



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM (ROOM 2248)
AUDIT COMMITTEE MEETING AGENDA
WHITTINGTON, CHAIR; DALY & DEFILIPPO
THURSDAY, NOVEMBER 14, 2019
7:40 PM

- I. Recommendation to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2019.
- II. Recommendation to accept the OMB Circular A-133 Audit Report for the year ended June 30, 2019, as presented.
- III. Recommendation to appoint the firm Crowe, LLP to conduct an audit of the College financial statements and the single Audit of Federal Funds for the fiscal year ending June 30, 2020.



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM (ROOM 2248)
FINANCE COMMITTEE MEETING AGENDA
DEFILIPPO, CHAIR; DALY AND ROGERS
THURSDAY, NOVEMBER 14, 2019
7:50 PM

- I. Recommendation to accept the estimated amount of taxes to be levied for 2019 as required by law.



BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE
15800 S. STATE STREET, SOUTH HOLLAND, ILLINOIS
BOARD ROOM (ROOM 2248)
REGULAR BOARD MEETING AGENDA
THURSDAY, NOVEMBER 14, 2019
8:00 PM

I. CALL TO ORDER/ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. PUBLIC PARTICIPATION

IV. PRESENTATIONS/REPORTS

V. APPROVAL OF MINUTES OF PREVIOUS MEETINGS

- A. Special Board meeting held October 10, 2019
- B. Regular Board meeting held October 10, 2019

VI. NEW BUSINESS

- A. Monthly Financial Report (T. Pollert)
- B. Approval of the payment of bills for November, 2019 (T. Pollert)
- C. Approval to accept the Comprehensive Annual Financial Audit Report, Internal Controls over Financial Reporting and Professional Standards (SAS 114) as presented by Crowe, LLP, for the fiscal year ended June 30, 2019 (J. Whittington)
- D. Approval to accept the OMB Circular A-133 Audit Report for the year ended June 30, 2019, as presented (J. Whittington)
- E. Approval to appoint the firm Crowe, LLP to conduct an audit of the College financial statements and the single Audit of Federal Funds for the fiscal year ending June 30, 2020 (J. Whittington)
- F. Approval to accept the estimated amount of taxes to be levied for 2019 as required by law (A. DeFilippo)

VII. PERSONNEL RECOMMENDATIONS

- A. Retirements/Resignations/Terminations
- B. Appointments

VIII. CLOSED SESSION

The Board to consider meeting in Closed Session for the discussion of the hiring, discipline, performance, and compensation of certain personnel, dismissal of specific volunteers, dismissal of specific independent contractors, matters of collective bargaining, acquisition of real property, and matters of pending, probable, or imminent litigation.

IX. MISCELLANEOUS

X. ADJOURNMENT

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE

15800 SOUTH STATE STREET, SOUTH HOLLAND, ILLINOIS

SPECIAL BOARD MEETING MINUTES

THURSDAY, OCTOBER 10, 2019

I. CALL TO ORDER & ROLL CALL:

At 6:58 p.m., Chairman Frank M. Zuccarelli called the regular meeting of the Board of Trustees of South Suburban College, Illinois Community College District No. 510 to order. The meeting was held in the President's Conference Room of the College, Room 2134.

Present: Chairman Frank M. Zuccarelli, Vice Chairman John Daly, Trustees Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells and Joseph Whittington. Student Trustee Babatunde Adamson arrived at 7:07 a.m.

Absent: None.

Also present: Lynette D. Stokes, President; Tasha Williams, Ron Kawanna, Assistant Vice President of Academic Services and Institutional Effectiveness; Patrick Rush, Executive Director of Public Relations and Resource Development; Martin Lareau, Vice President of Administration and Secretary to the Board; and College Attorney Stanley T. Kuser.

II. PLEDGE OF ALLEGIANCE

Chairman Frank M. Zuccarelli led the Pledge of Allegiance.

III. PUBLIC PARTICIPATION

There was none.

IV. REPORTS/PRESENTATIONS

Administration updated the Board of Trustees on Marketing Outreach initiatives.

VIII. Closed Session:

There was none.

ADJOURNMENT

The regular Board of Trustees meeting adjourned at 8:20 p.m. on a motion made by Trustee Daly and seconded by Trustee DeFilippo. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Frank M. Zuccarelli voted aye. Nays: None. Student Trustee Adamson voted aye. Motion carried.

Janet M. Rogers, Secretary of the Board of Trustees

Frank M. Zuccarelli, Chairman of the Board of Trustees

BOARD OF TRUSTEES OF SOUTH SUBURBAN COLLEGE

15800 SOUTH STATE STREET, SOUTH HOLLAND, ILLINOIS

REGULAR BOARD MEETING MINUTES

THURSDAY, OCTOBER 10, 2019

I. CALL TO ORDER & ROLL CALL:

At 8:26 p.m., Chairman Frank M. Zuccarelli called the regular meeting of the Board of Trustees of South Suburban College, Illinois Community College District No. 510 to order. The meeting was held in the Board Room of the College, Room 2248.

Present: Chairman Frank M. Zuccarelli, Vice Chairman John Daly, Trustees Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington, and Student Trustee Babatunde Adamson.

Absent: None.

Also present: Lynette D. Stokes, President; Tasha Williams, Vice President of Academic Services; Deborah King, Vice President of Enrollment and Student Services; Martin Lareau, Vice President of Administration and Secretary to the Board; and College Attorney Stanley T. Kuser.

II. PLEDGE OF ALLEGIANCE

Chairman Frank M. Zuccarelli led the Pledge of Allegiance.

III. PUBLIC PARTICIPATION

There was none.

IV. REPORTS/PRESENTATIONS

Dr. Ronald Kawanna delivered a follow-up presentation on the 2018 Board of Trustees Retreat.

