![Montgomery College logo]

Annual Report
April 2020 – December 2021

Office of Compliance, Risk, and Ethics

LETTER FROM VICKI DUGGAN

I am pleased to present the Office of Compliance, Risk, and Ethics ("the Office" or "OCRE") Annual Report for the period of time from mid-2020 to the end of 2021. This report is to align within a timeframe the College operations were impacted by COVID pandemic restrictions. OCRE has completed an annual report since the inception of the Office at the College in 2012. Previous reports can be viewed online here. This report highlights some of the recent success stories from OCRE as well as a look at the additional risk management functions led through the Office.

This report demonstrates an ongoing and deliberate commitment to compliance and ethics throughout the College. With leadership support, OCRE has implemented all seven elements of an effective compliance program according to Federal Sentencing Guidelines and industry best practices. The work of compliance and ethics is built on a foundation of a network of employees who fulfill regulatory requirements in their day to day jobs and are trusted compliance partners in all aspects of the work of OCRE.

A compliance and ethics program maintains a comprehensive focus to diligently protect the institution and prevent wrongdoing through proactive means of prevention, detection, and deterrence. Compliance is the job of *all* employees; not just the members of OCRE and the trusted compliance partners throughout the College. In fulfilling the requirements of a compliance program, the institution is most apt to focus on and preserve resources to attend to the core of our mission—to serve students.

Vicki Duggan
Chief Compliance, Risk, and Ethics Officer

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The staff of the OCRE will align itself with the College's mission of supporting student success by considering how all activities lead to that end.

We will spark and nurture a culture of respect guided by ethical values.

With core responsibilities in oversight, monitoring, and tracking of new laws and regulations, the OCRE will build a framework of assurance for the Board of Trustees, the President, all College constituents, and the Montgomery County community.

OUR VISION
The Office of Compliance, Risk, and Ethics (OCRE) will lead the Montgomery College community by shining light on our shared risks and opportunities, providing direction, and supporting the enforcement of rules and standards. We will hold ourselves accountable for our success and thread ethical values throughout our work. The College will seek us out for guidance to do the right thing the first time.

We will know we are successful when employees practice and value effective risk management.

Our investigations will be timely, thorough, and fair.

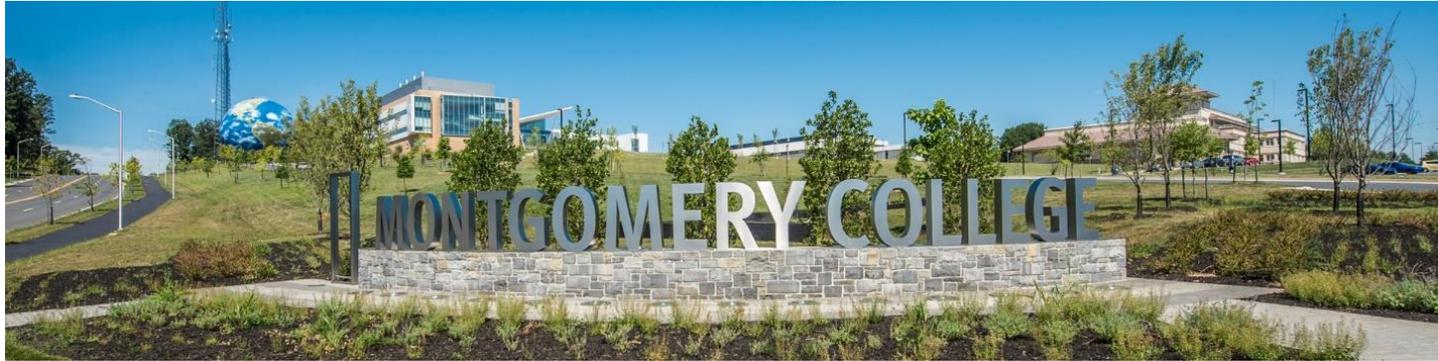We will prioritize inclusion, neutrality, transparency, and accountability.

INTRODUCTION

This Annual Report presents the College's Office of Compliance, Risk, and Ethics ("the Office" or "OCRE") major areas of responsibilities and informs the College community of successful initiatives in 2020-2021 that demonstrate the College's ongoing commitment to progress through harmony and adherence to a culture of compliance and ethics.

The Office of Compliance, Risk, and Ethics is responsible at Montgomery College for:

- oversight, monitoring, and coordination of regulatory compliance including applicable county, state, and federal laws, regulations, and other requirements;

- advancing and supporting the employee code of ethics;

- enterprise risk management through the identification of risks that potential could prevent critical mission success;

- internal audit and advisory services; and

- fair and confidential investigations related to fraud, ethics, fiscal irregularities, compliance, and other matters that do not fall expressly in the jurisdictions of other College offices.

