumni. They will join this effort by offering their perspectives on the strengths of the state's community colleges, areas for improvement, and areas for innovation through an online survey.

### Statewide Leadership Summit

On Friday, November 16th, leaders from across the state will convene at Middlesex County College for an all-day summit to discuss changes in technology, the economy, and demographics, and help determine how community colleges adapt and respond in order to be the educational anchors of our communities in the future. Each community college will send a delegation to the summit and will join with leaders, partners, and stakeholders from across the state.

This effort will not start from square one. Instead, it will build on the countless discussions that have occurred among presidents, college leaders, faculty, staff, and partners in the past few years. It will also build on the strategic plans of all of the community colleges, the Council's own strategic plan, and the important work of the Council's Center for Student Success and Consortium for Workforce and Economic Development. The effort will also build on the latest research into effective strategies and practices. And most importantly, the effort will build on Governor Murphy's recently released economic growth plan, the Governor's proposal for free community college, and proposals from the state legislature. Finally, this framework for the future will help to inform the higher education strategic plan being developed by the Secretary of Higher Education.

## Key themes have emerged from initial discussions and will form the framework for the Vision 2028 effort:

- 1. Access** – Community colleges provide an open door to higher education and a pathway to the middle class. We must continue to find ways to reduce the barriers that prevent people from obtaining a post-secondary degree or credential, by reducing the cost to students of attending community college and by building pathways to community college for high school students and adults, with the very best onboarding practices that provide exceptional customer service. We must continue to address equity gaps and ensure that all New Jerseyans – regardless of race, income, and socioeconomic circumstances – have access to a post-secondary education.
- 2. Student Success** – Community colleges must continue to ensure that all students who enroll in programs have a strong chance of completing those programs. Colleges must continue to deliver exceptional advising, guidance, and other integrated services to students to help them choose, stay on, and complete academic paths that lead to employment or transfer. Colleges must continue to find ways to provide supports to students, through mentoring and tutoring, new approaches to developmental education, and through access to social services supports that can ensure that a lack of child care, food, housing, and transportation are no longer barriers to completion.
- 3. Valuable and Relevant Learning** – Community colleges must continue to provide the essential skills and knowledge to students that will help them navigate and thrive in a rapidly changing world and economy. Colleges must continue to help students learn the skills that are demanded by the state's key industries and employers, while ensuring that they have the broad set of skills needed to be citizens in a diverse world and to be lifelong learners.
- 4. Community Anchors** – Community colleges must continue to be cornerstones of their local communities by providing programs and services that enrich the lives of county residents and help to build community in an increasingly fractured world.

### To address these themes, community colleges will build broader and deeper partnerships and strengthen current efforts to use data to drive decision-making at all levels.

#### 1. Partnerships

Community colleges must continue to build broader, deeper, and creative partnerships with a wide array of partners, employers, labor unions, state and local government, high schools, colleges, universities, community and faith-based organizations, and philanthropic organizations. Community colleges can provide the leadership needed to bring diverse groups together to build a skilled workforce and help build new pathways to economic opportunity.

#### 2. Data-Driven Decision-Making

Community colleges must continue to strengthen their efforts to use data to inform the wide array of decisions that are made each day on campuses across the state.

#### 3. Innovation

Community colleges must continue to provide professional development and supports to faculty, staff, and administrators to ensure that our entire community is able to adapt and thrive in an increasingly changing world.

**Community colleges are well positioned to play a significant role in addressing many of the challenges and opportunities facing New Jersey. We cannot do this alone. And we need your perspectives, your partnership, and your ideas for innovation, both now and in the years ahead.**

Please provide your suggestions for the future at:

[www.njccc.org/vision-2028](http://www.njccc.org/vision-2028)

If you or your organization is interested in partnering with community colleges, please contact the New Jersey Council of County Colleges at

[Vision2028@njccc.org](mailto:Vision2028@njccc.org)

**Appendix K**  
**Draft Academic Master Plan**



# **ACADEMIC MASTER PLAN 2019-2023**



## **Preamble**

In the Winter of 2018, the Office of the Vice President for Academic Affairs (“VPAA”) was charged by the College President with developing an Academic Master Plan (“AMP”) for Essex County College. At the time, the College was in a period of administrative reorganization, developing new operating policies and procedures, and reintroducing the enforcement of existing policies.

In assembling a committee to work on the AMP, the VPAA built a small team of volunteers from among the Full-Time Faculty, Adjunct Faculty, Administrative staff, and Professional staff. Once assembled and given the charge by the VPAA, the team looked at existing AMPs from other institutions and choose to follow the example of these schools, adopting goals that were table-based, few in number and overarching in scope.

The team worked January through March and produced a draft document by late March 2018. The draft document was presented to Cabinet and Faculty in April of 2018, with a final draft was presented to Cabinet on May 30th, 2018.

Also in May, the Academic Policies Advisory Committee (“APAC”) charged a subcommittee with looking at the AMP and making recommendations. In June, the President met with the APAC subcommittee and charged them with continuing work on the AMP within the framework of Academic Affairs.

The subcommittee presented their findings at Convocation in August of 2018 and had their suggestions approved by the full APAC committee that October. Upon receipt of the recommendations from the APAC subcommittee, Academic Affairs revised their goals and objectives to follow a Guided Pathways model, creating the core of the present AMP.

In closing this Preamble, notice must be made and accolades given to Ms. Shadiquah Hordge, an Administrative Assistant whose expertise and hard work allowed the thoughts and suggestions of the different working groups to be transformed into a physical, readable document.

## **Academic Master Plan Philosophy**

The Academic Master Plan philosophy was written by the College’s Paralegal Studies Program Director, Professor Linda McDonald Carter. The philosophy, presented here with minor editing,

speaks not so much to the quantitative gains we hope to achieve with this plan but rather to the uplifting of our students, something to which we feel this plan will contribute:

“The ECC Academic Master Plan is anchored by the guiding philosophy that each and every student entering the doors of ECC who desires a quality college education will be encouraged to thrive academically and will be given the tools necessary to successfully complete their education, thus preparing them for a transformational future that includes continuing education and lifelong learning. This academic model is centered in the successful completion of a stellar educational experience, delivered by faculty dedicated to bolstering students with intellectual and innovative guidance that encourages respect for all. Under this philosophy, the student will also receive an educational experience that:

Values and heightens imagination and intuition, and encourages exploration and individual growth both in and out of the classroom;

Deepens, advances and promotes critical thinking and problem solving;

Fosters an ongoing quest for knowledge;

Genuinely prepares students to both successfully manage the pursuit of a four year degree and immediately navigate and negotiate an energetic, fluid and vigorous marketplace.”

### **Mission, Vision and Values**

A College’s mission, vision and value statements speak, respectively, to what a College feels it should be achieving, how a College sees itself, and what a College believes. These statements are updated periodically as the College reassesses itself and how it seeks to serve its students and its community. The mission, vision and value statements below are the latest versions officially approved by the College.

#### **Mission Statement**

Essex County College is an open access community college that serves the diverse needs of students through comprehensive educational programs, training, and continuing education. Essex County College is dedicated to academic excellence and the success of its students.



## Vision Statement

A Beacon for Education and Knowledge, Essex County College attracts people who seek a better life through education. We transform lives, broaden learning and empower students to achieve their full potential. Our college community and graduates are change agents and leaders who contribute to the health, vitality and advancement of society.

## Values Statement

Essex County College affirms the following principles, values and beliefs:

- **Teaching and Learning:** We affirm teaching and learning as our primary purpose. The College seeks to instill in students general and specialized knowledge, the ability to think critically, and a commitment to civic responsibility. We value academic freedom and support the open exchange of ideas and experiences.
- **Excellence and Accountability:** We believe in creating a learning environment that fosters high expectations for achievement. The College is committed to rigorous academic standards, faculty excellence, and responsive support services that enable students to reach their full academic, professional and personal potential. We provide excellent programs that utilize technology, demonstrate innovation, and undergo evaluation to ensure consistent and outstanding performance.
- **Community and Engagement:** We support programs that enhance the economic and social development of Essex County. We value our role as a vital community resource and are dedicated to forging effective partnerships with our many constituencies.
- **Diversity and Access:** We embrace the rich diversity of our student population and our employees. We recognize the historical, intellectual, and artistic contributions of all cultures, and promote an atmosphere in which critical examination of perspectives is accepted and encouraged. We believe all people should have access to affordable, quality higher education that will prepare them to succeed in a dynamic world.
- **Legacy and Transformation:** We honor our history and valued traditions of Essex County College, the City of Newark and the County of Essex. We also welcome the transformative power of education to change lives. Building upon our past achievements, we eagerly embrace the future by pursuing innovations in teaching, administration, and student services.

## **Strategic Directions**

The current College Strategic Directions are as follows:

1. Enable student success by delivering quality learning experiences and providing necessary support services.
2. Utilize evidence-based decision making as the foundation for integrated planning and resource allocation.
3. Establish and optimize partnerships with educational, business, cultural, and governmental agencies to respond to diverse community as well as anticipated workforce needs.
4. Enhance and expand marketing efforts by clearly and widely communicating the College's wide array of offerings and services.
5. Optimize and reinforce an institutional culture that is student-centered, diverse, and inclusive of students, employees, and campus visitors.

## **Accreditation Standards**

The College's accrediting body is The Middle States Commission on Higher Education (3624 Market Street, 2nd Floor West, Philadelphia, PA 19104 Telephone: (267) 284-5000; E-mail: info@msche.org; Spanish: espanolinfo@msche.org; Web Site: <http://www.msche.org> ). The seven Standards for Accreditation and Requirements for Affiliation are the most recent Middle States standards and are required to be met by all Middle States accredited institutions.

### **Standard I Mission and Goals**

The institution's mission defines its purpose within the context of higher education, the students it serves, and what it intends to accomplish. The institution's stated goals are clearly linked to its mission and specify how the institution fulfills its mission.

### **Standard II Ethics and Integrity**

Ethics and integrity are central, indispensable, and defining hallmarks of effective higher education institutions. In all activities, whether internal or external, an institution must be faithful to its mission, honor its contracts and commitments, adhere to its policies, and represent itself truthfully.

### Standard III Design and Delivery of the Student Learning Experience

An institution provides students with learning experiences that are characterized by rigor and coherence of all program, certificate, and degree levels, regardless of instructional modality. All learning experiences, regardless of modality, program pace/schedule, level, and setting are consistent with higher education expectations.

### Standard IV Support of the Student Experience

Across all educational experiences, settings, levels, and instructional modalities, the institution recruits and admits students whose interests, abilities, experiences, and goals are congruent with its mission and educational offerings. The institution commits to student retention, persistence, completion, and success through a coherent and effective support system sustained by qualified professionals, which enhances the quality of the learning environment, contributes to the educational experience, and fosters student success.

### Standard V Educational Effectiveness Assessment

Assessment of student learning and achievement demonstrates that the institution's students have accomplished educational goals with their program of study, degree level, the institution's mission, and appropriate expectations for institutions of higher education.

### Standard VI Planning, Resources, and Institutional Improvement

The institution's planning processes, resources, and structures are aligned with each other and are sufficient to fulfill its mission and goals, to continuously assess and improve its programs and services, and to respond effectively to opportunities and challenges.

### Standard VII Governance, Leadership, and Administration

The institution is governed and administered in a manner that allows it to realize its stated mission and goals in a way that effectively benefits the institution, its students, and the other constituencies it serves. Even when supported by or affiliated with governmental, corporate, religious, educational system, or other unaccredited organizations, the institution has education as its primary purpose, and it operates as an academic institution with appropriate autonomy.

## **Academic Master Plan Purpose and Goals**

The purpose of this Academic Master Plan is to provide academic vision and guidance that will reinforce and help to drive the College's Strategic Master Plan. In doing this, the Academic Master Plan aligns with College Strategic Directions 1, 2, 3 and 5. The Academic Master Plan also aligns with Middle States Standards of Excellence 1 (Mission and Goals), 3 (Design and Delivery of the Student Learning Experience), 5 (Educational Effectiveness Assessment) and 6 (Planning, Resources and Institutional Improvement).

The Academic Master Plan has three overarching goals, based on the Guided Pathways model. The objectives under each goal and the activities used to reach those objectives will help to steer the Facilities Master Plan and Information Technology Master Plan, as well as the Strategic Master Plan. The data used to develop these plans and objectives is included in the Appendix. All plan activities are slated to run through the Spring of 2022. The 2022-2023 Academic Year will be used to assess and report out on data for inclusion in the Strategic Master Plan assessment report.

### **Goal 1: Increase student access to, progression through and completion of curricula by supporting and strengthening academic and non-credit programs.**

To help students to attain their educational goals, we have to meet them where they are and get them to where they want to be. This is particularly critical at the community college level, due to our practice of open admissions (at least to the College if not to specific programs). Students come to us with varying academic abilities and educational visions. And while many students currently come to us and are guided towards their goals and aspirations efficiently and in a timely manner, these results can vary by academic division, curriculum, or sometimes which faculty or staff the students do – or do not – come into contact with.

Current practice among community colleges promotes the use of “Guided Pathways” to keep students focused on the academic goals they wish to attain with a minimum of disruption. The Guided Pathways model is forged from a national movement looking towards a holistic redesign of the educational process. Faculty and staff who have attended recent workshops and training in Guided Pathways have contributed revised goals and objectives for this Academic Master Plan which will better outline for the institution how to best map out our students programs and pathways using this academic philosophy.

To best move our students into the future, there is a need for long-term, large-scale, sustainable reform of our educational practices. Towards this end, the objectives of Goal 1 are designed to implement Guided Pathways philosophy into our everyday operations.

## Goal 1 Objectives

- 1.1 Adopt and adapt the *Essential Practices* of the Guided Pathways Model to improve student engagement, progression, and completion.
- 1.2 Review established programs to ensure currency and alignment with transfer institutions and career pathways.
- 1.3 Identify new program opportunities as indicated by economic modeling and community needs.
- 1.4 Establish a Center for Teaching and Learning Excellence which will assist instructors with providing effective and innovative teaching to enhance student learning.
- 1.5 Recruit and retain high quality, full-time, tenure-track faculty.

## Goal 2: Provide the services necessary for students to maximize their learning potential by enhancing the quality of the student experience and promoting a culture of inclusion.

Student success is not just a matter of academic achievement. The physical, emotional and personal needs of the student must be addressed as well. Student support in areas such as wellness, mental health and food security are recognized as being as important to academic success, if not more important, as engaged faculty and challenging curricula.

Current Community College Survey of Student Engagement (“CCSSE”) data indicate that our students are less satisfied in general than they were in 2014. “Support for learners” was one key indicator. While this support could be either academic or non-academic, it nevertheless points out a need to reassess and develop a culture of student-centered advocacy and support.

While the College presently has support services available for its students, the types and amounts of services vary. In addition, there is not always communication between different areas providing this student support. The objectives of Goal 2 are designed to unify these services into a cohesive network that will better address the non-academic needs of our students.

## Goal 2 Objectives

- 2.1 Create a Wellness Center to provide holistic student support services.
- 2.2 Redesign College Success Seminar to enable early student exploration of academic and career options as well as integration of academic and non-academic foundation skills.
- 2.3 Increase academic support throughout the curriculum, particularly in program “gateway” courses.
- 2.4 Redesign academic advisement to create an integral and ongoing process supported by technology to help students stay on their chosen path.

- 2.5 Provide a college experience that respects diverse cultures, learning styles and experiences.

Goal 3: Develop, leverage and/or strengthen internal and external partnerships to enhance the quality, relevance and depth of the teaching and learning experience.

One of the purposes of community colleges is to partner with local industry and business in providing degrees, certificates and training that will allow people to move as seamlessly as possible from academic training to viable employment. Towards this end, the College contracted with EMSI to provide Program Demand Gap Analysis data that would indicate programs that are in demand within our immediate region and to see whether the College was meeting those demands.

While the data indicated that the College continues to maintain external partnerships with industrial stakeholders in prime expansion areas, the rigor of program reviews and regularity of communications with external agencies vary with discipline and program. In addition, there is minimal institutional crosstalk between non-credit and credit training programs, possibly from the historical separation of these two areas of college operations. .

Optimization of student employment success requires regular evaluation of program offerings with external partners to ensure relevancy in current markets. The objectives of Goal 3 are designed to create more cohesive college-employer relationships which will allow us to identify the most relevant “career communities” to address under a Guided pathways model.

### Goal 3 Objectives

- 3.1 Partner with industry leaders to determine ongoing workforce needs.
- 3.2 Increase community outreach and engagement to provide information and access regarding College programs.
- 3.3 Redesign and expand Study Abroad programs to increase student preparation for regional and global employment opportunities.

### Appendix – Web Links to Data sites

ECC 2009-2012 Academic Master Plan

[http://www.essex.edu/wp-content/uploads/2013/10/pira\\_ms\\_selfstudy\\_2011\\_Exhibit\\_03.pdf](http://www.essex.edu/wp-content/uploads/2013/10/pira_ms_selfstudy_2011_Exhibit_03.pdf)

ECC Annual Institutional Profile Fall 2017

[http://www.essex.edu/wp-content/uploads/2013/10/Essex\\_Institutional\\_Profile\\_2017.pdf](http://www.essex.edu/wp-content/uploads/2013/10/Essex_Institutional_Profile_2017.pdf)

ECC Fact Book and Outcomes Fall 2017 (contains 2013-2018 Strategic Master Plan data)

[http://www.essex.edu/wp-content/uploads/2013/10/pira\\_fact\\_book\\_2016\\_2017.pdf](http://www.essex.edu/wp-content/uploads/2013/10/pira_fact_book_2016_2017.pdf)

ECC Fast Facts 2017 (contains Key Performance Indicators)

<http://www.essex.edu/wp-content/uploads/2013/10/Fast-Facts-2017.pdf>

New Jersey Center for Student Success

<https://www.njstudentsuccess.org/>

New Jersey Community Colleges Affinity Groups – Purpose

<http://www.njccc.org/pdf-uploads/New%20Jersey%20Community%20College%20Affinity%20Groups.pdf>

Student Learning Outcomes Assessment Team (SLOAT)

<http://sloat.essex.edu/>

#### Appendix – Shared Governance Structure

(from “Notes on Academic Governance”, Aug. 2017. by J. Lee, VPAA/CAO)

Notes on Academic Governance Committees

1. Representatives to Committees are Members of Academic Divisions and are selected by secret balloting within Divisions. The ECC Faculty Association conducts elections by:
  - a. Distributing nominations/ballots to each faculty member for each Committee;
  - b. Establishing a secret balloting method;
  - c. Naming a location to receive ballots;
  - d. Providing for a transparent method of counting and recording ballots;
  - e. Publishing the rosters of each Committee.
2. The committees are:
  - a. Academic Computing Advisory Committee (ACAC)
  - b. Academic Development Advisory Committee (ADAC)
  - c. Academic Policies Advisory Committee (APAC)

- d. Academic Standards and Assessment Committee (ASAC)
  - e. College Curriculum Committee (CCC)
  - f. College Promotions Committee (CPC)
  - g. Faculty Development Committee (FDC)
3. The membership of two Committees (APAC & CPC) should be populated by Full Professors. Exceptions are allowed if no Full Professors are available in an Academic Division, in which case, the preference should be, in order, Associate Prof., Assistant Prof., Instructor.
  4. With the exception of CPC, Committee By-Laws should have some Common Elements:
    - a. Structure (Chair, vice-Chair, Recording Secretary, etc.);
    - b. Procedures for Electing Officers;
    - c. Divisional Representation;
    - d. Terms of membership;
    - e. Discussion and voting procedures (Robert's Rules of Order).
  5. All governance committee recommendations are channeled through Deans Council, which is chaired by the Vice President for Academic Affairs:
    - a. Promotion recommendations from CPC are presented directly to the President;
    - b. Policy recommendations from APAC are presented directly to Deans Council;
    - c. Non-policy recommendations from the remaining governance committees are presented directly to Deans Council while policy recommendations from the remaining committees are presented to APAC before being presented to Deans Council;
    - d. Recommendations from Governance Committees presented in Deans Council, if approved, may be moved forward for presentation to President's Cabinet.

**VPAA Academic Master Plan Committee**

Jeffrey Lee, Vice President for Academic Affairs/CAO

Leigh Bello-de Castro, Assoc. Dean, Online Education & West Essex Campus

Viral Bhatt, Bilingual Faculty

Augustine Boakye, Business Chairperson

Mary Ellen Carpenter, Health Sciences Faculty

Linda McDonald Carter, Social Sciences Faculty

Thomas Fernandez, Adjunct Business Faculty

Dmitriy Kalantarov, Math, Engineering Technologies & Computer Sciences Chairperson

Andrew McCarthy, Adjunct English Faculty

Brooke Orosz, Mathematics Faculty

Jinsoo Park, Director, Institutional Research



June Persaud, Assoc. Dean of Program Development & Learning Resources

Sanjay Ramdath, Exec. Director of Enrollment Management

Jill Stein, Dean of STEM & Health Sciences

Elvira Vieira, Dean of Community and Continuing Education & Workforce Development

**APAC Academic Master Plan Subcommittee**

Patrice Davis, Social Sciences Faculty and Subcommittee Chair

Kathlyn Battle, Counselor & Faculty Member

Mamie Bridgeforth, Social Sciences Chairperson

Linda McDonald Carter, Social Sciences Faculty

Yelena Lyudmilova, Asst. Director, Information Technology

Marva Mack, Assoc. Dean pre-College Readiness Programs

Susan Mulligan, Social Sciences Faculty

Brooke Orosz, Mathematics Faculty

Robert Spellman, Humanities Faculty

**Appendix L**  
**Facilities Master Plan**

# ESSEX COUNTY COLLEGE

303 UNIVERSITY AVENUE  
NEWARK, NJ 07102

## FACILITIES MASTER PLAN 2019-2023



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**Posen.**  
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PLANNING

REGULATORY APPROVALS

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# EXECUTIVE SUMMARY

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## Master Plan Overview and Approach

Posen Architects was commissioned in February of 2018 to develop a Facilities Master Plan for Essex County College's Main Campus. The goal of the study is to provide an up to date assessment of space usage, project the space needs of the future, and develop a strategy for accommodation of the projected space requirements and functional needs. This Facilities Master Plan will serve as the planning tool for Essex County College to use as it expands its programs, and will act as a road map for the College as they plan their facility improvements and modernization renovations in the context of the issues identified by the College.

The duration of the Master Plan is five years, from 2019 through 2023. **The Master Plan will be comprised of two major components:**

- A facilities assessment study to determine the state of the existing infrastructure, as well as identifying improvements to space utilization and the environment.
- Building restructuring to accommodate new program components, improve student services, upgrade security, and strengthen the College's identity.

Over a one-month period, Thomas Fantacone and LaNeé Carter of Posen Architects, Master Plan Architects, met with members of the Essex County College community to determine the mission and vision of the Master Plan over a five-year period, discussed program requirements of the various departments, and evaluated the current issues and future opportunities of the college.

Existing buildings were toured with an eye toward improving utilization of existing space. Posen Architects examined drawings from previous construction and performed field surveys to verify existing space use.

**The Essex County College Facilities Master Plan 2019-2023 will re-envision existing campus attributes to improve functionality, provide appropriate adjacencies, accommodate new areas of study, improve security, strengthen the college's identity and create a more warm and welcoming environment.**

Enrollment increases are expected to be nominal over the planning period and as a result, additional square footage is not required to house growth. Instead current programs will increase offerings to address societal needs and student interest, and student support areas will be reconfigured to improve service. Overall, suggestions will be made to create an environment that fosters collaboration.

**STEM and Health Sciences** are key areas of concentration that require additional space and new program elements to accommodate enrollment and keep in step with the latest

developments in these fields of study.

In the STEM area, a Makerspace will be integrated on the first floor of the Megastructure, and this building will be linked to both the Center for Technology (CFT) and the street level to improve functionality and use. Health Sciences needs additional skill labs with simulation as well as accommodation of new program initiatives. Concept planning will encourage Interprofessional Education (IPE).

**Enrollment** will be simplified for students by providing all components in close proximity. This will include moving financial aid up to the fourth floor in the Megastructure, adjacent to enrollment and the bursar. Other select areas around the forum are available for the enrollment process as well. The solid walls within the Forum will be demolished as much as possible to improve delivery of student services and render the area more welcoming and open.

Overall **aesthetics, lighting and security** will also be a focus. Suggestions for improving the College's identity in the urban context will be addressed.

Whitman Engineering, Master Plan engineering consultants, reviewed the existing physical plant to determine infrastructure needs over the same five-year period.

A review of the mechanical, electrical and plumbing infrastructure was conducted to determine the physical condition of existing systems. A report with recommendations is included in this document.

Order of Magnitude Budget Estimates are included for the proposed master plan projects to be accomplished over a period of five (5) years.







## Summary of Recommendations

Essex County College is an institution that currently serves a student population of approximately 9,000 credit students and 9,000 continuing education students.

Numerous projects throughout the Megastructure have been identified to foster educational programs, improve service to students, create a warm and welcoming environment, and utilize existing space more effectively.

The College has identified existing program areas that require additional space as well as accommodation of new programs in STEM, Health Sciences and other areas. These include:

- A Makerspace as part of STEM
- A One-Stop Center for student enrollment
- Massage Therapy in Health Sciences
- Surgical Suite in Health Sciences
- Additional Skills Lab and Simulation
- Additional Storage areas for Physical Therapy
- Lockers and showers in Physical Education building for teams and visiting teams
- A flexible language lab for Continuing Education



**Projects have been identified as follows:**

**STEM / Health Sciences**

- Provide a large Makerspace at the 1st floor of Megastructure
- Create a new “Front Door” for the campus on University Avenue
- CFT lab renovations
- Various science lab upgrades
- Minor office modifications for Division Chair
- Connect CFT to Megastructure with enclosed link
- Provide student comfort and collaborative areas for work across disciplines
- Additional skill labs and simulation
- PT Storage
- Accommodate Program initiatives; Massage Therapy, Hospital Suite, computer lab
- Food Pantry
- Wellness Center
- Open roof to add skylight over stair to second floor

**Enrollment Services**

- Creation of One Stop Center on 4<sup>th</sup> Floor by bringing Financial Aid and Testing to this area. Academic Advising will move directly below on the 3<sup>rd</sup> Floor.
- Open up areas to forum to create more welcoming atmosphere
- Add exterior windows in forum at MLK on the 3<sup>rd</sup> floor
- Provide student comfort areas/ collaborative areas
- Open roof area above stair to 3<sup>rd</sup> Floor, Create sky-lit lounge at 4<sup>th</sup> Floor
- Expand Testing Center
- Green Area Modifications / 3<sup>rd</sup> Floor
- Continuing Education Multi-Purpose Language Lab in Green area
- Provide student comfort areas/ collaborative areas
- Career Development/Urban issues to be relocated here (in space vacated by Financial Aid)
- Determine use for remaining area now vacated- potential to add classrooms to make up for classroom reductions (4) with Health Sciences Expansion on 2<sup>rd</sup> Floor.

**Physical Education/Student Activities/Day Care Center**

- Finish upgrades and minor renovations to improve functionality in Dasher Student Center
- Finish upgrades and minor renovations to Day Care Center
- Finish upgrades and various renovations to improve functionality: Add storage space, modify men’s and women’s locker rooms and reconfigure to accommodate visiting teams, update the concession area

**Aesthetic, Security and Lighting Upgrades**

- Screen Dasher Student Center service area
- Improve lighting around perimeter of college for security and safety
- Look at Security campus-wide for improvements at all entry points

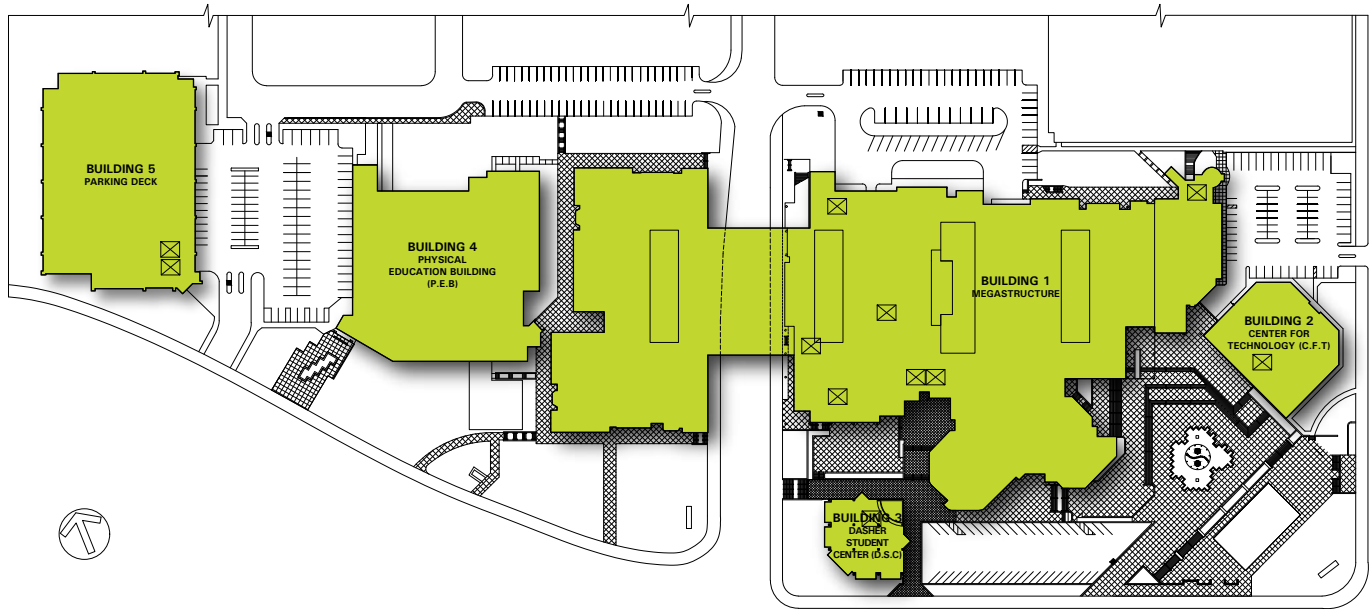
**Infrastructure Upgrades**





# EXISTING FACILITIES REVIEW

## Overview



The main campus of Essex County College is located in the University Heights section of Newark, New Jersey. It is bounded by Market Street on the South, University Avenue on the East and Raymond Boulevard on the North. It consists of five buildings and four parking areas.

The first building, the Megastructure, houses virtually all academic activities, administrative functions, student support services, and the 450 seat Mary Burch Theater. The Center for Health Sciences wing houses the health sciences curriculum of the College. It is attached and connected to the Megastructure with entrances within and at the perimeter. It is built over a portion of the roof of the Megastructure and projects out with new construction on 3 levels.

The second building is a gymnasium/day care center that provides space for physical education courses, exercise activities, a dance studio, meeting rooms and the College Child Development Center.

The third building, the Center for Technology provides faculty office space, classrooms and labs for the College's Engineering Technology and Computer Science programs.

The fourth building is the Clara Dasher Student Center that provides space for student activities and Recreations.

A multi-level parking facility is the fifth and final building that makes up the Newark Campus.

The buildings which make up the Newark Main Campus are the subjects of the Facilities Master Plan 2019-2023.

Other facilities which make up Essex County College are the West Essex Campus, the Police Academy and Firing Range and a Dormitory Facility. These locations are included in the Summary Chart that follows but have not been reviewed or analyzed as part of this Master Plan.