V. PREVIOUS MEETING MINUTES

A. Public Hearing held September 18, 2019

Trustee Wells moved and Trustee Whittington seconded to approve the minutes of the Public Hearing held September 18, 2019. On roll call, John Daly, Vivian Payne, Janet Rogers, Terry Wells and Joseph Whittington voted aye. Nays: None. Anthony DeFilippo and Frank M. Zuccarelli passed. Student Trustee Adamson voted aye. Motion carried.

B. Finance Committee meeting held September 18, 2019

Trustee Rogers moved and Trustee Payne seconded to approve the minutes of the Finance Committee meeting held September 18, 2019. On roll call, John Daly, Vivian Payne, Janet Rogers, Terry Wells and Joseph Whittington voted aye. Nays: None. Anthony DeFilippo and Frank M. Zuccarelli passed. Student Trustee Adamson voted aye. Motion carried.

C. Regular Board of Trustees meeting held September 18, 2019

Trustee Whittington moved and Trustee Payne seconded to approve the minutes of the Regular Board of Trustees meeting held September 18, 2019. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells and Joseph Whittington voted aye. Nays: None. Frank M. Zuccarelli and Student Trustee Babatunde Adamson passed. Motion carried.

VIII. Closed Session:

There was none.

ADJOURNMENT

The regular Board of Trustees meeting adjourned at 8:52 p.m. on a motion made by Trustee Daly and seconded by Trustee Rogers. On roll call, John Daly, Anthony DeFilippo, Vivian Payne, Janet Rogers, Terry Wells, Joseph Whittington and Frank M. Zuccarelli voted aye. Nays: None. Student Trustee Adamson voted aye. Motion carried.

Janet M. Rogers, Secretary of the Board of Trustees

Frank M. Zuccarelli, Chairman of the Board of Trustees



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST Agenda Item FY20-VI.A

For Board Information in November, 2019.

For Board Action in November, 2019.

Board Committee:

- Policy
- Finance
- Architectural
- Other

Funding:

- College Operating
- College Capital
- Protection, Health and Safety

- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

[Empty rectangular box for proposal summary]

ESTIMATED COST OR BENEFIT

[Empty rectangular box for estimated cost or benefit]

JUSTIFICATION OF ACTION

Please refer to the attached Investment Report and Financial Summary enclosed in your Board packet for the period ending September 30, 2019. This action supports Vision Statement Strategic Direction 2, SSC.2.17 to continue to provide an efficient, transparent, and financially secure institution.

MOTION

Move to accept the Financial Report as presented.

- *Are funds available in the budget? _____
- *Is this related to any previous Board action? _____
- *Specify above if matching funds are required.
- *Is this part of a large project requiring additional funds? (Explain) _____
- *Attach supplemental information as necessary

Approvals

[Signature]

Controller/Treasurer

[Signature]

Vice President

[Signature]

President

SOUTH SUBURBAN COLLEGE
 South Holland, Illinois

To: Board of Trustees
 From: Tim Pollert
 Date: November 7, 2019
 Subject: Financial Report For The Period Ending September 30, 2019

Following is a Financial Summary Sheet and a set of Investment Reports for the above mentioned period. The first page is a Consolidated Statement of Revenues, Expenditures and Fund Balances for all funds. In the Operating Funds, a combination of the Educational and the Operations and Maintenance Funds, the following occurred:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$2,201,853.85	\$8,309,083.40
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$2,166,627.83	\$8,631,107.30

Activity for the month and year to date totals in all funds are as follows:

<u>Monthly Revenue</u>	<u>Year to Date Revenue</u>
\$3,318,279.58	\$13,355,122.31
<u>Monthly Expenditures</u>	<u>Year to Date Expenditures</u>
\$3,401,283.07	\$13,701,237.40
<u>Net Monthly Position</u>	<u>Year to Date Net Position</u>
(\$83,003.49)	(\$346,115.09)

On page eight of the Investment Report you will see our investments for the period:

<u>Total Investments</u>	<u>Average Rate of Return</u>	<u>Basis Point Change from Last Month</u>
\$13,513,538.78	2.82%	3

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenue Educational	Revenue O&M	Monthly Total
July	\$2,648,515.58	\$58,733.20	\$2,707,248.78
August	\$2,660,862.72	\$739,118.05	\$3,399,980.77
September	\$1,985,352.18	\$216,501.67	\$2,201,853.85
October			
November			
December			
January			
February			
March			
April			
May			
June			
YTD	\$7,294,730.48	\$1,014,352.92	\$8,309,083.40

	Expenditures Educational	Expenditures O&M	Monthly Total
July	\$2,422,603.27	\$293,525.33	\$2,716,128.60
August	\$3,279,917.85	\$468,433.02	\$3,748,350.87
September	\$1,850,496.76	\$316,131.07	\$2,166,627.83
October			
November			
December			
January			
February			
March			
April			
May			
June			
YTD	\$7,553,017.88	\$1,078,089.42	\$8,631,107.30

SOUTH SUBURBAN COLLEGE
South Holland, Illinois

	Revenues All Funds	Expenditures All Funds	Monthly Total
July	\$4,218,584.58	\$4,361,834.24	(\$143,249.66)
August	\$5,818,258.15	\$5,938,120.09	(\$119,861.94)
September	\$3,318,279.58	\$3,401,283.07	(\$83,003.49)
October			
November			
December			
January			
February			
March			
April			
May			
June			
YTD	\$13,355,122.31	\$13,701,237.40	(\$346,115.09)

