



ACTION

MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

DATE: *February 15, 2023*

ITEM TITLE: 4.1b

CONTACT PERSON: *Roxanne Richardson, Executive Assistant to the Board of Education*

SUBJECT: APPROVAL OF MINUTES – January 18, 2023

Session 1077

A meeting of the Mt. Hood Community College District Board of Education was held on January 18, 2023, with a Regular Board Meeting at 6:30 pm, held in the Board Room (AC 2359) at Mt. Hood Community College, 26000 SE Stark Street, Gresham, Oregon, and via Zoom.

1.0 CALL TO ORDER

Members present: Andrew Speer, board chair, Diane McKeel, board vice chair, Diane Noriega, Annette Mattson, Marie Teune, Kenney Polson, ShaToya Bentley

Additional Attendees: Lisa Skari, president, Julie Fahey, partner at Talbot, Korvola & Warwick, LLP, Dan Miley, partner at Talbot, Korvola & Warwick, LLP, Jennifer DeMent, vice president, Finance and Administration, Al McQuarters, vice president, Instruction, John Hamblin, vice president, Student Development, Al Sigala, vice president, College Advancement, Cheyenne Winchell, ASMHCC president, Tambi Boyle, FTFA President, Marilyn Pitts, PFTA President, Amy Salsbery, CEA Representative, Megan Nugent, associate vice president, Marketing and Communications, Linda Vigesaa, associate vice president and CIO, Information Technology

Speer called the meeting to order at 6:34 p.m. and declared a quorum was present.

1.1 Approval of Agenda

Noriega motioned to approve the agenda. McKeel seconded the motion and it passed unanimously.

2.0 PUBLIC INPUT

There was no public input.



3.0 REPORTS

3.1 Correspondence

There was no correspondence.

3.2 Website Update

Prior to his report, Al Sigala welcomed Megan Nugent, the new MHCC Associate Vice President of Marketing and Communications. Meghan introduced herself and provided a brief background on her prior experience.

Al Sigala provided an update of where the college is at in terms of developing the college's new website. Stage 1 (Discovery) and Stage 2 (Communication Plan) have been completed, with the communication plan kicking off January 2023, which will provide staff, students, the Board, and other constituents with regular updates on what is happening. As part of the communications plan, Stage 4 (Preparing for Content Creation), will be informed by feedback received. Stage 3 (Website Planning and Design) is starting.

Linda Vigesaa stated that the college is working on the technical design with our partners at MAC. She mentioned that once the architecture is done and on paper that the next step is to see it in action, including looking at how the mobile environment is going to work. Sigala stated that at this point the college is on target for the new website to be launched fall 2023 (mid-October).

As a follow up, Polson asked a question about the timing of the launch and the possibility of a lot of website traffic and if will cause issues during fall 2023 registration. Vigesaa responded stating that the new website would not go live until later into fall term, after registration has already ended, therefore, it will not interfere with the large amount of traffic. Speer asked if the website would be active in advance of winter 2023 registration and Vigesaa and Sigala both confirmed yes. Polson posed another question asking if there was a plan to advertise this the students so they are informed in advance. Sigala answered saying yes, it is part of the communication plan.

Speer asked about the app interfacing and if that will be used in the future for student registration or if it is a capability that could be added (as a standalone app) as things develop further in the project. Vigesaa responded that it won't be a standalone app, but an interface that can be accessed by mobile devices, iPads, amongst other devices.

McKeel and Speer both thanked the website development team for their work.

Speer welcomed Megan Nugent and said we are excited to have her on board.

A copy of the PowerPoint presentation is attached to the minutes.



3.3 Strategic Enrollment Plan Update

John Hamblin was not able to present this report. It will be moved the next regular board meeting, February 15, 2023.

3.4 Receive Comprehensive Annual Financial Report

Julie Fahey and Dan Miley from Talbot, Korvola & Warwick provided a PowerPoint presentation with a summary of the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2022.

Fahey provided details of the financial audit, which was a remote virtual audit consisting of three separate weeks of interim fieldwork during June, July, and August. They returned in November for three weeks to complete their final fieldwork. As a result, they issued financial statements and an independent auditors report December 21, 2023. A single audit was also performed due to the fact that the district spent \$42.3 million in federal expenditures, going above the \$750,000 maximum. The over expenditure resulted in three major programs being audited. Fahey mentioned that the implementation of GASB 87 (leases) is also causing a financial impact, and that the District has implemented it. The District has six arrangements where they are leasing space to other agencies and twenty arrangements where they are leasing space or equipment to use for their own benefit and purpose, and this has been recorded and is now included on the basic financial statements.

