

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-035
October 2023

HILLSBOROUGH COMMUNITY COLLEGE



Sherrill F. Norman, CPA
Auditor General

Board of Trustees and President

During the period January through December 2022, Dr. Kenneth H. Atwater served as President of Hillsborough Community College and the following individuals served as Members of the Board of Trustees:

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The team leader was Wing Yee Mau, CPA, and the audit was supervised by Mark A. Arroyo, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at jaimehoelscher@aud.state.fl.us or by telephone at (850) 412-2868.

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HILLSBOROUGH COMMUNITY COLLEGE

SUMMARY

This operational audit of Hillsborough Community College (College) focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2021-087. Our operational audit disclosed the following:

Finding 1: The College contracted with a consultant to facilitate information technology (IT) contract negotiations and was given the option to pay a fixed fee of \$85,000 or a 15 percent variable fee of the negotiated savings achieved in reducing the final IT contract costs. Without documented justification, the College chose to pay the variable fee, resulting in consultant costs totaling \$1.8 million. In addition, College records did not evidence that College personnel verified the accuracy of the represented savings.

Finding 2: Contrary to State law, College-reported distance learning course fee revenue for the 2020-21, 2021-22, and 2022-23 fiscal years exceeded the additional costs of developing and delivering the courses by a total of \$8.6 million.

Finding 3: Some unnecessary IT user access privileges continued to exist that increase the risk for unauthorized disclosure of sensitive personal information to occur.

BACKGROUND

Hillsborough Community College (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of five members appointed by the Governor and confirmed by the Senate. The College President serves as the Executive Officer and the Corporate Secretary of the Board and is responsible for the operation and administration of the College.

The College has campuses in Brandon, Plant City, Ruskin, Tampa, and Ybor City. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Hillsborough County.

FINDINGS AND RECOMMENDATIONS

Finding 1: Information Technology Consulting Services

State Board of Education (SBE) rules¹ and College rules² require the College to publicly solicit competitive offers from at least three sources for purchases exceeding the category three threshold (\$65,000) established in State law,³ unless the purchase is otherwise exempt from this requirement, such as

¹ SBE Rule 6A-14.0734, Florida Administrative Code.

² HCC Administrative Rules, 6HX-10-6.08, *Procurement Authority*.

³ Section 287.017(3), Florida Statutes.

purchases of information technology (IT) consulting services. College rules also require that exempt purchases over the category five threshold (\$325,000) be reported quarterly to the Board.

To increase public confidence in the contracting and payment processes, when IT software contract negotiations are outsourced to consultants, such as enterprise resource planning (ERP) selection partners, that base their fees on a percent of cost savings achieved, records should be maintained to demonstrate that services were procured at the lowest price consistent with desired quality. Moreover, Florida courts⁴ have established that there exists an implied covenant of good faith and fair dealing in all contracts, which exists in virtually all contractual relationships.

Our examination of College records and discussions with College personnel disclosed that the College established an ERP Steering Committee to choose an ERP selection partner to facilitate evaluations of and contract negotiations with an ERP vendor and ERP implementation partner. College records disclosed that the Board was informed of the College's plans to replace the ERP system and that the College retained ERP selection partner services to assist with the selection process. In June 2022, the College paid the ERP selection partner \$1.8 million for contract negotiation services based on 15 percent of the \$12 million negotiated savings achieved in reducing the ERP vendor original proposed price to the final contract price. However, we identified certain deficiencies in the College ERP selection partner contract and payment processes. Specifically:

- The ERP selection partner offered the College two options for negotiation service fees. The first option provided for a fixed fee of \$85,000 and the second option was a variable fee based on 15 percent of the negotiated savings achieved in reducing the ERP vendor original proposed price to the final contract price. The College selected the second option, which resulted in a payment of \$1.8 million for the fee based on \$12 million in savings.