Regulatory Compliance 2012

Enterprise Risk Management Added in 2017

ADA Compliance Added in 2013

Code of Ethics Added in 2017

COMPLIANCE, RISK, AND ETHICS OFFICE Established in 2012

Title IX Compliance Added in 2016

MD State Ethics Commission Reporting Added in 2016

Internal Audit and Advisory Added in 2016

Protection of Minors Added in 2016

SUCCESS STORIES

CONFLICT OF INTEREST MANAGEMENT

Identifying and managing conflicts of interest is a critical component of maintaining an ethical organization. OCRE has led a focused College effort to ensure conflicts of interest are managed, promoting a proactive approach to the risks posed by conflicts of interest, particularly at a public institution.

In December 2020 the College Procedure 31003—Conflict of Interest was modified. The modifications foster cognizance among employees of this risk by adding definitions for actual, perceived, and potential conflicts of interest. In order to facilitate proactive and transparent handling of conflicts of interest, an expectation and process to disclose conflicts was established. In addition, recognizing that the objectivity of the College's most senior decision-makers must be above reproach, new parameters were instituted regarding the employment of relatives of the President, Senior Vice Presidents, and the Chief of Staff/Chief Strategy Officer. Language regarding endorsements, use of College property, and financial interests was streamlined. New provisions also address conflicts of commitment, a growing risk for public institutions.

In addition, in FY21 College employees were required to take an online class on dedicated to education on identifying and managing conflicts of interest. The following year, in FY22, a required ethics class on the Employee Code of Ethics also included a module on conflicts of interests.

"Serving the public interest is the fundamental mission of governments and public institutions. Citizens expect individual public officials to perform their duties with integrity, in a fair and unbiased way. Governments are increasingly expected to ensure that public officials do not allow their private interests and affiliations to compromise official decision-making and public management. In an increasingly demanding society, inadequately managed conflicts of interest on the part of public officials have the potential to weaken citizens' trust in public institutions."
(Managing Conflict of Interest in the Public Sector – ISBN 92-64-01822-0 © OECD 2005)

SUCCESS STORIES

AMERICANS WITH DISABILITIES ACT (ADA)

Title II of the Americans with Disabilities Act (ADA) applies to State and local government entities, and protects qualified individuals with disabilities from discrimination on the basis of disability in services, programs, and activities offered by the public entity. Title II extends the prohibition on discrimination established by section 504 of the Rehabilitation Act of 1973, as amended[1], to all activities of State and local governments regardless of whether these entities receive Federal financial assistance. The Department of Justice's (DOJ) regulations implementing Title II of the ADA dictate that a public entity must evaluate its services, programs, policies, and practices to determine whether they are in compliance with the nondiscrimination requirements of the ADA.[2] Montgomery College is a public institution and is covered under Title II of the ADA and is therefore proposing a self-evaluation and transition plan to comply.

These DOJ regulations mandate that each public entity is required to examine activities and services and identify problems that may limit accessibility for persons with disabilities. The entity must then proceed to make the necessary changes resulting from the self-evaluation. The DOJ regulations implementing Title II of the ADA further require that a transition plan be prepared to describe any structural or physical changes required to make programs accessible.

A self-evaluation is a public entity's assessment of its current policies and practices. The self-evaluation identifies and recommends correction to those policies and practices that are inconsistent with Title II requirements. As part of the self-evaluation, a public entity should:

1) identify all of the public entity's services; and 2) review all the policies and practices that govern the administration of the public entity's programs, activities, and services. In 2020, Montgomery College initiated a self-evaluation that will provide a comprehensive review of the following:

- Identify College programs, activities, and services that may be discriminatory to people with disabilities and identify any existing obstacles limiting accessibility.

- Review College policies, practices, and procedures which govern the administration of College programs, activities, and services, including:
  - student's disability access,
  - employee's access to workplace accommodations,
  - grievance process,
  - emergency evacuation, and
  - effective communication.

- Conduct facility surveys and barrier assessments at each location:
  - Germantown campus,
  - Rockville campus,
  - Takoma Park/Silver Spring campus,
  - Lease locations (Gaithersburg Business Training Center and Westfield South Center), and
  - Central Services building.

- Conduct public participation and outreach through meetings in person to the public to solicit feedback about barriers.

- Training for employees on ADA provisions.

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[1] 29 U.S.C. 794
[2] 28 C.F.R § 35.105 (a)

SUCCESS STORIES

The ADA self-evaluation/transition plan not only meets Montgomery College's obligation under Federal regulations, but supports and fosters Montgomery College's efforts on equity and inclusion. Further, the ADA self-evaluation/ transition plan aligns with MC's 2025 Strategic plan, Goal I, Empower Students to Start Smart and Succeed, and Goal V, Invest in our Employees. The self-evaluation is anticipated to take place over five years.

