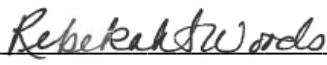


MONITORING REPORT FOR EL-5 Treatment of Asset Protection

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-5 Treatment of Asset Protection." 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

November 3, 2021

Date

POLICY STATEMENT: Through operational compliance and leadership, the President shall not allow assets to be unprotected, inadequately maintained nor put at risk. Accordingly, the President shall not:

- 1. Unnecessarily expose the organization, its Board or staff to claims of liability.**

INTERPRETATION: I interpret this to mean that the College will adhere to state and federal laws and other compliance requirements related to higher education (including disability, privacy protection, Title IX), employment (including non-discrimination and harassment based on protected class status, leave laws, wage and safety laws), finance, accounting and allocation of resources, ensuring common methods of risk are evaluated to avoid negative impact of liability.

Compliance will be demonstrated when the College:

- a) 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.
- b) Employees receive information related to the Washington State Whistleblower Act and the College's Whistleblower Policy in which employees have protections to file claims of gross mismanagement, gross waste of funds, and other improper governmental action under RCW 42.40.020.
- c) The College regularly evaluates decisions made in every facet of the College and routinely consults with the attorney general's office to avoid unnecessary liability.
- d) The College maintains an Environmental, Safety and Health Program in compliance with State Labor & Industries Division of Occupational Safety & Health (DOSH), Department of Ecology and other state and federal oversight related to a safe and healthy work environment.

- e) The College follows a framework for contracting with third party contracts including contract negotiation, contract review, execution of contracts and compliance including proper indemnification to avoid loss to the state and college.

EVIDENCE:

- a) Employee training schedules, information related to the Washington State Whistleblower Act, and the Environmental, Safety and Health Program are all available within Human Resources and Legal Affairs.
- b) Third party contracts are available for review within the office of the Vice President of Administrative Services.

2. Fail to protect intellectual property, information and files from vulnerability, loss or significant damage.

INTERPRETATION: I interpret this to mean that intellectual property of the college is copyrighted when appropriate and protected against infringement. Information assets and files are appropriately protected from damage or loss. Fixed assets are adequately secured and insured.

Compliance will be demonstrated when intellectual property of the college is copyrighted, when appropriate, and thereby protected against infringement. Information assets and files are protected through appropriate cybersecurity measures and employee training. Fixed assets are adequately secured and insured.

EVIDENCE:

- a) Currently the college does not have any intellectual property that warrants a copyright.
- b) Our information assets and files are protected through our firewall, network segmentation and Active Directory Federated Services. Access to protected campus systems and data is secured behind our firewall and accessible off-campus only through a VPN connection. Campus computers are additionally protected with virus protection and active anti-malware software. All official college records – financial, student, employee, etc. – are stored in the Washington State Board for Technical and Community Colleges (state board) system of record, HP. CBC access is only available through a VPN tunnel to the HP system. To help all data users understand their data access and responsibilities, local data is stored according to our Data Governance Policy and supporting Data Security Acceptable Use Matrix. Additionally, all full-time employees have a data security presentation during orientation and mandatory periodic, interactive security training. File servers and critical infrastructure are backed up on a daily incremental and complete weekly basis. SQL Servers are fully backed up each day and change logs are backed up hourly. Full weekly backups are written to tape and air-gapped in vault storage. For disaster recovery purposes, once a month a full backup is taken to a vault on our secondary campus.
- c) The College purchases commercial property insurance through the master property program administered by the Department of Enterprise Services for buildings that were acquired with COP proceeds. The College also participates in a State of Washington risk management self-insurance program, which covers its exposure to tort, general damage and vehicle claims.

3. Receive, process or disburse funds under controls that are insufficient to meet the Auditor's standards.

INTERPRETATION: I interpret this to mean that the College's operations are consistent with Washington State audit standards for accountability of public resources, legal and financial management requirements.

Compliance will be demonstrated when the Washington State Auditor's Office annual audit includes no findings.

EVIDENCE: 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 the 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."

4. Jeopardize nor damage the organization's public image or credibility, particularly in ways that would hinder its accomplishment of mission.

INTERPRETATION: I interpret this to mean that the College demonstrates to the public:

- a) high quality educational programs;
- b) commitment to meeting the educational needs of the Tri-Cities;
- c) effective working relationships with other educational entities, local, state and federal leaders;
- d) sound resource management; and
- e) overall commitment to and fulfillment of the College's mission, vision and values.

Compliance will be demonstrated when the Board's expectations are met related to establishing an overall positive and credible public image of the institution so as to not hinder the fulfillment of our mission of supporting student success and completion, and the Board includes their feedback during the President's annual evaluation, specifically "Mission Fulfillment", "Community Relations," "College Relations," "Fiscal Management," and "Leadership Skills."

EVIDENCE: Annual evaluations of the President's performance are on file in Human Resources.