

# Office of Compliance, Risk, and Ethics



## Annual Report January 2019 – March 2020



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## I. Executive Summary

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 how the Office supported the institution's goals in 2019 through compliance and risk oversight, advisory services, compliance monitoring and execution, audits, investigations, an ethics program, and internal audit services. The work of the Office continues to be measured by accountability, ethical values, and a strong set of principles aligned with the College's mission towards student success. In addition, the Office's program goals for 2020 are also included at the end of this report and highlights our ongoing commitment to serve the staff and students.

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;
- development, implementation, and management of an Employee Code of Ethics and Standards of Conduct program;
- management of the College's third-party anonymous reporting line;
- confidential investigations related to fraud, ethics, fiscal irregularities, compliance, and other matters that do not fall expressly in the jurisdictions of other College offices;
- development and implementation of an Enterprise Risk Management program;
- performance of risk-based internal audits and external audit readiness reviews and advice;
- risk advisory services;
- execution of compliance with Americans with Disabilities Act for students;
- execution of compliance with Title IX;
- application of a Youth Protection program; and
- reporting to meet the College's requirements for Maryland State Ethics Commission Financial Disclosure.

These responsibilities are achieved through multiple layers of programs and initiatives. The Office of Compliance, Risk, and Ethics takes a holistic approach to the work it does. At any junction, there is a carry-over from ethics to compliance to assurance, thus bringing an **actual** practice of managing risks Collegewide, not just in silos.

The compliance watch list continues to inform and oversee regulatory compliance throughout the lifecycle of the elevated risks. The Office of Compliance, Risk, and Ethics shares the watch list with risk owners and senior leadership as a means to communicate risk status and trends to reduce current compliance risks. The watch list is also used to identify areas of critical compliance concerns to promote institutional focus to reduce the risk levels. Twice during the year, compliance matters are added, moved, or removed from the watch list. The matters become areas of risk based on a risk ranking category assigned to them. In 2019, three compliance matters were reduced to a lower risk because management effectively changed how it enacted compliance. Conversely, one compliance matter increased in risk ranking during last year as a result of lack of progress toward risk mitigation efforts. Lastly, four regulatory areas were removed from the watch list after having been reduced to a risk level that was acceptable to the College. In 2019, no new compliance risk items were added to the watch list, indicating the stability in compliance oversight, while portending the College continuously strive to manage compliance risks.

Outreach, training, and awareness is a critical component of any compliance program. Collegewide compliance newsletters, *Compliance Matters*, are developed and distributed each fall and spring semester. The newsletter covers the areas of higher compliance risk and provides guidance and information to manage and prevent compliance risks at the College. As a means of outreach to both students and employees, the Office offers education and awareness activities in honor of National Compliance and Ethics Week. The activities are both online and in-person and include the participation of compliance partners from across the College as a means of outreach and engagement on the current issues. Compliance and Ethics training, both in-person and online, are available to employees and students. In 2019, 607 College employees attended awareness and training presentations, predominantly in the areas of ethics or fraud awareness training.

An essential piece of any compliance program is to establish, maintain, and enforce effective policies. This year, the Office supported the updates for College Policy and Procedure [31000—Code of Ethics and Employee Conduct](#), [45005—Student Concerns about Athletic Programs and Activities](#), and [75005—Protection of Minors](#). These updates clarified the positions and the responsibilities for employees and for students around these areas.

In 2019-20, internal audit and advisory services performed four internal audits to provide independent and objective assurance to leadership and other management that a system of effective and efficient governance, risk management, and controls were in place. Audits were performed of the College's payroll program, the College's controls over construction management, the Workday Project Implementation project, and cash controls in the Office of Student Life.

Internal audit provided advisory services to support the College's actions to mitigate risks. Internal audit designed and delivered various trainings to multiple groups throughout the College. Internal audit provides on-going, ad hoc consulting services and was requested to advise on numerous operational matters outside of the OCRE portfolio, supporting Facilities, Environmental Health & Safety, Energy Management, Construction Management, Grants Compliance, Procurement, Accounting and Finance, Health Benefits, IT security, and others.

## II. Office of Compliance, Risk, and Ethics Capabilities and Focus Areas

The Office of Compliance, Risk, and Ethics functions coalesce around risk management, oversight, and accountability. Combining the collective risk functions in one area of the College reflects a trend in higher education as colleges and universities strive to more effectively reduce or remove risks and increase the opportunities to achieve institutional goals.