In response to our inquiry regarding the rationale for selecting the variable fee option, College personnel indicated that the option gave the ERP selection partner incentive to negotiate for larger savings and considered how much the fee would be if different savings were achieved. For example, a savings of \$567,000 would be the breakeven point at which the consultant would make \$85,000 and any savings less than \$567,000 would cost the College less than \$85,000. Additionally, College personnel stated that the College considered that any savings achieved during the initial negotiations would save the College money in future renewals because the renewal price would normally be based on a percentage increase of the current annual cost of the subscription at renewal. However, although we requested, neither a cost-benefit analysis nor other records were provided to identify the potential cost savings that could be achieved by the ERP selection partner to justify the variable fee contract instead of a fixed fee.

While College personnel asserted that the variable fee option provided an incentive for the consultant to negotiate for larger savings, the contracted negotiation services provided by the fixed fee and variable fee options were the same. Consequently, whether the College had selected the fixed fee option or the variable fee option, the consultant would have been contractually obligated to, in good faith, provide equivalent contract negotiation services.

- College personnel indicated that the ERP selection partner received the original proposed price spreadsheet from the ERP vendor and provided the spreadsheet to the College. When the final \$17.5 million contract price was received, College personnel compared the price to the original price to verify that a \$12 million savings had been achieved. However, the College contract with the ERP selection partner did not require College personnel to be present to verify the ERP vendor original proposed price and College records did not demonstrate that College personnel were

⁴ QBE Insurance Corp. v. Chalfonte Condominium Apartment Association, Inc., 94 So. 3d 541, 548 (Fla. 2012).

present to independently verify receipt of the original price. Consequently, College records did not demonstrate that College personnel independently verified the original proposed price used to calculate the \$12 million savings (i.e., 40.7 percent savings) and justify the ERP selection partner's negotiation service fees totaling \$1.8 million.

- Although College procedures required the College to report the ERP selection partner contract to the Board in June 2022 when the College paid \$1.8 million to the ERP selection partner, the report to the Board was not made. According to College personnel, the contract was not reported due to an oversight.

Absent College records justifying the consultant's contracted variable fee and documenting verification of the accuracy of the represented savings and related fee, the College's ability to demonstrate the reasonableness of the consulting fee was limited, increasing the risk of waste, fraud, and abuse. In addition, absent Board review and approval of the ERP selection partner payment, the Board may be limited in its ability to effectively monitor exempt purchases and contracts greater than \$325,000.

Recommendation: The College should enhance procedures to ensure and demonstrate that IT consulting services are procured at the lowest price consistent with desired quality and terms of the contract. Such enhancements should include:

- **Before IT consultant contracts are executed, documented justification for how service fees will be calculated.**
- **For contracts containing variable fees for negotiations based on achieved savings, consultant contract provisions that require College personnel to be present to document independent verification of the vendor's original proposed prices. In addition, College records should be maintained to demonstrate that College personnel independently verify the vendor's original proposed price used to calculate and justify the amount for negotiation fees.**
- **Adherence to College rules requiring quarterly reports to the Board disclosing all contracts exempt from competitive procurement and greater than \$325,000.**

Follow-Up to Management's Response

Management's response states that no statutes were violated and that the methodology terms that the College chose for vendor reimbursement allowed for a material savings on the negotiated ERP price. However, the point of our finding is that there was no evidence of material savings as College personnel did not verify of record the accuracy of the represented savings on the negotiated ERP price and also chose to pay consultant variable costs totaling \$1.8 million instead of consultant fixed costs of \$85,000 for the same level of services.

Finding 2: Distance Learning Course Fees

State law⁵ allows Colleges to assess a student who enrolls in a course listed in the distance learning catalog a per-credit-hour distance learning course fee. The amount of the distance learning course fee may not exceed the additional costs of the services provided which are attributable to the development and delivery of the distance learning course.

⁵ Section 1009.23(16), Florida Statutes.

According to College personnel, the Board established a distance learning course fee of \$14 per credit hour for the Fall 2020 Term based on costs identified as directly related to the design and delivery of distance learning courses. College personnel indicated that some costs were based on student usage and could exceed the amount anticipated. Table 1 summarizes from College records the distance learning course per-credit-hour user fee and the estimated revenue, estimated additional costs, and anticipated distance learning credit hours supporting the \$14 established fee for the 2020-21 fiscal year.