**Total Area Tabulation Chart**

Building Designation	Program Use	Gross Floor Area (SF)
<b>Main Campus</b>		
Megastructure	Academic Functions	Dining Area
	Administrative Offices	Food Service & Kitchen
	Faculty Offices	Bookstore
	Staff Area	Public Safety
	Student Support Services	Health Sciences Center
	General Classrooms	Library
	Laboratories	Theater
	Facility Management	Center for Health Sciences
		579,000
Physical Education Building & CDC	Gymnasium	Dance Studio
	Child Development Center	Locker Rooms
	Fitness Center	Classrooms
		51,000
Center for Technology	Academic Classrooms	
	Faculty Offices	
	Laboratories	
		30,000
Clara E. Dasher Student Center	Student Activities	Student Life Offices
	Lounge	Meeting Rooms
	Recreation Areas	Administrative Offices
		26,000
Parking Deck	Non-Academic	
		250,000
<b>Main Campus Gross Area</b>		<b>936,000</b>
<b>West Essex Campus</b>		
Main Building	Academic Classrooms	Faculty Areas
	Student Support Services	Administrative Offices
		42,000
Police Academy	Academic Classrooms	Training Facilities
	Physical Education	Administrative Offices
		22,000
Firing Range	Stand-alone Building	
		11,440
ECC Dormitory	Stand-alone Building - 8 Units	
		5,925
<b>West Essex Campus Gross Area</b>		<b>81,365</b>
<b>Total Gross Area</b>		<b>1,017,365</b>







## Facilities Descriptions

### Main Newark Campus

303 University Avenue  
Newark, New Jersey

### Megastructure

Uses Academic, administrative, faculty, staff, student support activities, classrooms, labs, faculty management, dining, food service, bookstore, public safety, and the latest Health and Science Center addition.

Floors A total of 6 floors at various levels on both sides, and spanning Martin Luther King Jr. Boulevard.

Const. Type: Type 1 - Reinforced concrete with masonry block exterior.

Gross Area: 579,000 square feet

### Physical Education Building

Uses Gymnasium and indoor physical education activities, dance studio, fitness center, classrooms, conference room, administrative offices, and the Child Development Center.

Floors 2 floors

Const. Type: Steel frame with precast and brick veneer panel exterior

Gross Area: 51,000 square feet

### Center for Technology

Uses Academic classrooms, laboratories, and faculty offices.

Floors 2 floors

Const. Type: Steel frame with precast and brick veneer panel exterior

Gross Area: 30,000 square feet

### Clara E. Dasher Student Center

Uses Student activities, lounge and recreation, student life offices, and meeting rooms.

Floors 3 floors - one below grade and two above grade.

Const. Type: Steel frame with precast and brick veneer panel exterior

Gross Area: 26,000 square feet

### New Parking Deck

Floors Surface level plus four above grade parking levels

Const. Type: Concrete and pre-cast concrete construction.

Gross Area: 250,000 square feet

The following facilities are part of Essex County College, but have not been reviewed or analyzed as part of this Master Plan:

### West Essex Campus

730 Bloomfield Avenue  
West Caldwell, New Jersey

Uses Academic, administrative, faculty, staff, student support activities.

Floors 2 floors

Const. Type: Combination of various additions with pre-cast concrete tee joints and reinforced concrete slab on grade with masonry brick exterior.

Gross Area: 42,000 square feet

### Police Academy and Firing Range

254 Grove Avenue  
Cedar Grove, New Jersey

Uses Academic, physical education, law enforcement training facilities, continuing education, and administrative offices.

Floors 1 floor

Const. Type: Steel frame with precast concrete panel exterior walls.

Gross Area: 22,000 square feet

### Firing Range

Uses Academic, classrooms, administrative offices, and firing range.

Floors 1 floors

Const. Type: Load bearing masonry with metal roof deck.

Gross Area: 11,440 square feet

### \*Dormitory

19-21 Warren Street  
Newark, New Jersey

Uses Student Housing, 8 units (7 units currently used)

Floors 3 floors with basement

Const. Type: Steel frame with masonry veneer.

Gross Area: 5,925 square feet

### \*Dormitory Options

Option 1: Renovate existing building  
Option 2 : Build new building on campus

# CAPITAL PROJECTS

## STEM / Health Sciences

A major focus of the Facilities Master Plan is on STEM and the Health Sciences. These disciplines will educate students who will be equipped to address vital societal needs now and in the coming years. The Center for Health Sciences is currently undersized to provide the labs and classrooms required to keep in step with state of the art health related curriculums. Collaborative work areas that foster IPE (Interprofessional Education) will be introduced. The following areas will serve as expansion space to house collaborative areas for work across disciplines, additional skills labs, simulation and new programs such as massage therapy and a surgical suite. These areas are identified on the plans that follow as well:

- Space within the Red area that is currently underutilized
- New construction between the CFHS and the CFT
- 4 classrooms will be decommissioned on the second floor adjacent to the CFHS

This project will include these additional STEM upgrades:

- Creation of a **Makerspace**, a focal point on the 1<sup>st</sup> Floor of the Megastructure adjacent to the Forum. Wall in Forum to be glazed for visual access to the Makerspace creating a vibrant and exciting environment. The Forum area will be renovated. The concrete low walls will be demolished to create more flexible space for student comfort and collaboration.
- Various science lab improvements
- Minor office renovations

The Center for Technology (CFT) at the eastern end of the Megastructure is currently underutilized. This is partially attributable to the fact that the building does not have an enclosed connection to the Megastructure. The building will be utilized under one of the following alternative scenarios:

1. Continue to house components of the STEM program with minor renovations
2. Become a High School Academy of the Newark Public Schools System

One of the salient features of this project is the development of a new **“front door”** for the campus on University Avenue. A new stair and vertical transportation will provide access to the 1<sup>st</sup> Floor of the Megastructure. This entry element continues across the face of the CFT and creates a new connecting link to the Megastructure. Opening up the Essex Room to the connecting link will provide a multi-purpose space that could serve as a visitor center for the College or a cafeteria for students in the High

School Academy scenario. The connecting link will be glazed to serve as a lantern at night and provide views to the campus courtyard at the corner of University Avenue and Market Street. This courtyard will be renovated to become more welcoming and foster opportunities for outdoor learning.

A Center for Teaching and Learning will be located within the Library on the Third Floor. It will be comprised of a resource center, training lab, and administrative support areas. Card Key access will be provided.

**A chart of Estimated Costs follows:**

STEM / HEALTH SCIENCES			
Program Component	SF Area	Cost/SF	Estimated Cost
New Campus Entry / Megastructure Link	4,250	\$400	\$1,700,000
Arrival Upgrades / Landscape / Pavers		LS	\$450,000
Makerspace	2,824	\$150	\$423,600
CFT Lab Modifications	19,424	\$100	\$1,942,400
Labs 3410, 3442 & 3444 Modification		LS	\$201,200
Add Fume hoods to Chemistry Labs		LS	\$225,000
Essex Room/Welcome Center	2,750	\$150	\$412,500
Forum Upgrades		LS	\$200,000
Add roof skylight in Forum	1,515	\$150	\$227,250
Division Chair Office Renovation	300	\$150	\$45,000
Health Sciences Expansion New Const.	2,043	\$300	\$612,900
Health Sciences Expansion Renovations	4,982	\$150	\$747,300
Center for Teaching and Learning	5,280	\$150	\$792,000
Wellness Center	1,204	\$150	\$180,600
Food Pantry	491	\$150	\$73,650
Corridor Finishes, Ceilings and Lighting	4,520	\$50	\$226,000
Subtotal			\$8,459,400
20% Contingency			\$1,691,880
Total Construction Cost			\$10,151,280
Soft Costs (25%)			\$2,537,820
<b>Total Project Cost</b>			<b>\$12,689,100</b>

## Enrollment Services

This project will create a One-Stop Enrollment Services Center. This will simplify and streamline this function for students. The predominant components of the center will be housed on the 4<sup>th</sup> floor with some ancillary functions directly below on the 3<sup>rd</sup> floor. An interconnecting stair provides easy access.

The key components of this project are identified on the plans that follow. They include:

- Bringing Financial Aid and Admissions Testing up to the 4<sup>th</sup> floor adjacent to Admissions and the Bursar.
- Academic Advising will move directly below on the 3<sup>rd</sup> floor
- The Bursar area will be re-designed to improve function and service
- The testing area will be expanded
- A Food Pantry will be added.
- Solid walls around the Forums will be opened up to create a more welcoming atmosphere
- A new skylight terrace will added at the courtyard on the 4<sup>th</sup> floor
- A skylight will be added at the stair connecting the 3<sup>rd</sup> and 4<sup>th</sup> floor forums.
- Forums will be updated by removing the concrete low walls and creating a more flexible area for student comfort and collaboration

A chart of Estimate Costs follows:

ENROLLMENT SERVICES			
Program Component	SF Area	Cost/SF	Estimated Cost
Academic Advising	1,630	\$125	\$203,750
Admissions & Testing	1,760	\$125	\$220,000
Financial Aid	4,984	\$125	\$623,000
Bursar Redesign	1,634	\$100	\$168,400
Enrollment Expansion Areas	860	\$100	\$86,000
New Terrace with Skylights	2,639	\$250	\$659,750
Expanded Testing Area	2,082	\$100	\$208,200
Veteran's Center	1,760	\$100	\$176,000
Forum Upgrades / Windows		LS	\$323,650
Corridor Finishes, Ceilings and Lighting	13,769	\$30	\$413,070
New Skylight	1,198	\$250	\$299,500
Subtotal			\$3,307,670
20% Contingency			\$661,534
Total Construction Cost			\$3,969,204
Soft Costs (25%)			\$992,301
<b>Total Project Cost</b>			<b>\$5,071,980</b>



**Green and Yellow Area Modifications**

This project will modify and update the Green and Yellow Areas on the 3<sup>rd</sup> floor.

The key components of this project are identified on the plans that follow. They include:

- Career Development/Urban Issues to be located here in space vacated by Financial Aid
- Remaining portion of Green Area on the 3<sup>rd</sup> Floor to be renovated for new programs and initiatives to be determined
- Toilet Rooms shall be renovated as required.
- Continuing Education in the Yellow Area to receive minor renovations
- Student comfort and collaborative areas to be added
- A multi-purpose language lab to be added for Continuing Education.

**A chart of Estimated Costs follows:**

<b>GREEN/YELLOW ARE MODIFICATIONS</b>			
<b>Program Component</b>	<b>SF Area</b>	<b>Cost/SF</b>	<b>Estimated Cost</b>
Career Development /Urban Issues	3,673	\$125	\$459,125
Continuing Ed Language Lab	1,500	\$125	\$187,500
Renovation of Remaining Green Area	16,071	\$25	\$401,775
Toilet Room Modifications		LS	\$50,000
Subtotal			\$1,098,400
20% Contingency			\$219,680
Total Construction Cost			\$1,318,080
Soft Costs (25%)			\$329,520
<b>Total Project Cost</b>			<b>\$1,647,600</b>

**Physical Education / Student Activities / Day Care Center**

This project will involve modifications in the Physical Education Building and the Dasher Student Center. The changes will improve functionality and bring a renewed vibrancy to the interior environments.

The key components of this project are identified on the plans that follow. They include:

Finish upgrades and minor renovations to improve functionality in the Dasher Student Center

Finish upgrades and minor renovations to the Child Development Center as follows:

New flooring to improve maintenance, no carpet except in infant/toddler room

Utilize smaller child scaled sinks and toilets

Utilize toilet rooms for lock down area in each classroom

Provide operable window sections in all classrooms-include motorized shades on windows

Finish upgrades and various renovations to improve functionality in the Physical Education Building including additional storage, modifications to the toilets and locker rooms to accommodate visiting teams, concession area update, etc.

This Total Project Cost is projected at approximately \$3,375,00.

**A chart of Estimated Costs follows:**

<b>PHYSICAL EDUCATION / STUDENT ACTIVITIES / CHILD DEVELOPMENT CENTER</b>			
<b>Program Component</b>	<b>SF Area</b>	<b>Cost/SF</b>	<b>Estimated Cost</b>
Physical Education Building Upgrades		LS	\$2,000,000
Dasher Student Center Upgrades		LS	\$750,000
Child Development Center Upgrades	8,995	\$50	\$449,750
Subtotal			\$3,199,750
20% Contingency			\$639,950
Total Construction Cost			\$3,839,700
Soft Costs (25%)			\$959,925
<b>Total Project Cost</b>			<b>\$4,799,625</b>



## Exterior Aesthetic, Security, and Lighting Upgrades

This project will involve exterior upgrades to heighten the aesthetic attributes of the College in its urban environment. Entry access points will be modified to not only be more welcoming but to also improve College identity, safety and security. And new lighting will be introduced to both better security and more strongly identify the College.

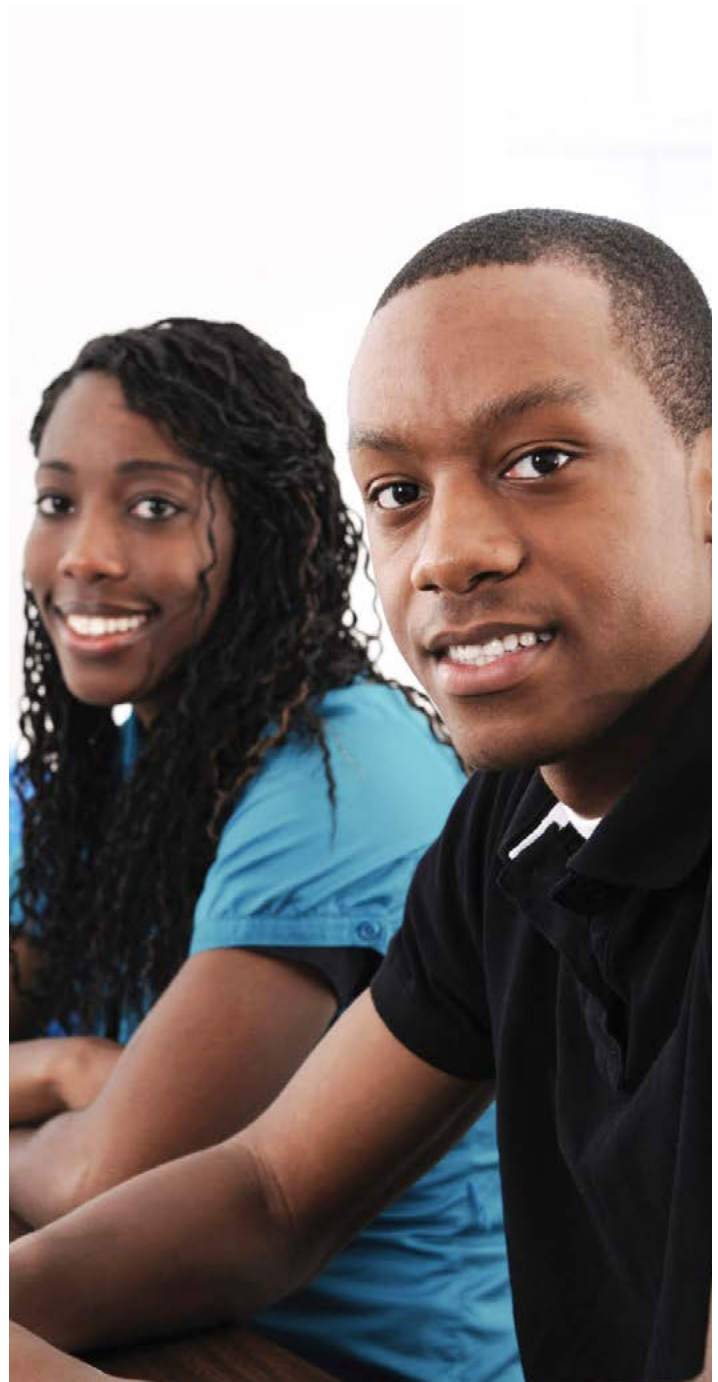
The key components of this project are identified on the plans that follow. They include:

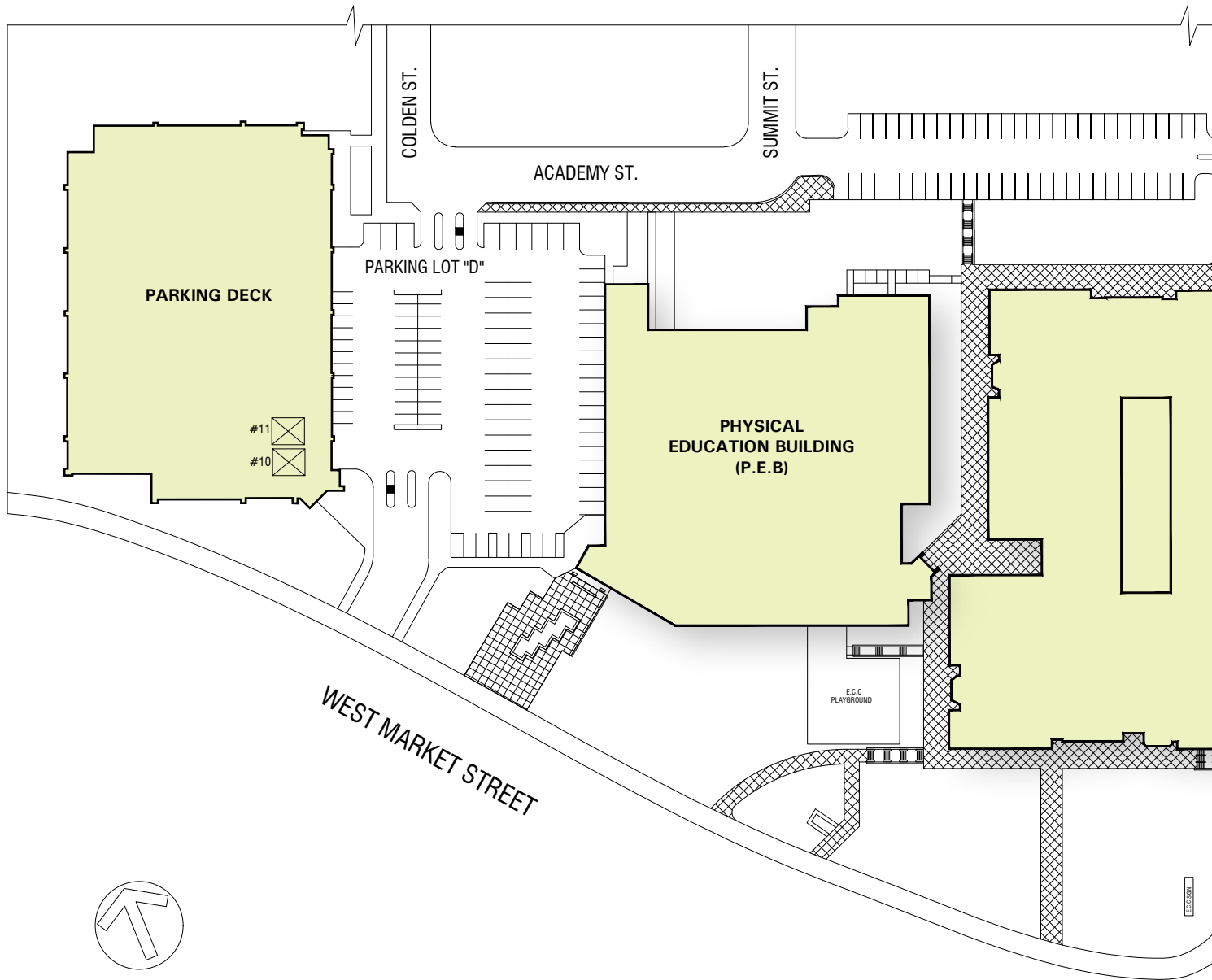
- Dasher Student Center service area to be effectively screened from view
- The Megastructure entry off Market Street will be upgraded to strengthen the identity of the college and improve security.
- Entry access points to all facilities will be redesigned to improve accessibility and security
- Exterior lighting and improved signage will be introduced to highlight the College at night and strengthen its identity in the Newark University Heights context

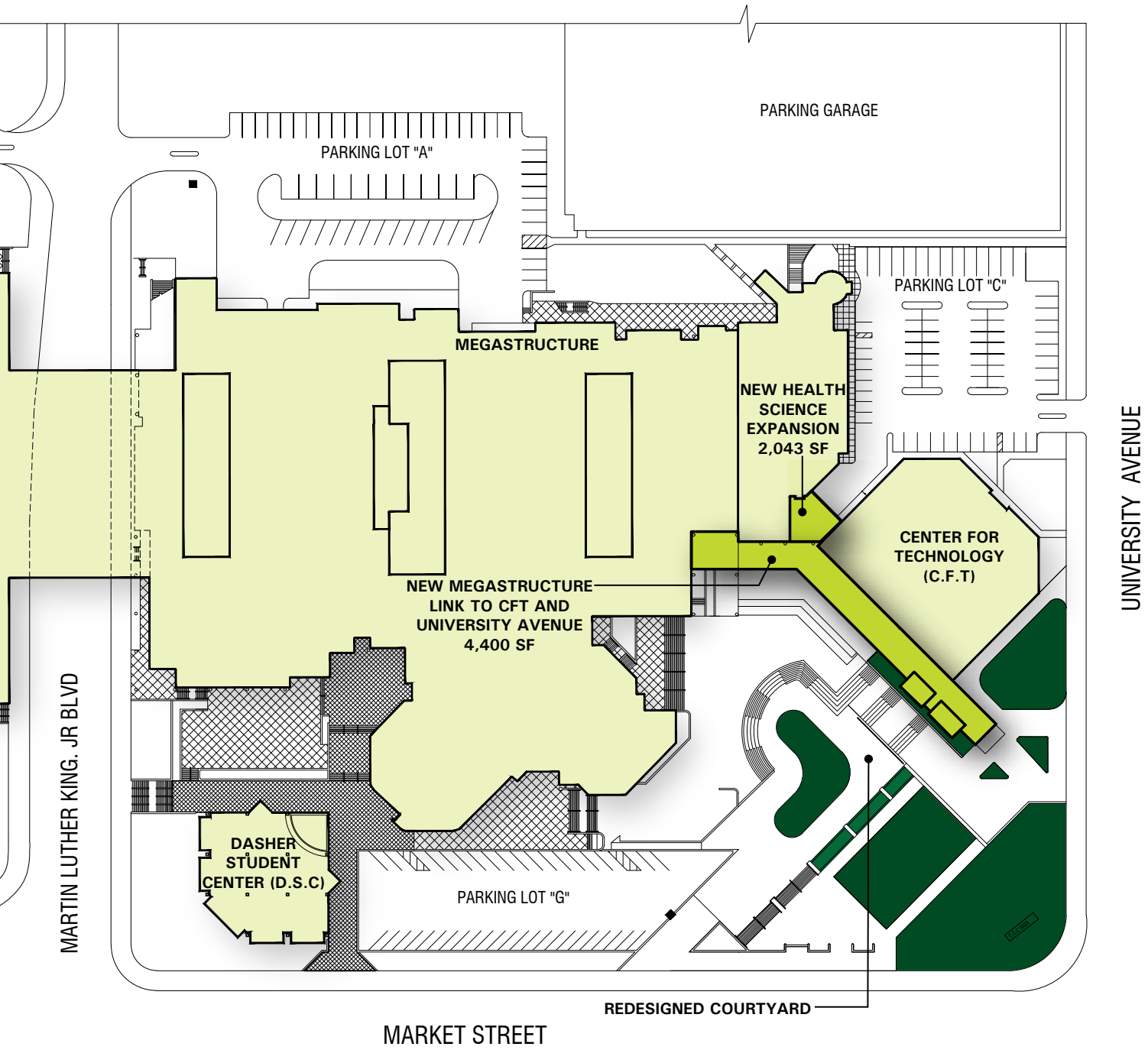
A chart of Estimated Costs follows:

EXTERIOR AESTHETIC / SECURITY / LIGHTING UPGRADES			
Program Component	SF Area	Cost/SF	Estimated Cost
Screen Dasher SC Service Area		LS	\$50,000
Upgrade Market Street Entry		LS	\$500,000
Entrance and Security Upgrades		LS	\$250,000
Exterior Lighting & Signage Upgrades		LS	\$500,000
Misc. Exterior Upgrades		LS	\$500,000
Subtotal			\$1,800,000
20% Contingency			\$360,000
Total Construction Cost			\$2,160,000
Soft Costs (25%)			\$540,000
<b>Total Project Cost</b>			<b>\$2,700,000</b>

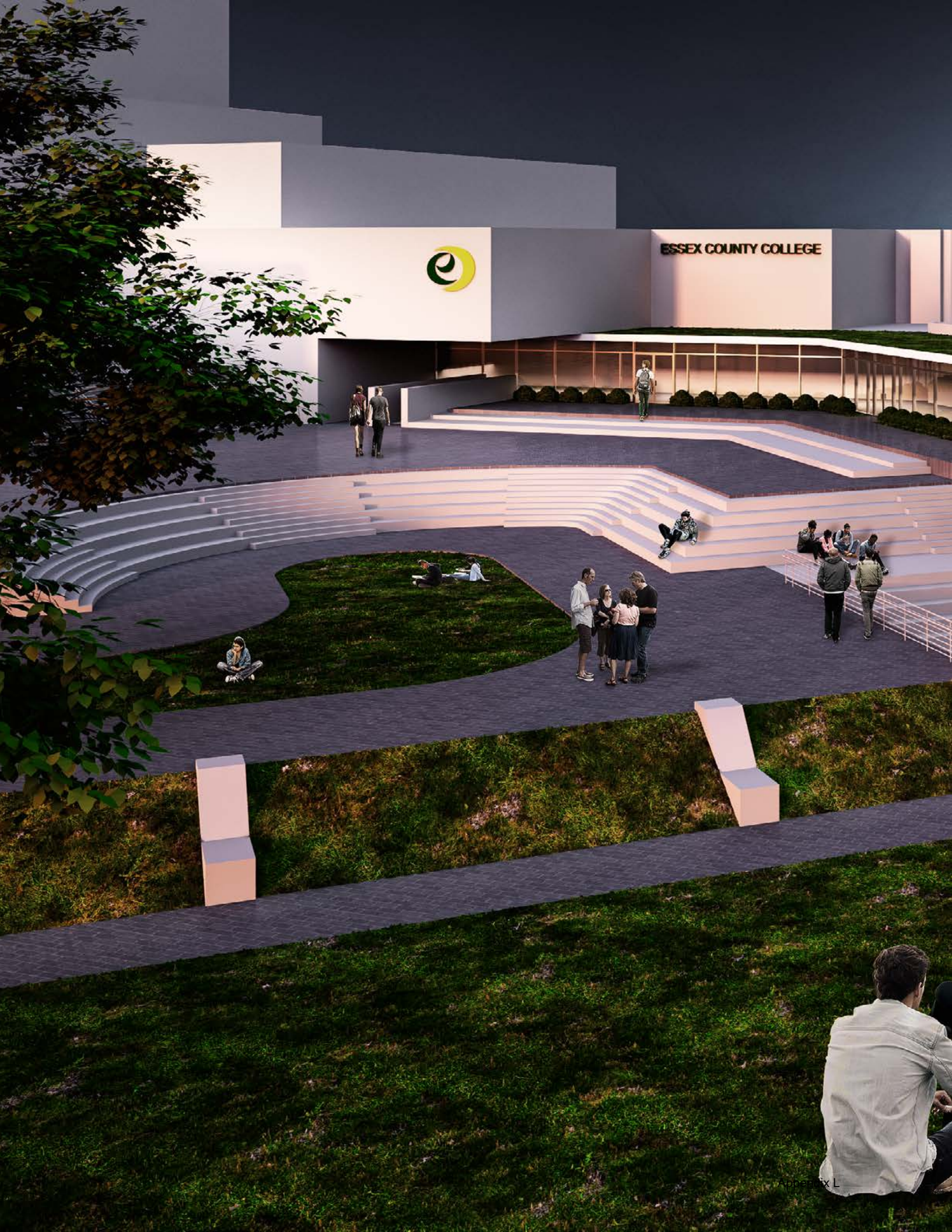
SUMMARY OF CAPITAL PROJECTS	
Project	Estimated Cost
STEM / Health Sciences	\$12,689,100
Enrollment Services	\$5,071,100
Green & Yellow Area Modifications	\$1,647,600
Physical Education / Student Activities / Child Development Center	\$4,799,625
Exterior Aesthetic / Security/ Lighting Upgrades	\$2,700,000
Megastructure Roof Replacement	\$3,250,000
Building Systems Upgrade	\$6,765,000
<b>Total Project Cost</b>	<b>\$36,922,425</b>