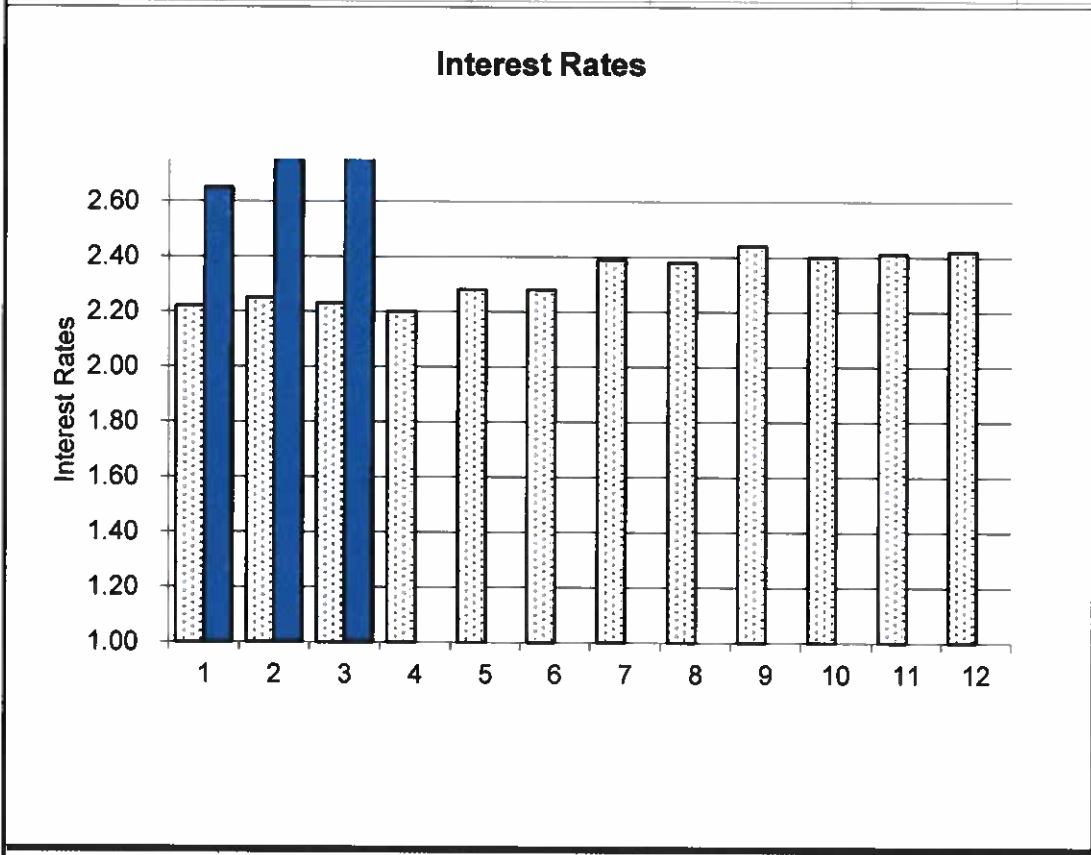
	Investment Total	Average Rate of Return	Basis Point Change from Last Month
July	\$10,297,369.08	2.65%	23
August	\$15,281,205.77	2.79%	14
September	\$13,513,538.78	2.82%	3
October			
November			
December			
January			
February			
March			
April			
May			
June			

SOUTH SUBURBAN COLLEGE

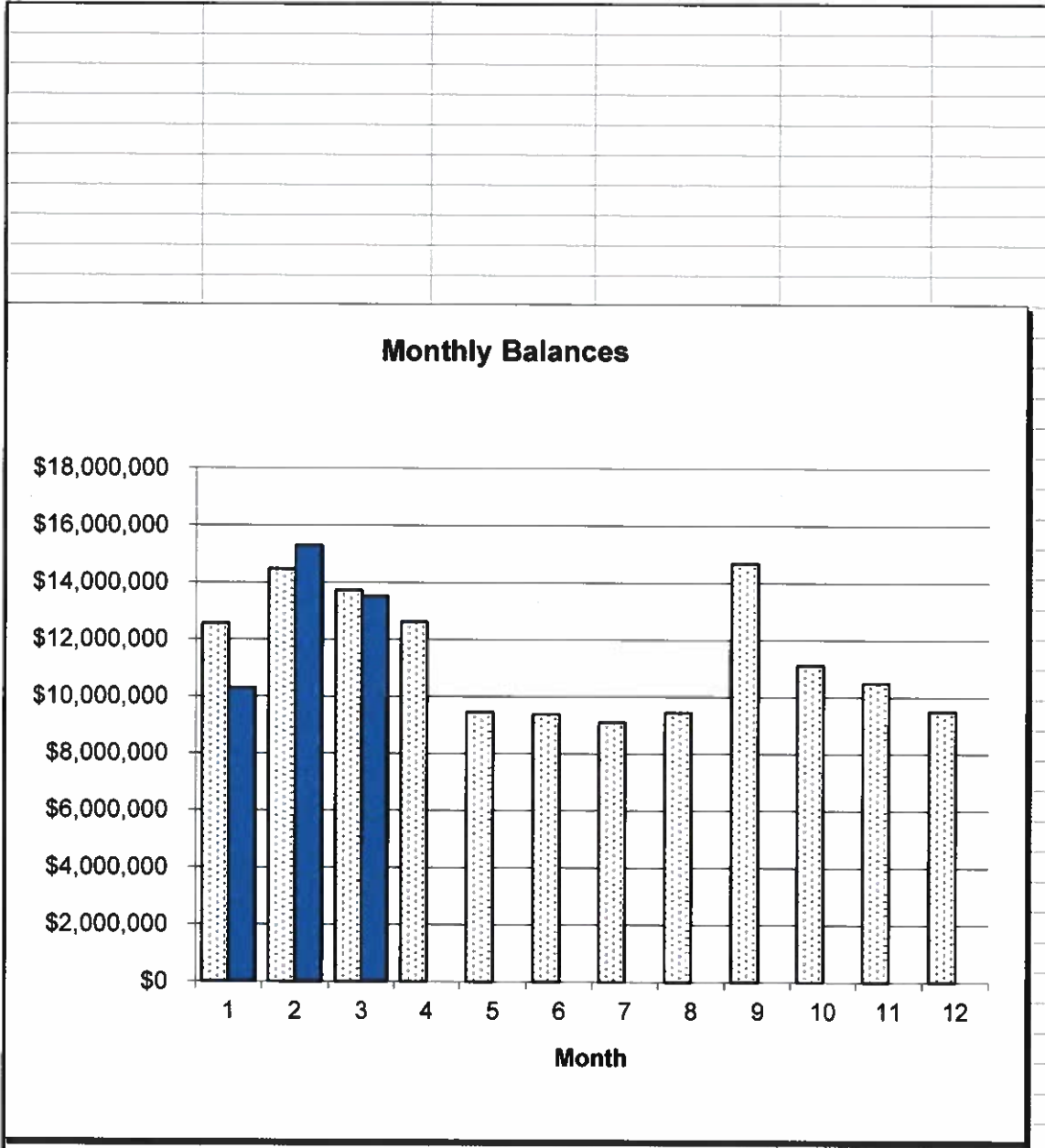
Investment		Page 4	Page 6	Total	Percent to Total
10	U. S. Government Securities	0.00	0.00	0.00	0%
20	Time Deposits	1,985,102.90	0.00	1,985,102.90	15%
30	Commercial Paper	0.00	0.00	0.00	0%
40	Mutual Funds	0.00	0.00	0.00	0%
50	Illinois Funds	4,045,538.80	0.00	4,045,538.80	30%
60	Repurchase Agreements	0.00	0.00	0.00	0%
90	Other	7,482,897.08	0.00	7,482,897.08	55%
	Total	13,513,538.78	0.00	13,513,538.78	100%
	Average %	2.82			