Table 1
Distance Learning Course User Fee
Estimated Revenue and Additional Costs
2020-21 Fiscal Year

User Fee	Amount
Fee Revenue:	
Per Credit Hour	\$ 14
Anticipated Distance Learning Credit Hours	165,000
Total Estimated Revenue	<u>\$2,310,000</u>
Additional Costs:	
Salaries	\$ 897,000
Services ^a	1,337,000
Total Estimated Additional Costs	<u>\$2,234,000</u>

^a The amount includes costs such as software and software subscriptions, online tutoring, and online test proctoring.

Source: College records.

Notwithstanding support for how the \$14 per credit hour distance learning fee was calculated, College records did not demonstrate that the College identified and monitored the additional costs for each distance learning course separately or that the fee amount assessed did not exceed the additional costs attributable to the development and delivery of each distance learning course.

The College continued to assess the \$14 per credit hour distance learning user fee through June 2023. As illustrated in Table 2, our examination of College records for the 2020-21, 2021-22, and 2022-23 fiscal years disclosed that reported distance learning course fee revenue for the 3 fiscal years exceeded the additional costs of developing and delivering the courses by \$8,621,220.

Table 2
Distance Learning Courses Fee Revenues and Additional Costs
For the 2020-21, 2021-22, and 2022-23 Fiscal Years

	2020-21	2021-22	2022-23	Total Excess Revenues
Revenues	\$6,180,690	\$4,783,286	\$4,768,148	-
Additional Costs	1,850,743	2,375,485	2,884,676	-
Excess Revenues over Additional Costs	<u>\$4,329,947</u>	<u>\$2,407,801</u>	<u>\$1,883,472</u>	<u>\$8,621,220</u>

Source: College records.

Accordingly, College records did not demonstrate that the College complied with State law by limiting the amount of the distance learning course fees to the additional costs of the services attributable to the development and delivery of the distance learning courses. In response to our inquiry, College personnel indicated that the excess revenue over additional costs incurred by the distance learning courses was due to significantly higher than expected student enrollment.

Although the additional costs attributable to the development and delivery of distance learning courses may vary by course, Table 3 shows the actual cost per student credit hour for the total additional costs attributable to the development and delivery of College distance learning courses for the 2020-21, 2021-22, and 2022-23 fiscal years.

Table 3
Distance Learning Course Additional Cost Per Credit Hour
For the 2020-21, 2021-22, and 2022-23 Fiscal Years

	2020-21	2021-22	2022-23
Additional Costs	\$1,850,743	\$2,375,485	\$2,884,676
Total Student Credit Hours	450,856	345,745	345,188
Cost per Student Credit Hour	\$ 4.10	\$ 6.87	\$ 8.36

Absent effective procedures for determining and documenting the additional costs attributable to the development and delivery of each distance learning course, and for establishing and assessing appropriate distance learning course fees, students may be overcharged for those courses and the College cannot demonstrate compliance with State law.

Recommendation: The College should establish effective procedures to demonstrate that the distance learning course fees assessed to and collected from students who enroll in distance learning courses are limited, as required by State law, to the additional costs of the services provided which are attributable to the development and delivery of the courses. Such procedures should include the maintenance of records to justify the fee assessed for each distance learning course based on the additional costs of services to develop and deliver that course.

Finding 3: Information Technology User Access Privileges

The Legislature has recognized in State law⁶ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict employees from accessing information unnecessary for their assigned job duties and provide for documented, periodic evaluations of information technology (IT) access privileges.

According to College personnel and records, the College established a unique identifier, other than the SSN, to identify employees and students and maintained employee and student information, including SSNs, in the College IT system. The College collects and uses SSNs for various purposes, such as to

⁶ Section 119.071(5)(a), Florida Statutes.

process employee benefits, comply with the Federal employee tax requirements, register newly enrolled students, and comply with Federal and State requirements related to financial and academic assistance.