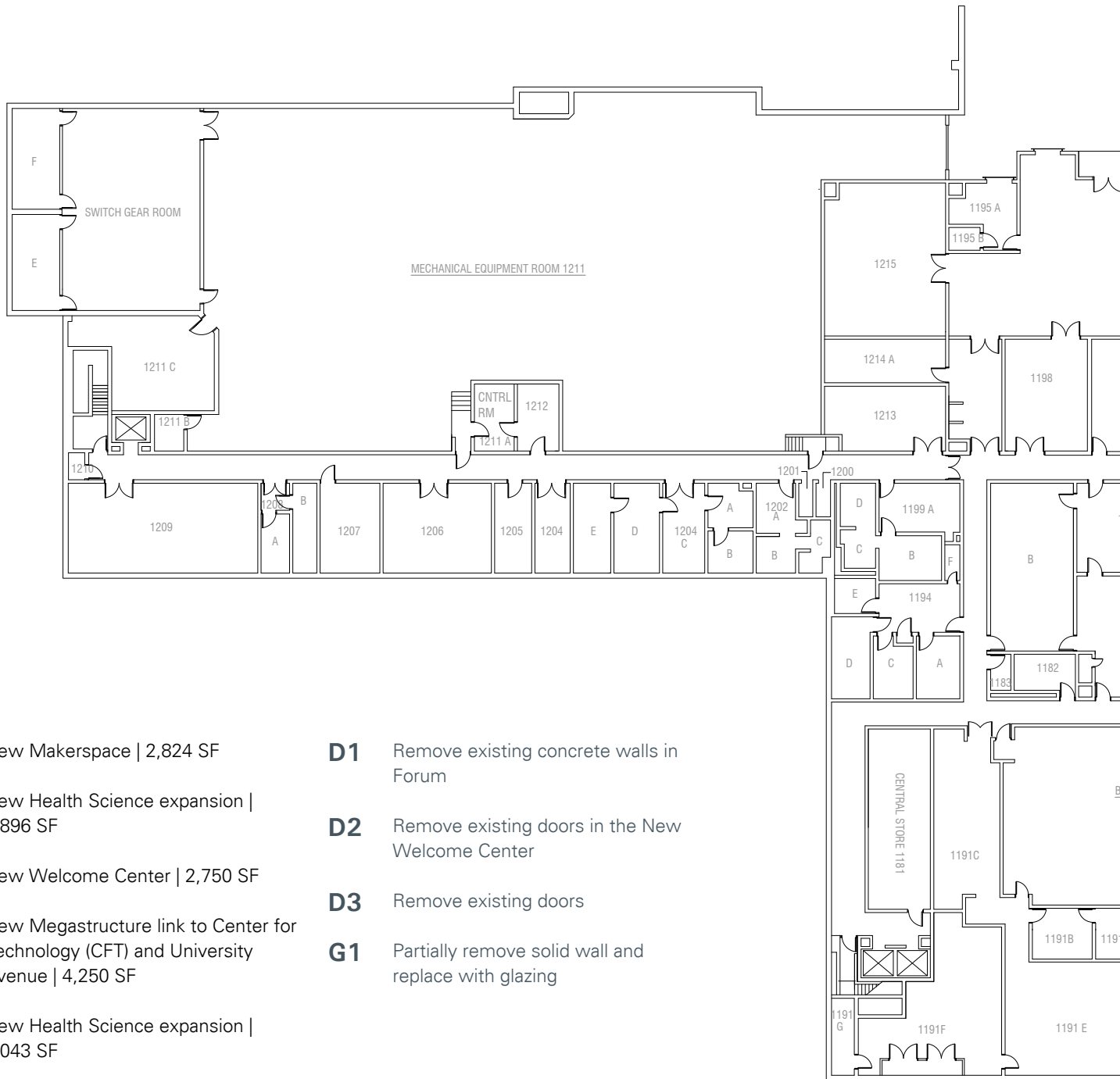




ESSEX COUNTY COLLEGE



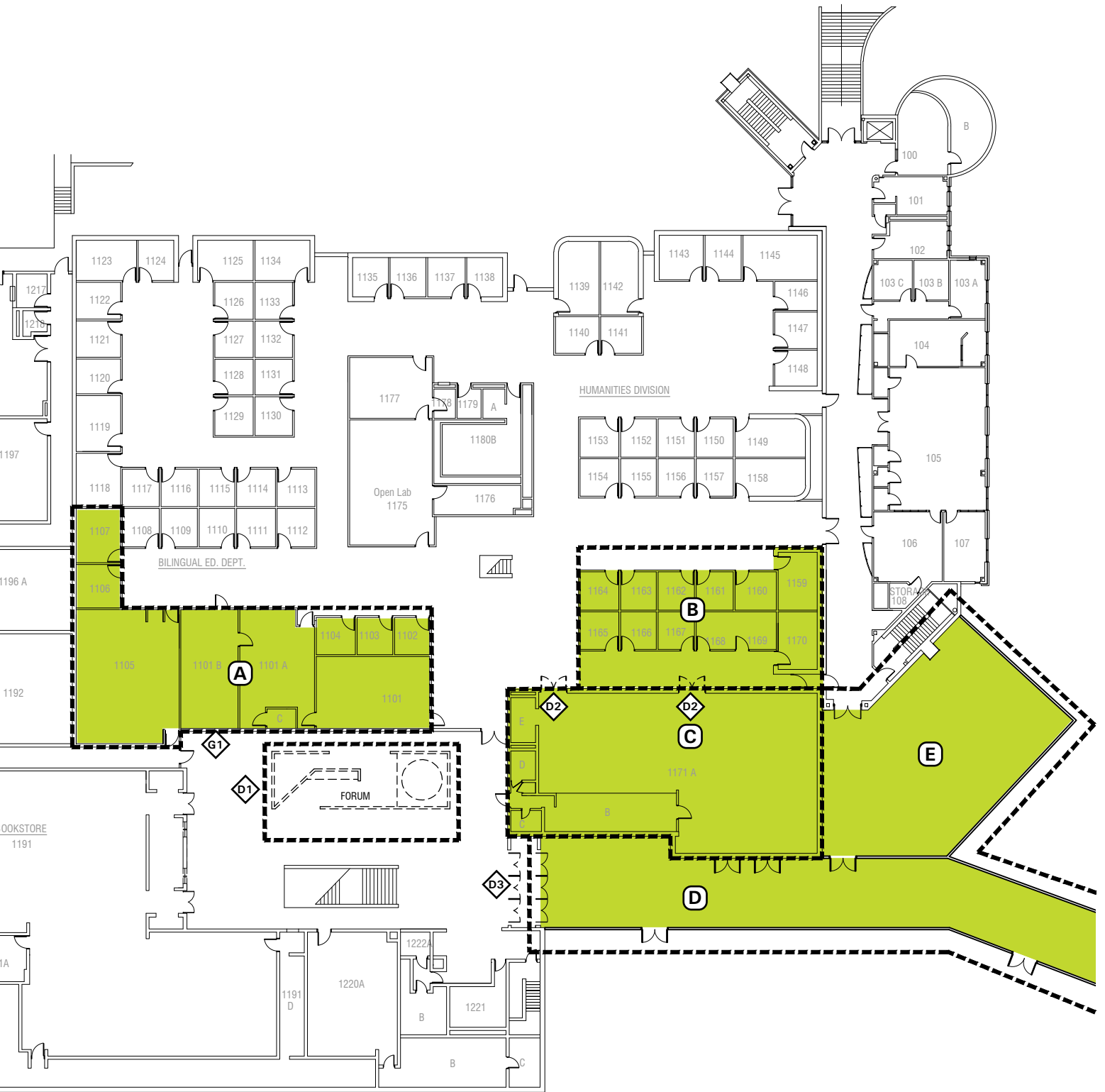




- A** New Makerspace | 2,824 SF
- B** New Health Science expansion | 1,896 SF
- C** New Welcome Center | 2,750 SF
- D** New Megastructure link to Center for Technology (CFT) and University Avenue | 4,250 SF
- E** New Health Science expansion | 2,043 SF

- D1** Remove existing concrete walls in Forum
- D2** Remove existing doors in the New Welcome Center
- D3** Remove existing doors
- G1** Partially remove solid wall and replace with glazing






ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**



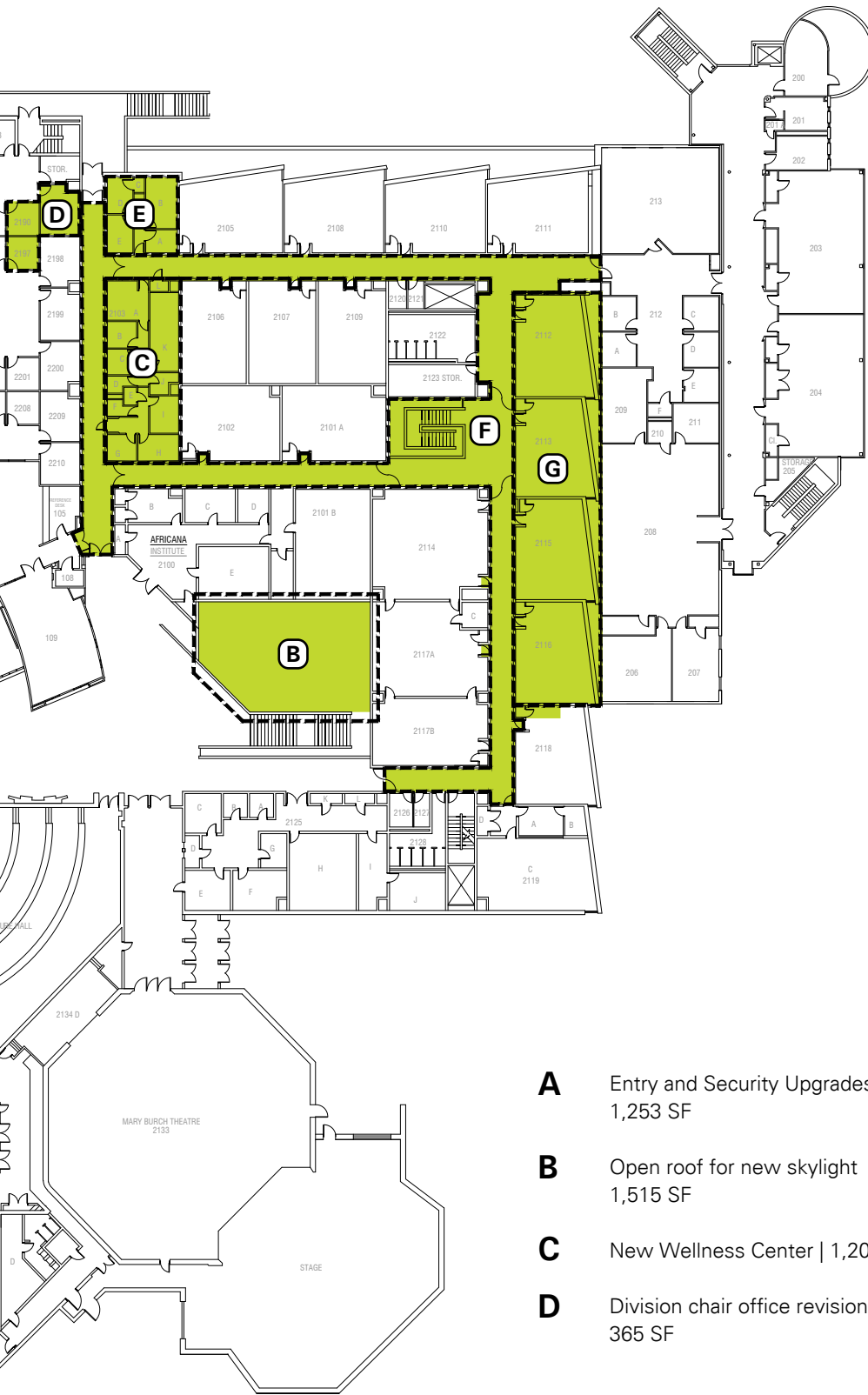


STEM / HEALTH  
SCIENCE

**01**








- A** Entry and Security Upgrades  
1,253 SF
- B** Open roof for new skylight  
1,515 SF
- C** New Wellness Center | 1,204 SF
- D** Division chair office revisions  
365 SF

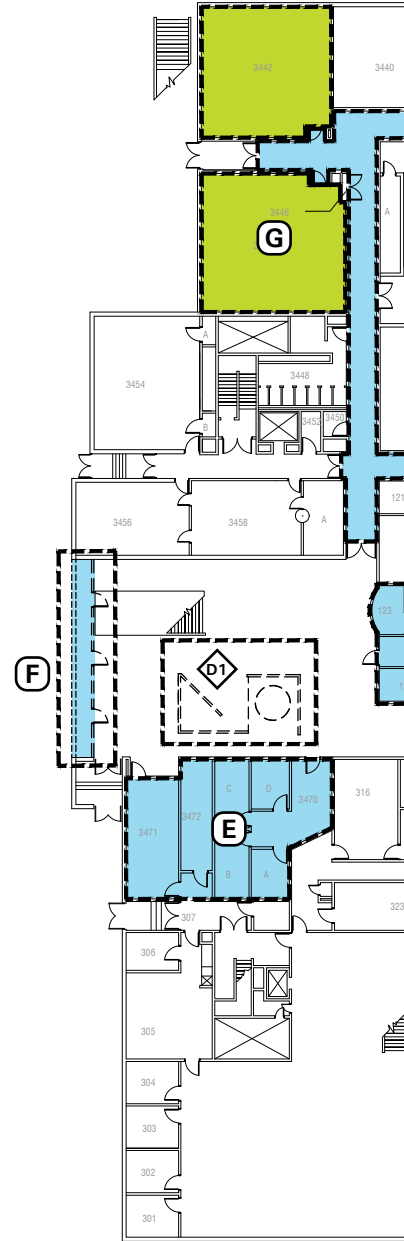
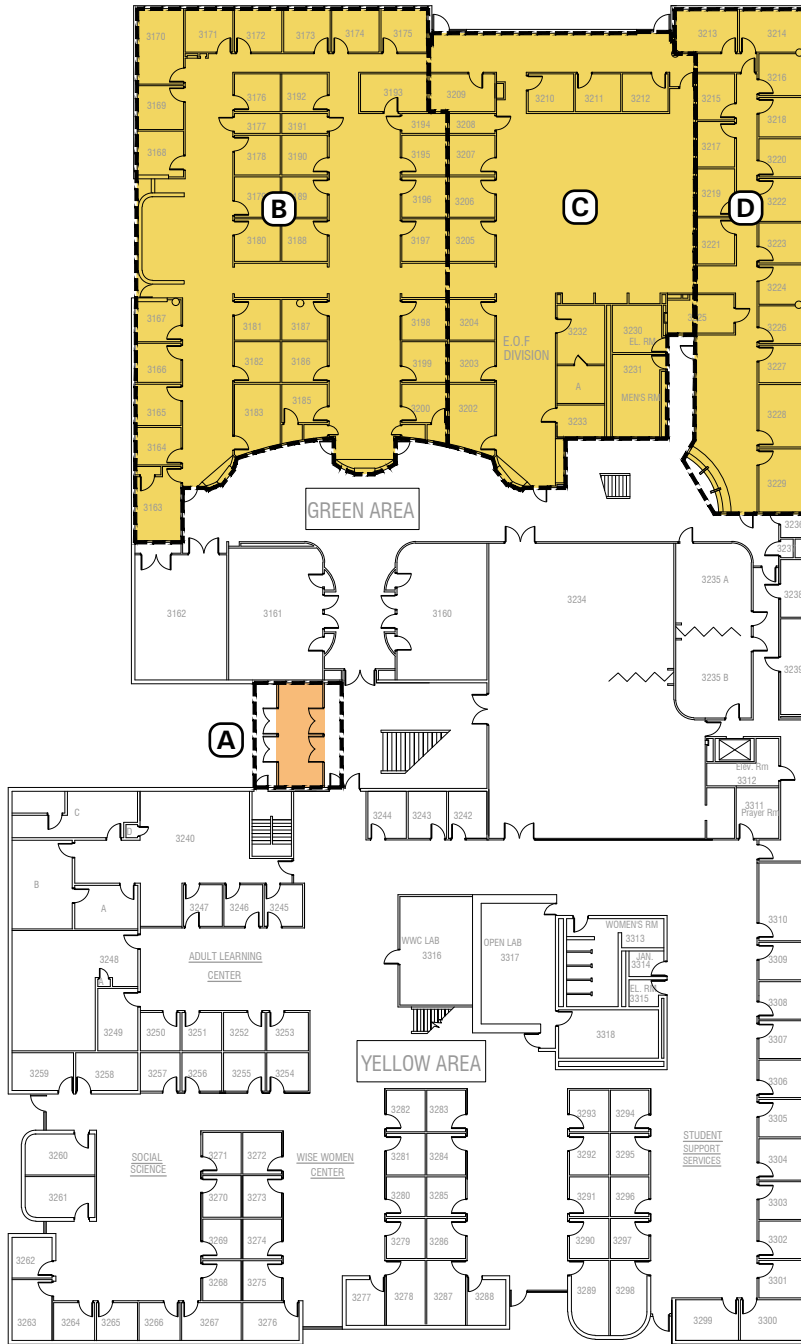
- E** New food pantry | 491 SF
- F** New finishes, ceilings, lighting in corridor | 4,520 SF
- G** New health sciences expansion  
3086 SF

ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**



- A** Entry and Security Upgrades | 324 SF
- B** Area for new testing center, flexible language lab, and (4) classrooms relocated from the 2nd floor | 9,414 SF
- C** Future space needs | 6,657 SF
- D** New center development / urban issues | 3,673 SF

**E** New academic advising  
1,630 SF

**F** Partially remove solid walls  
and replace with glazing  
286 SF

**G** Redesign lab

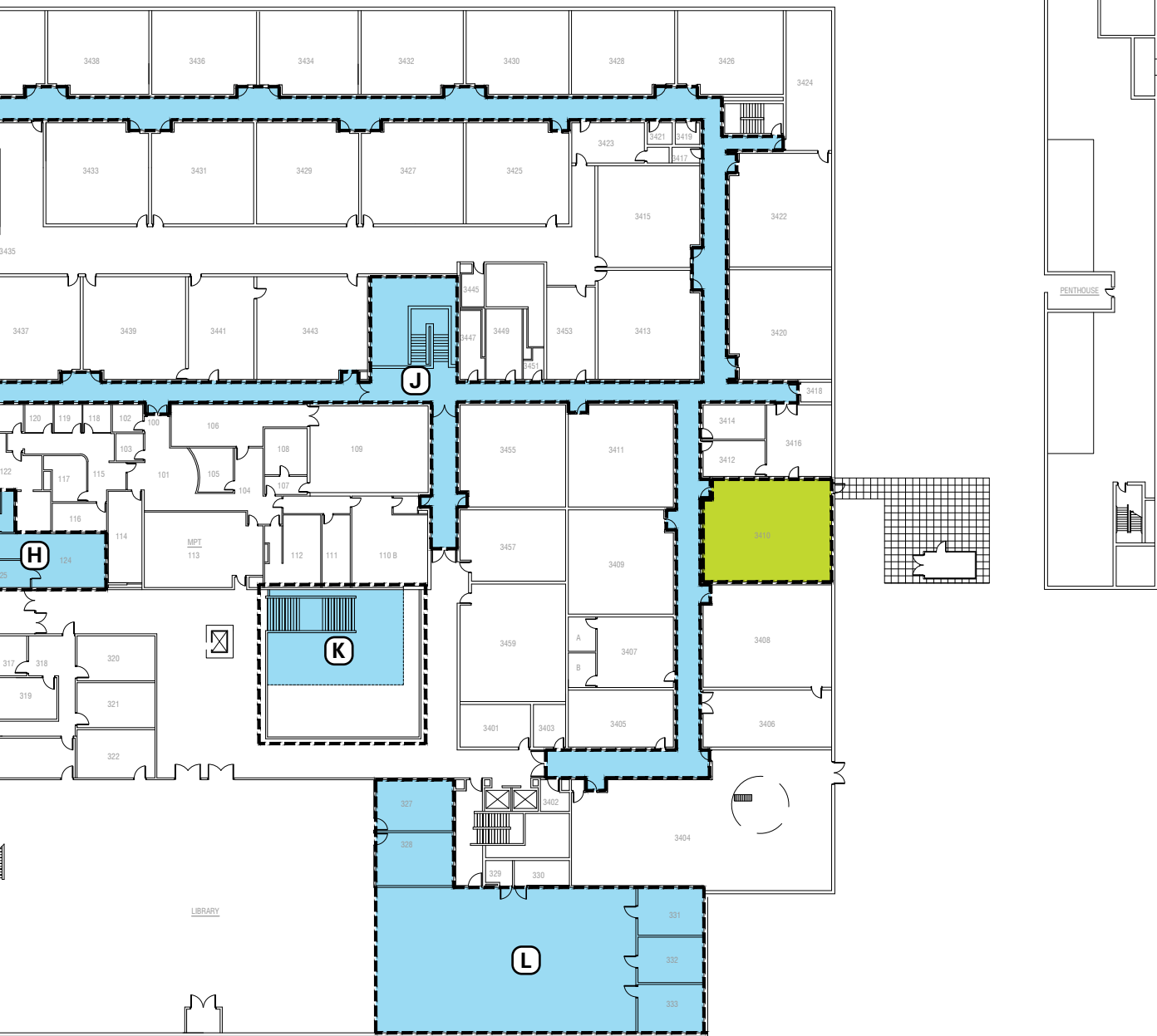
**H** New Enrollment expansion  
860 SF

**J** New finishes, ceilings,  
lighting in corridor  
7,810 SF

**K** New skylight | 1,198 SF

**L** Center for teaching and  
learning | 5,280 SF


**D1** Remove existing concrete  
walls

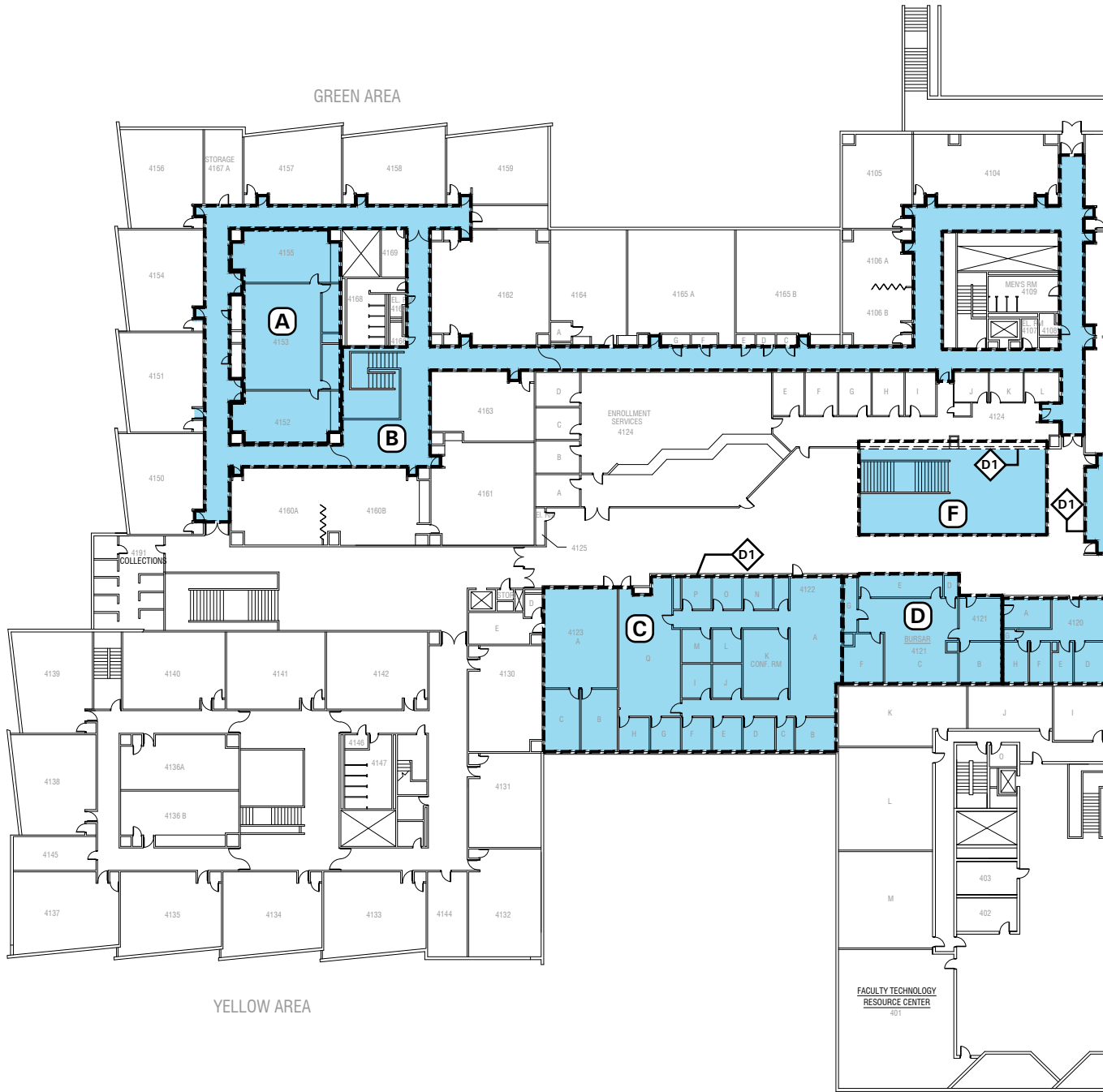


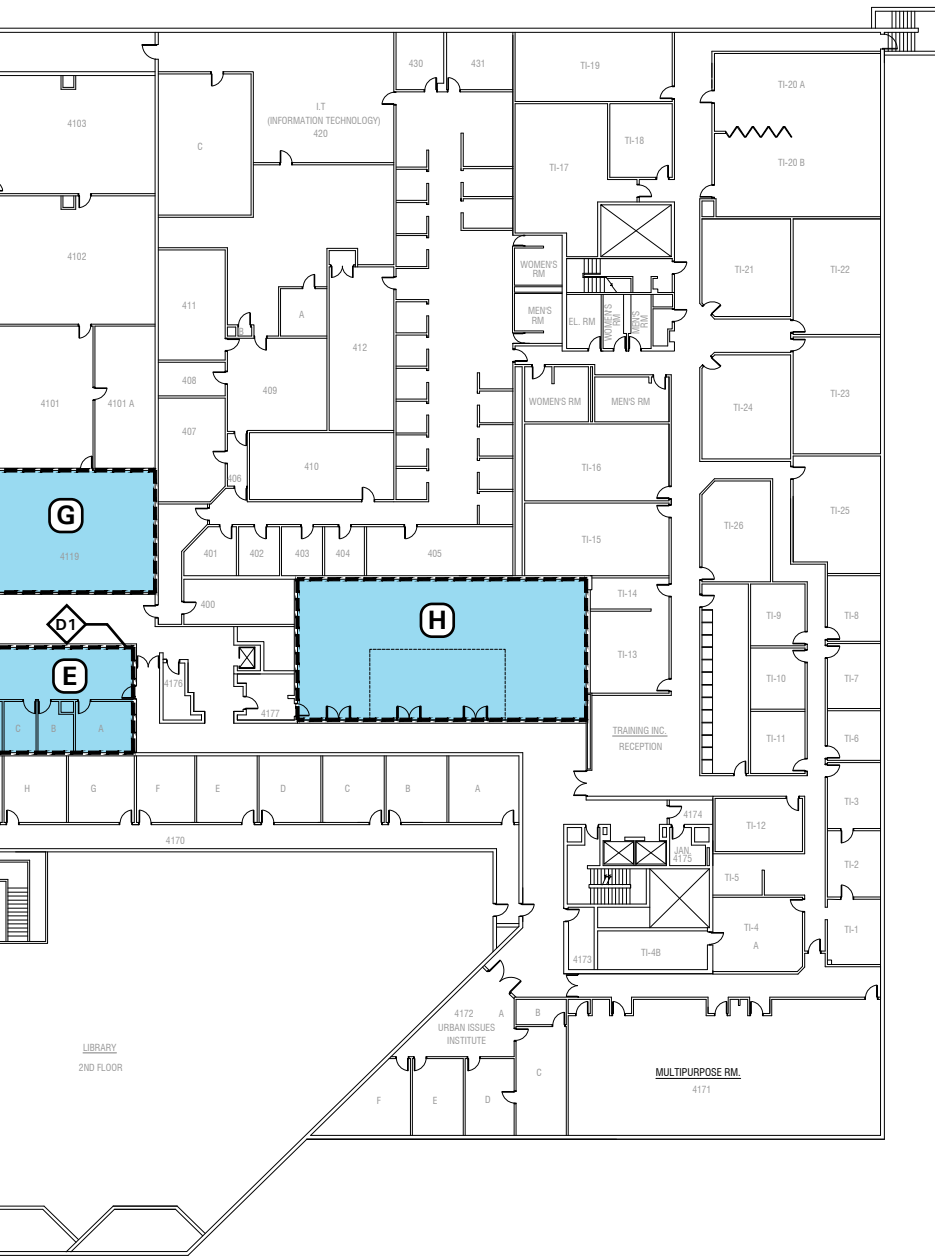
ENROLLMENT  
AREA **02**

 GREEN / YELLOW  
AREA **03**

 ENTRY &  
SECURITY **04**

 PHYSICAL EDUCATION  
/ STUDENT ACTIVITY **05**





- A** Expanded testing area | 2,082 SF
- B** New finishes, ceilings, & lighting in corridor | 5,959 SF
- C** New financial aid | 4,984 SF
- D** Redesign Area | 1,684 SF
- E** New admission / testing | 1,760 SF
- F** Open for skylight above | 1,596 SF
- G** Veteran's center | 1,760 SF
- H** New terrace with skylight above 2,639 SF
- D1** Partially remove solid walls and replace with glazing

\*See Enrollment concept rendering (Sections C-F) on adjacent page







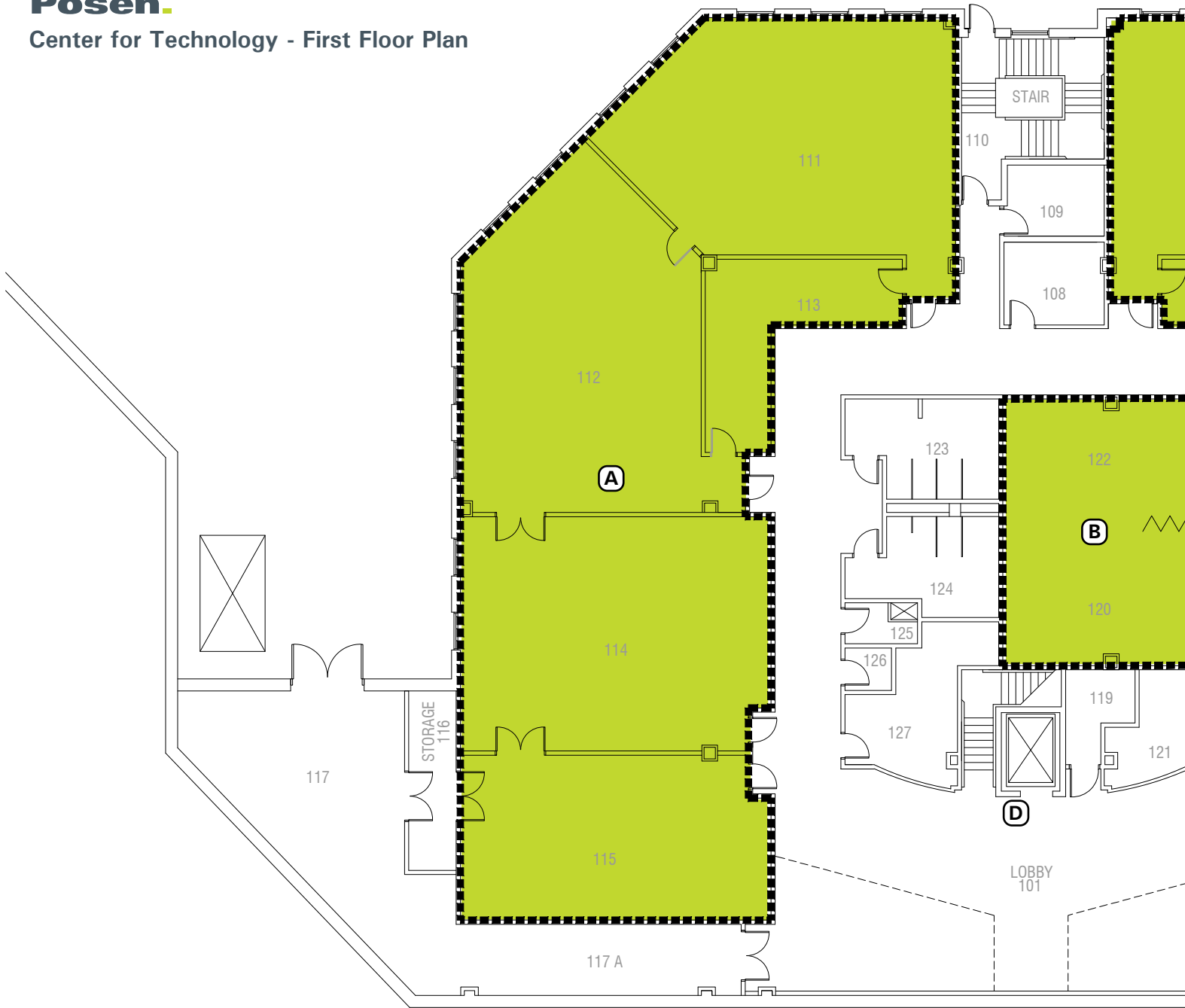
BURSAR

SERVICES









- A** Lab modification | 4,766 SF
- B** New lab | 911 SF
- C** Lab modification | 4,721 SF