Fahey provided an overview of the audit results and reporting from December 2022 and stated the Independent Auditor's Report reflected an unmodified opinion, and the financial statements were presented fairly in accordance with U.S. GAAP. The Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Oregon State Regulations (pg. 140) showed there three instances of noncompliance, including over expenditures in the general fund and bookstore fund. These over expenditures, however, were not cash over expenditures and were related to proper accounting. The two expenditures in the general fund were related to the implementation of the lease standard, GASB 87, causing over expenditure in capital outlay and debt service and the third item, the bookstore fund, was impacted due to the bookstore closing and having to remove inventory from the accounting ledger. There was one final issue related to budget meeting notices related to a budget committee. She reviewed the Single Audit Reports and stated they performed single audit testing for three grants and issued two reports. The three grants they examined this year were WIOA Pilots (demonstration and research projects), Education Stabilization Fund, and Head Start Cluster.

The first report was the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with Government Auditing Standards, which had an unmodified opinion. This year, there was one finding related to a new federal ARPA grant (pandemic money) that the district received, which



is typically received as a reimbursement, but instead it was received as advance funding and mistakenly recorded as revenue, yet the expenditures had not occurred yet. Fahey stated that since the expenditures had not occurred the district was compliant in recording it as unearned revenue and an adjustment was made and posted to the trial balance as a result of the audit.

The second report was the Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance, which had an unmodified opinion. This year, there was one finding reported as a material weakness. The material weakness was related to the WIOA Pilots (demonstration and research projects) grant. There were some reporting requirements that the district was unaware of that were applicable to the grant. Fahey stated that based upon their auditing procedures and verification from the federal agency, they verified that this was applicable, so the district is making that correction. She provided highlights of the required communications, which included meetings with the Audit Committee in September and December 2022, no difficulties encountered during the audit, one auditor proposed adjusting journal entry, no uncorrected misstatements, no disagreements with management, not aware of any consultations with other accountants, and recently issued GASB standards.

Fahey expressed her appreciation to district management, and all the work of J Jennifer DeMent, Jamie Simms, Romy Tong, and Michelle Solberg for their time and effort with the financial audit.

In closing, Speer asked for clarification on slides two and four asking if they were the same or different programs. Fahey responded stating they were the same. Mattson expressed her appreciation for the hard work of the auditors. Noriega commented on the topic of Covid relief money and congratulated the audit team for being able to handle that complicated of an issue. Speer acknowledged and thanked college staff and the team at Talbot, Korvola & Warwick for their work on the audit.

A copy of the PowerPoint presentation is attached to the minutes.

3.5 Special Election Calendar Dates Presentation

Roxanne Richardson presented important Multnomah County May 2023 special election calendar dates.

Important Dates for Special District Candidates:

- Tuesday, January 31, 2023 - Deadline for special districts to return board updates
- Saturday, February 4, 2023 - First date to file as a candidate for May Special District Election
- Thursday, March 16, 2023 - Candidate filing deadline
- Monday, March 20, 2023 - Voters' pamphlet deadline for candidates



Other Important Dates:

- Tuesday, April 25, 2023 - Voter registration deadline
- Wednesday, April 26, 2023 - Ballots mailed to voters
- Tuesday, May 16, 2023 - Election Day

A complete list of dates and special election information can be found at:
<https://www.multco.us/elections/may-16-2023-special-district-election>

4.0 BUSINESS / ACTION

4.1 Consent Agenda: Approvals & Information

- a) Minutes – Board Regular Session 1075, December 14, 2022
- b) Monthly Personnel Report
- c) Monthly Financial Report
- d) Monthly Head Start Report
- e) COVID-19 Activity Report
- f) Audit Corrective Plan of Action

McKeel motioned to approve the consent agenda. Noriega seconded the motion and it passed unanimously.

5.0 BOARD MEMBER & COMMITTEE/LIAISON REPORTS

Board members shared their report of board committee and liaison activity since the last board meeting.

6.0 CLOSING REPORTS

6.1 ASMHCC Representative

Cheyenne Winchell (ASMHCC President) –she gave a brief overview of winter term activities, including events in celebration of Dr. Martin Luther King, Jr. A mobile museum memorial showcased black history 101 and the impact of hip-hop culture and an event was held in remembrance of the legacy of Dr. Martin Luther King Jr., along with other civil right leaders in the movement. Barney's Pantry received donations from Amazon and over three-thousand pounds of food and personal hygiene products from the college and community. Another campus-wide food drive for the pantry will be held in February. ASMHCC is working to ensure state legislatures are reminded of how valuable their funding is to community colleges like MHCC. A breakfast event, hosting Representative James Hieb, is scheduled for Thursday, January 19, 2023 where Winchell and other members of ASMHCC will be speaking.

