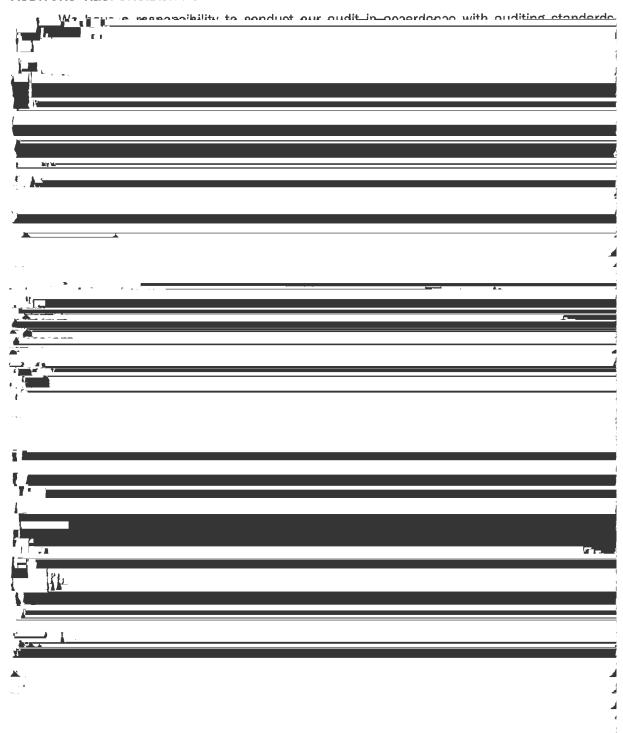


BERKSHIRE COMMUNITY COLLEGE PITTSELL MASSACHUSETTS

MINUTES OF TRUSTEES MEETING October 6, 2020

1. **CONVENING** A meeting of the Board of Trustees of Berkshire Community College was held on Tuesday, October

AUDITORS' RESPONSIBILITY UNDER GAAS

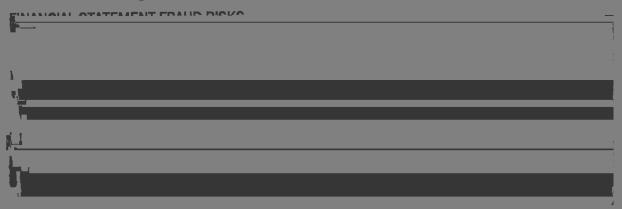


Determining net pension and OPEB liabilities

- Accounting for significant transactions include:
 - o As of June 30, 2020, the College expended \$383,057 for emergency grants to
 - students and \$142,937 for institutional costs from the Higher Education Relief =
- No transactions entered into during the year for which there is a lack of authoritative
- c Tallsigniicant transactions have been recognized in the linear at stalements in the proper to period

SIGNIFICANT COMMUNICATIONS, FINDINGS OR ISSUES

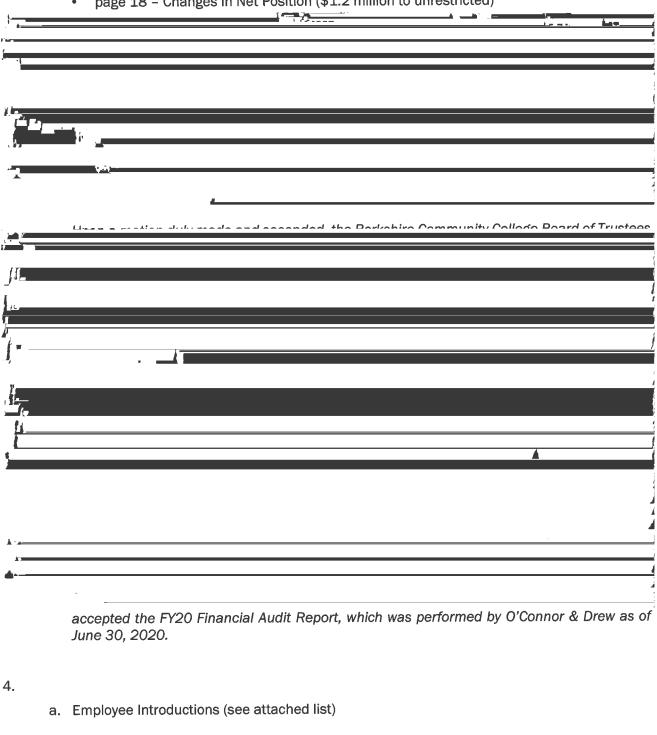
- There were NO:
 - Disagreements with management
 - Consultations with other accountants/auditors
 - o Major issues discussed with management prior to retention
 - o Difficulties encountered in performing the audit
 - Audit adjustments or uncorrected misstatements
 - Other findings or issues that are significant or relevant to be communicated to those charged with governance
- Significant written communications between the auditor and management include:
 - o Engagement letter
 - Management representation letter
 - o Management letter