**D** Stair and elevator up to Megastructure connection

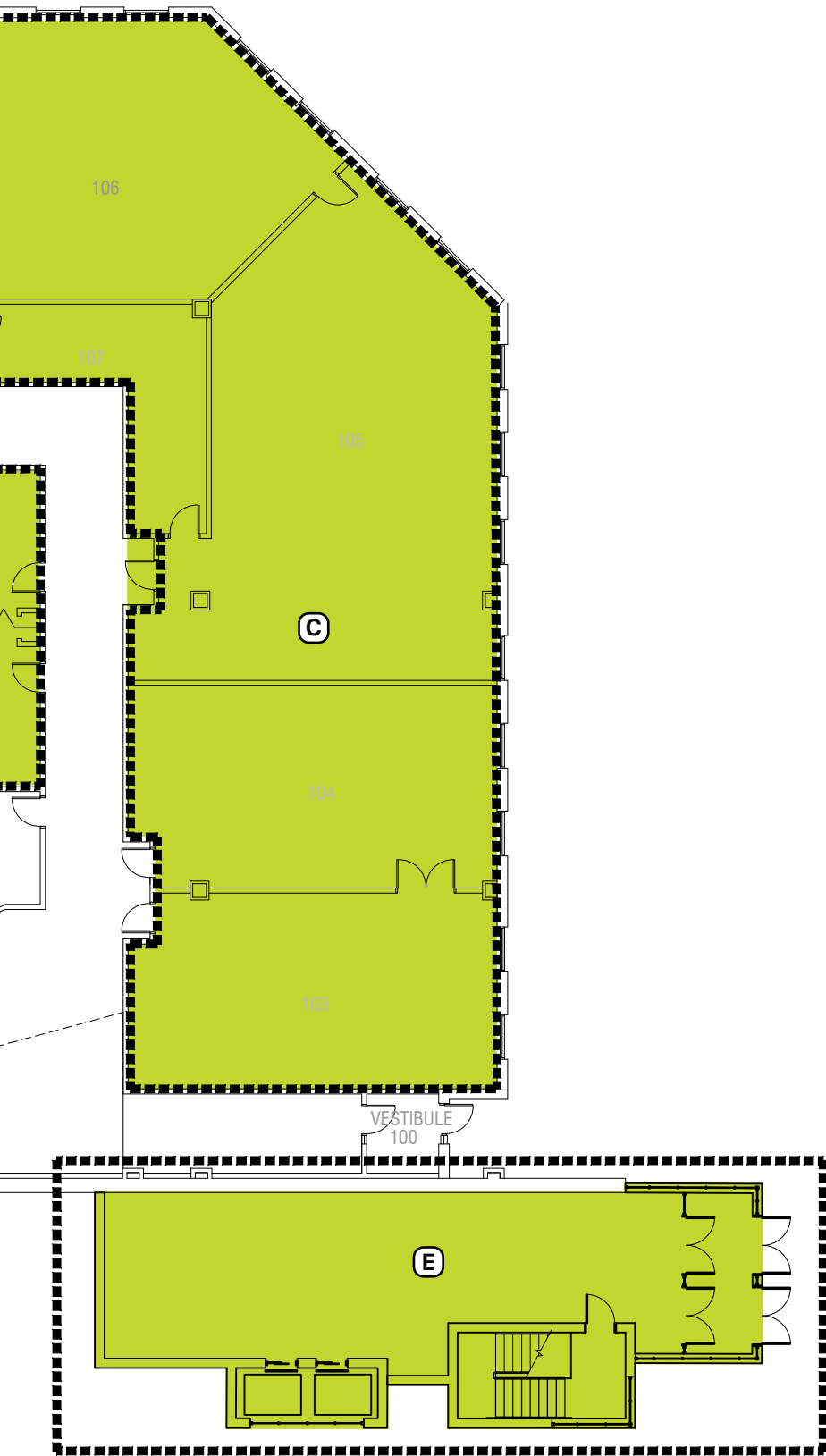
**E** New link from University Avenue to Megastructure and Center for Technology (CFT)



STEM / HEALTH  
SCIENCE

**01**




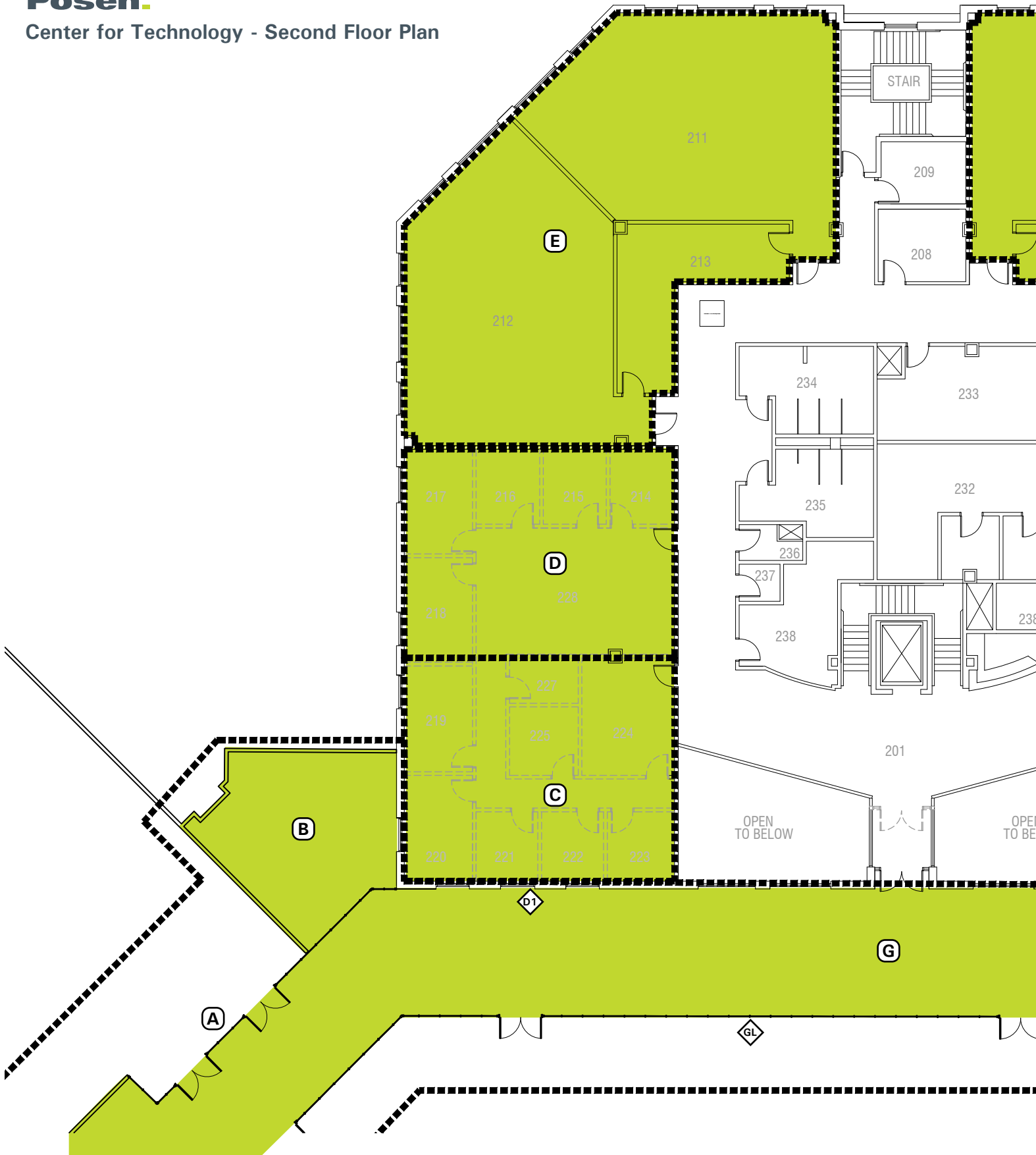


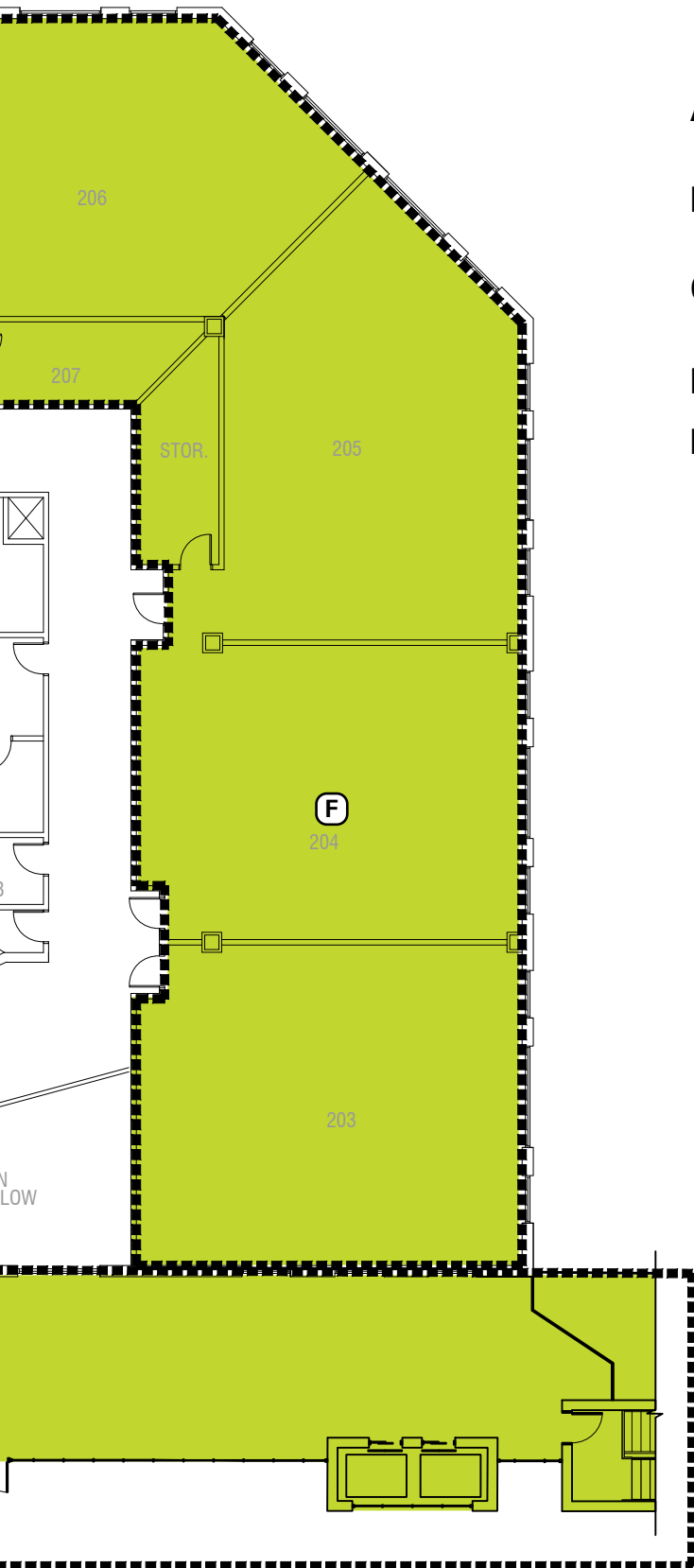
ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**






- A** Entrance into new Welcome Center
- B** New Health Science expansion | 2,043 SF
- C** New collaboration student area | 1,050 SF
- D** New lab | 1,050 SF
- E** Lab modification | 2,792 SF
- F** Lab modification | 5,184 SF
- G** New link to Megastructure, Center for Technology (CFT) and University Avenue | 4,250 SF
- D1** Remove building skin and replace with glazing
- GL** Glass facade overlooking plaza

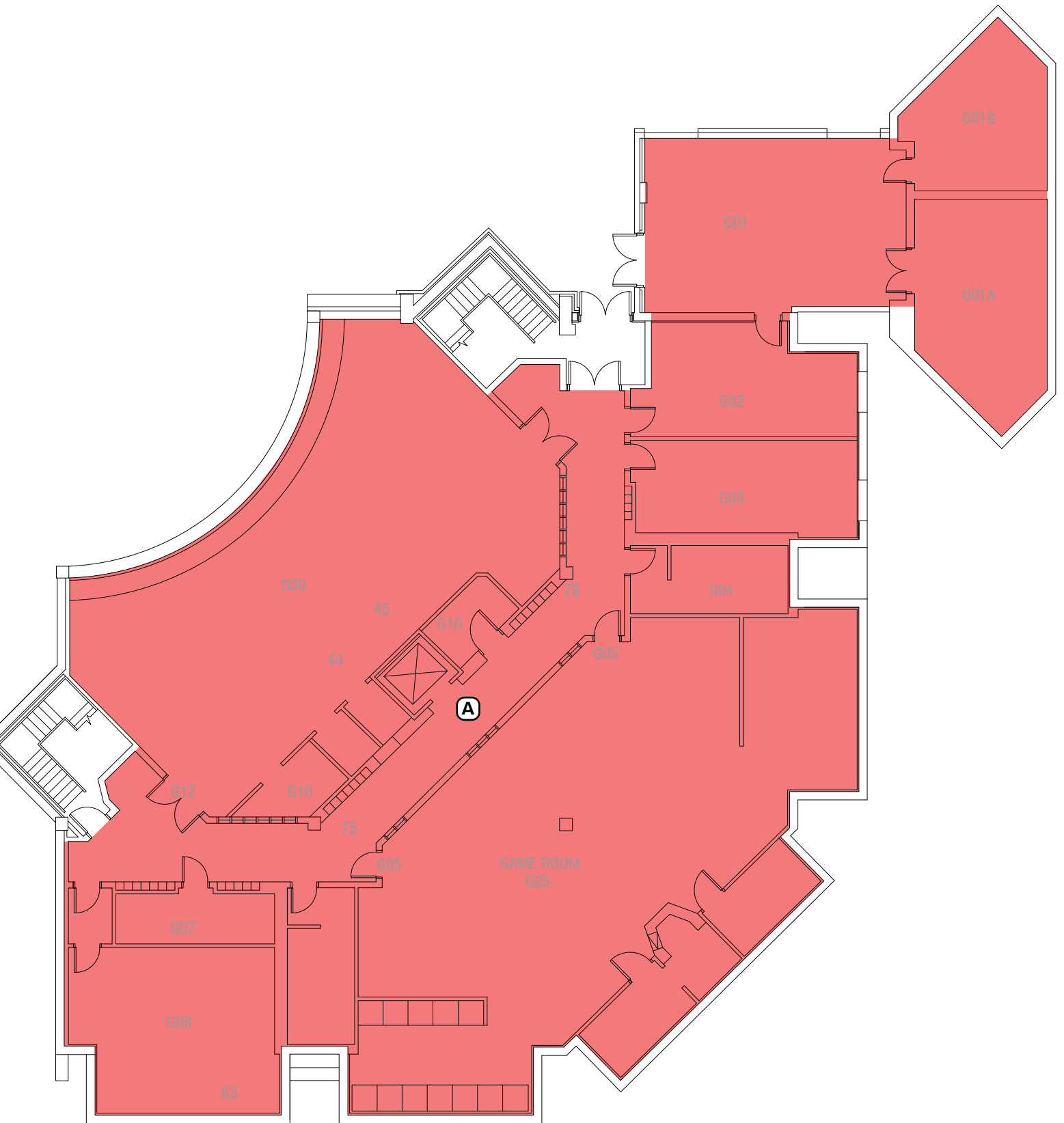
ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**


**A** Upgrade all interior finishes.



ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

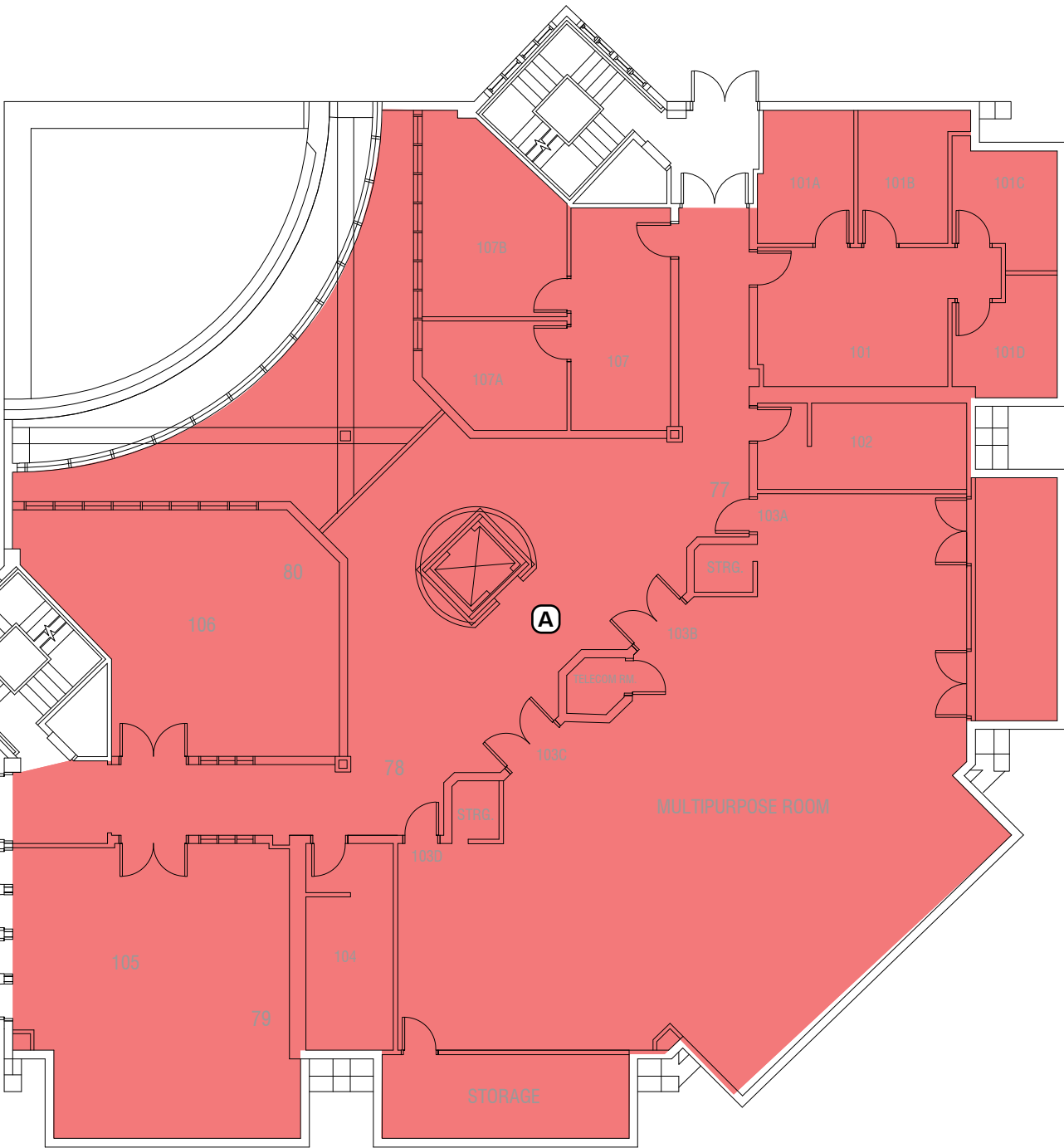
 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**



**A** Upgrade all interior finishes.






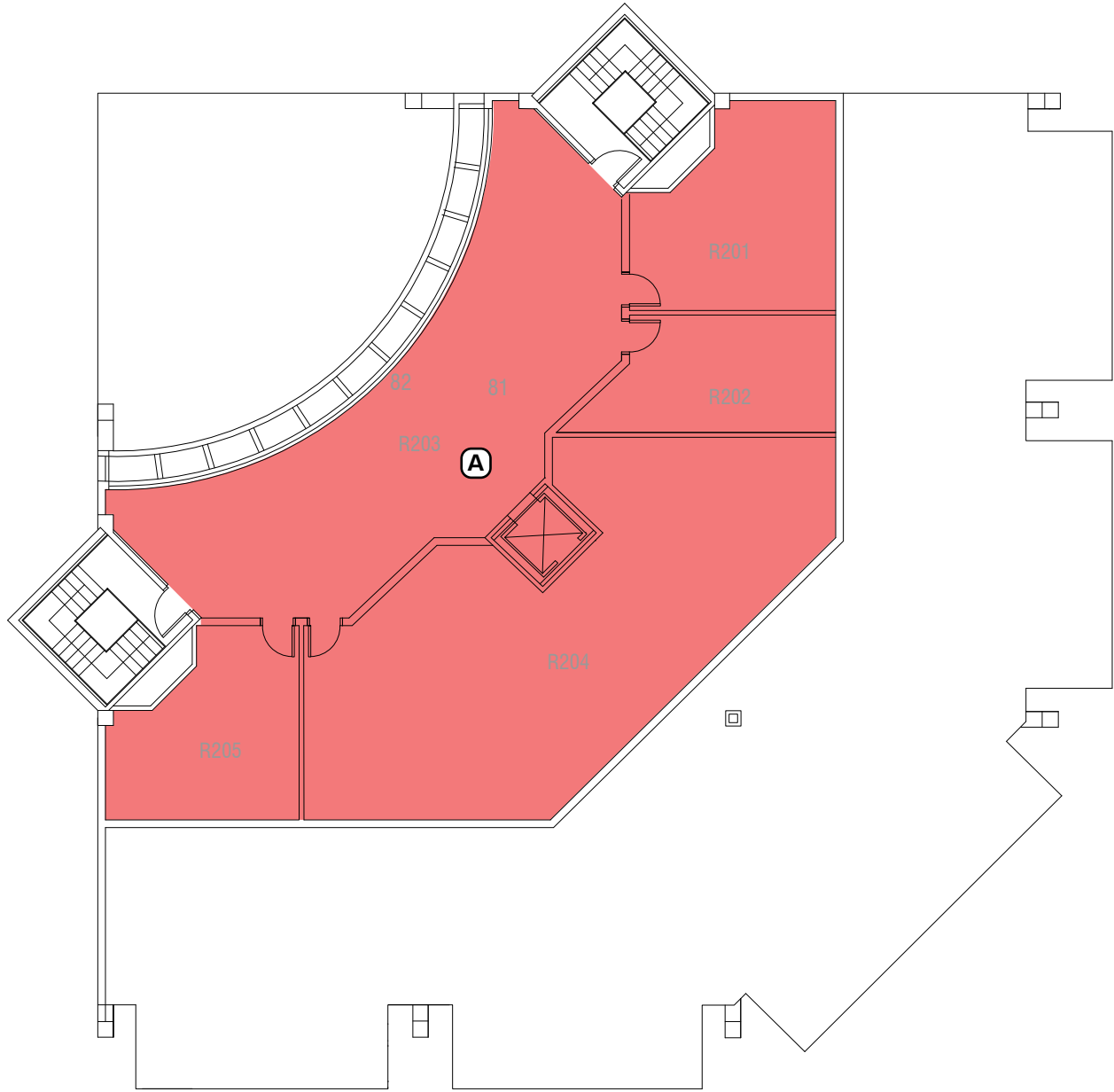
ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**


**A** Upgrade all interior finishes.



ENROLLMENT AREA **02**

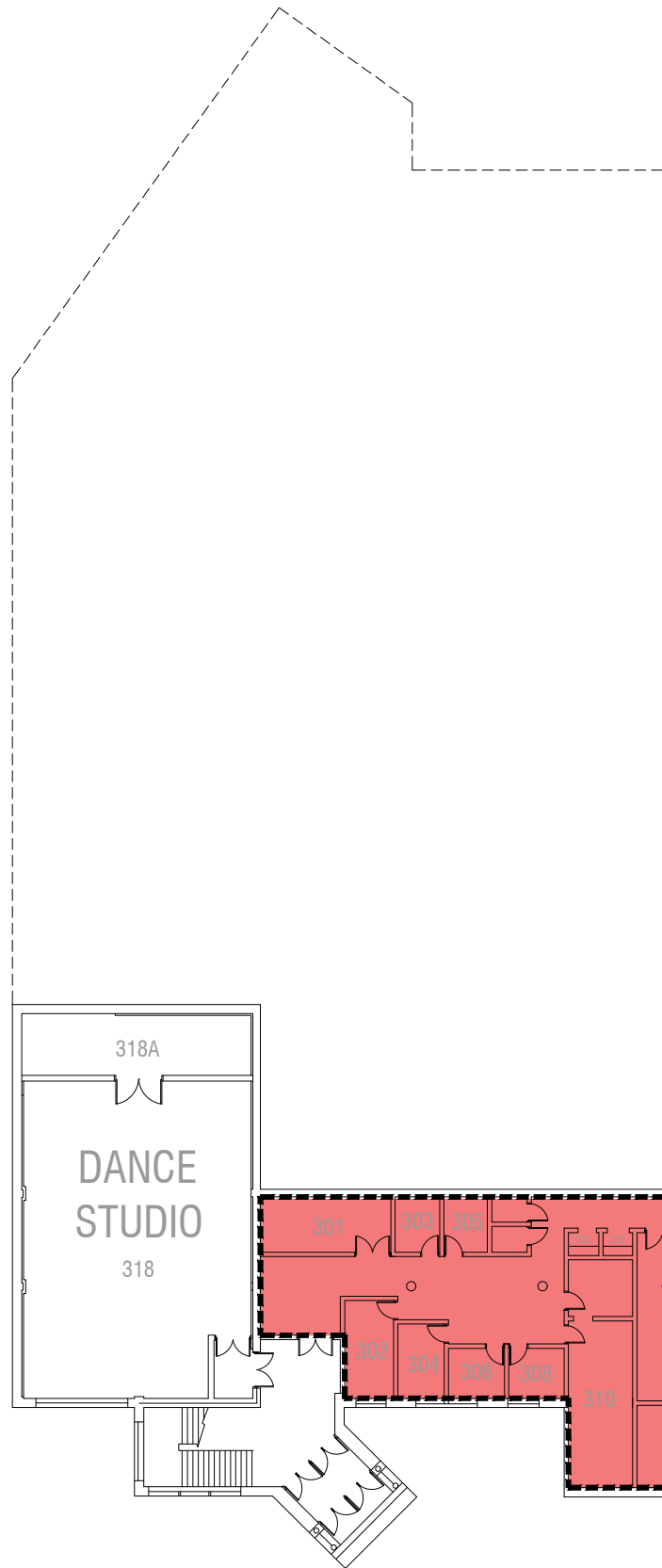
 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**

**Physical Education Building - First Floor Plan**

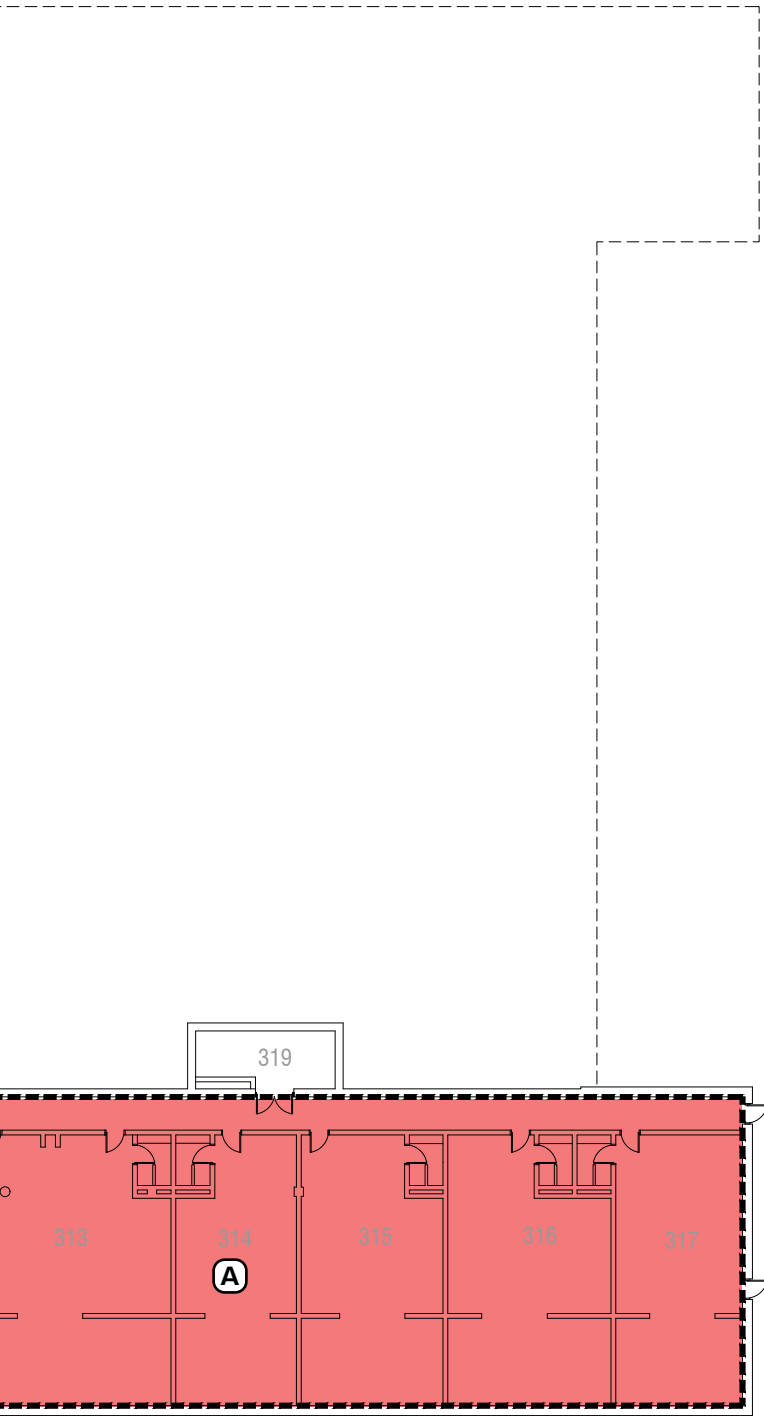
- A** New finishes, ceilings, lighting throughout space. Provide natural ventilation, natural light control, replace classroom toilets with child sized toilets, and provide space for lock down situations | 8,995 SF



STEM / HEALTH  
SCIENCE

**01**






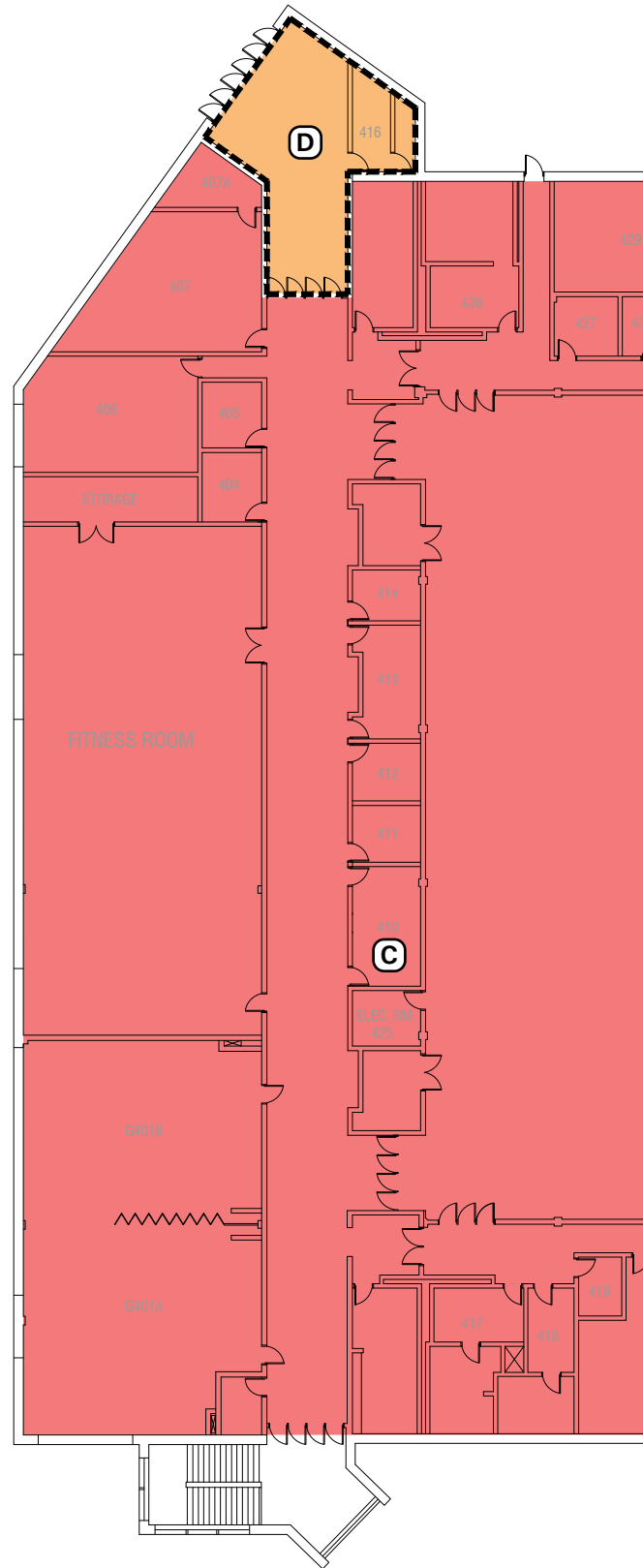
ENROLLMENT AREA **02**

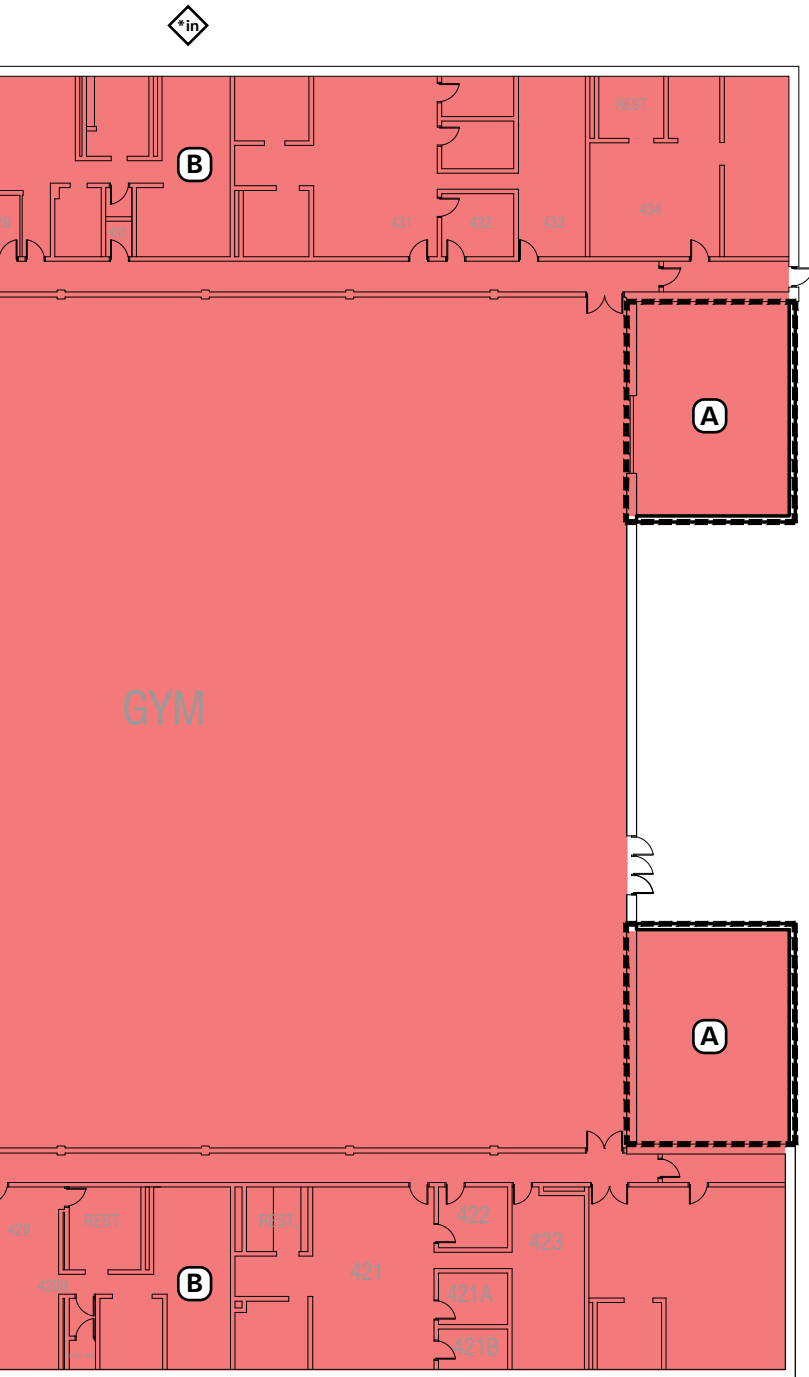
 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**

- A** New storage rooms | 1,000 SF each
- B** Provide additional locker rooms for multiple sports and upgrade finishes.
- C** Upgrade concession stand
- D** Upgrade entry security and ticket booth.
- \*in** All interior spaces to be upgraded






ENROLLMENT AREA **02**

 GREEN / YELLOW AREA **03**

 ENTRY & SECURITY **04**

 PHYSICAL EDUCATION / STUDENT ACTIVITY **05**



Posen.