South Suburban College

Investment Summary				
	F Y 2018 - 2019		F Y 2019 - 2020	
Month	Month End Balance	Percent Return	Month End Balance	Percent Return
July	\$12,559,976	2.22	\$10,297,369	2.65
August	14,471,282	2.25	15,281,206	2.79
September	13,723,095	2.23	13,513,539	2.82
October	12,616,990	2.20		
November	9,460,594	2.28		
December	9,380,459	2.28		
January	9,107,201	2.39		
February	9,439,578	2.38		
March	14,680,437	2.44		
April	11,116,177	2.40		
May	10,483,322	2.41		
June	9,500,530	2.42		



South Suburban College





SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

Agenda Item FY20-VI.B

For Board Information in November, 2019.

For Board Action in November, 2019.

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

[Empty box for Proposal Summary]

ESTIMATED COST OR BENEFIT

[Empty box for Estimated Cost or Benefit]

JUSTIFICATION OF ACTION

Paying the bills supports (Vision Statement Strategic Direction 2, SSC.2.17) to continue to provide an efficient, transparent, and financially secure institution.

MOTION

Hereby authorize the Treasurer to pay the following list of bills:

Education Fund	\$2,985,870.08
Operation & Maintenance Fund	325,432.06
Operation & Maintenance Restricted Fund	463,648.94
Auxiliary Enterprise Fund	84,184.43
Restricted Funds	391,065.95
Special Levies Fund	93,438.18
Audit Fund	2,500.00
Flex Plan Fund	<u>10,186.52</u>
Total	\$4,356,326.16

- * Are funds available in the budget? yes
- * Is this related to any previous Board action? _____
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) No
- * Attach supplemental information as necessary

APPROVALS

Controller/Treasurer

Vice-President

President



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

Agenda Item FY20-VI.C

For Board Information in November, 2019

Board Action in November, 2019.

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) were presented to the Audit Committee for the Board's acceptance.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

The Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. The Board of Trustees authorized the administration to hire the firm of Crowe, LLP. to conduct the financial audit for the Fiscal Year 2019. This measure supports Vision Statement, Strategic Direction 2, SSC.2.17 by providing an efficient, transparent and financially secure institution.


MOTION

To accept the Comprehensive Annual Financial Audit Report and Professional Standards (SAS 114) as presented by Crowe, LLP, for the Fiscal Year ended June 30, 2019.

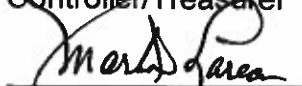
- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

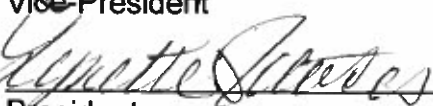
APPROVALS



 Controller/Treasurer



 Vice-President



 President

Office of the Treasurer



To: Board of Trustees
From: Tim Pollert
Date: November 11, 2019
Subject: Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2019

I am pleased to report that the College successfully completed the Comprehensive Annual Financial Report (CAFR) as of June 30, 2019 with zero significant deficiencies, material weaknesses, issues of noncompliance, or findings related to the financial statements. Additionally, there were repeat findings and no negative reportable issues to the Board in the auditors SAS 114 letter as presented.

The CAFR document is quite comprehensive so I will summarize several of the more important issues as reported by our auditors as it relates to the Colleges financial statements:

- Overall fund balance decreased from \$29,308,506 in 2018 to \$23,402,079 in 2019. This represents a total decrease of \$5,906,427 (p. 64).
- Net fund balance decrease without bond proceeds is \$2,445,575. (Note: net projected fund balance decrease was \$4.8 million).
- Operating fund balance decreased from \$10,814,425 in 2018 to \$8,367,998 in 2019. This represent a total decrease of \$2,446,427 (p. 63).
- As a result of the Governmental Account Standards Board (GASB) Statement 75 – the College has to include on our financial statements a liability for Other Post Retirement Benefits (OPEB) of \$20,893,801 (p. 10); that represents the College portion for our retirees that the State subsidizes. The College has no control over this number and would only be an actual liability if the State went bankrupt and were unable to pay their expenses. In my opinion, GASB statement 75 has rendered Statements 1 – 3 meaningless as far as running the day to day operations of the College.