- No pervasive financial statement fraud risks were identified
- Specific Risks Presumed by Auditing Standards
 - o Risk of misstatement relating to revenue recognition
 - o Risk of misstatement relating to expense recognition
 - Risk of management override of controls
 Journal entries and adjustments
 Significant accounting estimates
 Significant unusual transactions
- Organization-Specific Risks

David Dilulis briefly shared the Financials focusing on the following:

- page 16 Assets, Capital Assets, Cash
- page 16 Liabilities and Net Position (\$44.6 million)
- page 17 Revenues and Expenses (\$400,000 profit)
- page 18 Changes in Net Position (\$1.2 million to unrestricted)



| | recognize that there is a fundamental connection between individual reflection | and |
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| exa | amining and challenging our biases with the goals of: creating a feeling of belon | ging, |
| con | nnectedness, and safety for all; investing in the personal growth of students and all | WIIO |
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Melody Fisher gave examples of how she incorporated this theme into two of her classes.

Introductory Psychology (PSY-107)
Social Psychology (PSY-207)

- The task: Use your new knowledge to analyze and understand this election!
- Post examples of persuasive ads
 Develop a project to encourage voting
- Debate the role of conformity in sharing political opinions
- Identify propaganda
- The quiz where you examine images of real social media content and decide whether it's from a legitimate account or an internet troll.

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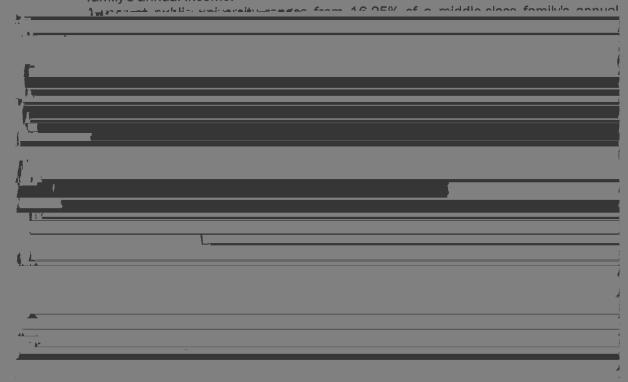
d. Open Educational Resources @ BCC - Karen Hines, Andrea Robare

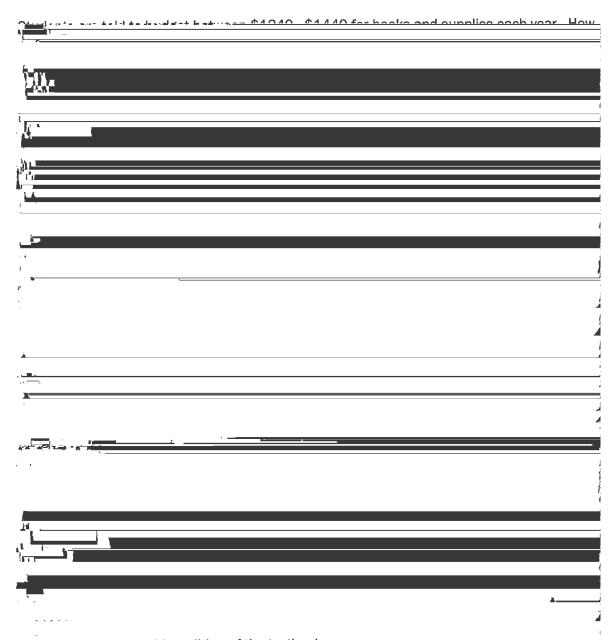
Associate Professor of Business, Karen Hines began the presentation with a quote from the United Nations.

"...higher education shall be equally accessible to all"

Hines shared the following data:

- Survey at 10 community colleges (4312 students responding): 1 in 5 students were hungry, 13% were homeless.
- 23% of low-income sophomores worked a job between the hours of 10pm-8am.
- A generation ago, public colleges/universities got an average of 75% of budget from state. Today, it's about 50%.
- 50-80% of sticker price comes from non-tuition costs.
- The average net price for a year at community college equals 40% of a low-income family's annual income.





- Purchase an older edition of the textbook
- Delay purchasing the textbook
- Never purchase the textbook
 Share the textbook with other students
- Download textbooks from the internet

Possuros (CEP) are topoling learning and recearch materials in any

Reference Librarian, Andrea Robare talked about some ways that BCC is helping.