As of March 2023, the College IT system contained SSNs for a total of 672,454 employees and students, including 653,517 current, former, and prospective⁷ students and 18,937 current and former employees. College personnel indicated that there were 230 employees with IT user access privileges to that information. As part of our audit, we examined College records supporting the IT user access privileges to SSNs for 27 selected employees and found that 22 employees had access to student SSNs and employee SSNs but did not need access to both to perform their job duties. According to College personnel, the IT system did not have a mechanism to differentiate user access privileges to student and employee SSNs and, consequently, did not always limit access based on employee job duties. College personnel also indicated that the College plans to implement a new IT system by Fall 2026 that will differentiate user access privileges to student and employee SSNs.

College security administrators or their designees documented periodic evaluations of certain IT user access privileges; however, the evaluations did not address whether access to both student and employee information was necessary. The existence of unnecessary user access privileges to sensitive personal information increases the risk of unauthorized disclosure of the information and the possibility that the information may be used to commit a fraud against College employees, students, or others. Similar findings were noted in our report Nos. 2021-087 and 2018-160.

Recommendation: To properly safeguard and protect sensitive personal information, including SSNs, the College should enhance procedures to ensure that only those employees who have a demonstrated need to access sensitive personal information be granted such access. Such enhancements should include an upgrade to the IT system that includes a mechanism to differentiate IT user access privileges to student and employee SSNs.

PRIOR AUDIT FOLLOW-UP

The College had taken corrective actions for findings included in our report No. 2021-087 except that Finding 3 was also noted in report No. 2021-087 as Finding 5, and in report No. 2018-160 as Finding 6.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2023 through July 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁷ The College retention policy requires prospective student SSNs to be purged from the IT system after three academic terms.

This operational audit focused on selected College processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2021-087.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the audit period of January 2022 through December 2022 and selected College actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, College policies and procedures, and other guidelines, and interviewed College personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed College information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, disaster recovery, and incident response and recovery.
- Evaluated College procedures for maintaining and reviewing employee access to IT data and resources. We examined access privileges to the database and finance and human resources applications during the audit period for the 348 users with high-risk update access to determine the appropriateness and necessity of the access based on the employees' job duties and user account functions and the adequacy with regard to preventing the performance of incompatible duties.
- Evaluated College procedures that prohibit former employees' access to College IT data and resources. We examined the access privileges for the 575 employees who separated from College employment during the period July 1, 2021, through June 30, 2022, to determine whether the access privileges had been timely deactivated.
- Evaluated College procedures for protecting sensitive personal information of students and employees, including social security numbers (SSNs). From the population of 230 employees who had access to sensitive personal information of students and employees as of March 2023, we examined College records supporting the access privileges granted to 27 employees to determine the appropriateness and necessity of the access privileges based on the employees' assigned job responsibilities.
- Evaluated the appropriateness of the College comprehensive IT disaster recovery plan effective during the audit period and determined whether it had been recently tested.
- Reviewed operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Reviewed the College's financial position and determined if the College prepared a spending plan for its excess carryforward balance in compliance with Section 1013.841, Florida Statutes.
- From the population of delinquent student receivables outstanding more than 90 days totaling \$181,089 and recorded as of December 31, 2022, evaluated College records supporting 30 selected delinquent student receivables totaling \$47,610 to determine whether the adequacy of the College's restrictions on student records and holds on transcripts and diplomas were appropriate and enforced in accordance with Board policies established pursuant to Section 1010.03, Florida Statutes.
- Evaluated the effectiveness of College controls during the audit period to ensure that students who did not pay fees in an approved manner were not considered in calculating full-time equivalent enrollments for State funding purposes pursuant to Sections 1009.22(11) and 1009.23(9), Florida Statutes.
- Examined College records for the 2020-21, 2021-22, and 2022-23 fiscal years to determine whether distance learning course fees were assessed, collected, and separately accounted for in accordance with Section 1009.23(16)(a) and (b), Florida Statutes.
- From the population of laboratory fees with revenue totaling \$1.9 million during the audit period, examined College records for 6 selected laboratory fees with revenue ranging from \$57 to \$2,806 per student to determine whether the fees were assessed only to students who received the services and examined supporting documentation to determine whether the College properly calculated these fees in compliance with Section 1009.23(12)(a), Florida Statutes.