Please let me know if you have any specific questions regarding the OPEB liability or need further explanations on anything audit related.

Thank you.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST Agenda Item FY20-VI.D

For Board Information in November, 2019

Board Action in November, 2019

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

The OMB Circular A-133 Audit Report for the year ended June 30, 2019, has been completed by Crowe, LLP and is included in the audit packet.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

This action supports Vision Statement, Strategic Direction 2, SSC.2.17 which is to provide an efficient, transparent and financially secure institution.


MOTION

To accept the OMB Circular A-133 Audit Report for the year ended June 30, 2019, as presented.


- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary


APPROVALS



Controller/Treasurer



Vice-President



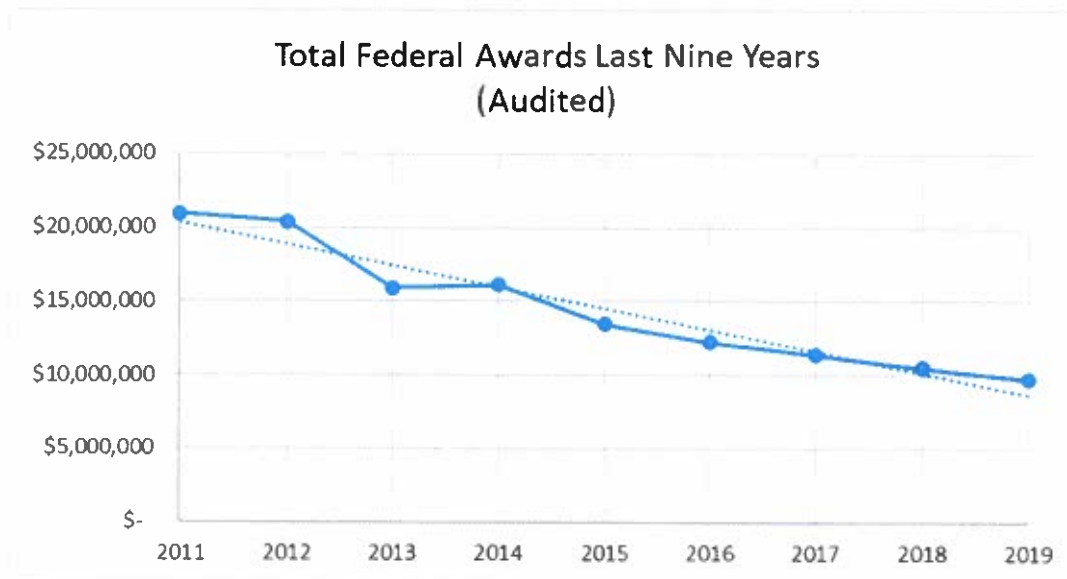
President

Office of the Treasurer



To: Board of Trustees
From: Tim Pollert
Date: November 11, 2019
Subject: Single Audit OMB 133 – Fiscal Year Ended June 30, 2019

Total federal grant awards in the Single Audit has continued its downward trend, from \$10,500,077 in 2018 to \$9,710,882 in 2019. This \$789,195 decrease is entirely within our Department of Education Pell grant cluster. The total number of Pell grants issued decreased by 189 from 2,523 in 2018 to 2,334 in 2019. Here is graphic representation of the negative trend in federal aid received by the College over the last nine years:



There were no findings to report this fiscal year.



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST **Agenda Item FY20-VI.E**

For Board Information in November, 2019.

Board Action in November, 2019.

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

We are recommending the appointment of the firm of Crowe, LLP. To conduct an audit of our financial statements for the fiscal year ending June 30, 2020. A copy of the engagement letter is attached.

ESTIMATED COST OR BENEFIT

\$108,000

JUSTIFICATION OF ACTION

The Illinois Community College Board requires an audit to be completed by independent certified public accountants at the end of each fiscal year. This action supports Vision Statement, Strategic Direction 2, SSC.2.17 which is to provide an efficient, transparent and financially secure institution.


MOTION

Move to appoint the firm of Crowe, LLP. To conduct an audit of the College financial statements and the Single Audit of Federal funds for the fiscal year ending June 30, 2020.


- * Are funds available in the budget? _____
- * Is this related to any previous Board action? _____
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

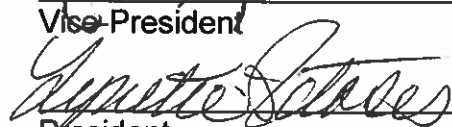
APPROVALS



 Controller/Treasurer



 Vice-President



 President



Crowe LLP
Independent Member Crowe Global
One Mid America Plaza, Suite 700
Post Office Box 3897
Oak Brook, Illinois 60522-3897
Tel +1 630 574 7878
Fax +1 630 574 1608
www.crowe.com

November 14, 2019

Management and the Board of Trustees
South Suburban College
15800 South State Street
South Holland, Illinois 60473

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to South Suburban College District No. ("the College" or "you", "your" or "Entity" or "Client") for the year ending June 30, 2020. The attached Crowe Engagement Terms is an integral part of this letter, and its terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the business-type activities which collectively comprise the basic financial statements of the College for the period indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Schedule of Expenditures of Federal Awards

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- SURS Schedule of the College's Proportionate Share of the Net Pension Liability
- SURS Schedule of College Contributions
- SURS Notes to Required Supplementary Information
- CCHISF Schedule of the College's Proportionate Share of the Net OPEB Liability
- CCHISF Schedule of College Contributions
- CCHISF Notes to Required Supplementary Information

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Introductory Section of the Comprehensive Annual Financial Report
- Statistical Section of the Comprehensive Annual Financial Report

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller

General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with Federal statutes, regulations, and the terms and conditions of Federal awards and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount we believe would influence the financial statement users. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the College's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Board of Trustees of the College. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's 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* — The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance -- The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing

based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

- Uniform Financial Statements as required by the Illinois Community College Board ("ICCB"), which will be subjected to the auditing procedures applied in our audit of the basic financial statements.
- The Certificate of Chargeback Reimbursement, which will be subjected to the auditing procedures applied in our audit of the financial statements.
- Report on compliance with ICCB requirements for the following grants in accordance with the ICCB's *Fiscal Management Manual*: State Adult Education and Family Literacy Grants (State Basic, Public Assistance, and Performance), and Career and Technical Education – Program Improvement Grants.
- Report on the Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed in accordance with the ICCB's *Fiscal Management Manual*.
- Illinois Grant Accountability and Transparency Act - Consolidated Year End Financial Report ("CYEFR")

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any deficiencies or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. The objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the College only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information. However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such

working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter along with the related letter of comment and response thereto.