UNIVERSAL DESIGN CENTER

In December 2021, after lengthy planning and preparation, OCRE, in partnership with other College units, launched a Universal Design Center (UDC). The UDC supports the College community by removing barriers in our working and learning environments, through the use of accessible information communication technology, inclusive physical environments, and through the promotion of inclusion, social justice and cultural competence. There is a UDC Steering Committee that reports through OCRE and will facilitate collegewide coordination of and communication about Information Communication Technology (ICT) accessibility-related issues. The Steering Committee acts to identify and lead collegewide initiatives that support and align the implementation of Montgomery College Policy 66004—Information and Communication Technology Accessibility, and by helping the College meet its obligations to provide an accessible electronic environment in compliance with the American with Disabilities Act and Section 504 of the Rehabilitation Act of 1973.

"Accessible" means a person with a disability is afforded the opportunity to acquire the same information, engage in the same interactions, and enjoy the same services as a person without a disability in an equally effective and equally integrated manner, with substantially equivalent ease of use. The person with a disability must be able to obtain the information as fully, equally, and independently as a person without a disability.

SUCCESS STORIES

NAVIGATING ETHICAL DILEMMAS AND ETHICAL SURVEY QUESTIONNAIRE

The development of this course and questionnaire fulfills a 2019 College Ombuds recommendation, approved by the President of the College at that time, Dr. DeRionne Pollard. The offices of Compliance, Risk, and Ethics; Institutional Research and Effectiveness; and ELITE (E-Learning, Innovation, and Teaching Excellence) have created two opportunities to support and encourage the ethical behavior of College employees. The first opportunity is an ethical self-reflection questionnaire (ESQ) intended for every employee to self-assess their ethical values and behavior. The ESQ is founded on principles articulated in the College Policy [31000—Code of Ethics and Employee Conduct](#) and is an individual experience, not intended to share or disclose. The second opportunity, Navigating Ethical Dilemmas, is a course created to prepare and encourage management's skills to address ethical dilemmas among their team. The intended initial audience is College administrators. Ultimately, the class will be open to all supervisors and eventually, any employee. The class consists of six total hours of engagement, comprised of three two-hour sessions, with the option of earning an "Ethics Problem Solver" badge, a MC credential. The course premieres in Spring 2022.

COMPLIANCE AND ETHICS FELLOWS

In Fall 2020, OCRE launched the Compliance and Ethics Fellows program, a cohort of College employees that receive valuable professional development to foster further qualities of an ethical employee. Members of this program have opportunities to learn, advise, and develop as ambassadors for compliance and ethics matters within their units. Specifically:

- Fellows gain professional development to grow as ethical leaders across the College.
- Fellows serve as ambassadors to their division on matters of Compliance and Ethics.
- Fellows provide advice, feedback, and insight to the Compliance and Ethics program from the employee perspective.

The Compliance and Ethics Fellows program consists of monthly meetings with an in-depth presentation on a compliance and ethics related topic. Presentations are given by College experts over a broad array of topics including Compliance 101, ethical culture in organizations, Title IX, internal audit, Clery Act, conflicts of interest, Higher Education Opportunity Act, IT Accessibility, reporting concerns, fraud prevention, and cybersecurity. Fellows provide critical input to OCRE from the employee perspective for compliance and ethics activities, programs, and training offered through the Office of Compliance, Risk, and Ethics.

SUCCESS STORIES

INVESTIGATION PROCESS MATURITY

"The organization's compliance and ethics program shall be **promoted and enforced consistently** throughout the organization through . . . appropriate disciplinary measures for engaging in criminal conduct and for failing to take reasonable steps to prevent or detect criminal conduct."
(Sentencing Guidelines § 8B2.1(b)(6))

An investigation is a systematic, minute, and thorough attempt to learn the facts about something; a careful examination or search in order to discover facts or gain information.

OCRE conducts investigations into alleged violations of specific College policies and procedures. It is critical that each investigation is conducted in an unbiased manner with integrity and confidentiality. OCRE developed a set of investigation processes to assure investigations were conducted with standards that uphold professionalism and consistency.

The Value of Standardizing Investigations Processes.

- Safeguards due process.
- Promotes consistency across the organization.
- Protects investigation outcome from a challenge claiming that the investigation was arbitrary or capricious.
- Reduces risk of litigation, and reinforces our defense against a lawsuit in the event one is filed.