- From the population of 8,051 course sections offered during the Fall 2022 and Spring 2023 Terms, examined College records supporting textbook adoptions to determine whether the College textbook affordability procedures complied with Section 1004.085, Florida Statutes.
- Reviewed the capital improvement plans for the 2021-22 through 2027-28 fiscal years to determine whether the College's capital projects were properly reported in accordance with Division of Florida Colleges instructions for consideration in the Florida Department of Education annual legislative budget request for Public Education and Capital Outlay funding submitted to the Legislature.
- Examined College records supporting bonus payments from State funds totaling \$27,500 paid to the 11 executive staff employees during the audit period to determine whether the payments complied with Section 215.425, Florida Statutes.
- From the major construction project with construction costs totaling \$13.5 million and in progress during the audit period, selected 6 payments totaling \$3.5 million and examined College records to determine whether the payments complied with contract terms and conditions, Board policies and College procedures, and provisions of applicable State laws and rules.
- Reviewed documentation related to the major construction project with total construction costs of \$13.5 million during the audit period to determine whether the College process for selecting design professionals and construction managers complied with State law, the College adequately monitored the selection process of subcontractors, the Board had adopted a policy establishing minimum insurance coverage requirements for design professionals, design professionals provided evidence of required insurance, and construction funding sources were appropriate.
- From the population of restricted capital outlay expenses totaling \$22.4 million during the audit period, examined records supporting 7 selected expenses totaling \$6.3 million to determine whether the expenses complied with the restrictions imposed on the use of the funding resources.
- From the population of 901 industry certifications reported for performance funding that were attained by students during the 2021-22 fiscal year, examined 30 industry certifications to determine whether the College maintained documentation for student attainment of the industry certifications.
- Examined College records to determine whether the College evaluated, prior to purchase, the effectiveness and suitability of the new software application costing \$17.5 million and whether the software application was procured using a competitive selection process. Further, we examined College records for related ERP vendor selection services totaling \$1.8 million and ERP implementation partner services totaling \$10.8 million to determine whether the purchases were procured appropriately and monitored effectively.
- Inquired whether the College had any expenses or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each College on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Office of the President | Dr. Ken Atwater

October 13, 2023

Sherrill F. Norman, Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman

As required by Section 11.45(4)(d) Florida Statutes, here is Hillsborough Community College's formal response to the September 15, 2023 operational audit.

Finding 1: Information Technology Consulting Services

Hillsborough Community College (HCC) accepts the finding but does include for this communication that no statutes were violated. The methodology terms that the College chose for vendor reimbursement allowed for a material savings on the negotiated ERP price. As this issue is considered a one-time event by HCC, it effectively will not be a future point of contention.

HCC does commit to adhering to College rules requiring quarterly reports to the Board disclosing all contract exempt from competitive procurement practice that exceeds \$325,000.

Finding 2: Distance Learning Course Fees

Hillsborough Community College (HCC) accepts the finding that excess Distance Learning fees assessed and collected exceeded the additional costs for the programs during Fiscal Year 2023. The uncertainty of online delivery contributed to the additional collection as HCC has experienced increased interest and growth in this delivery method, which has proven extremely difficult to predict especially since the start of the pandemic.

HCC has already initiated extensive reviews to better understand the costs associated with the delivery of distance learning course fees and is in process to develop procedures that demonstrate that the fees charged will only be based on the costs of delivery.

Finding 3: Information Technology User Access Privileges

Hillsborough Community College (HCC) accepts the finding that there is a need to safeguard and protect sensitive personal information including SSNs. Currently underway is a modernization of the College ERP system and this upgrade to our operating system, when completed, will eliminate the security issues now faced and noted.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Atwater".

Dr. Ken Atwater
President

cc: Mark Arroyo
Rhonesia Dennard

Hillsborough Community College
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