The College's Responsibilities

The College's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. The College's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, safeguard assets, and design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the College from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the College, and their knowledge of any fraud or suspected fraud affecting the College.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements and to compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of management's representations to an effective audit, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the

auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the College of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

OTHER SERVICES

Financial Statement Preparation

The College will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the College to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Entity. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

Consolidated Year End Financial Report input service

We will provide assistance in completing sections of the Consolidated Year End Financial Report (CYEFR) pursuant to the requirements of Title 44 Section 7000.90 of the Illinois Administrative Code that are promulgated to be completed by the College. While we may provide this data entry service and assist you

in satisfying your electronic data communication requirements to the Grant Accountability and Act website, the completeness and accuracy of this information remains the responsibility of your management.

BOND OFFERINGS

With respect to any official statements issued by the Crowe with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

"Crowe LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crowe LLP also has not performed any procedures relating to this official statement."

FEES

Our fees, including out-of-pocket expenses and certain internal technology charges, are outlined below. Certain internal technology charges will be billed per hour of professional time or at a flat fee. Internal technology charges reflect our estimate of the costs for technology and related support on this engagement. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. In addition, our fee assumes one Single Audit major program for fiscal year 2020, which has been typical in the past. If, at fiscal year-end, additional major programs are calculated based on the Schedule of Expenditures of Federal Awards prepared by the College, the additional fee associated with the testing of each major program will be \$6,000 per program. We will present you with that calculation prior to beginning our audit for the year.

Audit of College financial statements for the year ending June 30, 2020	\$ 108,000
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Circumstances may arise under which we must perform additional work and, thus, require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing audit requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- Agreed-upon level of preparation and assistance from your personnel not provided
- Failure of your staff to prepare information in a timely manner
- Numerous revisions to your information
- Lack of availability of appropriate Crowe personnel during audit fieldwork.

Additionally, to accommodate requests to reschedule audit fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed-upon deadlines could be impacted.

Our fee assumes that we will be provided with auditable trial balances for all funds at year end, that all bank accounts and investment accounts will be reconciled through the end of the year being audited to the trial balances, that interfund and transfer accounts will balance, that subsidiary ledgers will reconcile to the general ledger and that beginning fund equity amounts will be reconcilable to prior year audited ending fund equity. We assume that the College will cooperate with our requests for information such as explanations of account activity.

Additionally, we assume the College will provide a copy of the capital assets ledger including current year additions and dispositions and depreciation by functional expense. We assume that requested records such as invoices, contracts, grant agreements and supporting documentation will be located and provided to us. We also assume the College will prepare confirmation letters, the Introductory Section, the MD&A section and the Statistical section of the report.

Our fee does not include implementation of any other future accounting or auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagements may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the College or required by State or Federal regulations.

When we become aware of circumstances which impact the amount or scheduling of our work, we will issue, for your approval, a formal change order detailing the reason and the anticipated impact of the change.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is

replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this engagement letter effective the date first written above.

South Suburban College District No. 510

Crowe LLP

Signature



Signature

Printed Name

John C. Weber

Printed Name

Title

Partner

Title

Date

November 14, 2019

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

THIRD PARTY PROVIDER – Crowe may use a third-party provider in providing Services to Client, which may require Crowe to share Client confidential information with the provider. If Crowe uses a third-party provider, Crowe will enter into a confidentiality agreement with the provider to require the provider to protect the confidentiality of Client's confidential information, and Crowe will be responsible to Client for maintaining its confidentiality. The limitations on Client's remedies, vis-à-vis Crowe, in this Agreement will also apply to any subcontractors.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security,

confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR. Crowe will reasonably cooperate with Client in responding to or addressing any request from a data subject, a supervisory authority with jurisdiction, or the Client, to the extent necessary to enable Client to comply with its obligations under GDPR as the Data Controller. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time at Crowe's then-current hourly rates. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any data subject request or other act that is required to be performed by Crowe as the Data Processor on behalf of Client as the Data Controller. Crowe shall promptly delete or procure the deletion of any EU Personal Data after the cessation of any Services involving the processing of Client's EU Personal Data. Notwithstanding the forgoing, Crowe may retain a copy of the EU Personal Data as permitted by applicable law or professional standards, provided that such EU Personal Data remain subject to the terms of this Agreement.

INTELLECTUAL PROPERTY – Crowe may use ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses ("Materials") in performing the Services. Crowe retains all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in providing the Services, but not in the Client information reflected in them. Upon payment for Services and subject to the other terms of this Agreement, Client will use Reports, as well as any Materials therein, only to the extent necessary and permitted under this Agreement.

AGGREGATED DATA – Client hereby acknowledges and agrees that Crowe may aggregate Client content and data with content and data from other clients ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Crowe will scrub Client content and data so that Client sensitive information is not disclosed and so that all data is anonymized. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with gross negligence or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with gross negligence or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may

exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe (“the Firm”) and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party’s written consent unless hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel’s compensation for the prior twelve-month period with the other party.