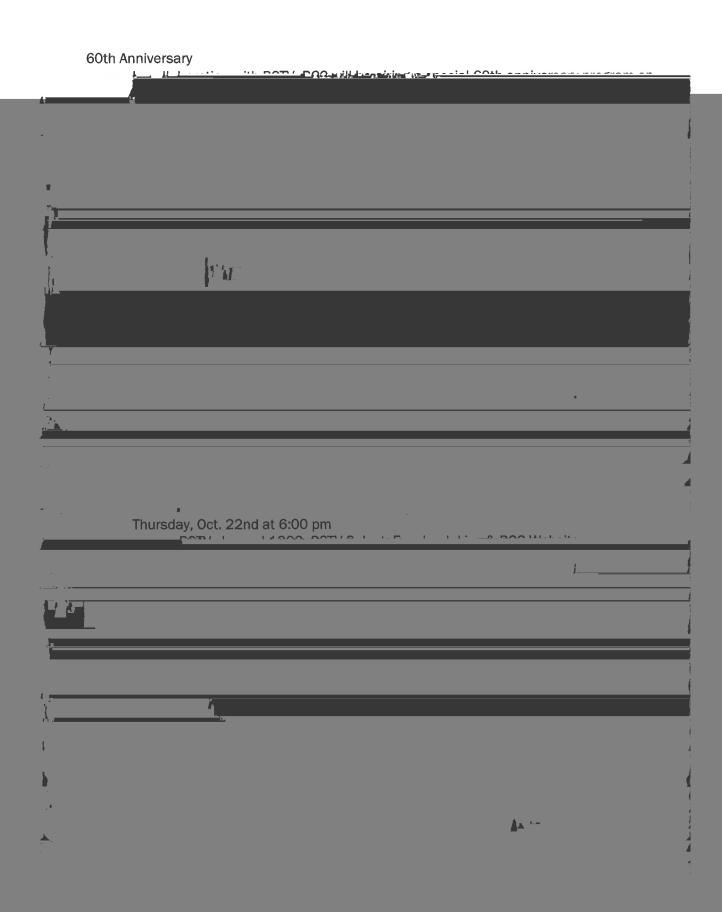
Andrea showed the following link to the group and explained some of the student and instructor resources.

She also showed some of the programs offered, progress being made, and goals for the future.

- dvisory Council and MA Department of Higher Education presented two workshops to faculty in May. The workshops were incentivized with a small stipend.
- Faculty learned the basics of Open Educational Resources and wrote a review of a textbook in the (OTN).
- 18 BCC professors attended either workshop.
- Worked with professors on searching databases on our BCC
- Library purchased a suite of 23
 Created a Moodle workshop for faculty working on OER
- OER Committee created

Goals:





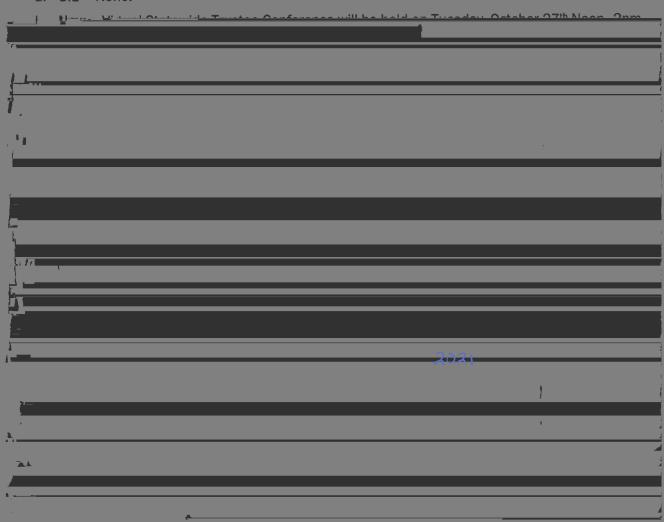
8. ADMINISTRATIVE ACTIONS

Melissa Loiodice presented the October personnel items.

Upon a motion duly made and seconded, it was VOTED unanimously, by roll call vote, to approve the personnel actions for Ootober.

9. OTHER BUSINESS

a. Old - None.



10. ADJOURNMENT

The meeting was adjourned at 6:21 PM. The next scheduled meeting will be held on December 1, 2020.

DATE: December 1, 2020

Respectfully submitted,

Kim Brookman



(ATTACHMENT II)

BOARD OF TRUSTEES