ESSEX COUNTY COLLEGE

ESSEX COUNTY COLLEGE

# INFRASTRUCTURE REVIEW AND UPGRADES

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## List of Common Abbreviations

- A/C – Air Conditioning
- AHS – Air Handling Unit
- BMS – Building Management System
- Btu – British thermal unit
- CDW – Condenser Water
- CFM – Cubic feet per minute
- CHW – Chilled Water
- DCV – Demand Control Ventilation
- DDC – Direct Digital Control
- DHW – Domestic Hot Water
- DX – Direct Expansion
- EER – Energy Efficiency Ratio
- EF – Exhaust Fan
- Gal – Gallon
- GPD – Gallons per day
- GPF – Gallons Per Flush
- GPH – Gallons per hour
- GPM – Gallons per minute
- GPS – Gallons per second
- HHW – Heating Hot Water
- HID – High Intensity Discharge
- HP – Horsepower
- HRU – Heat Recovery Unit
- HVAC – Heating, Ventilation, Air Conditioning
- HX – Heat Exchanger
- kbtu/mbtu – One thousand (1,000) Btu
- kW – Kilowatt (1,000 watts)
- kWh – Kilowatt-hours
- LED – Light Emitting Diode
- mbh – Thousand Btu per hour
- mmbtu – One million (1,000,000) Btu
- OCC – Occupancy Sensor
- PSI – Pounds per square inch
- RTU – Rooftop Unit
- SF – Square foot
- UH – Unit Heater
- V – Volts
- VAV – Variable Air Volume
- VSD – Variable Speed Drive
- W – Watt

## 1.0 EXECUTIVE SUMMARY

During February 2018, Whitman met with Essex County College's Engineering Department on multiple occasions to survey MEP systems of six (6) buildings to update the comprehensive 5 Year Master Plan originally finalized in 2010. This comprehensive plan assessed the MEP systems for the main campus located at 303 University Avenue, Newark, NJ. 07102. The buildings surveyed were the Megastructure, Center for Health Sciences, Center for Technology, Ciara E. Dasher Center, Physical Education/Child Development Center and ECC Parking Deck.

The existing plumbing, mechanical and electrical systems were visually inspected and photographed. Photographs will be used to illustrate the specific equipment systems covered in this report. It should be noted that this review did not include any testing of the MEP systems.

### 1.1 Summary of Issues

The following list are items that Whitman found during the site visits to buildings that Essex County College should be made aware of. Check the body of the report under the appropriate system for additional information regarding the items.

- Insulation in the mechanical room of the Megastructure is deteriorating and should be replaced.
- It was noted during the site visit that the flexible couplings on the two Tecogen chillers in the Megastructure needs to be repaired due to exhaust leaking into the mechanical room.
- There isn't a workstation/front end for the controls in the other buildings. Maintenance staff has to connect to a controller via laptop to diagnose issues with equipment.
- Compressed air leaks cost the facility money each year and reduce the operation of the control system. The buildings should remove the pneumatic controls and upgrade to all electronic controllers and actuators.
- The original MCC in the Megastructure was destroyed by a fire between December 2016 and January 2017. The new MCC is temporarily fed from the old MCC-5 section B, but the work has yet to be completed. Missing panels and exposed wires create a safety hazard if wires are energized. Longo Electric & PSEG is currently in the process of completion.
- In general, floor drains in the restrooms of the Megastructure have not been provided in all public toilets. This is not a code issue and a convenience for maintenance.
- All buildings on campus should be capable of being monitored for fire alarm from the main building's central command station. The Parking Garage will need to be upgraded as well.



- The majority of the HVAC equipment in the buildings is nearing the end of their useful life according to ASHRAE. These units should be replaced based on Table 4 “Comparison of Service Life Estimates” 2015 ASHRAE Handbook page 37.3 Refer to equipment inventory sheet for detailed list.
- A detailed engineering study should be conducted by the university to address comfort in the Ciara E. Dasher Center and Physical Education/Child Development Center. The spaces may have changed the use and the HVAC system should be updated accordingly if required.
- The hot water distribution for the restrooms in the student center should be redesigned as a centralized hot water heater rather than utilizing the point of use heaters above the ceilings.
- The showers in Physical Education/Child Development Center need to be redesigned. Mixing valves are not working properly.
- The clock system is not working properly. It is recommended that the university migrate to a new digital satellite GPS wirelessly RF controlled clock system. This statement is typical for all buildings on campus.
- The majority of the site has fluorescent fixtures for lighting. To continue energy saving practice, fluorescent lighting should be replaced with LED.

## 1.2 Summary of Recommendations

Megastructure	
Upgrade Existing BMS	\$1,500,000
Retro-Commission Existing BMS	\$300,000
Replace HVAC Equipment <sup>1</sup>	\$2,500,000
Install Dust Collection System in Woodshop	\$25,000
Upgrade Lighting to LED	\$600,000
Upgrade Public Address and Clock System	\$175,000
Upgrade Emergency Power System	\$75,000
Upgrade Fire Alarm System	\$375,000
Add Floor Drains to Restrooms	\$20,000
Sanitary Drainage System Maintenance	\$5,000
Replace Faucets in Lavatories	\$200,000
Laboratory Faucets	\$135,000
Fire Protection Upgrades	\$5,000

<sup>1</sup> Based on equipment with zero life expectancy in equipment inventory

Center for Technology	
Replace HVAC Equipment <sup>1</sup>	\$400,000
Upgrade Fire Alarm and Building Security	\$150,000
Upgrade Lighting to LED	\$60,000
Replace Faucets in Lavatories	\$5,000
Center for Health Sciences	
Upgrade Fire Alarm and Building Security	\$150,000
Upgrade Lighting to LED	\$60,000
Ciara E. Dasher Center	
Replace HVAC Equipment <sup>2</sup>	\$100,000
Upgrade Lighting to LED	\$60,000
Replace Faucets in Lavatories	\$5,000
Install Mixing Valve	\$2,000
Physical Education / Child Development Center	
Replace HVAC Equipment (Daycare Unit & 3 RTUS) <sup>2</sup>	\$630,000
Independent Control for Electric Heaters	\$10,000
Upgrade Lighting to LED	\$75,000
Fire Alarm Upgrades	\$150,000
General Maintenance/Load Testing	\$30,000
Replace Faucets in Lavatories	\$35,000
Replace Plumbing Fixtures	\$150,000
Provide Floor Drains	\$20,000
Adjust water closets and urinals for handicap access	\$25,000
Fire Protection Addition	\$125,000
ECC Parking Deck	
Replace HVAC Equipment <sup>2</sup>	\$50,000
Upgrade Lighting to LED	\$50,000

## 2.0 INTRODUCTION

<sup>2</sup> Based on equipment with zero life expectancy in equipment inventory

The main campus of Essex County College is located in the University Heights section of Newark, New Jersey. It is bounded by Market Street on the South, University Avenue on the East and Raymond Boulevard on the North. Six (6) of the buildings have been observed. The first building at the Main Campus is the Megastructure which houses the large central heating and cooling plants for the majority of the Main Campus. The second building is the Physical Education/Child Development Center that provides a Gym, Dance Studios and Day Care Center. The third building, the Center for Technology, provides faculty office space, classrooms and labs for the College's engineering technology and computer science programs. The fourth building, the Clara E. Dasher Student Center, provides space for student activities and recreation. The fifth building, the Center for Health Sciences, provides faculty office space, classrooms and labs for the College's health science programs. The last building is the ECC Parking Deck where students park their vehicles.

## ***2.1 Purpose of the Master Plan***

Posen Architects was commissioned in February 2018 to develop a Master Plan for Essex County College and update the MEP existing conditions report. The goal of the study was to provide an up-to-date assessment of Plumbing, Fire Protection, HVAC and Electrical systems and to develop a phasing strategy for accommodation of the projected replacement and modernization. This Master Plan Update will serve as the planning tool for Essex County College to be used as a road map as the College plans its facility improvements, modernization and renovations in the context of the issues identified by the College. The duration of the Master Plan Update is five (5) years, with completion in 2023.

## ***2.2 Master Plan Approach***

Over a two-week period, Whitman staff met with members of the engineering departments to visually inspect and document any existing equipment to become familiar with the existing building systems pertaining to Mechanical, Fire Protection, Plumbing and Electrical. The findings report summarizing the observed existing building plumbing, mechanical systems. Whitman prepared a report to provide a general synopsis of the visits to the property as related to these systems and discuss the issues and opportunities at Essex County College found. Order of Magnitude Budget Estimates are included for the proposed plan projects to be accomplished over a period of five years.

Existing buildings were toured with an eye toward improving utilization of existing equipment, modernization and replacement.

## 3.0 BUILDING #1 – MEGASTRUCTURE

### 3.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS

#### 3.1.1 Heating Systems

There are four Aerco BMK3000 gas fired condensing hot water boilers located in the boiler room of the Megastructure that generate hot water for Megastructure and Gymnasium. Each of the boilers has a rated input of 300 MBH in with a thermal efficiency of 93%. These four boilers were installed in 2013. According to ASHRAE, the boilers have 20 years of useful life left. These boilers run in a lead/lag fashion.

Hot water is circulated through the heating system via (5) five pumps. HP-1/2 are 15 HP and the remaining three are 60 HP. The piping in the mechanical room is deteriorating. It is possible that the insulation of the piping has asbestos and will need to be abated to make any repairs. Air handling units (AHUs) utilizing hot water coils are located throughout the Megastructure in penthouse mechanical rooms. These AHUs distribute heat to various spaces via conventional overhead sheet metal ductwork and ceiling mounted diffusers. The concealed supply ductwork is externally wrapped with fiberglass insulation.

The lab on the third floor and some other areas on the third floor are heated by gas fired Rooftop units (RTUs) located on the roof.

Specifics on mechanical equipment listed above can be found within the equipment inventory located in Appendix.



Photo 3.1 - Gas fired boilers

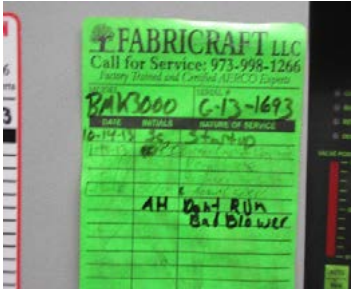


Photo 3.2 – Hot Water Pump



Photo 3.3 – Gas Fired RTU





*Photo 3.4 – Boiler Service Tag*



*Photo 3.5 – Deteriorating Insulation*



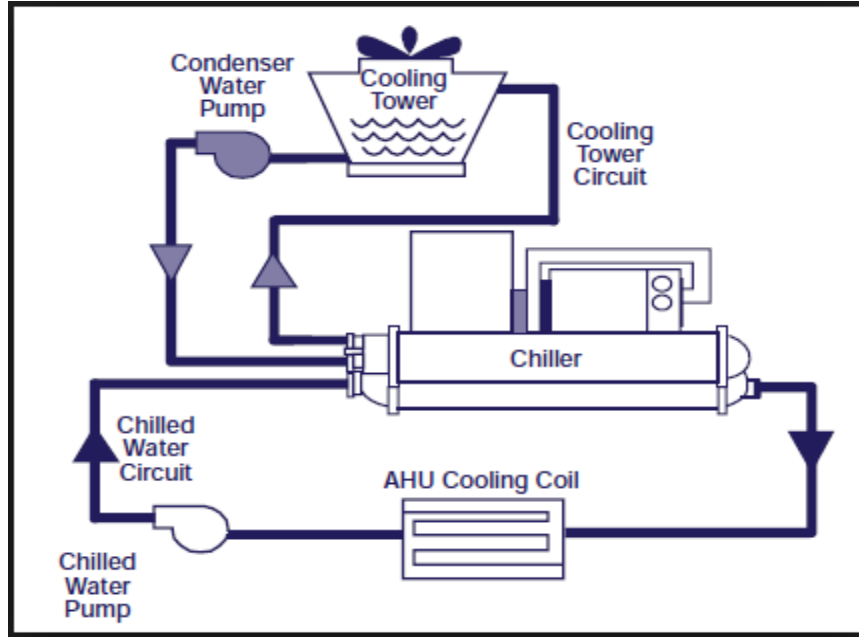
*Photo 3.6 – Hot Water Pumps*

### 3.1.2 Cooling Systems

The building is 100% cooled using both chilled water and direct expansion cooling systems. Cooling for the majority of the spaces is provided by the chilled water coils in the aforementioned air handling units. Chilled water is generated by four centrifugal type chillers located in the basement of Megastructure. The chillers were replaced/rebuilt with newer ones using R-134A since the last version of the master plan in 2010. It was noted during the site visit that the flexible couplings on the two Tecogen chillers in the Megastructure need to be repaired due to exhaust leaking into the mechanical room. There is one 100 HP chilled water pump that circulates the water from the chillers. If these pumps are older than 20 years, then they should be replaced through attrition as they fail according to ASHRAE.

Heat is rejected from the system by a BAC 760-GPM cooling tower located on the roof of Megastructure in the summer months. This cooling tower was installed in 2003. According to ASHRAE, the cooling tower has 20 years of useful life left. No issues were reported by the maintenance staff while onsite. There are three 100 HP condenser water pumps that circulates water in the heat pump loop from the Cooling Tower on the roof to the chiller in the basement. If these pumps are older than 20 years, then they should be replaced through attrition as they fail according to ASHRAE.

The schematic setup is similar to the diagram below:



The remaining spaces are cooled by a DX split system or a DX rooftop unit (RTU). These units are from different manufacturers and have different capacities. Spaces served include IT rooms, Labs, and offices.

Specifics on mechanical equipment can be found within the equipment inventory located in Appendix.



Photo 3.7 – Chiller



Photo 3.8 – Rooftop Unit



Photo 3.9 – Cooling Tower



Photo 3.10 – Chilled Water Insulation



Photo 3.11 – Leak in Chilled Water Line



Photo 3.12 – Exhaust Duct for Chiller



Photo 3.13 – Chilled Water Pump

Photo 3.14 – Condenser Water Pump

Photo 3.15 – Condensing Unit

### 3.1.3 Ventilation

Spaces are ventilated by the aforementioned air handling units or rooftop units via conventional overhead sheet metal ductwork and ceiling mounted diffusers.

### 3.1.4 Exhaust

Exhaust fans are used to ventilate toilet rooms and the kitchen. Fractional horsepower toilet room exhaust fans are installed on the roof.



Photo 3.16 – Exhaust Fan

Photo 3.17 – Boiler Vent

Photo 3.18 – Exhaust Fan

### 3.1.5 Control Systems

The system architecture of the Siemens Building automation system that the facility uses has three tiers. The first tier is a central workstation, consisting of a dedicated computer, monitor, keyboard, and printer. This computer is located in the mechanical room of the Megastructure and controls all of the buildings. There is no workstation in the other buildings. The second tier is a system controller. The third tier is a series of terminal controllers.

The majority of the building uses pneumatically actuated dampers, valves and thermostats with a Siemens DDC overlay. The system utilizes two air compressors located in the

basement mechanical room of the Megastructure to produce compressed air needed to actuate valves and dampers. The controls for the building are not functioning as designed due to compressed air leaks and inoperable dampers. The maintenance staff is working with Siemens to commission all of the dampers in the building to correct hardware and software issues. The MLK library uses full electronic DDC control consisting of electronic actuators and thermostats.

The boilers, AHUs, RTUs, chillers, cooling tower and the pumps are controlled by the BMS. The school has some equipment that is not controlled by the BMS such as the VAV boxes.

Typical setpoints in the school are 70°F heating and 74°F cooling during occupied times, and 62°F heating and 80°F cooling during unoccupied times. Each setpoint has +/- 2-degree variance.

Each space has a sensor that is tied into the BAS.



Photo 3.19 – Control Cabinet



Photo 3.20 – Control Cabinet



Photo 3.21 – Air Compressor

## 3.1.6 Recommendations

### 3.1.6.1 Upgrade Existing BMS

This option is to install a full Direct Digital Control System (DDC). The majority has pneumatic controls to actuate valves and dampers. The system utilizes two air compressors located in the basement mechanical room of the Megastructure to produce compressed air needed to actuate valves and dampers. The controls for the building are not functioning as designed due to compressed air leaks and inoperable dampers. The school should convert this pneumatic system to a full DDC system utilizing electric controllers and electronic actuators as seen in the newly renovated Information Commons. In addition, the VAV boxes and other equipment that is not tied into the BMS should be tied in.

Estimated Cost: \$1,500,000



### 3.1.6.2 Retro-Commission Existing BMS<sup>3</sup>

The building is equipped with Johnson Metasys DDC control system. As observed during the site visit; however, the integration and functionality of the system with respect to building systems could be improved. Commissioning is the process of verifying that systems are designed, installed, functionally tested, and capable of being operated and maintained according to the owner's operational needs. Retro-commissioning is the same systematic process applied to existing buildings. Both controls and components of the heating and cooling systems present saving opportunities during the retro-commissioning process. The DDC system and controls within a building play a crucial role in providing a comfortable building environment. Over time, temperature sensors or thermostats may drift out of synch. Poorly calibrated sensors can increase heating and cooling loads and lead to occupant discomfort. The following procedure is recommended:

- Calibrate the indoor and outdoor building sensors. Calibration of room thermostats, duct thermostats, humidistats, and pressure and temperature sensors should be in accordance with the original design specifications. Calibrating these controls may require specialized skills or equipment and may require outside expertise.
- Inspect damper and valve controls to verify proper functioning. Dampers should also be examined for proper opening and closing. Stiff dampers can cause improper modulation of the amount of outside air being used in the supply airstream. In some cases, dampers may be wired in a single position or disconnected, violating minimum outside air requirements.
- Review building operating schedules. HVAC controls must be adjusted to heat and cool the building properly during occupied hours. Occupancy schedules can change frequently over the life of a building, and control schedules should be adjusted accordingly. When the building is unoccupied, the temperature should be set back to save heating or cooling energy; however, minimal heating and cooling may be required when the building is unoccupied. In cold climates, for example, heating may be needed to keep water pipes from freezing.

Estimated Cost: \$300,000

### 3.1.6.3 Replace HVAC Equipment<sup>4</sup>

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<sup>3</sup> Applies if option 3.1.6.2 is not completed.

<sup>4</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

The HVAC equipment that is past its useful life according to ASHRAE or inoperable should be replaced through attrition with higher energy efficiency ratio (EER) models. In addition, some units use R-22 and the refrigerant will be phased out soon. The school should think of replacing the equipment using R-22 to equipment that uses a more environment friendly refrigerant.

Specifics on mechanical equipment can be found within the equipment inventory located in Appendix.

Estimated Cost: \$2,500,000

#### **3.1.6.4 Install Dust Collection System in Woodshop**

Woodworking facilities are inherently prone to fires and explosions, for the following reasons:

- They contain large quantities of fuel in the form of wood and wood products, sawdust, and flammable materials. Woodworking facilities are especially at risk for fire due to the abundant production of sawdust, which will ignite and burn far more easily than whole pieces of lumber. Sanders, routers, and shapers in particular produce large amounts of fine dust. Very fine wood dust is especially hazardous. It can accumulate on rafters and other building structural components and in unexpected spots all around your facility, far from the point of generation.
- They contain ignition sources, such as potentially faulty electrical wiring, cutting and welding operations, sparking tools, propellant actuated tools, and employee smoking. There is also the potential for static electrical discharges and lightning.

Preventing the buildup of dust is one of the key means for controlling fire and explosion hazards. The principal engineering control technology for control of dust is exhaust ventilation.

It is recommended the university design and install a new Dust Collection System that complies with all applicable codes and requirements.

Estimated Cost: \$25,000

### **3.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS**

#### **3.2.1 Electrical Distribution**

Electric service to the building is from a utility company transformer vault located at the northwest end of the site on Martin Luther King Boulevard. Two (2) groups of step-down

transformers (Group A and Group B) serve the facility. Each transformer group is energized by a separate utility company primary feeder.

There are four (4), 460/265 volts, 3-phase, 4 wire, 60 Hertz service take-offs from a Bus Room in the building's lower level to energize a 4000 A double ended switchboard in the main electric service room and a 3,200A double ended motor control center (MCC) in the main Mechanical Room. Two (2) of the service take-offs are energized from service transformer Group A and the other two (2) are energized from transformer Group B. Power is distributed by copper cable in conduit. Lighting and power panels are, in general, of the circuit breaker type and in good condition. Most of the older panelboards were manufactured by General Electric, Siemens and Square-D. The original MCC was destroyed by a fire between December 2016 and January 2017. The new MCC is temporarily fed from the old MCC-5 Section B, but the work has yet to be completed. Missing panels and exposed wires create a safety hazard if wires are energized. Longo Electric & PSEG is currently in the process of completion.

The double ended main switchboard consists of two (2), 4000 A switchboard sections connected together with a tie switch. Switchboard Section A is energized from a take-off from service transformer Group A and Section B is energized from a take-off from service transformer.

Tie switches are normally in the open positions. In the event that transformer Group A or primary service feeder A fails, Service Switches A1, and A2 are opened and tie switches C1 and C2, are closed to re-energize the related loads from service transformer Group B. In the event that transformer Group B or primary service Feeder B fails, a similar procedure is used to energize all loads from service transformer Group A.

The electric meter numbers are 89/441 59800 4278 (A/service) and 93/314 598 009670 (B/service).



*Photo 3.22. – Exposed Wires*



*Photo 3.23 – Exposed Panel*



*Photo 3.24 – Main MCC*





*Photo 3.25 – Exposed Wires*



*Photo 3.26 – Electric Panel*



*Photo 3.27 – Exposed Panel*



*Photo 3.28 – Electric Meters*



*Photo 3.29 – Transformer*



*Photo 3.30 – Transformer*

### **3.2.2 Emergency Power System**

A 480Y/277 V, 300 KW diesel generator is located in a room adjacent to the main electric service room. This generator energizes emergency system loads through a 600 Amp emergency switchboard when both services to energize fail.

Emergency system loads include egress lighting, elevators #3 and #4, the fire alarm system and telephone system.

An arrangement of two (2), 600 A, ASCO 930 automatic transfer switches operate as follows to keep the emergency switchboard energized:

- Emergency switchboard is energized at normal times from Service – B. If Service – B fails, Automatic Transfer Switch #1 starts the generator and energizes emergency loads from the generator.

The emergency generator is currently being tested on a weekly basis and a full load bank test is conducted once annually.



Photo 3.31 Generator

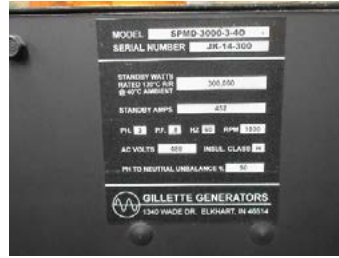


Photo 3.32 – Generator Nameplate



Photo 3.33 – Transfer Switches

### 3.2.3 Fire Alarm System

Fire alarm system devices from several different fire alarm systems are located throughout the building.

Parking – Notifier

Center for Technology – Honeywell

Fourth Floor IT – New Simplex Panel

The new system is manufactured by Simplex (#2500 NDU Command Center, #4120 Control System) and includes panel space for expansion.



Photo 3.34 Strobe



Photo 3.35 – IT Simplex Panel



Photo 3.36 – Pull Down

### 3.2.4 Security System

The existing system is old and outdated. The system does not have any graphical interface and is constantly malfunctioning.

The security system will need to be redesigned and replaced with a new system.

### 3.2.5 Public Address System

The main console is of the original installation and is approximately 35+ years old with 2-way communication to classrooms. It is located in the media production area on the third level.

Equipment was manufactured by Rauland. Public address announcements are made from the Security Office. The system covers approximately 90% of the building. The mass notification system is predicated on threat level via LAN and phone lines. An upgrade to modern technology is recommended.

### 3.2.6 Clock System

The clock system is not working properly. It is recommended that the university migrate to a new digital satellite GPS wirelessly RF controlled clock system.

### 3.2.7 Lighting

The majority of the lighting throughout the building is 2' x 4' fixtures that contain two T8 fluorescent bulbs with energy saving ballasts. Storage rooms and various spaces utilizing 120-volt sockets had spiral compact fluorescent bulbs.

Pole mounted and building mounted exterior lighting fixtures are of the high-pressure sodium and metal halide types and are in good to fair condition. The garage consists of HID fixtures and the suggestion over time would be to change the high bay energy efficient fluorescent fixtures.

All interior and exterior lighting is controlled by the Siemens BMS.



*Photo 3.37 T8 fixtures*



*Photo 3.38 – CFL lamp*



*Photo 3.39 – Exterior Lighting*

### 3.2.8 Recommendations

#### 3.2.8.1 Upgrade Lighting to LED<sup>5</sup>

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological

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<sup>5</sup> Incentives are available through the state of new jersey to offset cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$600,000

### **3.2.8.2 Upgrade Public Address and Clock System**

The main console is of the original installation and is approximately 35+ years old with 2-way communication to classrooms. The clock system is not working properly in some areas. The clock system is not working properly in some areas. It is recommended that the university migrate to a new digital satellite GPS wirelessly RF controlled clock system.

Estimated Cost: \$175,000

### **3.2.8.3 Upgrade Emergency Power System**

If emergency is required for the technology expansion program, expansion for the emergency power system is required. Electric panels associated with the system do not have space for additional breakers and capacity may become an issue if the school wants to expand or renovate areas.

Estimated Cost: \$75,000

### **3.2.8.4 Upgrade Fire Alarm System**

Currently, the building has several vendors for fire alarm that do not communicate to each other and are standalone systems. It is recommended that the system be upgraded to Simplex and pulled to a front end.

Estimated Cost: \$375,000

### **3.2.8.5 Upgrade Security System**

The existing system is old and outdated. The system does not have any graphical interface and is constantly malfunctioning.

The security system will need to be redesigned and replaced with a new system.

Estimated Cost: \$375,000

### **3.3 EXISTING CONDITIONS – PLUMBING SYSTEMS**

#### **3.3.1 Fire Water**

The present fire protection system consists of fire department valves in stair towers, fire hose cabinets and a FM 200 fire protection system in the newly renovated data center as outlined below.

The fire standpipe system is served with a 6" water main connecting into the high-pressure street main in High Street.

A 6" riser located in various stair towers provides a 2 ½" valve to a capped fire control valve in the stair tower for fire department use with a 2" branch serving a 1 ½" capped valve for either fire department or building usage. The original design included fire hoses but the hoses were removed. In addition to the 1 ½" valve, fire extinguishers were located within the cabinet.

Additional fire hose cabinets with a 1 ½" capped valve and fire extinguishers are located throughout the building to insure the availability of access to a fire capped valve.

In addition to the fire hose valves in the cabinets, fire extinguishers were furnished.

A 6" electric deluge valve is located in the Janitor's Closet with the drain spilling over the mop receptor. The deluge valve protects the open stairwell. Piping is located within the slab and serves deluge heads at the sides of the opening. The system is inoperable as it is presently operated manually in lieu of being activated by the detectors.

Additional sprinklers are located throughout the building; however, refer to recommendations for additional information.

#### **3.3.2 Domestic Water**

##### **3.3.2.1 Cold Water System**

The building is being fed from two (2) water services; a 6" connection from Market Street and a 4" water service in High Street. Both water services are fed from the City of Newark water main.

Both the 6" and 4" water services are interconnected in the building and feed the following:

- All plumbing fixtures.
- Cold water for domestic hot water make-up.
- Cold water make-up to all HVAC equipment.

- Kitchen equipment.
- Laboratory Classroom fixtures.
- Emergency generator.

### 3.3.2.2 Hot Water System

Hot water is generated for the Megastructure, Health Science & Gymnasium by two (2) AERCO INN1060 and a 500-gallon storage tank located in Megastructure Basement Mechanical Room. At the time of the site visit, the valves are closed on the storage tank so it is unclear if the tank is currently being used. The heaters have a rated 1,060,000 btuh energy input and a rated 1,021,840 btuh energy output which results in a thermal efficiency of 96.4%. Two 2-HP inline pumps provide recirculation of the hot water to all fixtures.