The Office of Compliance, Risk, and Ethics reports directly to President DeRionne Pollard. The placement of the compliance function reporting to the chief executive of the organization is consistent with the Department of Justice U.S. Federal Sentencing Guidelines and promotes an independent and empowered oversight function. The chief compliance, risk, and ethics officer has a dotted line to the Audit Review Subcommittee of the Montgomery College Board of Trustees, a relationship established in 2017.



Figure 1: Office of Compliance, Risk, and Ethics Responsibilities

The Office consists of Vicki Duggan, chief compliance, risk, and ethics officer; Rosa Trigo, executive associate; Maria Davidson, compliance and ethics specialist; Emmilee Racek, compliance and ethics specialist; Christopher Moy, director of ADA compliance and Title IX coordinator; Kristen Roe, deputy Title IX and youth protection coordinator; Goli Trump, internal audit and advisory services director; and William Wilson, senior compliance investigator and Title IX hearing officer.

### A. Regulatory Compliance

The Office of Compliance, Risk, and Ethics provides oversight of institutional regulatory compliance efforts by working with compliance risk owners across all College units. In collaboration with College compliance risk owners and with the College's General Counsel, the Office works to assure compliance requirements are being adhered to by the institution. This is done by tracking the applicable laws, interpreting the legal requirements with the assistance of General Counsel, identifying the responsible individuals within the College who fulfill the compliance requirements, clarifying expectations among the responsible parties, and monitoring to assure the requirements are fulfilled. There is also a strong education and awareness component of the compliance program through ongoing efforts to provide training and information necessary to maintain awareness of laws and to raise the institutional level of compliance of all employees. The Office works diligently to track changes to laws and regulations, observe trends in enforcement of the laws among our peer institutions, and provide solutions used successfully by other colleges.

In addition to the federal laws, the past couple of years have seen an increase in the bills regulating higher education passed by the state of Maryland. These include HB 16, regarding the Maryland Community College Promise Scholarships program; the Colonel Todd J. Hixson Memorial Resource Center Act;

Maryland Safe to Learn Act of 2018; and Higher Education–Sexual Assault Policy–Disciplinary Proceedings Provisions. We respond to both the federal and state laws, comparing the requirements, to meet both as efficiently as possible.

The Office identifies compliance risks multiple ways. New and changing laws are identified by information shared through the Department of Education, the state of Maryland, professional associations, the College’s Office of General Counsel, Office staff professional networks, and through information shared from College compliance owners. A compliance owner is the College Administrator who has direct management responsibility to fulfill the compliance requirements. For example, the compliance owner of Violence Against Women Act (VAWA) is the Director of Student Affairs and Initiatives.

The Office of Compliance, Risk, and Ethics helps to clarify the regulatory requirements for the compliance owners. As we become aware of new or changed compliance requirements, the Office evaluates the requirements and works with compliance owners to identify and assist with plans to meet compliance. Compliance risk owners, in partnership with the Office are the key to maintaining a compliant organization. When there are multiple College offices responsible for different parts of a law, the Office can assist to facilitate a coordinated effort by the collective compliance owners and offices to assure the compliance requirements are met.

The Office team continuously reviews College policies and procedures to determine alignment with current laws and regulations and to reflect practices among leading institutions. Often, the Office provides individualized feedback to policies and procedures by working directly with the compliance owner and the director of planning and policy. In 2019, the [45005—Student Concerns about Athletic Programs and Activities](#) policy was drafted and forwarded to our Office for review and accuracy. We identified ambiguity in the draft policy and procedures through multiple iterations, and a staff member attended all the PEC meetings as the guest attendee to highlight the necessary language in each of the Policy and the Procedure. The suggested language from our Office not only set minimum requirements for the directives in order to adhere with the Maryland legislature, but also expanded the policy and procedure to achieve the College’s mission and student success.

## 1. Compliance Watch List

Regulatory compliance risks are monitored and reported using the compliance watch list (“watch list”), a prioritized report that ranks the College’s current compliance risks on scales of impact and probability. Impact measures the scale of effect if the risk were to occur. Probability measures the likelihood that the risk will occur. Compliance risk mitigation efforts are focused on those risks ranked with the higher levels of both impact and probability. The Office meets with the responsible senior leaders and managers over a particular regulation or law and determines what the appropriate risk ranking needs to be. Consideration for risk ranking is given to the existence of negative events, continuous improvement initiatives, the external pressures that heighten vulnerability, and finally, the subjective analysis of the responsible leaders and managers.