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

The Federal Sentencing Guidelines dictate that—in order to be deemed effective and thereby serve as a safe harbor and reduce the penalty for incidents of noncompliance—an organization's compliance program must demonstrate seven elements:[3]

1. Standards of conduct, policies, and procedures
2. Compliance Officer with adequate resources, autonomy, and authority
3. Communication, education, and training
4. Confidential internal reporting mechanism
5. Regular monitoring, auditing, and identification of risks
6. Prompt investigation of misconduct and prompt corrective action
7. Enforcement of standards through appropriate incentives and disciplinary action

Established in 2012, Montgomery College's Office of Compliance, Risk, and Ethics ("OCRE") currently has all seven of these elements in place and continuously works to strengthen a culture of compliance and ethics in the face of an ever-evolving regulatory landscape for higher education.

COMPLIANCE AND ETHICS PROGRAM ASSESSMENT

An external assessment of the Compliance and Ethics Program was initiated and conducted by an external firm in 2020. The assessment was at the request of the Chief Compliance, Risk, and Ethics Officer for the purposes of continual improvement. The compliance and ethics program is now ten years old and an external assessment is an expectation and standard by which the Federal Government measures all compliance and ethics programs. In response to the assessment recommendations, a project plan has been established, with assigned tasks and timelines through 2024. Progress is ongoing.

According to government regulators and industry best practices, compliance programs should be periodically reviewed to determine their effectiveness. In June 2020, the US Department of Justice ("US DOJ") updated their evaluation criteria in guidance, originally released in April of 2019, and this Assessment was organized consistent with the new guidance.

The College contracted with Protiviti to perform the Compliance and Ethics Program Assessment ("Assessment") to provide analyses and recommendations on how the compliance and ethics program is designed, implemented, and "how it works in practice" in a manner that would prevent and detect instances of non-compliance. The approach to the assessment was similar to what a rigorous regulator would take when evaluating a compliance and ethics program at an organization similar to the College, in order to determine suitability for use as a mitigating factor in the sanctioning/penalty phase following a finding of non-compliance.

Protiviti assessed the College Compliance and Ethics Program as *Defined*, with realizable opportunities to move to *Managed* in the near term. The Assessment includes the strengths of the current program, as well as the opportunities the College has to improve the program.

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[3] Federal Sentencing Guidelines § 8B2.1 (2021). See also Evaluation of Corporate Compliance Programs (U.S. Department of Justice 2020).

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

Assessment based on U.S. DOJ Guidance	CMM Rating
Is the Program Well Designed?	Repeatable
Is the Program Implemented Effectively?	Defined
Does the Program Work in Practice?	Defined
Overall Compliance & Ethics Program Assessment:	Defined
Supplemental Ethics Program Breakout	Managed

Capability Maturity:
- Optimized
- Managed — Goal
- Defined — Current State
- Repeatable
- Initial

OVERALL STRENGTHS OF THE PROGRAM

- The President and members of the Senior Administrative Leadership Team ("SALT") show a strong commitment to the compliance and ethics program and its initiatives.

- OCRE closely monitors and updates top compliance risks of the College and involves and assists key department stakeholders until the risk is mitigated to an appropriate risk level.

- OCRE, and the Chief Compliance, Risk, and Ethics Officer specifically, is effective in communicating the overall goal of compliance and concern reporting methods, so that any concerns can be reported and resolved effectively and appropriately.

- OCRE maintains a comprehensive "risk universe" (Compliance Matrix) of compliance requirements and effectively assigns oversight responsibilities across OCRE personnel based on expertise level.

OPPORTUNITIES FOR IMPROVEMENT TO MOVE FROM DEFINED TO MANAGED IN THE SHORT-TERM

- Key Theme – Design of the Compliance and Ethics Governance Structure
  - o Establish direct and consistent reporting structure with the Board of Trustees regarding OCRE initiatives and program effectiveness.

- Key Theme – Consistent and Relevant Reporting of Compliance Monitoring Data
  - o Establish a consistent compliance reporting and testing approach in alignment with OCRE risk management procedures.

- Key Theme – Aligned Assurance through a Responsibility Matrix or Dual Reporting
  - o Continue to reinvent the way that the centralized compliance structure interacts with the decentralized compliance partners to include more accountability and more reporting for compliance objectives, as noted above.

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

- Key Theme – Compliance Model and Framework
  - o OCRE currently uses the US DOJ's model as set forth in the US FSG which is sufficient and appropriate. However, there is an opportunity to supplement this model by creating a more integrated model that includes other key frameworks, in addition to the elements of the US FSG, such as the three lines of defense and COSO[4] models. Subsequent to supplementing the current model, OCRE should work within the existing College governance framework to achieve formal adoption of the model across the entire College.