Photo 3.40 DHW Heater



Photo 3.41 – DHW Heater Tag



Photo 3.42 – Hot Water Pumps

### 3.3.3 Storm

The building’s storm drainage system consists of roof drains and interior leaders that connect into the building’s storm drainage system.

The storm drainage system discharges by gravity and connects into the street sewers located in Raymond Boulevard, Market Street, West Market Street, High Street and University Avenue.

### 3.3.4 Sanitary

The sanitary drainage system is a combined soil and waste drainage system from plumbing fixtures located in the Toilet Rooms and other miscellaneous fixtures such as Classroom Sinks, Electric Water Coolers, Mop Receptors and Floor Drains.

The drainage system discharges by gravity into both the Raymond Boulevard and West Market Street sewers. Prior to leaving the building, house traps and fresh air inlets are located at the exterior walls.



The Auditorium area plumbing fixtures discharge into duplex sewage ejector pumps located within a basin that connects into the building sanitary sewer.

Kitchen fixtures discharge into a common waste drainage system and are connected to grease interceptors prior to connecting into the building's sanitary house drain. In addition, a reduction pulper and extractor process the solid waste generated by the kitchen fixtures.

In general, floor drains have not been provided in all public toilets.

The Science Laboratories and Classrooms are connected into a special acid waste system which discharges into an acid neutralization basin. The discharge of the basin is connected into the building's drainage system.

### 3.3.5 Gas

Gas utilities are present in the building to feed the boilers and domestic hot water heaters in the mechanical room. Overall, the system appears to be in good condition.

### 3.3.6 Plumbing Fixtures

Typically, plumbing flushometers have been replaced to be 1.6 GPF or less and low flow lavatories (2.2 GPM or less). However, the manual plumbing fixtures (i.e., toilets and urinals) appear to be high flow and lavatory faucets do not have low-flow aerators installed on the faucet. Typically, the facility upgraded the plumbing fixtures with newer low flow options as they fail. The areas that have undergone renovation such as the Information Commons have low flow fixtures and metered faucets. These fixtures do not work as intended.



*Photo 3.43 High Flow Toilet*



*Photo 3.44 – High Flow Sink*



*Photo 3.45 – High Flow Urinal*





*Photo 3.46 Renovated Toilet*



*Photo 3.47 – Metered Sink*



*Photo 3.48 – Low Flow Toilet*



*Photo 3.49 Low Flow Urinal*



*Photo 3.50 – Mop Sink*



*Photo 3.51 Sink in Breakroom*

### **3.3.6.1 First Floor**

#### **3.3.6.1.1 Women's Toilet**

- The fixtures were found to be in fairly good condition. The six (6) water closets are manufactured by Eljer and are elongated with an open front seat mounted 15” above the finished floor (AFF) to the rim. All water closets were supplied with Sloan flush valves.
- The one (1) handicapped water closet was installed within a 41” wide x 57” long compartment. The mounting height was 16” AFF to the rim.
- Six (6) lavatories were furnished with an 18” x 20” fixture with combination faucet and grid strainer. They were mounted 31” AFF with loose key suppliers. Lavatory “P” traps were furnished (no handicapped accessible).
- No floor drains were provided.

#### **3.3.6.1.2 First Floor Men's Toilet**

- One (1) water closet was supplied with a sensor flush valve and two (2) with a Sloan flush valve. The manufacturer and mounting heights were typical of the Women's Toilet.
- Three (3) urinals were installed with the mounting height of 24” AFF. Flush valves consisted of Sloan Royal with disk operated flush valve.
- Four (4) lavatories consisted of three (3) combination faucets with grid drains and one (1) with self-closing electronic sensor faucet.

### **3.3.6.1.3 First Floor Women's Toilet**

- Three (3) water closets are furnished, typical manufacturer and flush valve, one (1) with a sensor flush valve and two (2) regular flush valves.

### **3.3.6.1.4 The Gallery (Men's Toilet)**

- Four (4) lavatories with installation same as all floors.
- Three (3) wall hung urinals, two (2) mounted at same height and one (1) mounted at lower level, all with Sloan flush valves.
- Four (4) water closets with same installation, all mounted 16" AFF to rim.

### **3.3.6.1.5 Women's Toilet (Cafeteria)**

- Three (3) lavatories with combination faucets and grid strainers all mounted at the same height.
- Three (3) water closets, all furnished with Sloan flush valves and mounted at various levels. One (1) 16" AFF, one (1) 18" AFF and one (1) 14" AFF. All dimensions are to the rim.

### **3.3.6.1.6 Men's Toilet (Cafeteria)**

- Three (3) lavatories typical.
- Two (2) urinals typical.
- Three (3) water closets typical and all mounted at 16" AFF to rim.

## **3.3.6.2 Second Floor**

### **3.3.6.2.1 Women's Toilet (South Wall)**

- Five (5) lavatories, same type with same flush valves. Four (4) were installed 14" AFF to rim and one (1) at 16" to rim.
- Four (4) lavatories 18" x 20" mounted 31" AFF to rim with combination faucets and grid drains.

### **3.3.6.2.2 Men's Toilet (West Wall)**

- Four (4) water closets same as above. Two (2) were mounted at 16" AFF to rim and two (2) were mounted 14" AFF.
- Five (5) wall hung lavatories 20" x 18" mounted at 31" AFF to rim with combination faucets and grid drains.
- Three (3) urinals, typical installation.

### **3.3.6.2.3 Women's Toilet (North Wall)**

- Five (5) lavatories 20" x 18" mounted 31" AFF to rim with combination faucets and grid drains.
- Five (5) water closets, same installation. Four (4) mounted 16" AFF to rim and one (1) mounted at 14" AFF to rim.

### **3.3.6.3 Third Floor**

#### **3.3.6.3.1 Men's Toilet (North Wall)**

- Three (3) lavatories furnished with one (1) self-closing faucet and two (2) with combination faucets and grid drains.
- Two (2) wall hung urinals with disk handle flush valves.
- Three (3) water closets, typical installation with two (2) mounted 16" AFF and one (1) handicapped mounting height.

#### **3.3.6.3.2 Women's Toilet (West Wall)**

- Five (5) wall hung lavatories same mounting height and trim.
- Five (5) water closets, typical flush valves and all same mounting height.

#### **3.3.6.3.3 Men's Toilet (West Wall)**

- Five (5) lavatories, same trim, etc.
- Two (2) wall hung urinals furnished with one (1) 3" disk flush valve and one (1) standard flush valve. Mounting height is typical.
- Five (5) water closets were furnished with same flush valves and mounting heights. All had open front seats.

#### **3.3.6.3.4 Women's Toilet (South Wall)**

- Five (5) lavatories were furnished, standard 20" x 18" with combination faucets and grid drain mounted 31" AFF.
- Five (5) water closets were installed, standard hung with open front seats and flush valves. All were mounted 14" AFF to rim.

### **3.3.6.4 Fourth Level**

#### **3.3.6.4.1 Women's Toilet (South Wall)**

- Five (5) lavatories were furnished with Delta single lever round handle faucet with pop-up drains.
- Two (2) water closets were supplied with open front seat and flush valve. Mounting heights are 14" AFF to rim.

#### **3.3.6.4.2 Women's Toilet (West Wall)**

- Five (5) lavatories were furnished with typical trim (South Wall Toilet) and mounting heights.
- Seven (7) water closets were installed with standard trim.

#### **3.3.6.4.3 Men's Toilet (West Wall)**

- Five (5) lavatories are installed with standard installation and trim.
- Three (3) urinals, two (2) with disk flush valves.
- Four (4) water closets are installed, typical manufacturer, flush valves and mounting heights.

### **3.3.6.5 Training Area**

#### **3.3.6.5.1 Men's Toilet (South Wall)**

- Four (4) countertop lavatories within a counter mounted 34" AFF with space for handicapped. American Standard, single lever faucet and grid drain.
- Floor drain is furnished.
- Two (2) American Standard urinals, 1.0 GPF. One (1) installed 18" AFF to lip and one (1) installed at 24" AFF to lip with Sloan Royal flush valves.
- Three (3) 1.6 GPF elongated water closets with flush valves installed 16" AFF to rim.

#### **3.3.6.5.2 Men's Toilet (North Wall)**

- One (1) lavatory wall hung 31" AFF to rim with combination faucet and grid drain.
- One (1) urinal mounted 24" AFF to lip with Sloan Royal flush valve with disk handle.
- One (1) water closet provided and mounted 16" to rim with a Sloan Royal flush valve.

#### **3.3.6.5.3 Women's Toilet (North Wall)**

- Two (2) wall hung lavatories with combination faucets and grid drains.
- One (1) elongated water closet mounted 16" AFF to lip with a Sloan Royal flush valve.

#### **3.3.6.5.4 Women's Toilet (South Wall)**

- Four (4) countertop lavatories with American Standard single lever faucet with grid drain mounted 34" AFF to countertop.
- Four (4) elongated water closets with flush valves. Three (3) installed 14" AFF to rim and one (1) installed 17" AFF to rim.
- Floor drain is provided.

#### **3.3.6.5.5 Vice President's Bathroom**

- Single lavatory with a single lever faucet and grid drain.
- One (1) water closet with open front seat and Sloan Flush Valve.
- Shower stall was furnished with a shower drain and Symmons mixing valve and a shower head.
- Countertop stainless steel sink with a combination faucet and grid drain.

#### **3.3.6.5.6 Women's Toilet Fifth Floor**

- Two (2) wall hung lavatories with a combination faucet and grid drain.
- Two (2) wall hung water closets; one (1) mounted for handicapped usage and open front seat with Sloan flush valve.
- No floor drains were furnished.

#### **3.3.6.5.7 President's Bathroom**

- Single lavatory with a single lever faucet and grid drain.
- One (1) water closet with open front seat and Sloan Flush Valve.
- Shower stall was furnished with a shower drain and Symmons mixing valve and a shower head.
- Countertop stainless steel sink with a combination faucet and grid drain.

#### **3.3.6.6 Janitor Closets**

Janitor Closets were furnished with mop receptors 24" x 36" with combination faucets, vacuum breaker and hose.

#### **3.3.6.7 Water Coolers**

Dual and single electric water coolers, manufactured by Oasis, were furnished throughout. Where dual electric, the mounting heights were 32" AFF and 38" AFF to spout.

### **3.3.6.8 Laboratories**

- The classroom furniture in the Laboratories consisted of countertop sinks with combination spout faucet and gas outlets.
- Where gas outlets were provided, an electric switch was provided to shut off all classroom gas outlets.
- Corridors were furnished with emergency showers and eye wash adjacent to the laboratory classrooms.

### **3.3.7 Recommendations**

#### **3.3.7.1 Add Floor Drains to Restrooms**

The main Men's and Women's Toilets shall be provided with floor drains. This will eliminate any waste from the plumbing fixtures overflowing and remaining in the toilet rooms. In addition to the above, floor drains are required by the plumbing code where more than two (2) water closets are provided and/or a wall hung urinal is provided.

Estimated Cost: \$20,000 (for 15 floor drains)

#### **3.3.7.2 Sanitary Drainage System Maintenance**

The sanitary lines should be snaked and jetted annually due to pipes being clogged. The kitchen sanitary lines should be done every 6 months.

Estimated Cost: \$5,000

#### **3.3.7.3 Replace Faucets in Lavatories**

The present faucets for public use shall be changed to metering type faucets and grid drains. This will insure water conservation and eliminate vandalism by clogging the drains.

Estimated Cost: \$200,000

#### **3.3.7.4 Laboratory Faucets**

All laboratory faucets suitable for a hose connection shall be furnished with vacuum breakers. All emergency showers and eye wash stations shall be relocated to within the classrooms where acid is being utilized.

Estimated Cost: \$135,000

### 3.3.7.5 Fire Protection Upgrades

Whenever a floor area exceeds 36,000 sq. ft., a sprinkler system is required throughout. Deluge valve shall be activated electronically in lieu of manually. This will reduce activation time.

Estimated Cost: \$5,000

## 4.0 BUILDING #2 – CENTER FOR TECHNOLOGY

### 4.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS

#### 4.1.1 Heating Systems

Rooftop units (RTUs) utilizing hot water coils are located on the roof. These AHUs distribute heat to various spaces via conventional overhead sheet metal ductwork and ceiling mounted diffusers. The concealed supply ductwork is externally wrapped with fiberglass insulation. Each RTU serves spaces on one floor. The hot water comes from the Megastructure. Zone control throughout the building is accomplished utilizing variable air volume boxes and temperature sensors in the space.



*Photo 4.1 Low Flow Urinal*



*Photo 4.2 – Broken Heating Coil*



*Photo 4.3 Leaky AHU piping*



*Photo 4.4 HW pumps*



*Photo 4.5 – Boiler for Center of Technology*



*Photo 4.6 Motor Controller*



## 4.1.2 Cooling Systems

The aforementioned Rooftop units (RTUs) in section 4.1.1 provide cooling to spaces of the building. The chilled water comes from the Megastructure.

## 4.1.3 Ventilation

Spaces are ventilated by the same RTUs in section 4.1.1.

## 4.1.4 Exhaust

Exhaust fans are used to ventilate toilet rooms. Fractional horsepower toilet room exhaust fans are installed on the roof.



Photo 4.7 Exhaust



Photo 4.8 – Exhaust



Photo 4.9 Toilet Exhaust Fan

## 4.1.5 Control Systems

Control systems are discussed in section 3.1.5.



Photo 4.10 Temperature Sensor



Photo 4.11 – Air Compressor



Photo 4.12 Maintenance Tag

## 4.1.6 Recommendations

### 4.1.6.1 Replace HVAC Equipment<sup>6</sup>

The HVAC equipment that is past its useful life according to ASHRAE, or inoperable, should be replaced through attrition with higher energy efficiency ratio (EER) models. In addition, some units use R-22 and the refrigerant will be phased out soon. The school should think of replacing any equipment using R-22 to equipment that uses a more environment friendly refrigerant.

Estimated Cost: \$400,000

## 4.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS

### 4.2.1 Electrical Distribution

Fed from building, 480/277 volt, 3 phase, 4 wire, 600 A Square-D panelboard with five (5) 3 pole spaces and one (1) 100 A 3 pole spare. Transformer is 112.5 KVA.



Photo 4.13 Main Panel



Photo 4.14 – Emergency Equipment



Photo 4.15 600A Breaker



Photo 4.16 Transformer



Photo 4.17 – Electric Panel



Photo 4.18 Electric Panels

<sup>6</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

## 4.2.2 Lighting

The majority of the lighting throughout the building is 2' x 4' fixtures that contain two T8 fluorescent bulbs with energy saving ballasts. Storage rooms and various spaces utilizing 120-volt sockets had spiral compact fluorescent bulbs.

All interior and exterior lighting is controlled by the Siemens BMS.



*Photo 4.19 T8 fixture*



*Photo 4.20 CFL Fixture*



*Photo 4.21 Exit Sign*

## 4.2.3 Fire Alarm System

The system is a Honeywell FS 90 standalone system for IT Building only. The system cannot be read from the main building's central station.



*Photo 4.22 Strobe*



*Photo 4.23 Honeywell Panel*



*Photo 4.24 Pull Down*

## 4.2.4 Security System

The existing system is old and outdated. The system does not have any graphical interface and is constantly malfunctioning.

The security system will need to be redesigned and replaced with a new system.

## 4.2.5 Recommendations

### 4.2.5.1 Upgrade Fire Alarm and Building Security

Upgrade Fire Alarm System and Building Security to integrate with Main Campus.

Estimated Cost: \$150,000

#### 4.2.5.2 Upgrade Lighting to LED<sup>7</sup>

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$60,000

### 4.3 EXISTING CONDITIONS – PLUMBING SYSTEMS

#### 4.3.1 Fire Water

Partial sprinkler protection was only provided in the main Storage Room on the First Floor.

The building is being fed from a piping trench on the west wall of the First Floor Storage Room.



*Photo 4.25 Sprinkler Piping*



*Photo 4.26 Sprinkler Head*

#### 4.3.2 Domestic Water

All utilities (cold water, hot water and hot water return) serving this building are being fed from the Main Campus Megastructure.

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<sup>7</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

### 4.3.3 Storm

The building's storm drainage system consists of roof drains and interior leaders. The building's storm drainage system connects into the City of Newark sewer system.

### 4.3.4 Sanitary

The building's sanitary system receives sewage/waste from water closets, urinals, lavatories, electric water fountains and floor drains.

The building's sanitary sewer connects into the City of Newark's sewer system.

### 4.3.5 Gas

There is no gas present at this building.

### 4.3.6 Plumbing Fixtures

Plumbing fixtures include water closets, urinals, lavatories and mop sinks. Toilet room fixtures are low flow water closets and urinals (1.6 GPF or less). Lavatory sinks appear to be existing to the building.



*Photo 4.27 Sink*



*Photo 4.28 Toilet*



*Photo 4.29 Water Cooler*

#### 4.3.6.1 First Floor

##### 4.3.6.1.1 Women's Toilet

- Three (3) elongated, open front seat water closets were installed at 14" AFF and one (1) at 17" AFF.
- Three (3) American Standard Lucerne wall hung lavatories were provided with combination faucets and grid drain. Two (2) were mounted 20" AFF and one (1) at 33" AFF with insulated trap.
- Floor drains were provided.

##### 4.3.6.1.2 Men's Toilet

- Two (2) American Standard Lucerne wall hung lavatories were provided with combination faucets and grid drains. Both were installed 30" AFF.
- Two (2) American Standard 1.0 GPF urinals were installed with Sloan Royal flush valves. One (1) was mounted 24" AFF and the other was mounted at 17" AFF.
- Floor drains were provided.
- Two (2) American Standard elongated wall hung water closets were installed; one (1) at 14" AFF and the other at 17" AFF.

#### **4.3.6.2 Second Floor**

##### **4.3.6.2.1 Women's Toilet**

Same installation as First Floor.

##### **4.3.6.2.2 Men's Toilet**

Same installation as First Floor.

##### **4.3.6.2.3 Janitor's Closet**

Janitor's Closets on both floors were furnished with mop receptors and combination faucets.

##### **4.3.6.2.4 Electric Water Coolers**

Electric water coolers were furnished on both floors.

##### **4.3.6.2.5 Private Toilets**

Private Toilets consisted of one (1) water closet and one (1) lavatory.

#### **4.3.7 Recommendations**

##### **4.3.7.1 Replace Faucets in Lavatories**

The First and Second Floor Men's and Women's Toilets should have the existing combination faucets removed and replaced with metering type faucets. By removing the combination faucets and furnishing metering type faucets, it will help to insure water conservation as these faucets cannot be left in an open position.

Estimated Cost: \$5,000



## 5.0 BUILDING #3 – CENTER FOR HEALTH SCIENCES

### 5.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS

#### 5.1.1 Heating Systems

Gas fired Rooftop Units (RTUs) are located on the roof. These AHUs distribute heat to various spaces via conventional overhead sheet metal ductwork and ceiling mounted diffusers. The HVAC system is a VAV system which utilizes different control schemes to reduce energy and optimize building performance. The concealed supply ductwork is externally wrapped with fiberglass insulation. Each RTU serves spaces on one floor.

There are two RBI DB750 gas fired hot water boilers located in the outdoor penthouse mechanical room which generate hot water for the reheat coils for the VAV boxes for the Center of Health Science. Each of the boilers has a rated input of 750 MBH in with a thermal efficiency of 85%. These two boilers were installed in 2007. According to ASHRAE, the boilers have 14 years of useful life left. These boilers run in a lead/lag fashion.

Hot water is circulated through the heating system via (2) two pumps. Both pumps are 5 HP and operate lead lag fashion to meet the building loads.

Specifics on mechanical equipment listed above can be found within the equipment inventory located in the Appendix.



Photo 5.1 - RTU



Photo 5.2 - Boiler



Photo 5.3 – Hot Water Pumps

#### 5.1.2 Cooling Systems

The rooftop listed in section 5.1.1 utilizes direct expansion cooling systems to condition the spaces on the floors.

#### 5.1.3 Ventilation

Spaces are ventilated by the same RTUs in section 5.1.1.



### 5.1.4 Exhaust

Exhaust fans are used to ventilate toilet rooms. Fractional horsepower toilet room exhaust fans are installed on the roof.

### 5.1.5 Control Systems

Control systems are discussed in section 3.1.5.

### 5.1.6 Recommendations

Whitman does not have any recommendations other than preventative maintenance as outlined in section 3.1.6.

## 5.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS

### 5.2.1 Electrical Distribution

The main electrical service for the buildings is located in an electric room (storage room 205) in the basement. The existing service consists of an 800 amp, 480/277-volt, 3-phase, and 4 wire electric panel (panel MDP-AGA). This panel is fed from a 4,000A breaker in SWBD Section A in the main electrical switchgear in the Megastructure. This panel distributes power to the other panels in the building to power receptacles, interior and exterior lighting. This panel is in good condition.



*Photo 5.4 - Transformer*



*Photo 5.5 - Main Electric Panel*



*Photo 5.6 – Electric Panel*

### 5.2.2 Lighting

The majority of the lighting throughout the building is 2' x 4' fixtures that contain two T8 fluorescent bulbs with energy saving ballasts. Storage rooms and various spaces utilizing 120-volt sockets had spiral compact fluorescent bulbs.

All interior and exterior lighting is controlled by the Siemens BMS.



Photo 5.7 CFL Fixture



Photo 5.8 Wall Sconce



Photo 5.9 – Exit Sign

### 5.2.3 Fire Alarm System

The fire alarm system is manufactured by Simplex. The model number is 4100U. The main panel is located in the basement in the fire alarm control room.



Photo 5.8 Communicator



Photo 5.9 Fire Alarm Panel



Photo 5.10 Strobe

### 5.2.4 Recommendations

#### 5.2.4.1 Upgrade Fire Alarm and Building Security

Upgrade Fire Alarm System and Building Security to integrate with Main Campus.

Estimated Cost: \$150,000

#### 5.2.4.2 Upgrade Lighting to LED<sup>8</sup>

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

<sup>8</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$60,000

## **5.3 EXISTING CONDITIONS – PLUMBING SYSTEMS**

### **5.3.1 Fire Water**

A sprinkler system is installed and serving the building. Typically, heads are downright in the ceiling grid of various areas but are upright in exposed areas. The building also has fire extinguishers.

### **5.3.2 Domestic Water**

Hot water is generated for the building by the domestic hot water heater in the Megastructure as outlined in section 3.3.2.2.

### **5.3.3 Storm**

The roof utilizes a gutter and downspout storm drainage system and discharges below grade into a municipal system. The maintenance staff reported the school did not have any issues with the storm water system because they kept the gutters clean and free from debris.

### **5.3.4 Sanitary**

The cast iron sanitary stack drops below floor and offsets to exterior wall and drops down below slab. The sanitary system exists the building and goes to the municipal sewage system. There are no apparent concerns with the sanitary line.

### **5.3.5 Gas**

Gas utilities are present in the building to feed the boilers and rooftop units on the roof in the penthouse mechanical room. Overall, the system appears to be in good condition.

### **5.3.6 Plumbing Fixtures**

Plumbing fixtures include water closets, urinals, lavatories and mop sinks. Toilet room fixtures are low flow water closets and urinals (1.6 GPF or less). Lavatory sinks have metered style faucets.



Photo 5.11 - Sink



Photo 5.12 – Urinal



Photo 5.13 – Toilet

### 5.3.7 Recommendations

Whitman does not have any recommendations.

## 6.0 BUILDING #4 – CIARA E. DASHER CENTER

### 6.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS

#### 6.1.1 Heating Systems

There is one gas fired condensing hot water boiler located in the lower level mechanical room that generates hot water for the Student Center. The boiler has a rated input of 1,260 MBH in with a thermal efficiency of 80%. This boiler was installed in 1997 . According to ASHRAE, the boiler has 4 years of useful life left.

Hot water is circulated through the heating system via two 2-HP pumps. It was noted during the site visit that one of these pumps was missing a motor. An air handling unit (AHUs) utilizing a hot water coil is located in the aforementioned mechanical room. This AHU distributes heat to various spaces via conventional overhead sheet metal ductwork and ceiling mounted diffusers. The concealed supply ductwork is externally wrapped with fiberglass insulation. Zone control throughout the building is accomplished utilizing variable air volume boxes and temperature sensors in the space.



Photo 6.1 - AHU



Photo 6.2 – Boiler



Photo 6.3 – Missing Motor on Pump

## 6.1.2 Cooling Systems

Cooling for the spaces is provided by the chilled water coil in the aforementioned air handling unit. Chilled water is generated by four centrifugal type chillers located in the basement of Megastructure.

The computer room G09 is cooled by two split systems . The condensers are wall mounted on the loading area.



*Photo 6.4 – Condensing Units*

## 6.1.3 Ventilation

Spaces are ventilated by the aforementioned air handling units or rooftop units via conventional overhead sheet metal ductwork and ceiling mounted diffusers.

## 6.1.4 Exhaust

Exhaust fans are used to ventilate toilet rooms and the kitchen. Fractional horsepower toilet room exhaust fans are installed on the roof.

## 6.1.5 Control Systems

Control systems are discussed in section 3.1.5.

## 6.1.6 Recommendations

### 6.1.6.1 Replace HVAC Equipment<sup>9</sup>

The HVAC equipment that is past its useful life according to ASHRAE or inoperable should be replaced through attrition with higher energy efficiency ratio (EER) models. In addition,

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<sup>9</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

some units use R-22 and the refrigerant will be phased out soon. The school should think of replacing any equipment using R-22 to equipment that uses a more environment friendly refrigerant.

Specifics on mechanical equipment can be found within the equipment inventory located in Appendix.

Estimated Cost: \$100,000

## **6.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS**

### **6.2.1 Electrical Distribution**

Electric service to this building is from the facility's main electrical room via a 480/208 – 120 V, 225 KVA transformer. This transformer feeds a 208/120 V, 3 phase, 600 A distribution panel which feeds additional local panels located on the floors above. Distribution and local floor panels appear to be in very good condition.



*Photo 6.5 – Electrical Gear*



*Photo 6.6 – Electric Panel*



*Photo 6.7 – 600A Breaker*

### **6.2.2 Lighting**

The majority of the lighting throughout the building is 2' x 4' fixtures that contain two T8 fluorescent bulbs with energy saving ballasts. Storage rooms and various spaces utilizing 120-volt sockets had spiral compact fluorescent bulbs.

All interior and exterior lighting is controlled by the Siemens BMS.

### **6.2.3 Fire Alarm System**

The Simplex 4020 Fire Alarm Addressable System is in very good condition. The fire alarm panel is located in the main electrical room.





Photo 6.8 Pull Down



Photo 6.9 Strobe



Photo 6.10 Fire Alarm Panel

## 6.2.4 Recommendations

### 6.2.4.1 Upgrade Lighting to LED<sup>10</sup>

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$60,000

## 6.3 EXISTING CONDITIONS – PLUMBING SYSTEMS

### 6.3.1 Fire Water

Building is fully sprinklered and is served by a 4" fire service line and central valve. Existing sprinkler cabinet contained five (5) spare sprinklers.



Photo 6.11 Incoming Fire Service



Photo 6.12 Concealed Sprinkler Head

<sup>10</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>



## 6.3.2 Domestic Water

### 6.3.2.1 Cold Water System

Building is served by a 2" domestic water service from the street with shut-off valves, strainer and test tee.

### 6.3.2.2 Hot Water System

Hot water is generated by point of use water heaters. During the site visit, the water was cool coming from the faucet. This system should be replaced with a centralized domestic water heater.

## 6.3.3 Storm

The building's storm drainage system consists of roof drains and interior leaders. The building's storm drainage system connects into the City of Newark sewer system.

## 6.3.4 Sanitary

The building's sanitary system receives sewage/waste from water closets, urinals, lavatories, electric water fountains and floor drains. The 4" sanitary line exits the building and goes to the municipal sewage system.

## 6.3.5 Gas

Gas utilities are present in the building to feed the boilers. Overall, the system appears to be in good condition.

## 6.3.6 Plumbing Fixtures



*Photo 6.13 Sink*



*Photo 6.14 Urinal*



*Photo 6.15 Toilet*

### **6.3.6.1 First Floor Men's Room**

Two (2) countertop lavatories with wrist blade faucet handles, grid drain strainer, and trap and supplies wrap.

- Floor drain.
- Kohler fixtures.
- One (1) urinal – mounted at handicap height.
- One (1) wall hung water closet installed for handicap use.
- Sloan Royal water closet and urinal flush valves.

### **6.3.6.2 First Floor – Women's Room**

- Two (2) wall hung water closets with Sloan Royal flush valve.
- Two (2) countertop lavatories with wrist blade handle faucet.

### **6.3.6.3 Ground Floor – Men's Room**

- Two (2) countertop lavatories with wrist blade faucet handles, grid drain strainer, and trap and supplies wrap.
- Floor drain.
- Kohler fixtures.
- One (1) urinal mounted at handicap height.
- One (1) wall hung water closet installed for handicap use.
- Sloan Royal water closet and urinal flush valves.

### **6.3.6.4 Ground Floor – Women's Room**

- Two (2) wall hung water closets with Sloan Royal flush valve.
- Two (2) countertop lavatories with wrist blade handle faucet

## **6.3.7 Recommendations**

### **6.3.7.1 Replace Faucets in Lavatories**

The First and Second Floor Men's and Women's Toilets should have the existing combination faucets removed and replaced with metering type faucets. By removing the combination faucets and furnishing metering type faucets, it will help to insure water conservation as these faucets cannot be left in an open position.

Estimated Cost: \$5,000

## 7.0 BUILDING #5 – PHYSICAL EDUCATION/CHILD DEVELOPMENT CENTER

### 7.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS

#### 7.1.1 Heating Systems

Rooftop units (RTUs) utilizing hot water coils are located on the roof. These AHUs distribute heat to various spaces via conventional overhead sheet metal ductwork and ceiling mounted diffusers. The concealed supply ductwork is externally wrapped with fiberglass insulation. The hot water comes from the Megastructure.

The Daycare area is heated by a HVAC unit on grade utilizing electric heat. The dance studio is heated by two heat pumps with remote condensers.



*Photo 7.1 Daycare HVAC Unit*



*Photo 7.2 – RTU*



*Photo 7.3 Condensing Unit*



*Photo 7.4 Fin tube Radiator*



*Photo 7.5 – Ceiling Unit Heater*



*Photo 7.6 Cabinet Unit Heater*

#### 7.1.2 Cooling Systems

The aforementioned HVAC equipment in section 7.1.1 provides cooling to spaces of the building. The chilled water comes from the Megastructure.

#### 7.1.3 Ventilation

Spaces are ventilated by the HVAC equipment in section 7.1.1.

## 7.1.4 Exhaust

Exhaust fans are used to ventilate toilet rooms. Fractional horsepower toilet room exhaust fans are installed on the roof.

## 7.1.5 Control Systems

Control systems are discussed in section 3.1.5.



*Photo 7.4 Temperature Sensor*



*Photo 7.5 – Sensor and Unit Heater Controller*



*Photo 7.6 Thermostat for Fin Tube in daycare*

## 7.1.6 Recommendations

### 7.1.6.1 Replace HVAC Equipment (Daycare Unit & 3 RTUS)<sup>11</sup>

The HVAC equipment that is past its useful life according to ASHRAE, or inoperable, should be replaced through attrition with higher energy efficiency ratio (EER) models. In addition, some units use R-22 and the refrigerant will be phased out soon. The school should think of replacing the equipment using R-22 to equipment that uses a more environment friendly refrigerant.

Estimated Cost: \$180,000

### 7.1.6.2 Independent Control for Electric Heaters

Currently, the electric heaters and baseboard radiators operate on the same thermostat. For additional comfort to the occupants these two systems should operate on different thermostats.