Changes in rankings, as well as deletions of several laws and regulations were part of the watch list in 2019. During 2019, the following risks were reduced to a lower risk level but remained on the watch list because of the risk mitigation activities of the departments responsible for adherence to compliance of these laws:

- Unified Emergency Notifications;
- Fair Labor Standards Act (FLSA); and
- Violence Against Women Act (VAWA).

Four risk areas were removed from the watch list due to risk mitigation to an acceptable risk level:

- Bond Compliance;
- Maryland Heroin and Opioid Education and Community Action Act;
- Clery Act: Annual Security Report; and
- Clery Act: Unified Emergency Notifications.

Conversely, one risk area increased in risk level during the year because of repeated negative events:

- Grants Enhancement Plan

The chart below shows the number of active vs. resolved compliance risks on the watch list.

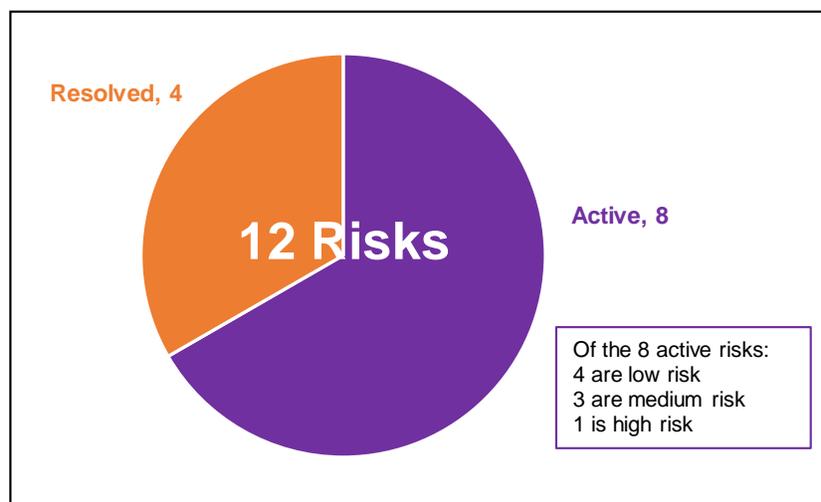


Figure 2: Identified Compliance Risks

## **B. Americans with Disabilities Act (ADA) & Section 504 of the Rehabilitation Act of 1973**

Montgomery College is committed to providing equal access to educational opportunities for students with disabilities. The College recognizes that individuals with disabilities may need reasonable accommodations to have equally effective opportunities to participate in or benefit from college educational programs, services, and activities. Montgomery College shall adhere to Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act (1990), ADAAA 2009, with respect to providing reasonable accommodations as necessary to afford equal access to our programs, goods, and services for qualified persons with disabilities.

Reaffirming our responsibility to comply with Section 504 at 34 C.F.R. § 1.4.4(a), Montgomery College recognizes its obligations to provide adjustments to its academic requirements and educational auxiliary aids to qualified students with disabilities to ensure that they are not denied the benefits of or excluded from participation in the College's educational programs. The College further recognizes its obligation under Title II regulation at 28 C.F.R. § 35.130(b)(7) to make reasonable modifications when necessary to avoid discrimination based on disability, unless it can demonstrate that making the modifications would fundamentally alter the program.

The Office of Compliance, Risk, and Ethics oversees the compliance of ADA and Section 504 to ensure equal access to College goods, programs, and services. To ensure this access, the Office, through the director of ADA compliance, has put together a cross functional team made up of the College's architect, employee accommodation coordinator, collegewide chair of disability support services (DSS), and accessible technology coordinator to develop an RFP to conduct an ADA Self-Evaluation. The ADA Self-evaluation was approved by the BOT in January 2020. The self-evaluation began in March 2020 and will run through 2023. The self-evaluation is being funded through facilities and is being overseen by the Office.

Additionally, OCRE is collaborating with the Office of Information Technology to ensure the College's electronic information technology is accessible to all. The College policy governing IT accessibility is Policy and Procedure [66004—Electronic Information Technology Accessibility](#). The policy provides definition and establishes what is expected of the College in regards to information accessibility. Support mechanisms are in place to guide College employees to assure accessibility of electronic information. The Office ongoing collaboration with the Offices of Information Technology and Advancement and Community Engagement is aimed at increasing the overall percentage of accessible technology resources.