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SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

Agenda Item FY20-VI.F

For Board Information in November, 2019

Board Action in November, 2019

BOARD COMMITTEE:

- Policy
- Finance
- Architectural
- Other

FUNDING:

- College Operating
- College Capital
- Protection, Health, and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

On an annual basis, the Board of Trustees must establish the tax levy for the following year. The proposed amount of taxes to be levied by fund is attached. Since this amount is less than 105% of the final levy of the preceding year, the College is not required to hold a public hearing. This levy will be on file not less than 20 days prior to its adoption as required by law.

ESTIMATED COST OF BENEFIT

(see attached)

JUSTIFICATION OF ACTION

These actions are necessary in order to comply with statutory requirements associated with the adoption of our tax levy for 2018 and this action supports Vision Statement, Strategic Direction 2, SSC.2.17 by providing an efficient, transparent and financially secure institution.

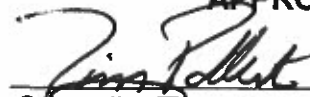
MOTION

To accept the estimated amount of taxes to be levied for 2019 as required by law.


- * Are funds available in the budget?
- * Is this related to any previous Board action?
- * Specify above if matching funds are required.
- * Is this part of a large project requiring additional funds? (Explain) _____

Attach supplemental information as necessary

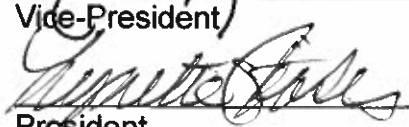
APPROVALS



 Controller/Treasurer



 Vice-President



 President

Levy Worksheet For
Tax Year 2019

Fund	2018 Levy	2018 Rate	2019 Levy	2019 Rate	Maximum Rate
Educational	11,850,208	0.3807	12,251,930	0.3792	0.75
O&M	3,112,618	0.1000	3,218,136	0.0996	0.1
PH&S	0	0.0000	0	0.0000	0.1
Audit	\$109,180	0.0035	112,881	0.0035	0.005
Liability Insurance	1,437,494	0.0462	1,486,225	0.0460	N/A
SS/Medicare	\$286,131	0.0092	295,831	0.0092	N/A
Worker's Comp	0	0.0000	0	0.0000	N/A
Unemployment	0	0.0000	0	0.0000	N/A
Total Operations & Special Purposes:	\$16,795,631	0.5398	17,365,003	0.5375	
Increase/Decrease				\$569,372	
% Increase/Decrease				3.39%	
Bond & Interest	\$2,215,500	0.0712	\$2,215,500	0.0686	N/A
Less: Abatement					
Plus: Uncollectables					
Total Bond & Interest	\$2,215,500	0.0712	\$2,215,500	0.0686	
Increase/Decrease					
% Increase/Decrease					
Adjusted Total	\$19,011,131	0.6110	\$19,580,503	0.6061	
Increase/Decrease				\$569,372	
% Increase/Decrease				2.99%	
Equalized Assessed Valuation					
2015 EAV	\$ 2,891,058,520				
2016 EAV	\$ 2,985,543,407				
2017 EAV	\$ 2,997,805,050				
2018 EAV	\$ 3,230,750,406				
2019 EAV Estimate	\$ 3,311,519,166				



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY20-VII.A.1

Board Meeting Date: November 14, 2019

BOARD COMMITTEE

- ___ Policy
- ___ Finance
- ___ Architectural
- ___ Other

FUNDING

- ___ Operating
- ___ College Capital
- ___ Protection, Health and Safety
- ___ Grant Funded
- ___ Student Life
- ___ Special Levies

PROPOSAL SUMMARY

Request that the Board of Trustees approve the retirement of John Semple, Director of Financial Aid in the Financial Aid Department, effective June 30, 2020, and grant permission to advertise to fill the vacated position, as needed.

ESTIMATED COST OR BENEFIT

JUSTIFICATION OF ACTION

Please see the attached retirement letter from Mr. John Semple. This action aligns with the SSC Core Values.

MOTION

Request that the Board of Trustees approve the retirement of John Semple, Director of Financial Aid in the Financial Aid Department, effective June 30, 2020, and grant permission to advertise to fill the vacated position, as needed.

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

Approvals:

	11/17/19
Originator	Date
	11/11/19
Director of Human Resources	Date
	11/11/19
Appropriate Vice President	Date
	11/11/19
President	Date

6. **NO PRECEDENT:** This MOU shall establish no precedent between the COLLEGE and other Administrators. All signatories to the MOU understand agree that the terms stated herein shall apply only to SEMPLE, unless there is a written MOU executed between the authorized agents of the Parties in the future.
7. **EFFECTIVE DATE:** This MOU shall be effective immediately upon execution and may not be revoked by any party unless mutually agreed in writing by the authorized agent of the party seeking such revocation. There shall be no guarantee or expectation that a request for revocation shall be granted.
8. **ENTIRE AGREEMENT:** This Agreement contains the entire agreement between the COLLEGE and SEMPLE with respect to the subject matter hereof, and there are no understandings, representations, or warranties of any kind between the COLLEGE and SEMPLE except those expressly set forth herein.
9. **AMENDMENTS:** This Agreement may not be modified except by written approval of the authorized agent of the COLLEGE and SEMPLE.

SOUTH SUBURBAN COLLEGE

JOHN SEMPLE

BY: _____

BY:  _____

DATE: _____

DATE: 11/11/19



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY20-VII.A.2

Board Meeting Date: October 21, 2019

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees approve the retirement of Marilu dos Santos, full-time instructor in the English Department, effective December 31, 2019, pursuant to the terms and provisions of the attached Memorandum of Understanding between Community College District #510, the South Suburban College Faculty Association, and Marilu dos Santos.

ESTIMATED COST OR BENEFIT

N/A

JUSTIFICATION OF ACTION

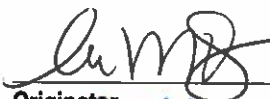
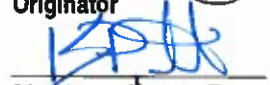


This action supports the SSC Core Values. Please see the attached retirement letter from Ms. dos Santos.