Estimated Cost: \$10,000

<sup>11</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

## 7.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS

### 7.2.1 Electrical Distribution

The electrical service for the Gymnasium is fed from the Megastructure's main service distribution, underground via tunnel and raceways. The main distribution panel for the Gymnasium is located in the building's Electrical Room on the Lower Floor. The distribution is 400 A at 480/277 V. This panel feeds several branch circuit panelboards (lighting) throughout the building. The distribution panel is manufactured by Square D.

Distribution method is copper cable in conduit. General lighting is based on 277 V. The distribution panel also feeds a 112.5 KVA transformer to feed a sub-distribution board DP1. Panel DP1 feeds various 120/208 V, 3 phase, 4 wire branch circuit panelboards throughout the facility. Branch circuit panelboards are manufactured by Square D. There is minimal space for expansion.



*Photo 7.7 Electrical Gear*



*Photo 7.8 – Electrical Panel*



*Photo 7.9 Electrical Panel*

### 7.2.2 Emergency Power

Emergency power is also fed underground to the Gym's Electric Room feeding 277/480 V, 100 A panelboards and stepped down in voltage via 30 KVA transformers. Emergency system includes emergency lighting, egress lighting, fire alarm and telephone systems.

### 7.2.3 Lighting

The majority of the Indoor lighting fixtures are the fluorescent type with energy saving ballasts and lamps with prismatic, acrylic lenses. The gym utilizes 400W metal Halides. The building's exterior lights are building mounted and are high pressure sodium or metal halide.

All interior and exterior lighting is controlled by the Siemens BMS.



Photo 7.10 Fluorescent Fixture



Photo 7.11 – Metal Halide Fixture



Photo 7.12 Exit Sign / Emergency Wall Pack

## 7.2.4 Fire Alarm System

The fire alarm control panel is a Simplex 4020 Addressable System with room for expansion.

Horn, strobe and pull station devices throughout seem adequate except for the children's bathrooms in the Child Care Classrooms. No visual strobe devices were noticed.



Photo 7.13 Strobe



Photo 7.14 – Pull Down

## 7.2.5 Security

The existing system is old and outdated. The system does not have any graphical interface and is constantly malfunctioning.

The security system will need to be redesigned and replaced with a new system.

## 7.2.6 Clock System

The clock system is not working properly. It is recommended that the university migrate to a new digital satellite GPS wirelessly RF controlled clock system.

## **7.2.7 Recommendations**

### **7.2.7.1 Upgrade Lighting to LED<sup>12</sup>**

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$75,000

### **7.2.7.2 Fire Alarm Upgrades**

Horn, strobe and pull station devices throughout seem adequate except for the children's bathrooms in the Child Care Classrooms. No visual strobe devices were noticed.

Estimated Cost: \$10,000

### **7.2.7.3 General Maintenance/Load Testing**

System should be load tested to ensure power for future expansion.

Estimated Cost: \$30,000

## **7.3 EXISTING CONDITIONS – PLUMBING SYSTEMS**

### **7.3.1 Fire Water**

Sprinklers were furnished in the Child Development Center. Sprinklers were not provided in the Physical Education portion of the building or the Dance Studio. A fire standpipe system was provided with fire hose cabinets consisting of a 2 ½" fire department valve connection and a fire extinguisher throughout the building. Hose has been removed from the cabinets. Additional fire extinguishers are provided throughout the building.

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<sup>12</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>



### 7.3.2 Domestic Water

Hot water is generated for the Gymnasium by two (2) AERCO INN1060 and a 500-gallon storage tank located in Megastructure Basement Mechanical Room.

### 7.3.3 Storm

The building's storm drainage system consists of roof drains with exterior leaders and site drainage systems. The building's storm drainage system connects into the City of Newark's sewer system.

### 7.3.4 Sanitary

The building's sanitary system receives sewage/waste from water closets, urinals, lavatories, electric water coolers, sinks and floor drains. The building sanitary sewer connects into the City of Newark's sewer system.

### 7.3.5 Plumbing Fixtures

The showers in the gymnasium need to be redone. When the showers are first turned on, rusty appearing water comes out and mixing valve between hot and cold water is inoperable.



*Photo 7.15 Urinals*



*Photo 7.16 – Toilets*



*Photo 7.17 Sinks*

#### 7.3.5.1 Staff/Parents Toilet Room

- One (1) American Standard water closet with flush valve.
- One (1) American Standard lavatory with self-closing faucet.

#### 7.3.5.2 Typical Classroom

- Two (2) countertop lavatories with self-closing metering faucets and grid drain strainer.
- Two (2) American Standard wall hung water closets with Sloan Royal flush valves.
- No floor drains.

### **7.3.5.3 Pre-School Classroom Toilet Room**

- American Standard floor mounted water closet mounted for children's use.

### **7.3.5.4 Lavatories**

- Two (2) countertop lavatories with self-closing metering faucets.
- No floor drains.

### **7.3.5.5 Janitor's Closet**

- Wall hung service sink with combination faucet and vacuum breakers.

### **7.3.5.6 Public Toilet Men's**

- Two (2) wall hung American Standard urinals with Sloan flush valves.
- One (1) urinal mounted for handicap use.
- Seven (7) American Standard wall hung water closets with Sloan flush valves.
- One (1) handicap accessible water closet not mounted per New Jersey Barrier Free Subcode requirements.
- Five (5) countertop lavatories with grid drain strainers and combination faucets.

### **7.3.5.7 Corridor**

- One (1) dual height electric water cooler installed for regular user and handicap user.

### **7.3.5.8 Men's Staff Toilet**

- Three (3) American Standard urinals with Sloan flush valves all installed at the same height. No provisions for handicap accessibility.
- Three (3) column showers as manufactured by Speakman Sentinel.
- Floor drains were furnished in the room.
- Two (2) American Standard wall hung water closets all installed at the same height. No provisions for handicap accessibility.
- Two (2) countertop lavatories installed with combination faucets and grid drains. Mounting heights do not comply with New Jersey Barrier Free Subcode requirements.

### **7.3.5.9 Men's General Toilet**

- Floor drains were provided.
- Four (4) American Standard wall hung urinals with Sloan flush valves and one installed per New Jersey Barrier Free Subcode requirements.

- Three (3) countertop lavatories with combination faucets and grid drain strainer. - Mounting height does not comply with New Jersey Barrier Free Subcode requirements.
- One (1) American Standard water closet with Sloan flush valve and one for handicap use.

#### **7.3.5.10 Janitor's Closet**

- 36" x 24" floor mounted mop receptor with combination faucet and vacuum breakers.

#### **7.3.5.11 Men's Varsity Toilet**

- One (1) Bradley five (5) user column shower complete with mixing valve and soap dish for each station.
- Three (3) countertop lavatories with combination faucet and grid drain strainer. The mounting height does not comply with New Jersey Barrier Free Subcode requirements.
- Two (2) American Standard wall hung water closets with Sloan Royal Flush Valves installed at regular height and one (1) installed for handicap use.

#### **7.3.5.12 Locker Room /Sauna**

- One (1) sauna bath not in use.
- Three (3) countertop lavatories with self-closing faucets and grid drain strainer. - Lavatories do not comply with New Jersey Barrier Free Subcode requirements.
- Floor drains are installed.
- Three (3) American Standard water closets with Sloan Royal flush valves. All installed at standard mounting heights. No provisions for handicap accessibility.
- Two (2) column showers with mixing valves, soap dish and privacy curtains were provided.
- One (1) five user column shower was provided with mixing valve and soap dish.
- Main thermostatic mixing valves cabinets are provided for the Men's and Women's Locker Room shower control.

### **7.3.6 Recommendation**

#### **7.3.6.1 Replace Faucets in Lavatories**

All lavatories and countertop lavatories to be furnished with metering type faucets with grid drain strainers to conserve water.

Estimated Cost: \$35,000

#### **7.3.6.2 Replace Plumbing Fixtures**

It is recommended that all water closets be removed and changed to 1.6 gallons per flush type to conserve water.

Urinals to be changed to water conservation type with flush valves.

Estimated Cost: \$150,000

### **7.3.6.3 Provide Floor Drains**

Provide floor drains in all areas where they are required and have been omitted.

Estimated Cost: \$20,000

### **7.3.6.4 Adjust Water Closets and Urinals for Handicap Access**

Water Closets, Urinals, Showers and Lavatories shall be provided for handicap use per the New Jersey Barrier Free Code requirements

Estimated Cost: \$25,000

### **7.3.6.5 Fire Protection Addition**

When a building exceeds 32,000 square feet, sprinkler protection is required throughout. It is recommended that the entire building be furnished with a wet sprinkler system.

Estimated Cost: \$125,000

## **8.0 BUILDING #6 – ECC PARKING DECK**

### **8.1 EXISTING CONDITIONS – MECHANICAL SYSTEMS**

#### **8.1.1 Heating Systems**

The stairwells and Lobby areas are enclosed and heated by electric heat pumps with remote condensers.

#### **8.1.2 Cooling Systems**

The heat pumps listed in section 8.1.1 utilizes direct expansion cooling systems to condition the stairwells and Lobby areas.

#### **8.1.3 Control Systems**

The heat pumps are controlled by standalone thermostats.

## 8.1.4 Recommendations

### 8.1.4.1 Replace HVAC Equipment<sup>13</sup>

The HVAC equipment that is past its useful life according to ASHRAE, or inoperable, should be replaced through attrition with higher energy efficiency ratio (EER) models. In addition, some units use R-22 and the refrigerant will be phased out soon. The school should think of replacing the equipment using R-22 to equipment that uses a more environment friendly refrigerant.

Specifics on mechanical equipment can be found within the equipment inventory located in Appendix.

Estimated Cost: \$50,000

## 8.2 EXISTING CONDITIONS – ELECTRICAL SYSTEMS

### 8.2.1 Electrical Distribution

The main electrical service for the buildings is located in an electric room. The existing service consists of a 1,000 amp, 480/277-volt, 3-phase, and 4 wire electric panel (panel MDP). This panel distributes power to the other panels in the building to power receptacles, interior and exterior lighting. This panel is in good condition.



Photo 5.4 – Electric Panel



Photo 5.5 - Electric Panel



Photo 5.6 – Electric Panel

### 8.2.2 Lighting

The parking deck utilizes 400W metal Halides for interior and exterior lighting. The lobby areas on each floor utilize fluorescent lighting.

<sup>13</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

## 8.2.3 Recommendations

### 8.2.3.1 Upgrade Lighting to LED<sup>14</sup>

The existing lighting system consists of mostly T8 linear fluorescent fixtures which until recently represented the most efficient lighting technology available. Recent technological improvements in light emitting diode (LED) technologies have driven down the initial costs making it a viable option for installation.

Overall, energy consumption can be reduced by replacing inefficient bulbs and linear fluorescent bulbs with more efficient LED technology. A more comprehensive engineering study should be performed to determine correct lighting levels.

Estimated Cost: \$50,000

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<sup>14</sup> Incentives are available through the state of new jersey to offset construction cost at <http://www.njcleanenergy.com/commercial-industrial/programs/nj-smartstart-buildings/tools-and-resources/equipment-incentives/equi>

Equipment Inventory for Essex County College (Mega Structure)

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Remaining Useful Life (years)	Comments
AHU-1	Air Handling Unit	1	Trane	Climate Changer	K4C232163	-	Megastructure MER	Megastructure MER	1995	15	0	
AC-A	Air Handling Unit	1	Trane	-	-	13,500 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-F	Air Handling Unit	1	Trane	-	-	14,500 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-E	Air Handling Unit	1	Trane	-	-	13,300 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-B1	Air Handling Unit	1	Trane	-	-	13,450 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-B2	Air Handling Unit	1	Trane	-	-	10,000 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-C1	Air Handling Unit	1	Trane	-	-	7900 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-C2	Air Handling Unit	1	Trane	-	-	15750 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-D1	Air Handling Unit	1	Trane	-	-	12500 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
AC-D2	Air Handling Unit	1	Trane	-	-	3,500 CFM	AHU room (Penthouse)	Megastructure	1972	15	0	
HV-B3	HV Unit	1	Trane	-	-	20,000 CFM	-	Kitchen	1972	15	0	
HV-B5	HV Unit	1	Trane	-	-	8,100 CFM	-	Garage	1972	15	0	
HV-B4	HV Unit	1	Trane	-	-	6,000 CFM	-	Switchgear	1972	15	0	
GWB-1	Condensing Gas Boiler	1	Aerco	BMK3000	G-13-1832	300 MBH in, 279 MBH out, 93% EFF	Megastructure MER	Megastructure & Gym	2013	25	20	
GWB-2	Condensing Gas Boiler	1	Aerco	BMK3000	G-13-1697	300 MBH in, 279 MBH out, 93% EFF	Megastructure MER	Megastructure & Gym	2013	25	20	
GWB-3	Condensing Gas Boiler	1	Aerco	BMK3000	G-13-1693	300 MBH in, 279 MBH out, 93% EFF	Megastructure MER	Megastructure & Gym	2013	25	20	Not working (bad blower)
GWB-4	Condensing Gas Boiler	1	Aerco	BMK3000	G-13-1694	300 MBH in, 279 MBH out, 93% EFF	Megastructure MER	Megastructure & Gym	2013	25	20	
GWB-5	Condensing Gas Boiler	1	PB HEAT	211A-09-W/S-1	531714-200511	168 MBH, 85% eff	Megastructure MER	Center of Technology	2005	25	12	
HP-1	Hot Water Pump	1	B&G	1510	-	15 HP, 750 GPM, 50 ft hd	Megastructure MER	Megastructure & Gym	1972	20	0	Lead Lag Operation
HP-2	Hot Water Pump	1	B&G	1510	-	15 HP, 750 GPM, 50 ft hd	Megastructure MER	Megastructure & Gym	1972	20	0	Lead Lag Operation
P-13	Hot Water Pump	1	Allis - Chalmers	500	761-22016-3	60 HP, 1500 GPM, 1100 ft hd	Megastructure MER	Megastructure & Gym (AHUs)	1972	20	0	VFD
P-6	Hot Water Pump	1	Allis - Chalmers	500	761-22016-2	60 HP, 1500 GPM, 1100 ft hd	Megastructure MER	Megastructure & Gym (AHUs)	1972	20	0	VFD
P-5	Hot Water Pump	1	Allis - Chalmers	500	761-22016-1	60 HP, 1500 GPM, 1100 ft hd	Megastructure MER	Megastructure & Gym (AHUs)	1972	20	0	VFD
P-1	Hot Water Pump	1	Taco	FE3013E2K1G2L0A	-	25 HP	Megastructure MER	Center of Technology	1994	20	0	
P-2	Hot Water Pump	1	Taco	FE3013E2K1G2L0A	-	25 HP	Megastructure MER	Center of Technology	1994	20	0	
P-3	Hot Water Pump	1	Taco	FE3013E2K1E2L0A	-	25 HP	Megastructure MER	Center of Technology	1995	20	0	
P-4	Hot Water Pump	1	Taco	FE3013E2K1E2L0A	-	25 HP	Megastructure MER	Center of Technology	1995	20	0	
CHWP-1	Chilled Water Pump	1	-	-	-	100 hp	Megastructure MER	Megastructure & Gym (AHUs)	1972	20	0	
CHP-1	Condenser Water Pump	1	Allis - Chalmers	7000	731-07603-2-2	100 HP, 2300 GPM, 180 ft hd	Megastructure MER	Cooling Tower	1972	20	0	
CHP-2	Condenser Water Pump	1	Allis - Chalmers	7000	731-07603-2-1	100 HP, 2300 GPM, 180 ft hd	Megastructure MER	Cooling Tower	1972	20	0	
CHP-3	Condenser Water Pump	1	Allis - Chalmers	7000	761-22016-2	100 HP, 2300 GPM, 180 ft hd	Megastructure MER	Cooling Tower	1972	20	0	
DHW-1	Domestic Hot Water Heater	1	Aerco	INN1060	G-13-1723	1,060,000 btuh input, 1,021,840 BTUH output, 96.4% EFF	Megastructure MER	Megastructure, Health Science & Gym	2013	20	15	Heat Exchangers changed 1/19/18
DHW-2	Domestic Hot Water Heater	1	Aerco	INN1060	G-13-1724	1,060,000 btuh input, 1,021,840 BTUH output, 96.4% EFF	Megastructure MER	Megastructure, Health Science & Gym	2013	20	15	Heat Exchangers changed 1/19/18
DHWP-1	Domestic Hot Water Pump	1	-	-	-	2 HP	Megastructure MER	Megastructure, Health Science & Gym	1972	20	0	Lead Lag Operation
DHWP-2	Domestic Hot Water Pump	1	-	-	-	2 HP	Megastructure MER	Megastructure, Health Science & Gym	1972	20	0	Lead Lag Operation
CH-1	Chiller	1	Daikin	WME0500S	E021771000100	-	Megastructure MER	Megastructure & Gym (AHUs)	1972	23	0	



CH-2	Chiller	1	Teco Chill	400X	20147	400 TON	Megastructure MER	Megastructure & Gym (AHUs)	1972	23	0
CH-3	Chiller	1	Teco Chill	400X	20146	400 TON	Megastructure MER	Megastructure & Gym (AHUs)	1972	23	0
CH-4	Chiller	1	McQuay	C48120N CN2LA2LA	5380003100	120 TONS	Megastructure MER	Megastructure & Gym (AHUs)	2013	23	18
AC-1	Air Compressor	1	Jenny	2CL15C280	F101507041	dual motors 5 HP	Megastructure MER	Megastructure Controls (AHUs)	1972	15	0
AC-2	Air Compressor	1	Powers	-	-	5 HP	Megastructure MER	Megastructure Controls	1990	15	0
CU-1	Condensing Unit	1	York	TGDD12S2151A	W017981542	1-TON	Roof	Office	1998	20	0
CU-2	Condensing Unit	1	Evcon	AC012M1021CG	W0985752606	1-TON	Roof	Office	1998	20	0
CU-3	Condensing Unit	1	Toshiba	RAS-12FAU-UL	42500571	1-TON	Roof	Megastructure	2000	20	2
CU-4	Condensing Unit	1	Toshiba	RAS-12FAU-UL	42500568	1-TON	Roof	Megastructure	2000	20	2
CU-5	Condensing Unit	1	Toshiba	MMY-MAP1144HTQUL	50710011	12-ton	Roof	Megastructure	2007	20	9
CU-6	Condensing Unit	1	Toshiba	MMY-MAP1144HTQUL	50710009	12-ton	Roof	Megastructure	2007	20	9
CU-7	Condensing Unit	1	Fujitsu	AQU36CLX1	ABN003631	3-ton	Roof	Megastructure	2000	20	2
CU-8	Condensing Unit	1	Fujitsu	AQU36CLX2	LVN039375	3-ton	Roof	Megastructure	2003	20	5
CU-9	Condensing Unit	1	Liebert	DSO310A	C12L21045		Roof	IT Server Room	2017	20	19
CU-10	Condensing Unit	1	Liebert	DD0419A	C17HT2A013		Roof	IT Server Room	2017	20	19
CU-11	Condensing Unit	1	Trane	TTA090A300FA	4232579AD	7.5-ton	Roof	Headquarters	2004	20	6
CU-12	Condensing Unit	1	Carrier	32CKC060620	1801E27343	5-ton	Roof	Headquarters	2001	20	3
RTU-1	Rooftop Unit	1	Aaon	RN-006-3-0-0EA09-5KA	201011-ANGF13409	6-ton	Roof	Megastructure	2010	15	7
RTU-2	Rooftop Unit	1	Trane	SXHFC6040W56G8A	J97D71026	-	Roof	Megastructure	1997	15	0
RTU-3	Rooftop Unit	1	Trane	SXHFC6040W56G8A	J97D71027	-	Roof	Megastructure	1997	15	0
RTU-4	Rooftop Unit	1	Aaon	RN-006-3-0-0EA09-3L9	201011-ANGF13408	6-ton	Roof	3rd Floor Lab	2010	15	7
RTU-5	Rooftop Unit	1	Aaon	RN-011-3-0-0EA09-369	201011-ANGZ13400	11-ton	Roof	3rd Floor Lab	2010	15	7
CT-1	Cooling Tower	1	BAC	15395-2-X	L037025301	760-ton	Roof	Megastructure	2003	20	5
											Fans on VFD

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3

**Equipment Inventory for Essex County College (Center of Technology)**

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Remaining Useful Life (years)	Comments
AHU-1	Rooftop Unit	1	Governair	RSA-05-E	29673	60 HP SUPPLY FAN	Roof	Center of Technology (1st Floor)	1996	15	0	
AHU-2	Rooftop Unit	1	Governair	RSA-05-E	29674	60 HP SUPPLY FAN	Roof	Center of Technology (2nd Floor)	1996	15	0	
P-1	Hot Water Pump	1	B&G	-	-	5 HP	Center of Technology	Baseboard Heat		20	0	Lead Lag Operation
P-2	Hot Water Pump	1	B&G	-	-	5 HP	Center of Technology	Baseboard Heat		20	0	Lead Lag Operation
AC-1	Air Compressor	1	Quincy	OCO3012D	5056200	dual motors 3 HP	Center of Technology	Center of Technology			0	

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3

### Equipment Inventory for Essex County College (Health Science)

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Remaining Useful Life (years)	Comments
B-1	Condensing Gas Boiler	1	RBI	D8750	100747608	750 MBH In, 637,500 btuh out	Penthouse	Health Science	2007	25	14	
B-2	Condensing Gas Boiler	1	RBI	D8750	100747609	751 MBH In, 637,500 btuh out	Penthouse	Health Science	2007	25	14	
P-1	Hot Water Pump	1	Armstrong	3x2x8	580336	5 HP, 95 GPM, 65 ft hd	Health Science	Health Science	2007	20	9	Lead Lag Operation
P-2	Hot Water Pump	1	Armstrong	3x2x8	580335	5 HP, 95 GPM, 65 ft hd	Health Science	Health Science	2007	20	9	Lead Lag Operation
RTU-1	Rooftop Unit	1	McQuay	RPS020CSA	FB0U07090153500	6000 CFM, 20-ton	Roof	Health Science (2nd Floor)	2007	15	4	
RTU-2	Rooftop Unit	1	McQuay	RPS020CSA	FB0U07090153900	6000 CFM, 20-ton	Roof	Health Science	2007	15	4	
RTU-3	Rooftop Unit	1	McQuay	RP5020CSA	FB0U07090154600	8000 CFM, 25-ton	Roof	Health Science (1st Floor)	2007	15	4	
RTU-4	Rooftop Unit	1	McQuay	RPS020CSA	FB0U07090153100	8000 CFM, 25-ton	Roof	Health Science (Ground Floor)	2007	15	4	

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3

**Equipment Inventory for Essex County College (Student Center)**

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Current Year	Years Old	Remaining Useful Life (years)	Comments
AHU-1	Air Handling Unit	1	Durham-Bush	HCS36MFD0322101	10322101A98B	-	Basement MER	Student Center	1997	15	2018	21	0	
B-1	Condensing Gas Boiler	1	Peerless	211A-07-W/S-I	211-13188-1297	1,260,000 btuh In, 1,008,000 btuh out	Basement MER	Student Center	1997	25	2018	21	4	
HP-1	Hot Water Pump	1	Taco	1610	-	2 HP	Basement MER	Student Center	1997	20	2018	21	0	
HP-2	Hot Water Pump	1	Taco	1610	-	2 HP	Basement MER	Student Center	1997	20	2018	21	0	Missing motor
CU-1	Condensing Unit	1	Panasonic	CJ-KE36NKU	30423	3-ton	Roof	Computer Room G09		20	2018	2018	0	
CU-2	Condensing Unit	1	Panasonic	CJ-E2ANKUA	6657504568	2-ton	Roof	Computer Room G09		20	2018	2018	0	

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3



### Equipment Inventory for Essex County College (Gym)

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Remaining Useful Life (years)	Comments
CU-1	Condensing Unit	1	Commercial Comfort	CAE048LCA	E054024700	4-ton	Ground	Dance Studio	2005	20	7	
CU-2	Condensing Unit	1	Commercial Comfort	CAE048LCA	E054024702	4-ton	Ground	Dance Studio	2005	20	7	
RTU-1	Rooftop Unit	1	Trane	TCH180D4DDCA	H2B143020D	15-ton	Ground	Daycare	1993	15	0	
RTU-2	Rooftop Unit	1	Goodman	PCC-50	-	25,000 CFM	Roof	Gym	1993	15	0	
RTU-3	Rooftop Unit	1	Goodman	PCC-50	-	25,000 CFM	Roof	Gym	1993	15	0	
RTU-4	Rooftop Unit	1	Goodman	PCC-33	-	15,830 CFM	Roof	Gym	1993	15	0	

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3

**Equipment Inventory for Essex County College (Parking Garage)**

Equipment Tag	Description	Quantity	Manufacturer	Model	Serial	Capacity / Size / Efficiency	Location	Areas / Equipment Served	Date Installed	ASHRAE Life Expectancy*	Remaining Useful Life (years)	Comments
CU-1	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	73U0075B	3-ton	Ground	1st Floor	2000	20	2	
CU-2	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	71U00428B	3-ton	Ground	2nd Floor	2000	20	2	
CU-3	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	71U00547B	3-ton	Ground	3rd Floor	2000	20	2	
CU-4	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	73U00764B	3-ton	Ground	4th Floor	2000	20	2	
CU-5	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	71U002346	3-ton	Ground	Elevator Machine Room	2000	20	2	
CU-6	Condensing Unit	1	Mitsubishi	PUZ-A36NHAZ	72U00228A	3-ton	Ground	Electric Room	2000	20	2	

\*Based on Table 4 "Comparison of Service Life Estimates" 2015 ASHRAE Handbook page 37.3

# CHAPTER XII FUNDING / HIGH PRIORITY PROJECTS

## High Priority Projects

### Projects Identified in the 2019-2023 Master Plan:

- Enrollment Services including One-Stop Center
- Wellness Center
- Academic Growth Areas (Primarily STEM / Health Sciences)

### Crucial Infrastructure Projects with Current Chapter XII Allocations:

- Classroom Technology Upgrades
- Repaving of Parking Lots
- Exterior Upgrades to Main Entrances
- Security Systems Upgrades
- PBX Upgrades
- IT Repairs and Renovations
- Replacement of College Vans and Police SUVs

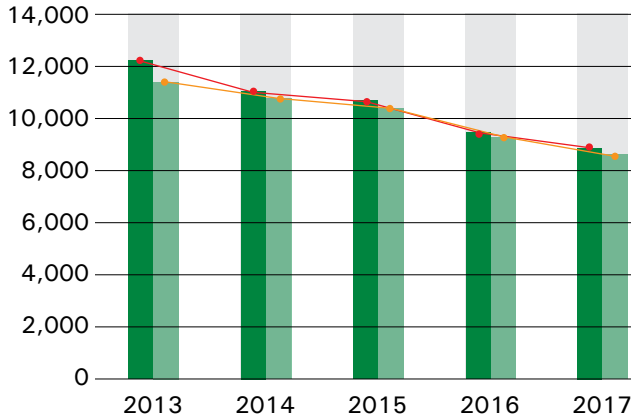
<u>Year</u>	<u>Chapter XII Funding</u>
2018	\$16,430,077
2019	\$7,200,000
2020	\$3,000,000
2021	\$3,000,000
2022	\$3,000,000
2023	\$3,000,000
2024	\$3,000,000
<b>Totals</b>	<b>\$38,630,077</b>



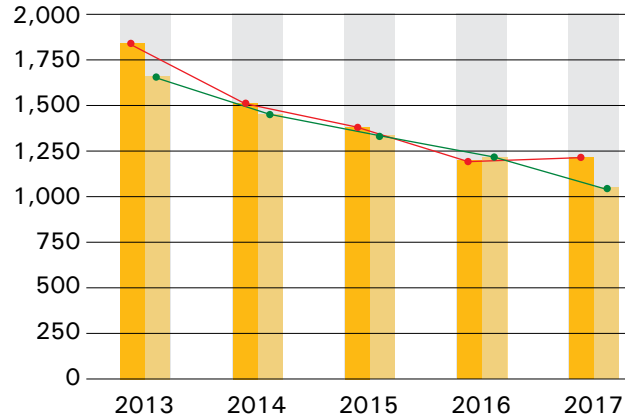
# APPENDICES

## Enrollment Summary and Projections

**All Campuses Enrollment (Headcount) 2013-2017**



**West Essex Campus Enrollment (Headcount) 2013-2017**



Notes:

Data as received by Institutional Research from IT. Fall census date is 10/15, Spring census date is 2/15.

**All Campuses Fall Enrollment (Headcount) 2013-2017**

	2013	2014	2015	2016	2017
<b>All Campuses</b>	12,175	11,468	10,954	9,596	8,997
<b>Main Campus</b>	10,696	10,323	9,905	8,509	7,971
<b>West Essex Campus</b>	1,784	1,525	1,416	1,219	1,237
<b>Focus</b>	106	102	123	131	136
<b>Ironbound</b>	171	152	137	125	99

Notes:

\*Enrollment data from the College Fact Book.

\*\*The numbers in the All Campuses column are unduplicated head-counts and can be smaller than the sum of numbers at each campus.

\*\*\*If a student takes courses at multiple campuses, the student is counted at all campuses where the student takes courses.



Fiscal 18/19	201702 (SUMMER II 2017)			201702 (FALL 2017)		
	Student Type	Conversion Rate	Target	Conversion Rate	Target	
	New					
	Transfer					
	Continuing					
	Readmit					
		Headcount to Credit = 3.5		Headcount to Credit = 10.10		
		<b>SUMMER II 2017 Credit Target</b>	<b>6,000</b>	<b>FALL 2017 Credit Target</b>	<b>85,000</b>	
Fiscal 19/20	201802 (SUMMER II 2018)			201802 (FALL 2018)		
	Student Type	Conversion Rate	Target	Conversion Rate	Target	
	New	10% increase	441	5% increase	2531	
	Transfer		50	23% increase	150	
	Continuing	10% increase	1540	75% of 8829 (SP18)	6621	
	Readmit		50	25% increase	300	
			2081		9602	
		Headcount to Credit = 3.5	7,178.00	Headcount to Credit = 10.10	96,980.20	
		<b>SUMMER II 2018 Credit Target</b>	<b>7,000</b>	<b>FALL 2018 Credit Target</b>	<b>86,000</b>	
Fiscal 20/21	201902 (SUMMER II 2019)			201902 (FALL 2019)		
	Student Type	Conversion Rate	Target	Conversion Rate	Target	
	New	10% increase	485	0% increase	2531	
	Transfer		50	25% increase	187	
	Continuing	10% increase	1694	75% of 9273 (SP19)	6955	
	Readmit		50	25% increase	375	
			2279		10048	
		Headcount to Credit = 3.5	7,976.50	Headcount to Credit = 10.10	101,484.80	
		<b>SUMMER II 2018 Credit Target</b>	<b>7,000</b>	<b>FALL 2018 Credit Target</b>	<b>86,000</b>	
Fiscal 21/22	202002 (SUMMER II 2020)			202002 (FALL 2020)		
	Student Type	Conversion Rate	Target	Conversion Rate	Target	
	New	5% increase	510	0% increase	2531	
	Transfer		60	25% increase	234	
	Continuing	5% increase	1778	75% of 9719 (SP20)	7289	
	Readmit		60	25% increase	479	
			2408		10533	
		Headcount to Credit = 3.5	8,428.00	Headcount to Credit = 10.10	106,383.00	
		<b>SUMMER II 2018 Credit Target</b>	<b>7,000</b>	<b>FALL 2018 Credit Target</b>	<b>86,000</b>	

\*This information was provided to Posen Architects from Essex County College.