## **C. Title IX**

Title IX of the Education Amendments of 1972 states that "No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance..." 20 U.S.C. § 1681.

The College's Title IX Advisory Committee, under the leadership of the Title IX coordinator, meets twice a semester to provide guidance and support for the College's Title IX efforts. The Title IX Advisory Committee assists the Title IX coordinator with Title IX compliance efforts; provides the College with advice on promoting a campus culture of respect and responsibility; and in identifying and deploying effective measures to prevent and address sexual misconduct. The Title IX Advisory Committee is charged with the following:

- advise and guide on Title IX programmatic goals and ongoing development of the College sexual misconduct prevention program;
- identify the needs, issues, trends, and climate of the campus around sex discrimination issues;
- develop, implement, and monitor approaches and efforts to address those needs;
- inform and provide feedback on Title IX policies, initiatives, programming, and materials;
- advise and guide on Title IX training for students and employees;
- serve as a resource on Title IX and sex discrimination issues for all campus constituents;
- provide oversight and quality assurance for sex discrimination reporting/response systems; and
- ensure Title IX related work is compliant and consistent with identified best practices.

In 2018, the Title IX Advisory Committee completed a two-year initiative as a member of the first cohort in National Association of Student Affairs Professionals (NASPA) *Culture of Respect Collective*. Participating in the initiative provided an opportunity for rigorous self-assessment, identification of targeted improvements, and access to technical assistance, both by NASPA staff and peer higher ed institutions with all efforts aimed at creating and ensuring a holistic response to sexual assault on campus. Through the work of the Title IX Advisory Committee, the College has been able to identify and respond to the Six-Pillar Framework of sexual misconduct response and prevention efforts. The Six-Pillar Framework includes:

- multitiered education;
- survivor supports;
- clear policies;
- public disclosure;
- schoolwide mobilization; and
- ongoing assessment.

Over the next year, the Title IX Advisory Committee will continue to utilize the subcommittees that were developed around the Six-Pillar Framework outlined by NASPA. These subcommittees will work to complete a handful of objectives that were initiated during the project period and strategically disseminate the results of the two year project. As the Title IX Advisory Committee continues its work to create a Culture of Respect at the College, efforts will focus on increasing student engagement and the reach and dosage of prevention education programming for students, staff, and faculty.

In 2019, the Title IX coordinator updated College Policy and Procedure [31001—Sexual Misconduct](#) in response to MD SB 607. MD SB 607 required institutions to submit an updated policy by August 1, 2019, meeting certain disciplinary proceedings provisions. These provisions required the disciplinary proceedings to include a description of the rights for students; specifying that an institution may not discourage a student from retaining an attorney; and that Maryland Higher Education Commission (MHEC) would pay for an attorney to represent students in sexual assault disciplinary hearings.

The College Title IX coordinator oversees compliance with Title IX law. Title IX protects students, faculty, and staff against gender-based discrimination, including sexual misconduct and sexual violence. It addresses protection for pregnant and parenting students, including lactating mothers. Gender equity in athletics remains an additional area of focus within Title IX. The ADA and Title IX Compliance office consists of a full-time Title IX coordinator and a full-time deputy Title IX coordinator, who splits time between youth protection and Title IX investigations. The ADA and Title IX Compliance office collaborates with other College partners (e.g., Deans of Student Affairs, Counseling, Student Life, Public Safety, etc.) in support of campus Title IX response; prevention and awareness; programming; and services to prevent gender bias.

## **D. Youth Protection Program**

Each year, thousands of minors engage in programs and activities on Montgomery College campuses, including special events and routine community partnerships, such as Montgomery County Public Schools usage of College pools for their swimming and diving teams. The Office provides the oversight necessary to ensure the protection of minors on Montgomery College campuses from abuse or neglect, including sexual abuse. This is primarily accomplished by ensuring that all events are reviewed by the College's youth protection coordinator and added to a registry of approved events. The College's comprehensive approach to creating safe events for minors includes three key strategies: background screening for College employees and volunteers who interact with minors, training on identifying and responding to child abuse, and providing a framework of behavioral expectations for how to appropriately interact with minors.

In 2019, 70 programs serving more than 7,171 minors registered through the youth protection program. Each year the number of events and minors served increases, due to increased awareness of the College Policy and Procedure [75005—Protection of Minors](#), and the associated requirements.