COMPLIANCE MATRIX

OCRE maintains a compliance matrix: a comprehensive catalogue of federal, state, and local regulatory requirements with which the College must comply. Each of these requirements carries some amount of risk, but not all risks are created equal. We define risk as "the possibility that events will occur and affect the achievement of strategy and business objectives."[5] Risk is an inherent part of working toward the College's objectives, but it is critical that risks taken (a) are commensurate with the potential reward, and (b) accord with the institution's risk appetite. To ensure appropriate focus on risks that exceed the College's risk appetite, OCRE maintains a watch list of these items. Montgomery College measures risk in terms of probability and impact, according to the following criteria:

Rating	Probability	Impact
High	80-100% Chance	Severe impact that would affect the entire College. Impact could risk accreditation, ability to offer financial aid, and reputation. Potential to result in significant fines to the institution.
Medium	21-79% Chance	Moderate impact that would affect specific areas or programs of the College. Impact could result in negative consequences within the College and possibly with external agencies. The potential exists in fines to the institution.
Low	0-20% Chance	Minimal impact to the College. Impact would not likely put the institution at risk for accreditation, major fines, or reputation loss.

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[4] COSO, the Committee on Sponsoring Organizations of the Treadway Commission, has established a common internal control model against which companies and organizations can evaluate their control systems to combat fraud and noncompliance.

[5] "Enterprise Risk Management: Integrating with Strategy and Performance" at 9 (COSO 2017).

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

IDENTIFICATION OF RISKS AND ASSESSMENT OF RISK LEVEL

OCRE draws from the following sources to identify risks potentially at a higher-than-acceptable level:

- Notification by College employees with subject matter expertise in a compliance area
- Conversations or interviews with unit leaders
- Information garnered from SALT/PEC
- Peers at other higher education institutions
- Industry listservs, publications, and news stories highlighting emerging risk areas, new legislation, or recent enforcement actions

When a new risk is identified, the risk owner offers an assessment of the current probability and impact rating; a risk mitigation objective; milestones for achieving risk mitigation; and a proposed timeframe for bringing the risk to an acceptable level. The watch list—including these mitigation plans—is then presented to SALT for approval of the risk rating, proposed mitigation strategy, and placement on the compliance watchlist.

COMPLIANCE WATCHLIST

MONITORING OF RISKS AND REMOVAL FROM THE WATCHLIST

Items may only be removed from the watchlist once the risk has been reached an acceptable level. Twice annually, OCRE asks for an update on the status of the mitigation plan for each watchlist item from the respective risk owner. The risk owner documents any changes in risk level since the last update cycle, as well as progress toward meeting the mitigation milestones and timelines. This information is presented to SALT, which has final say as to

whether the risk owner's recommended risk rating is accurate and whether the risk may be removed from the watchlist. Some items remain on the watchlist for an extended period of time. A risk's persistent presence on the watch list may be due to factors within the College's control, such as:

- insufficient resources (financial or personnel) allocated to mitigate the risk, or
- mitigation efforts are delayed or stalled due to competing priorities within the unit that has responsibility for mitigation.

In contrast, some risks persist on the watchlist due to factors outside the College's control, such as substantial unpredictability in regulatory/enforcement environment. Hence, some items may remain on the watch list even if the risk is well managed, simply by virtue of anticipated or ongoing regulatory changes.

RISKS ON THE COMPLIANCE WATCHLIST AS OF DECEMBER 2021

At the end of 2021, there were seven risks on the compliance watchlist. Risks are kept on the watchlist until an acceptable level of risk is achieved. Each risk has an established risk management plan and accountable and responsible parties identified. Some of the risks are actionable by the College now, whereas others have a risk rating that is highly dependent on the direction of future regulatory changes.

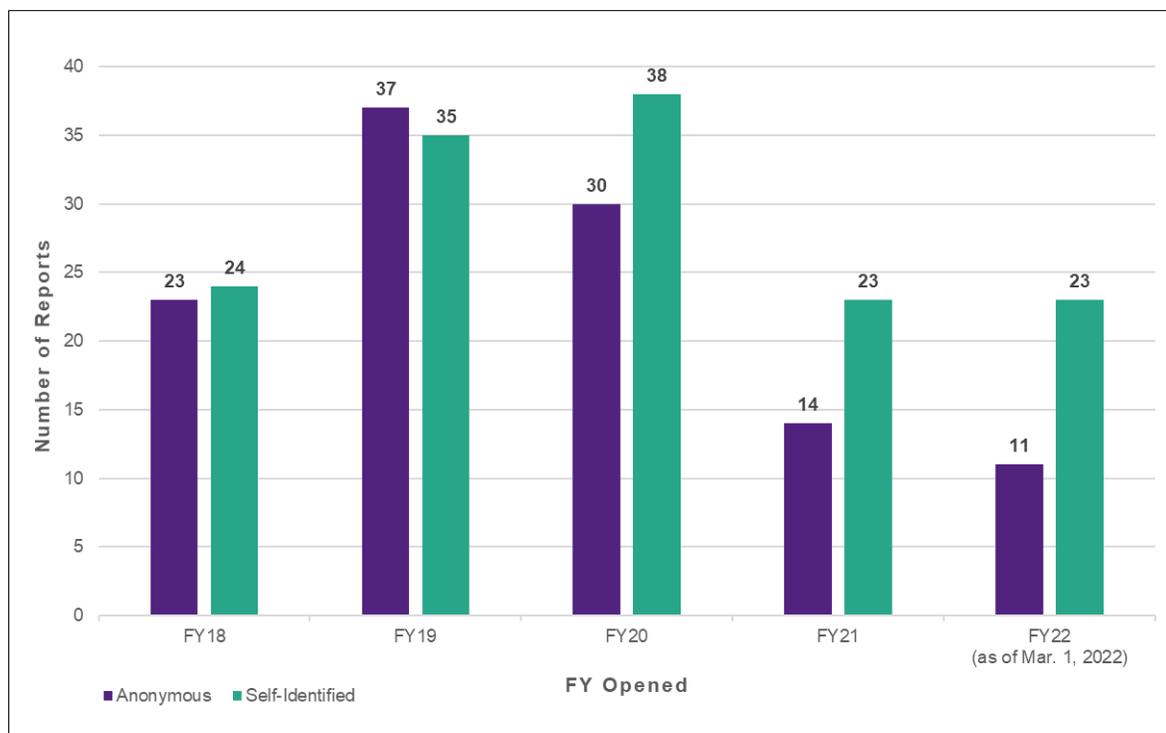# OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

