


MONITORING REPORT FOR EL-1 General Executive Accountability

Board Policy is indicated in bold typeface throughout.

I present this monitoring report to the Columbia Basin College Board of Trustees that addresses the Board's Executive Limitations Policy: "EL-1 General Executive Accountability." I certify that the information contained herein is true and represents compliance, within a reasonable interpretation of the established policy, unless specifically stated otherwise below.



Rebekah S. Woods, J.D., Ph.D.
President, Columbia Basin College

October 2, 2023

Date

POLICY STATEMENT: The Board of Trustees is responsible for following the adopted Carver Governance Model and Process. The President is held accountable for organizational compliance – ensuring and allowing any practice, activity, decision or situation that is lawful, prudent and not in violation of commonly accepted business and professional ethics, and fit within the provisions set forth in the State Board for Community & Technical College, Office of Financial Management and Columbia Basin College policies, and/or take into account any executive order of the Governor of the State of Washington.

INTERPRETATION: I interpret this to mean that the College will ensure its actions adhere to state and federal laws, compliance requirements, and ethical responsibilities, and fit within the provisions set forth in the State Board for Community & Technical College, Office of Financial Management, its own policies, executive orders of the Governor of the State of Washington applicable to higher education, and the Ethics in Public Service Act.

Compliance will be demonstrated when:

- a) The WA State Auditor General's regular audits include no substantive findings that are not remedied through immediate correction or voluntary compliance plans;
- b) There is a whistleblower policy in place that permits employees to report suspected improper actions, and protects them from retaliation when making such reports; and
- c) Employees receive training under the Ethics in Public Service Act and the College's Code of Ethics Policy (approved by the Executive Ethics Board) and are aware of their individual responsibility related to their use of the College's resources, guidelines for reporting violations, or raising concerns about possible violations.

EVIDENCE:

- a) In June 2020, the Washington State Auditor's Office completed a four-year accountability audit. The report states, "...College operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources."
- b) Additionally, the College follows the Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), and Office of Financial Management State Accounting and Administrative Manual's (SAAM) accounting and internal control practices and policies. The Washington State Auditor's Office conducts a yearly financial audit of the College's financial reports with "...consideration of the College's internal control over financial reporting and on [their] tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters." The most recent audit, published on August 15, 2022, states, "...financial statements referred to above present fairly, in all material respects, the financial position of the Columbia Basin College, as of June 30, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America." The subsequent financial statements for the year ending June 30, 2022, are expected to be completed and audited by December 2023.
- c) The College provides employees with information related to the Washington State Whistleblower Act and the College's Whistleblower Policy, which notifies employees of their right to report suspected violations of federal or state laws or rules, or other improper governmental action under RCW 42.40, and their right to be free from retaliation for making such a report. The Office of Human Resources & Legal Affairs sends the annual reminder of the Whistleblower Policy to employees each fall. The most recent reminder was sent on September 22, 2022 and another reminder will be sent in October 2023.
- d) Employee training schedules, information related to the Washington State Whistleblower Act, and the College's Code of Ethics Policy are all available from the Office of Human Resources & Legal Affairs.