MOTION

Move that the Board of Trustees accept the retirement of Marilu dos Santos, full-time instructor in the English Department, effective December 31, 2019, pursuant to the terms and provisions of the attached Memorandum of Understanding between Community College District #510, the South Suburban College Faculty Association, and Marilu dos Santos.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No

 Originator	<u>10/22/19</u> Date
 Director of Human Resources	<u>11/11/19</u> Date
 Appropriate Vice President	<u>10/22/19</u> Date
 President	<u>11/7/19</u> Date

If to the SSCFA, to : Mr. G.A. Griffith
South Suburban Community College
15800 South State Street
South Holland, Illinois 60473

If to DOS SANTOS, to: Marilu dos Santos
(Home address)

6. NO PRECEDENT: This MOU shall establish no precedent between the COLLEGE and the SSCFA. All signatories to the MOU understand agree that the terms stated herein shall apply only to DOS SANTOS, unless there is a written MOU executed between the Parties in the future. This MOU shall not be construed in any manner to create a binding practice upon the COLLEGE or the SSCFA.
7. EFFECTIVE DATE: This MOU shall be effective immediately upon execution and may not be revoked by any party unless mutually agreed in writing by the authorized agent of the party.
8. ENTIRE AGREEMENT: This Agreement contains the entire agreement between the COLLEGE, the SSCFA, and DOS SANTOS with respect to the subject matter hereof, and there are no understandings, representations, or warranties of any kind between the COLLEGE, the SSCFA and DOS SANTOS except those expressly set forth herein.
9. AMENDMENTS: This Agreement may not be modified except by written approval of the COLLEGE, the SSCFA, and DOS SANTOS.

SOUTH SUBURBAN COLLEGE

SOUTH SUBURBAN COLLEGE
FACULTY ASSOCIATION

BY: _____

BY: G.A. Griffith

DATE: _____

DATE: 10/17/2019

MARILU DOS SANTOS

BY: M. Santos

DATE: 10/17/19



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY20-VII.B.1

Board Meeting Date: November 14, 2019

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Request that the Board of Trustees appoint Joseph Marjan as Supervisor of Physical Plant Night Operations in the Physical Plant Department, effective November 18, 2019.

ESTIMATED COST OR BENEFIT

This is a full-time technical professional exempt position for 40 hours per week, 52 weeks per year, with a beginning annual salary is \$42,733 plus benefits.

JUSTIFICATION OF ACTION




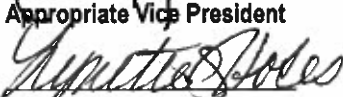
This position is required to fill the vacancy created by the resignation of Philip Aratri. This position aligns with Strategic Direction 2, SSC 2.21, to provide an attractive, safe, healthy, and welcoming learning environment for all students.

MOTION

Request that the Board of Trustees appoint Joseph Marjan as Supervisor of Physical Plant Night Operations in the Physical Plant Department, effective November 18, 2019.

- * Are funds available in the budget? **Yes**
- * Is this related to any previous Board action? **No**
- * Is this part of a large project requiring additional funds? (Explain) **No**

Approvals:

	10/17/19
Originator	Date
	11/11/19
Director of Human Resources	Date
	11/11/19
Appropriate Vice President	Date
	11/7/19
President	Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY20-VII.B.2

Board Meeting Date: November 14, 2019

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Request that the Board of Trustees appoint Ms. Qeauna McDonald as the Executive Assistant in the Office of the Vice President of Academic Services, effective November 18, 2019, pending the successful completion of a background check.

ESTIMATED COST OR BENEFIT

\$54,000 annually, plus benefits

JUSTIFICATION OF ACTION

Permission to fill this position was granted during a prior Board meeting.

MOTION

Move to appoint Ms. Qeauna McDonald as the Executive Assistant in the Office of the Vice President of Academic Services, effective November 18, 2019, pending the successful completion of a background check.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? Yes
- * Is this part of a large project requiring No additional funds? (Explain)

<i>Tasha S. Williams</i>	<u>11-1-19</u>
Originator	Date
<i>[Signature]</i>	<u>11/1/19</u>
Director of Human Resources	Date
<i>Tasha S. Williams</i>	<u>11-1-19</u>
Appropriate Vice President	Date
<i>Ginnette Holmes</i>	<u>11/7/19</u>
President	Date



SOUTH SUBURBAN COLLEGE BOARD AGENDA REQUEST

ITEM: FY20-VII.B.3

Board Meeting Date: November 14, 2019

BOARD COMMITTEE

- Policy
- Finance
- Architectural
- Other

FUNDING

- Operating
- College Capital
- Protection, Health and Safety
- Grant Funded
- Student Life
- Special Levies

PROPOSAL SUMMARY

Move that the Board of Trustees appoint Rebecca Garcia as the Manager of Public Relations and Resource Development in the Office of the President, effective November 18, 2019, and grant permission to advertise to fill the vacated position, as needed.

ESTIMATED COST OR BENEFIT

This position is a regular full-time TPE (Technical Professional Exempt position), 40 hours a week, 52 weeks per year, with an annual beginning salary of \$54,000.

JUSTIFICATION OF ACTION

This action aligns with the goals of Strategic Direction #2, Student Success and Completion.

MOTION

Move that the Board of Trustees appoint Rebecca Garcia as the Manager of Public Relations and Resource Development in the Office of the President, effective November 18, 2019, and grant permission to advertise to fill the vacated position, as needed.

Approvals:

- * Are funds available in the budget? Yes
- * Is this related to any previous Board action? No
- * Is this part of a large project requiring additional funds? (Explain) No



Originator

11/6/19

Date



Director of Human Resources

11/11/19

Date



President

11/7/19

Date