REPORTING LINE DATA

The College implemented a confidential reporting line, Navex Ethics Point, in 2017. OCRE responds to reports submitted through EthicsPoint and initiates an investigation when warranted. In cases where the oversight for subject of the concern is outside of OCRE, OCRE forwards the concern to the appropriate office. OCRE tracks and follow-up to assure the concern is attended to and addressed, if necessary.

Data on the submitted reports is tracked and shared with senior leadership. The reporting line data is also used to indicate trends of employee concerns or hotspots of concern within the College.
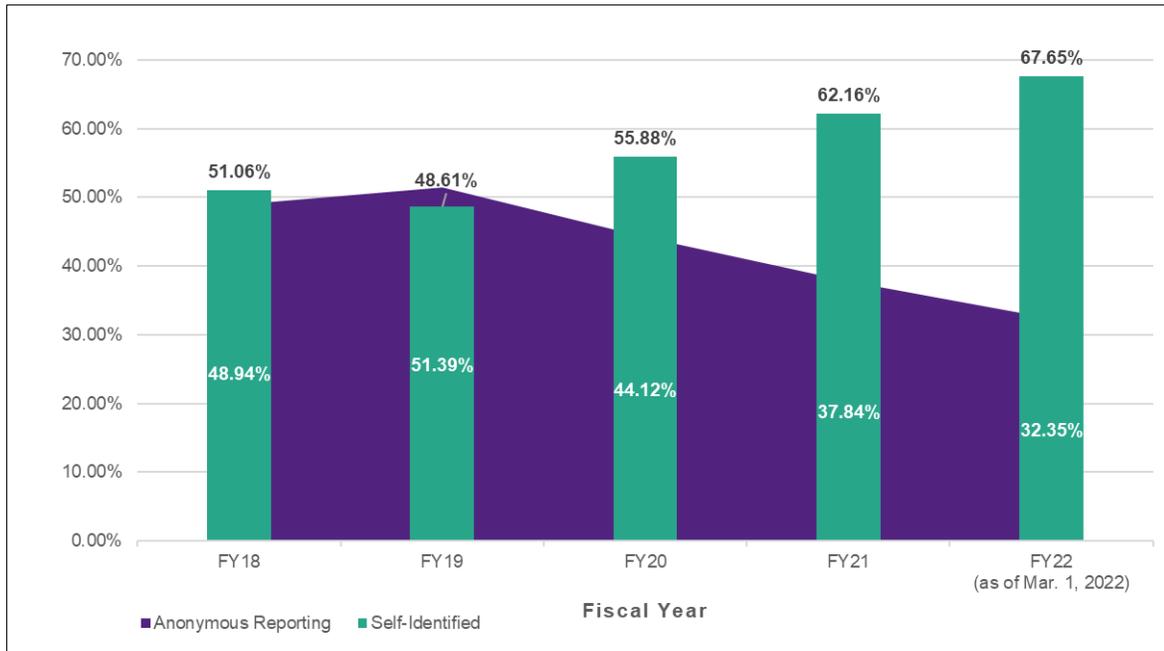
The following three graphics shows EthicsPoint data from FY18 to FY22, through March 1, 2022.