6.2 Advisory Representatives

Tambi Boyle (FTFA) – she highlighted faculty and shared events happening in January 2023 including:



- David Strohl, integrated media faculty, will have a largescale nature photography opening in the VA gallery beginning January through the end of the month.
- Forestry faculty will be hosting the Portland Chapter Society for American Forestry, to do a talk on wildfires in Pacific Northwest and the impacts of it. The talk will include a presentation and dinner and the Society is offering to pay for students to attend for free. If board members or students want to attend, Boyle encouraged them to reach out to MHCC Forestry instructor Pualani Derman.
- The Health and Physical Education (HPE) faculty will be holding their first women’s and men’s basketball games and encouraged participation to support the teams.
- The FTFA association has purchased a table for the Foundation Auction.
- Speech faculty, Shannon Valdivia, wanted to share a story regarding a former student, Deva Temple, who came back to MHCC after many years to continue her education as a nurse practitioner. She is currently organizing relief efforts in Ventura County, where they had been hit by massive storms and she reached out to Valdivia to thank her for helping her gain the necessary skills to be able to be a spokesperson for her community and help the neighborhood.

Amy Salsbery (CEA) – she recognized two areas, Testing Services who have been very busy with both in person and remote services, determining course placement for 454 students (366 took placement test with 88 being placed using multiple measures), in addition, 939 proctored exams were administered to community members and students. Salsbery stated this is a forty-nine percent increase in total exams administered as compared to fall term 2021. The computer skills lab served 2,294 students this fall versus 1,886 in 2021, which is a seventeen-point eight percent increase (includes both in-person and remote student support). She also mentioned that classified staff have seen a big increase in student interactions the current academic year thus far.

Marilyn Pitts (PTFA) – nothing to report.

6.3 Executive Leadership

John Hamblin (Student Development) – he stated that the Student Services Hub fall and winter terms served 364 students the first week of fall and during the first week of winter they served 391, therefore almost 30 additional students winter term over fall term. Hamblin added that this is attributed to work with financial aid and the redesign work done in the student services hub.

Al McQuarter’s (Instruction) – he shared that the college had a visit from Representative Travis Nelson, District 44, who’s priority is healthcare. During his visit, he was connected with some amazing work happening in the health professions classrooms (he visited four classes that were in session) in the areas of surgical technology, respiratory therapy, funeral science, and physical



therapy assistance. Nelson was able to speak with faculty and they shared the amazing work they are doing in the classroom and the importance of health professions. McQuarter's attended a follow-up meeting with the University of Oregon and the Obama Institute, who recently acquired Concordia University and starting a school based behavioral health program. The meeting was to discuss opportunities and to connect with behavioral health in order to increase the behavioral health workforce.

Jennifer DeMent (Administrative Services) – shared about a CDFS sponsored event, happening, February 11, 2023, hosted at the Yoshida Events Center. The event will have many exciting things to offer including resources (offered by community partners), workshops, free events (example: face painting and petty zoo), and Covid vaccines and flu shots. The goal of the event is to promote community resilience through community connections.

Al Sigala (College Advancement) – He announced the legislative session opened January 17, 2023 and his office is working on setting up meetings with legislatures in person or by Zoom, depending on availability, and that he will provide an update on scheduled meetings at a future board meeting.

6.4 President's Report

Lisa Skari provided her President's Report to the board:

Skari began her report by thanking both Al Sigala and Al McQuarter's for participating in the visit with Representative Nelson. She mentioned it was his first visit on campus and watching him engage with the students was very exciting. Nelson was impressed with all of the programs, and for the fact that they are very unique, and maybe the only or one of two offered in Oregon and that he is looking at how that will fit into his legislative agenda. She also expressed her appreciation to Jennifer DeMent, Michelle Solberg, Jamie Simms, and all of the Business Office staff for their work on the audit.

Skari discussed that Sunday, January 15, 2023, the Oregonian published an article discussing how community college enrollments were down four percent. The report referenced fall data from week four, which is not representative of where college enrollment actually stands. This is very problematic on two counts, 1.) this is being announced right before the legislative session starts, and 2.) we are heading into session with the message that numbers are down. This report is resulting in questions surrounding what is going on at the institutions and causing unnecessary concern that should not be there. Enrollment at MHCC is up six percent for fall, which is total enrollment, both credit and non-credit. Winter term enrollments also are up six percent for winter and it is expected that number will go even higher as the term progresses. Credit bearing courses are also up four percent. She stated that nineteen percent of student's winter term are new, and from fall to winter terms, retention rates are at seventy seven percent, which is up from seventy percent. Skari gave compliments to all campus staff



(classroom, support, custodial) saying this is great news that we should be proud of. Skari closed her report saying that we need to let those in Salem know what is really happening on our campuses.

7.0 ADJOURNMENT

Noriega motioned to adjourn. McKeel seconded the motion and it passed unanimously. The meeting was adjourned at 7:35 p.m.

Clerk

Board Chair

Minutes recorded by Roxanne Richardson, Executive Assistant to the Board of Education.

