

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

February 9, 2022

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 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 and other compliance requirements and ethical responsibilities within the State Board for Community & Technical College, Office of Financial Management, executive orders of the Governor of the State of Washington applicable to higher education, its own policies, and the Ethics in Public Service Act.

Compliance will be demonstrated when:

- a) The Washington 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 protection 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) On June 2020, the Office of the Washington State Auditor's Office completed a four-year accountability audit. The report indicated that "...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." A review of the most recent audit published on March 29, 2021 indicates that "...the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of Columbia Basin College, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."
- c) Employees receive information related to the Washington State Whistleblower Act and the College's Whistleblower Policy in which employees have protections to file claims including violations of federal or state laws or rules, or other improper governmental action under RCW 42.40.020.
- d) Employee training schedules, information related to the Washington State Whistleblower Act, and College's Code of Ethics Policy are all available within Human Resources and Legal Affairs.