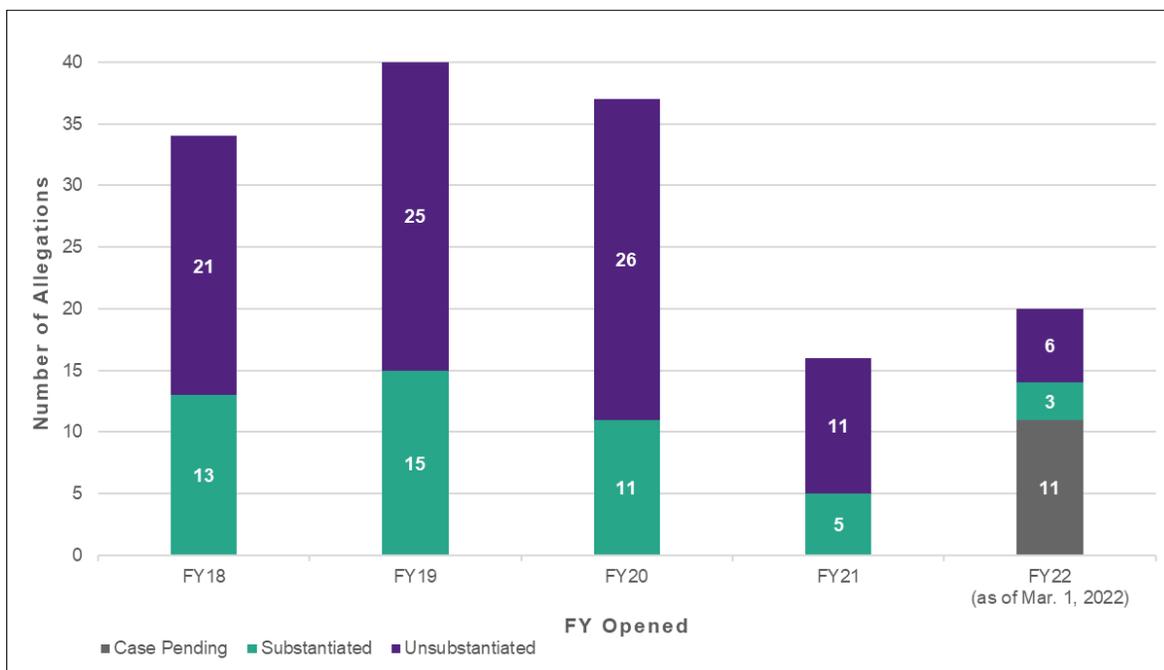## ANONYMOUS VS. SELF-IDENTIFIED REPORTS OVER TIME

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

RATE OF ANONYMOUS REPORTING OVER TIME

SUBSTANTIATION RATE OVER TIME

OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

COMMUNICATION, TRAINING, AND EDUCATION

One of the seven elements of the Federal Sentencing Guidelines of an effective compliance program requires communication, training and education. Training and education align with the focus on prevention of wrongdoing or risk that is inherent in compliance programs. Each year since the compliance program at the College has been in existence, there has been mandatory compliance training for employees. The most recent compliance related training has been an online course on conflicts of interest awareness and management. The decision to focus on conflicts of interest training was based on an identified institutional need for increased education and awareness.
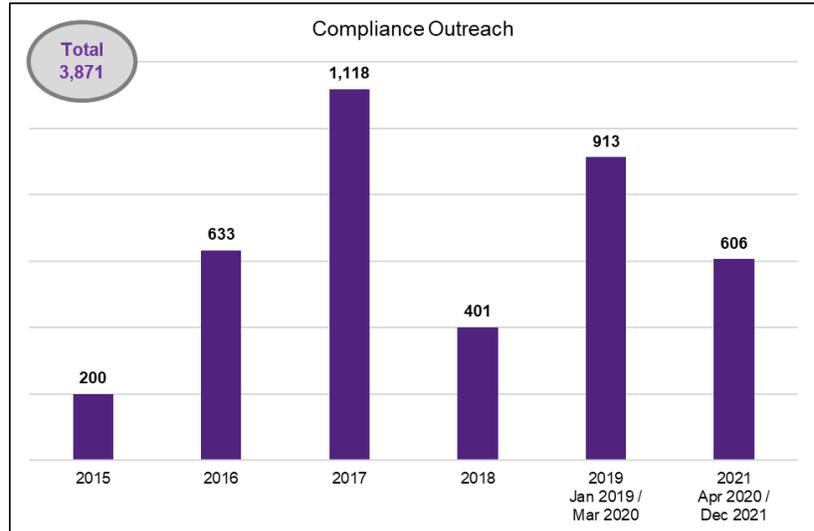
Compliance and ethics training is also offered for specific units or specific topics. OCRE will respond to training requests by unit administrators or based on identified areas of vulnerabilities. Each year, during November, OCRE presents a week of compliance and ethics activities in honor of Compliance and Ethics Week, a nationally recognized event. OCRE engages with employees through online games and activities, lunch and learns, and guest speakers on relevant topics.