Fiscal 18/19	201803 (SPRING 2018)		201804 (SUMMER I 2018)	
	Conversion Rate	Target	Conversion Rate	Target
		1000	9% increase	300
		116		50
	82% of 9133 (FA17)	7489	9.6% of 2900 (SU17)	3000
		224		100
		8829		3450
	Headcount to Credit = 10.10	89,172.90	Headcount to Credit = 3.5	12,075.00
	<b>SPRING 2018 Credit Target</b>	<b>85,000</b>	<b>SUMMER I 2018 Credit Target</b>	<b>12,000</b>
Fiscal 19/20	201903 SPRING 2019)		201904 (SUMMER I 2019)	
	Conversion Rate	Target	Conversion Rate	Target
		1000	5% increase	315
		150	18% increase	60
	82% of 9602 (FA17)	7873	5% of 3000 (SU18)	3150
		250	25% increase	125
		9273		3650
	Headcount to Credit = 10.10	93,657.30	Headcount to Credit = 3.5	12,775.00
	<b>SPRING 2019 Credit Target</b>	<b>85,000</b>	<b>SUMMER I 2019 Credit Target</b>	<b>12,000</b>
Fiscal 20/21	202003 (SPRING 2020)		202004 (SUMMER I 2020)	
	Conversion Rate	Target	Conversion Rate	Target
		1000	0% increase	315
		180	0% increase	60
	82% of 10048 (FA19)	8239	5% of 3150 (SU19)	3307
		300	0% increase	125
		9719		3807
	Headcount to Credit = 10.10	98,161.90	Headcount to Credit = 3.5	13,324.50
	<b>SPRING 2019 Credit Target</b>	<b>85,000</b>	<b>SUMMER I 2019 Credit Target</b>	<b>12,000</b>
Fiscal 21/22	202103 (SPRING 2021)		202104 (SUMMER I 2021)	
	Conversion Rate	Target	Conversion Rate	Target
		1000	0% increase	315
	10% increase	200	0% increase	60
	82% of 10533 (FA20)	8637	5% of 3300 (SU19)	3465
		300	0% increase	125
		10137		3965
	Headcount to Credit = 10.10	102,384.00	Headcount to Credit = 3.5	13,877.00
	<b>SPRING 2019 Credit Target</b>	<b>85,000</b>	<b>SUMMER I 2019 Credit Target</b>	<b>12,000</b>

The following information was provided to Posen Architects from Essex County College:

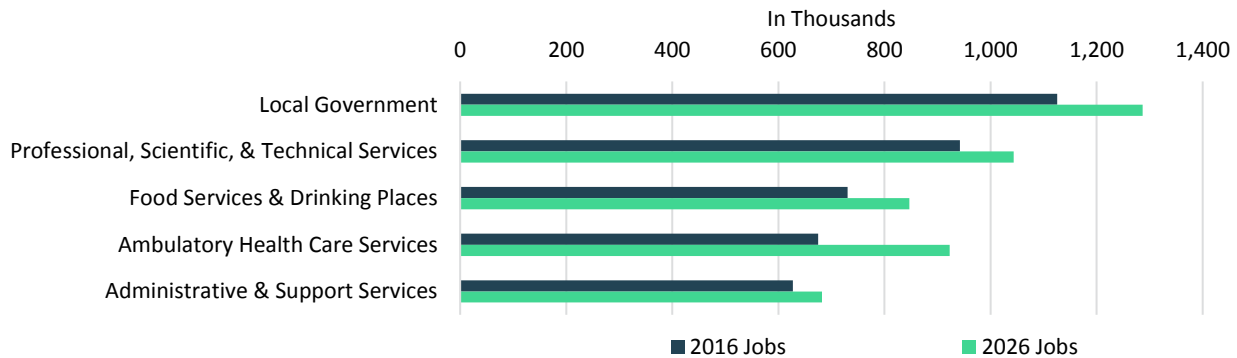
# Executive Summary

Essex County College (ECC) is a public, two-year postsecondary educational institution in New Jersey. The college serves Essex County, and for the purpose of this report, its service area also includes 31 other counties in New Jersey, Connecticut, New York, and Pennsylvania.<sup>1</sup> This report outlines the economy of the 32-county region, called the ECC Service Area, and provides a program demand gap analysis to determine how well ECC’s program offerings satisfy regional workforce demand. This report also offers recommendations for new program development. The following figures and table display key findings of the analysis.

## Economic Overview

The ECC Service Area supports more than 11.4 million jobs, and over the next decade, regional jobs are expected to increase by 9%. As shown in Figure 1, the largest industry subsector,<sup>2</sup> by number of jobs, is in Local Government (1.1 million jobs in 2016) followed by Professional, Scientific, & Technical Services (0.9 million jobs in 2016). Both industries are expected to add more than 0.1 million jobs by 2026.

**Figure 1: Top Industries in the ECC Service Area by Jobs**



Source: Emsi gap model.

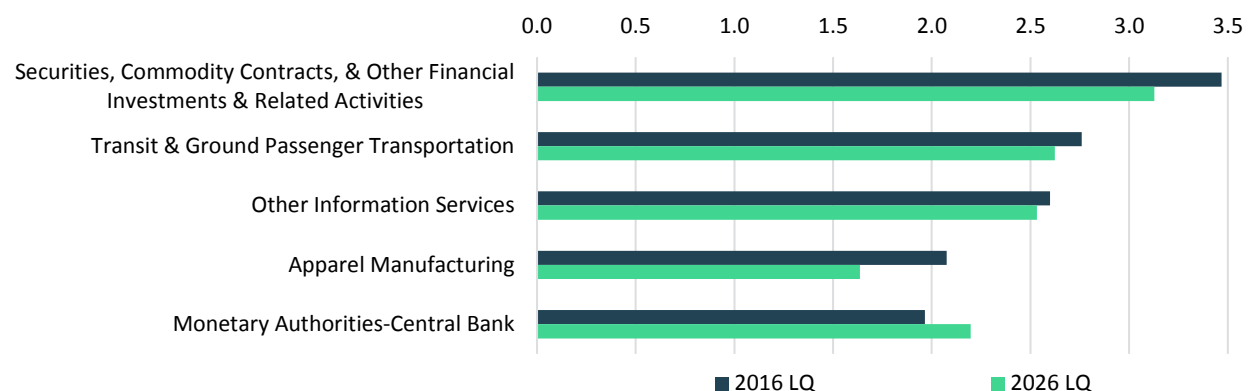
Figure 2 also shows top industry subsectors in the region, but it presents the employment data as an employment concentration, referred to as a location quotient (LQ). LQs are used to assess regional

<sup>1</sup> The ECC Service Area includes 15 counties in New Jersey: Bergen, Burlington, Essex, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union, and Warren; 12 counties in New York: Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, and Westchester; four counties in Pennsylvania: Bucks, Monroe, Northampton, and Pike; and Fairfield County in Connecticut.

<sup>2</sup> The industries are classified by their three-digit North American Industry Classification System (NAICS) code, the standard used by federal agencies to organize business establishments.

competitiveness by comparing the concentration of employment in a regional industry against the concentration of employment for that same industry in another region. Here, an LQ equal to 1.0 indicates that the percentage of total employment in an industry in the ECC Service Area matches the percentage of total employment of that industry in the U.S. As shown, the Securities, Commodity Contracts, & Other Financial Investments & Related Activities industry subsector has the largest LQ in the region, with an LQ of 3.5. When evaluated jointly with the job numbers and expected job growth, high LQs give a sense of the industries that have the greatest potential for workforce investment and where state and regional economic development professionals are likely to be focusing their efforts.

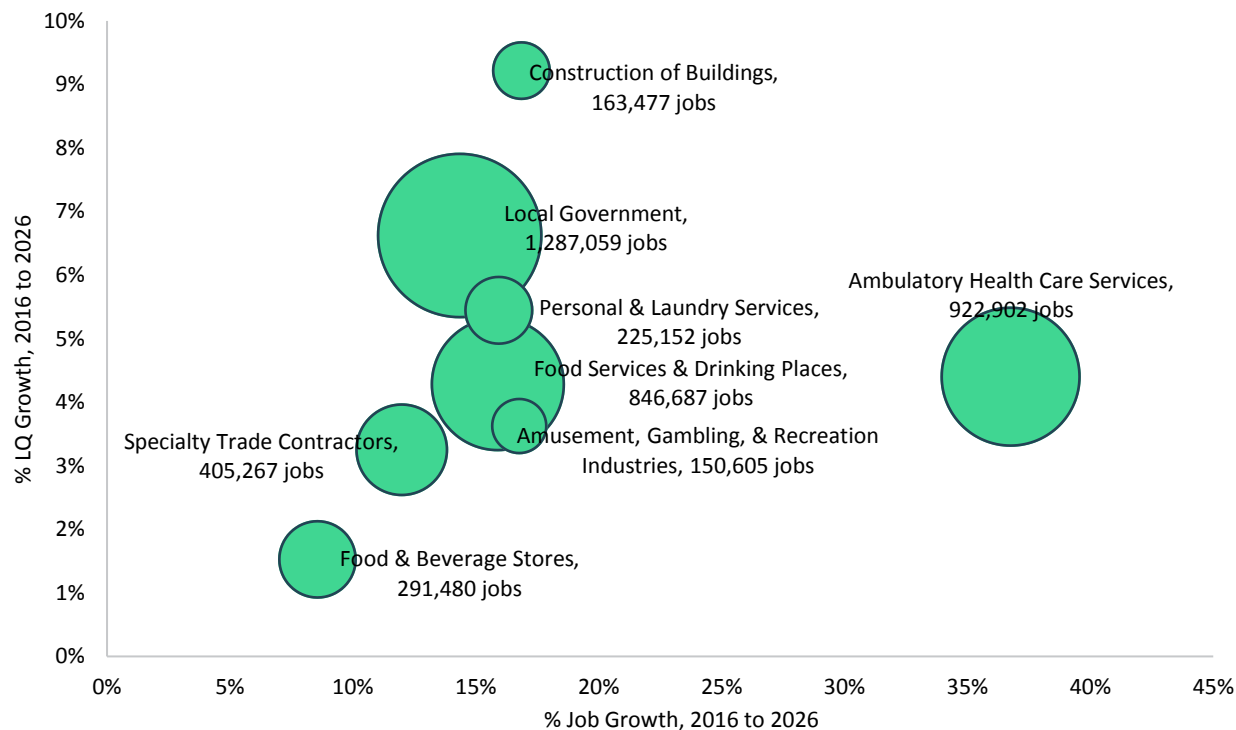
**Figure 2: Top Industries in the ECC Service Area by Employment Concentration (LQ)**



Source: Emsi gap model.

Seeing that many of the top industries in the ECC Service Area are expected to add jobs in the next decade but decline in terms of their LQs, it is of interest to show which regional industries are top employers with a positive growth in employment concentration. As shown in Figure 3, eight industries will have more than 150,000 regional jobs in 2026 with a positive growth in LQ between 2016 and 2026. Among those industries, Construction of Buildings is expected to have the largest percent growth in LQ, at 9%, and the industry will support more than 163,000 jobs in 2026. The Ambulatory Health Care Services industry is expected to have the largest percent job growth, and it will support more than 920,000 jobs in 2026.

**Figure 3: Top Industries in the ECC Service Area by 2026 Jobs and Percent Growth in Employment and Employment Concentration (LQ)**



Source: Emsi gap model.

## Program Demand Gap Analysis

The program demand gap analysis connects the college’s graduates with the availability of regional jobs, called program to occupation mapping. Specifically, the results differentiate programs and program completers by award level – ECC’s certificate level, associate degree level, and non-credit programs – and the job openings of the occupations mapped to a program considering the typical level of education for entry level positions. A gap larger than 3,000 is considered beyond normal labor market fluctuations and is considered significant.

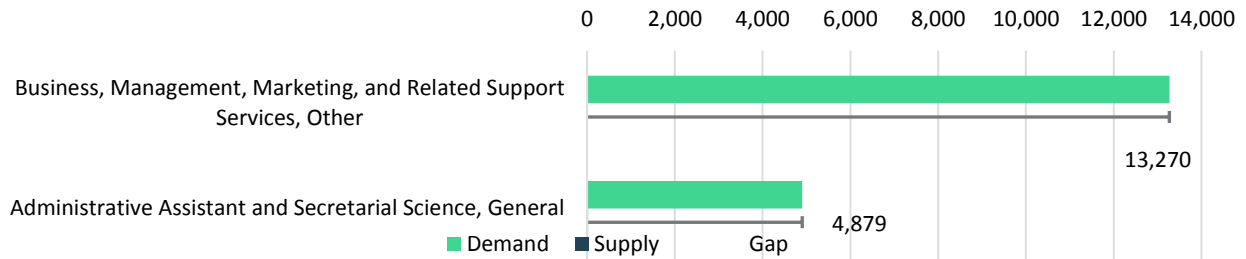
ECC offers 13 certificate and 36 associate degree level programs, when the programs are classified by their six-digit CIP codes.<sup>3</sup> At the certificate level, two programs have a significant gap, as shown in Figure 4. They are Business, Management, Marketing, & Related Support Services, Other with a gap of 13,270 and Administrative Assistant & Secretarial Science, General with a gap of 4,879. Both programs have an opportunity for expansion. Seven associate degree level programs have a significant gap, as shown in Figure 5. Notably, there are two additional business-related programs at the associate degree level with a significant gap, and the associate degree level programs with a significant gap also include those related to engineering, health care, and criminal justice. Considering the occupational

<sup>3</sup> CIP code refers to the Classification of Instructional Program code.



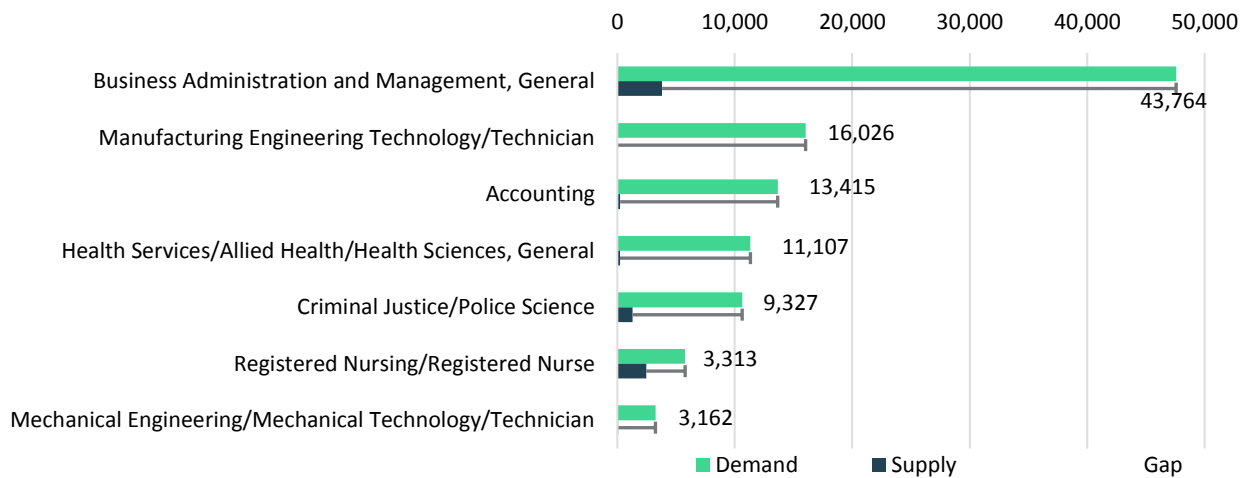
gaps within the associate degree level programs and the occupations’ median hourly wage rates, ECC should consider expanding all seven programs.

**Figure 4: Top Certificate Level Gaps**



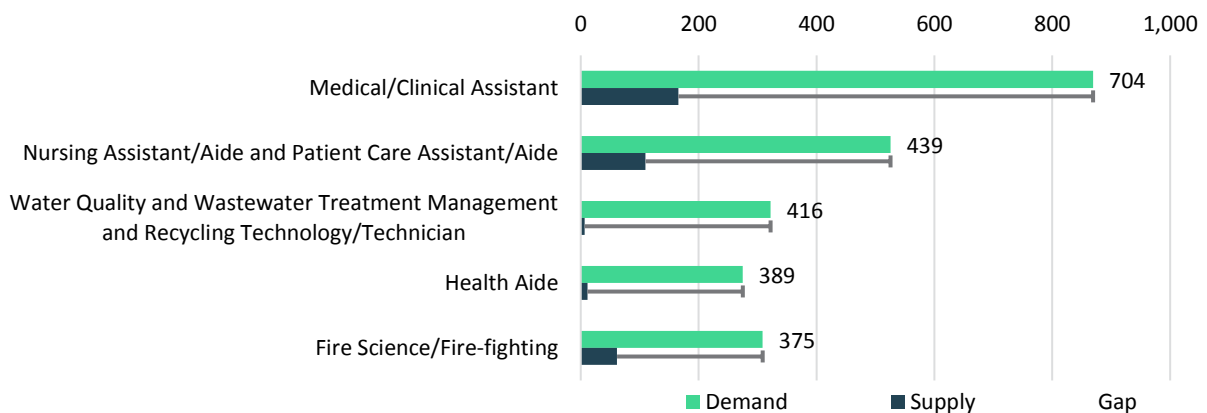
Source: Emsi gap model.

**Figure 5: Top Associate Degree Level Gaps**



Source: Emsi gap model.

**Figure 6: Top Non-Credit Program Area Gaps**



Source: Emsi gap model.

ECC offers more than 500 non-credit courses and programs, but only 75 are included in the non-credit analysis because they can be mapped to specific occupations. Furthermore, the programs are grouped into 27 program areas, which educate and train completers for employment in similar occupations. No program areas have a significant gap above the 3,000 job level of significance, and there are no program areas with a significant surplus. The Medical/Clinical Assistant non-credit program area has the largest gap, followed by the Nursing Assistant/Aide & Patient Care Assistant/Aide and Water Quality & Wastewater Treatment Management & Recycling Technology/Technician program areas, as shown in Figure 6.

## Program Additions

The program demand gap analysis identifies 20 certificate and associate degree level programmatic areas of opportunity for ECC. A selection of these occupations appears in Table 1. Many of these occupations are related to skilled trades at the certificate level and business at the associate degree level. Even though the suggested occupations require an associate degree level of education or below, more of the ECC Service Area’s labor market demand may be captured by developing transfer-track programs with a focus on bachelor’s degree level programs offered by the region’s four-year colleges and universities.

**Table 1: Program Additions by Education Level**

SOC Code	SOC Title	Average Annual Job Openings	Average Annual Regional Completers	Gap	Median Hourly Wage	Award Level
47-2152	Plumbers, Pipefitters, & Steamfitters	3,771	137	3,634	\$32.95	Certificate
47-2111	Electricians	4,757	306	4,451	\$32.57	Certificate
47-2031	Carpenters	6,800	10	6,789	\$23.68	Certificate
53-3032	Heavy & Tractor-Trailer Truck Drivers	8,476	0	8,476	\$22.82	Certificate
49-9071	Maintenance & Repair Workers, General	9,426	1,263	8,164	\$21.24	Certificate
49-2022	Telecommunications Equipment Installers & Repairers, Except Line Installers	1,200	48	1,152	\$32.69	Associate
43-5052	Postal Service Mail Carriers	1,274	0	1,274	\$28.23	Associate
43-5061	Production, Planning, & Expediting Clerks	1,789	0	1,788	\$24.95	Associate
43-9041	Insurance Claims & Policy Processing Clerks	1,209	1	1,209	\$22.70	Associate
43-3011	Bill & Account Collectors	1,455	0	1,455	\$20.45	Associate

Numbers may not sum due to rounding. Annual completers represent an average across the past three years. Due to insufficient data, the median hourly wage is aggregated across all educational levels.

Source: Emsi gap model.

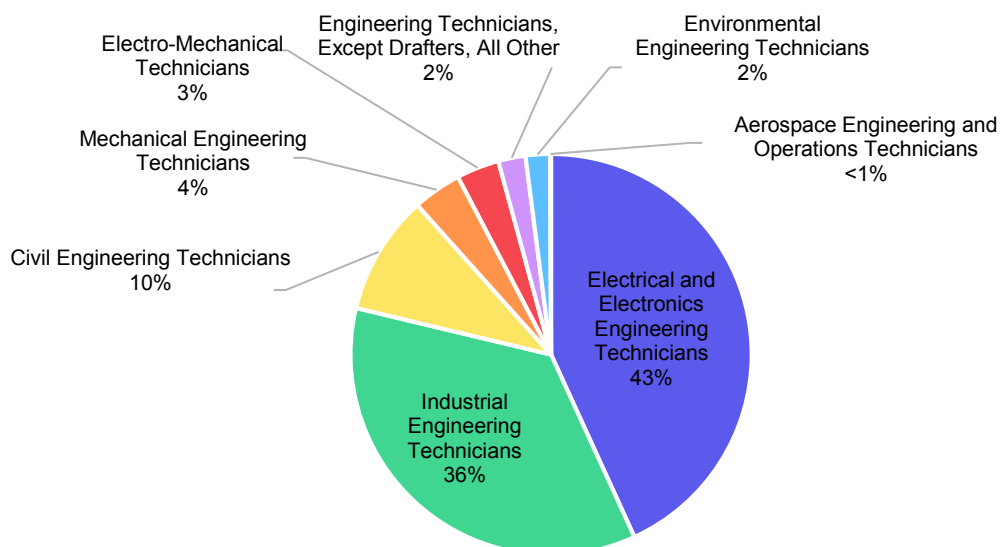
## Job Posting Analysis

Emsi’s proprietary database includes job postings datasets, and these job postings are used to help determine current and emerging needs for graduates. Job posting data provide a snapshot of real-time labor market information in the ECC Service Area through the number of total and unique job postings for an occupation. A unique job posting has been deduplicated to appear only once, as is the

case when a company has posted the same job on multiple platforms. More specifically, this analysis opens the possibility to go deeper into the types of jobs demanded by employers so ECC can tailor its programs for students entering the regional job market.

For an employment area such as manufacturing engineering technology, which uses eight occupations in the job posting analysis, most jobs are for electrical & electronics engineering technicians (43%) and industrial engineering technicians (36%), as shown in Figure 7. Such results show the importance of courses that educate and train ECC students to operate and repair electrical components of industrial equipment. In addition, ECC could initiate partnerships with the top companies posting for manufacturing engineering technology jobs, as shown in Table 2, and ECC students could reach out to those employers for internships, externships, or co-operative study.

**Figure 7: Breakdown of Unique Job Postings for Occupations Related to Manufacturing Engineering Technology in the ECC Service Area**



Source: Emsi job posting analytics data, January 2016 to August 2017.

**Table 2: Companies by Unique Job Postings for Manufacturing Engineering Technology in the ECC Service Area**

Company	Unique job postings	Posting intensity*
BAE SYSTEMS PLC	186	10.0
Consolidated Edison, Inc.	134	5.5
Siemens AG	95	4.4
Aecom	94	7.4
Air Liquide	93	6.1
Spellman High Voltage Electronics Corporation	76	6.0
Honeywell International, Inc.	75	3.3
Sunrun, Inc.	69	2.9
Walgreens Boots Alliance, Inc.	68	4.5
Pae Government Services, Inc.	62	2.9

\* Posting intensity is the ratio of total job postings to unique job postings.

Source: Emsi job posting analytics data, January 2016 to August 2017.



## Master Plan Team and Acknowledgments

The Master Plan team is comprised of the following individuals:

### Posen Architects:

Tom Fantacone .....Principal in Charge / Lead Planner

LaNeé Carter .....Project Manager / Graphics

Aisha Hale.....Administrative

### Whitman Engineering:

Eddie Alonso .....Lead Engineer

Gary Edmerson .....Project Manager

**Our Team wishes to acknowledge the valuable input from the following individuals at Essex County College:**

Dr. Anthony Munroe    President

Mohamed Seddiki    Chief Information Officer

Dr. Jeff Lee    Vice President for Academic Affairs,  
Chief Academic Officer

Maria Espino    Project Leader

Dr. Jill Stein    Dean, STEM & Health Sciences

Dr. Elvira Vieira    Dean Community, Continuing Education  
& Workforce Development

Sanjay Ramdath    Executive Director Enrollment  
Management

Marylyn Rutherford    Director of Purchasing

Jeff Shapiro    Director of Facilities Management &  
Planning

Yury Kagen    Associate Director Facilities  
Management & Planning

Frank Cabonilas    Facilities

Eunice Kamunge    Biology & Chemistry

Dmitriy Kalantarov    Mathematics & Physics

Patrick Slade    Associate Dean Student Life

Michael Doughtie    Director, Athletics

Jamil Graham    Assistant Director Student Life &  
Activities

Keith Kirkland    Dean Student Affairs

Adrienne Morse    Administrative Assistant Athletics

Joana Ramos-Ribeiro    Assistant to the Executive Dean of  
Continuing Education & WEC



**Appendix M**  
**BOT Policy on Self-Assessment**





**BOARD OF TRUSTEES**  
Request for Board Action

<b>Subject:</b>	Adoption of Board Policy on Board of Trustees Self-Evaluation
<b>Contact:</b>	Joy Tolliver, General Counsel
<b>Meeting Date:</b>	February 21, 2017
<b>Agenda Item No.:</b>	7-5/02-2017

**POLICY ON BOARD OF TRUSTEES' SELF-EVALUATION**

**REFERENCE:** N.J.S.A. 18A:64A-12

The Board of Trustees of Essex County College acknowledges that they are the final authority for the institution, whose assets and operations they hold in trust. Cognizant of its fiduciary and fiscal responsibilities, the Board is committed to assessing its own performance on an annual basis, in order to identify its areas of strength and improve its areas of weakness, as to better serve the College. To assess its performance, the Board has established the following criteria:

- 1) The Board will annually evaluate and assess its own performance, using the Trustee Evaluation Instrument and process as approved by the Board;
- 2) The instrument shall incorporate criteria contained in Board policies regarding operations, in addition to criteria defining board effectiveness, promulgated by recognized practitioners in the field;
- 3) All Trustees shall complete the evaluation instrument, from which a summary shall be presented and discussed during a Board of Trustees meeting scheduled for that specific purpose;
- 4) In addition to identifying specific issues, the discussion of the Board's roles and responsibilities can build communication and understanding among Board members of each other's values and strengths, and lead to a stronger, more cohesive working group; and
- 5) The President may also provide the Board with comments and perspectives about the performance and accomplishments of the Board during the previous year and may suggest goals for the following year.

**ATTACHEMENTS:** No

Approved: 2/21/2017

EXECUTIVE RESPONSIBLE FOR RECOMMENDATION Policy Committee of the Board of Trustees	FINAL DISPOSITION
BOARD APPROVAL DATE	

## **Appendix N**

### **BOT Policy of Evaluation of College President**



## BOARD OF TRUSTEES REQUEST FOR BOARD ACTION

Subject:	Adoption of Board Policy on President's Performance Evaluation
Contact:	Joy B. Tolliver, Esq., General Counsel
Meeting Date:	May 16, 2017
Agenda Item No.:	7-15/2017

**RESOLUTION:** The Board of Trustees of Essex County College adopts the following policy for inclusion in the Board Policy Manual, effective immediately.

### Evaluation of College President

#### President's Performance Evaluation – Description

Performance appraisal and evaluation is deemed an inherent function and responsibility of the College's Administration, with review by the Board of Trustees. Consistent with the College's commitment to ensure that all employees are evaluated and properly positioned for success, and to serve the best interests of the Institution, the evaluation of the President is conducted by the College's Board of Trustees. The performance evaluation process is required as an official record and guides the College in decisions regarding retention, reappointment, promotion, tenure, and dismissal. It has an equal goal in assisting employees in the improvement of their performance.

The President's evaluation is a process whereby the Board shall communicate what is expected from the role of President, provide feedback as to the President's current performance, discuss areas that may be in need of improvement, and discuss matters related to the President's employment that the President wishes to discuss.

The President is evaluated annually by the Board of Trustees in accordance with evaluation procedures. All evaluation materials are stored within the Office of the General Counsel.

The evaluation of the President is conducted annually by the Personnel Committee of the College's Board of Trustees.

- May: Summary Evaluation, which will be presented at the June Meeting.

The Personnel Committee of the Board of Trustees shall complete the prior year Summary Evaluation based on:

- Self - evaluation from President (derived from previous year's agreed upon goals) and includes suggested President's goals and institutional goals for the coming year; and



- Completed performance appraisal rating forms from Board of Trustees

The Summary Evaluation consists of written responses to questions developed by the Board of Trustees, which may include the following:

- Since the beginning of the President's tenure at Essex until the present, what has the President contributed to the academic, financial, and cultural well-being of Essex County College?
- What are the President's strengths? What are the President's weaknesses? Identify ways to improve weaknesses.
- What is your general assessment of the President's performance, including the most recent year?

The Board of Trustees shares the Summary Evaluation in a meeting with the President. The outcomes of the meeting include:

- Majority agreement on Summary Evaluation
- Majority agreement on President's goals for coming year
- Majority agreement on institutional goals for coming year
- Majority agreement on President's remuneration package for the upcoming year

The Personnel Committee then makes a recommendation to the Board of Trustees with respect to the President's goals for the upcoming year at the next regularly scheduled meeting of the Board of Trustees.

- January: Mid-year Summary of Goals

A mid-year summary of the status of progress on the President's goals is prepared by the President and shared with the Personnel Committee.

- May: Summary Evaluation

Performance evaluation cycle continues.

EXECUTIVE RESPONSIBLE FOR RECOMMENDATION Dr. A. Zachary Yamba	FINAL DISPOSITION
BOARD APPROVAL DATE May 16, 2017	

## **Appendix O**

### **BOT Policy on Evaluation of Administrative Personnel**

**Essex County College**  
**Board Policy \_\_\_\_\_**  
**President's Performance Evaluation**

**President's Performance Evaluation – Description**

Performance appraisal and evaluation is deemed an inherent function and responsibility of the College's Administration, with review by the Board of Trustees. Consistent with the College's commitment to ensure that all employees are evaluated and properly positioned for success, and to serve the best interests of the Institution, the evaluation of the President is conducted by the College's Board of Trustees. The performance evaluation process is required as an official record and guides the College in decisions regarding retention, reappointment, promotion, tenure, and dismissal. It has an equal goal in assisting employees in the improvement of their performance.

The President's evaluation is a process whereby the Board shall communicate what is expected from the role of President, provide feedback as to the President's current performance, discuss areas that may be in need of improvement, and discuss matters related to the President's employment that the President wishes to discuss.

The President is evaluated annually by the Board of Trustees in accordance with evaluation procedures. All evaluation materials are stored within the Office of the General Counsel.

The evaluation of the President is conducted annually by the Personnel Committee of the College's Board of Trustees.

- May: Summary Evaluation, which will be presented at the June Meeting.

The Personnel Committee of the Board of Trustees shall complete the prior year Summary Evaluation based on:

- Self - evaluation from President (derived from previous year's agreed upon goals) and includes suggested President's goals and institutional goals for the coming year; and
- Completed performance appraisal rating forms from Board of Trustees

The Summary Evaluation consists of written responses to questions developed by the Board of Trustees, which may include the following:

- Since the beginning of the President's tenure at Essex until the present, what has the President contributed to the academic, financial, and cultural well-being of Essex County College?
- What are the President's strengths? What are the President's weaknesses? Identify ways to improve weaknesses.
- What is your general assessment of the President's performance, including the most recent year?

The Board of Trustees shares the Summary Evaluation in a meeting with the President. The outcomes of the meeting include:

- Majority agreement on Summary Evaluation
- Majority agreement on President's goals for coming year
- Majority agreement on institutional goals for coming year
- Majority agreement on President's remuneration package for the upcoming year

The Personnel Committee then makes a recommendation to the Board of Trustees with respect to the President's goals for the upcoming year at the next regularly scheduled meeting of the Board of Trustees.

- January: Mid-year Summary of Goals

A mid-year summary of the status of progress on the President's goals is prepared by the President and shared with the Personnel Committee.

- May: Summary Evaluation

Performance evaluation cycle continues.