Website Development Update

January 2023



MT. HOOD
COMMUNITY COLLEGE

Stages Completed

1. Discovery Stage (Research & Strategy)

- Website Analytics Audit
- Internal Document Review
- Comparative Analysis
- Brand Familiarization
- Planning Process Timeline
- Survey Interviews
 - Staff/Faculty
 - Students
 - Administration

2. Communications Plan

- Comprehensive 12-month communications plan
 - Regular updates on progress
 - Outline high level strategies
 - Share specific tactics
 - Detailed timeline/calendar

January Kickoff

2. Communications Plan

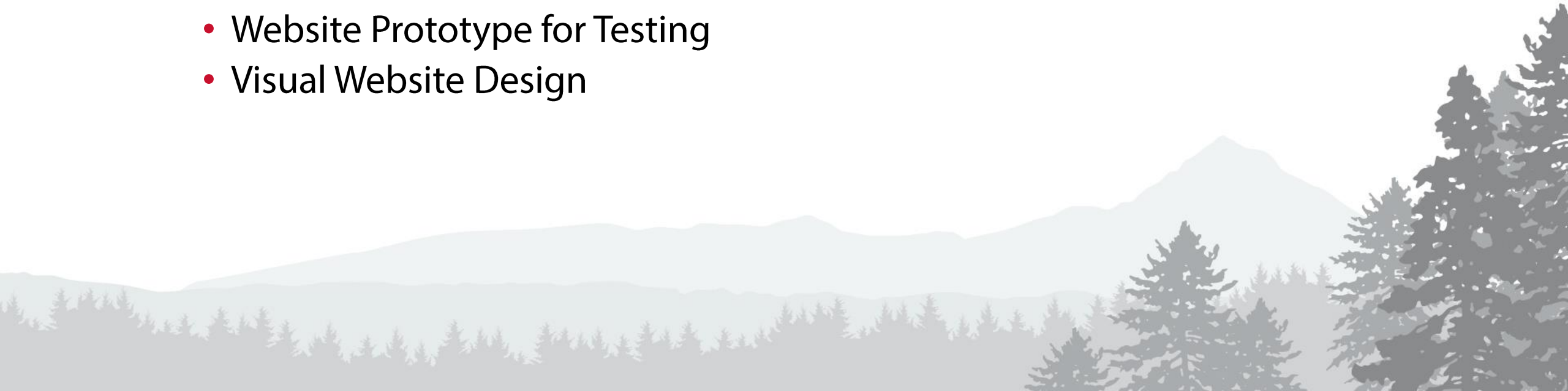
- **All staff monthly updates**
 - Emails
 - All Campus Update
 - Newsletter
- **Student updates (as needed)**
 - Student Newsletter
 - Social Media
- **Monthly Board Update**
 - Quarterly board presentation
- **Preparing for Content Creation (Stage 4)**
 - Identified key area editors
 - Two messaging workshops



Stage Starting

3. Website Planning and Design

- Comprehensive Website Information Architecture
- Content Strategy
- Wireframes for Mobile and Desktop
- Templates
- Website Prototype for Testing
- Visual Website Design



New Website Target Date: Fall 2023



MT. HOOD
COMMUNITY COLLEGE



Mt. Hood Community College

AUDIT RESULTS FOR THE YEAR ENDED
JUNE 30, 2022

JANUARY 18, 2023



The Audit

- Mostly remote
- Interim fieldwork – one week in June, July & August
- Final fieldwork – occurring in November (3 weeks)
- Single Audit
 - ✓ Spent \$42.3 million of federal expenditures
 - ✓ Audited 3 major programs
- Implementation of GASB 87, *Leases*

Audit Results and Reporting

- ✓ **Independent Auditor's Report - Unmodified opinion**
 - Financial statements are presented fairly in accordance with U.S. GAAP
- ✓ **Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Oregon State Regulations**

Single Audit Report

- ✓ **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* – Unmodified opinion**
- ✓ **Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance - Unmodified opinion**
 - ✓ WIOA Pilots, Demonstrations, and Research Projects
 - ✓ Education Stabilization Fund
 - ✓ Head Start Cluster

Required Communications

- ✓ Met with the Audit Committee in September and December 2022
- ✓ No difficulties encountered during the audit
- ✓ One auditor proposed adjusting journal entry
- ✓ No uncorrected misstatements
- ✓ No disagreements with management
- ✓ Not aware of any consultations with other accountants
- ✓ Recently issued GASB standards



Thank You

Contact Information:

Julie Fahey, Audit Partner & Dan Miley, Audit Partner

Talbot, Korvola & Warwick, LLP

jfahey@tkw.com & dmiley@tkw.com

503.274.2849

14945 SW Sequoia Parkway, Suite 150

Portland, OR 97224