In late 2021, OCRE began to take part in New Hire Orientation for College employees. This is an opportunity to increase awareness of OCRE and the resources available to employees to maintain a compliant and ethical environment.
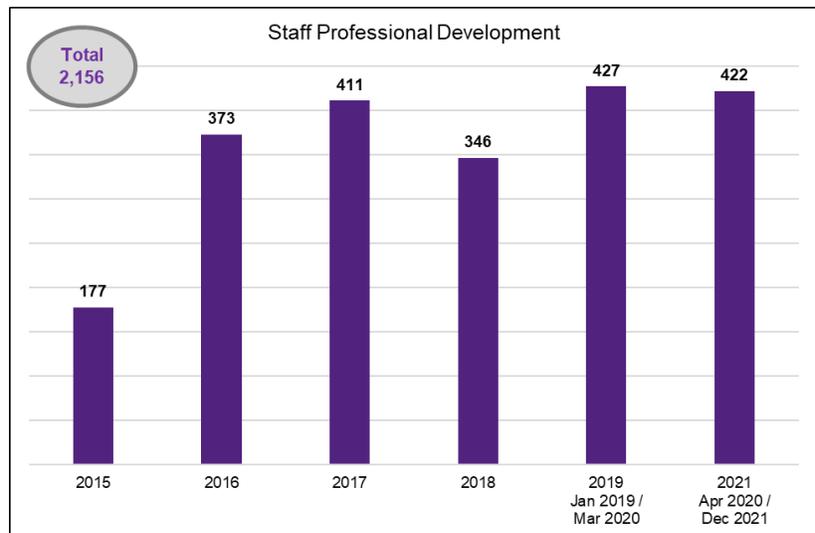
OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

DATA POINTS

The chart Compliance Outreach shows the number of students and/or employees attending presentations made by members of the Office of Compliance, Risk, and Ethics. These presentations have been on a variety of compliance topics—ethics, ADA, Title IX, youth protection, athletics, etc.—and have been presented to a wide range of audiences, from specific College units to all administrators and academic department chairs.

Compliance Outreach

Total 3,871

2015	2016	2017	2018	2019 Jan 2019 / Mar 2020	2021 Apr 2020 / Dec 2021
200	633	1,118	401	913	606

Continued professional development is essential in the compliance, risk, and ethics professions, as there are a wide variety of different compliance topics as well as an increasing number of new or changing laws/regulations. The chart Staff Professional Development represents the total number of hours spent by the OCRE staff in professional development activities.

Staff Professional Development

Total 2,156

2015	2016	2017	2018	2019 Jan 2019 / Mar 2020	2021 Apr 2020 / Dec 2021
177	373	411	346	427	422

ENTERPRISE RISK MANAGEMENT PROGRAM

As we are all responsible for compliance at Montgomery College, we are also all responsible for risk management. The goal of enterprise risk management (ERM) is to empower units to think proactively about risks and opportunities and to identify risks that may impact Montgomery College's ability to meet its mission and objectives. ERM moves us from managing risk in silos—by risk relegated to a part of the College—to committing all leaders to think strategically about all of our top risks, not just the ones core to their area of responsibility.

Conducting an enterprise risk assessment is an essential initial activity in an ERM plan to identify strategic risks. A plan to conduct an enterprise risk assessment in 2020 was curtailed due to competing priorities to manage pandemic related institutional critical needs. An earlier enterprise risk assessment was conducted in 2016 and was used to develop the Internal Audit workplan. A future enterprise risk assessment will provide a foundation for which ERM can identify and empower leaders and units to proactively manage strategic risk.

ERM GOALS

- An enterprise risk management model moves away from traditional risk management toward a systems perspective with a holistic approach.

- Align risk management with strategy and mission, considering both positive and negative risk.

- Enable risk in the aggregate, offering a portfolio view of risk, rather than an individual view.

- Prioritize risk and focus resources to align with highest risk.

- Promote collaboration with multiple units on different categories of risk: compliance, financial, strategic, operations, human capital, and legal liability and hazard.

INTERNAL AUDIT

Internal audit provides an independent and objective assurance and consulting activity designed to add value and improve an organization's operations. The internal audit program is intended to assist the leadership of the College, its Board of Trustees, and its management in accomplishing the College's objectives by bringing a systematic, disciplined approach to improve the effectiveness and efficiency of risk management, control, and governance processes. The Internal Audit program standards promulgated by the Institute of Internal Auditors and the US Government Accountability Office are in effect at the College.

From April 1, 2020 through December 31, 2021, a total of ten internal audit engagements have been performed. The reasons for/sources of the audits ranged as follows:

- President Requests.................................2
- Fraud Incident/Risks/Allegations 2
- Annual Audit Plans.................................5
- Risk Escalations.....................................1

Montgomery College