In addition, through partnership with MCPS, 1,294 high school students engaged with Montgomery College through the "Dual Enrollment, and Early and Middle College Programs". Plans are in place to significantly increase the number of students enrolled in the program, which will bring more high school students onto our campuses. The youth protection coordinator partners with the Office of Academic Affairs to ensure screening and training of faculty and responds to issues of concern when they arise. As these programs expand, the College must ensure youth protection practices are threaded throughout agreements and practices.

During the summer of 2019, the College engaged in another partnership with MCPS to bring the "Montgomery Can Code Program" to the Rockville campus to serve 300 middle school students. Plans are in place to significantly expand this program in summer 2020 to include 1,200 students. The work of the youth protection coordinator has focused more on these partnership agreements.

In its fifth year of operations, the College's youth protection program continues to maintain a registry of events involving minors, facilitates background screening for those who interact with minors, provides training on mandatory reporting of child maltreatment, and serves as the campus resource for youth protection concerns. The youth protection coordinator also serves in an advisory capacity on the development of initiatives that bring minors to campus.

The youth protection coordinator planned and fulfilled the third collegewide Take Our Daughters and Sons to Work Day event. At each campus and at the Central Services Building, the event included four hours of programming, varying in career focuses such as energy management or cybersecurity that provided real life work examples and hands-on activities. The post-event participant evaluations showed that parents valued the opportunity to have conversations with their children about their future careers while also having an opportunity to highlight the many exciting programs available at the College.

## **E. Internal Audit and Advisory Services**

The College's internal audit and advisory services director engaged in activities to engineer an audit function that provides independent and objective assurances to College departments and to leadership about the governance, controls, and risk management activities at the College. There were different types of audits performed and, in addition to rigorous audits, internal audit provided support to the College through consultations and advice by participating in College initiatives. The types of work that internal audit performed in 2018 included:

- Advisory/Review: Activities that are consultative in nature and the objectives and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include review, counsel, advice, facilitation, and training.
  - Internal audit designed and delivered the College's first fraud awareness training to multiple groups throughout the College. Participants sign up through MC Learns and earn professional development credits.
  - Internal audit facilitated the design and delivery of internal investigations training for College investigating units.
  - Internal audit developed "Anatomy of a Report," a twenty-minute information session that provides an overview of the College's internal investigations processes, with attention to the Office of Compliance, Risk, and Ethics processes. This session was delivered to the All Administrators meeting in 2019, the Office of Student Financial Aid at each campus, and the College Council.
  - As OCRE plans and develops Enterprise Risk Management, internal audit developed a project plan for ERM. As part of the project plan, internal audit designed enterprise risk assessment questions for the College's administrators to provide feedback about risks to achieving the College's strategic goals. Training was provided by internal audit to all the staff of OCRE in order to survey the College's administrators; more than 60 administrator interviews were held in person.
  - Internal audit provides on-going, ad hoc consulting services, including but not limited to, audit readiness reviews for grants compliance and monitoring visits, review and recommendations of management responses to external auditor findings, and advice on College policies and procedures and department procedures and operational controls.

- Assurance: Activities that follow a prescribed lifecycle, initiated by a formal or issue-specific risk assessment in order to identify the objectives and scope of the audit. These engagements adhere to standards set by The Institute of Internal Auditors. An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.
  - An audit of the College's payroll program provided 18 recommendations for strengthening controls and managing risks. Payroll costs account for 82% of the College's operating budget, which singularly makes it a high financial and reputational risk for the College.
  - An audit of the College's controls over construction management resulted in four findings and recommendations, and identification of significant strengths.
  - Internal audit also performed a long-term review of the Workday Project Implementation to provided early detection of risks, especially those tangential to the project. For checkpoint #1, internal audit provided four recommendations to the steering committee and senior leadership. Checkpoint #2 was canceled and due to the changes to the Workday project timeline, will not be completed as it has been overcome by events.
  - The final audit completed during this period was an assurance audit over cash controls in the Office of Student Life. Four recommendations for improved controls were provided to management and the Office of Business Services.
- Monitoring: Follow-up reviews conducted by internal audit to assess the status of corrective actions that management/operations have undertaken to control or mitigate risks identified from a prior internal or external audit.
  - Internal audit kicked off a comprehensive review in January 2020 regarding the status of seven prior audit engagement recommendations across College departments. The outcomes of this comprehensive review will determine the status of each management corrective action and assess the level of completion to which the corrective action has been implemented to control or mitigate previously identified risks. The following audit engagements from FY16-FY18 are included in this comprehensive follow-up review ("review"):
    - Purchase Card Policies and Procedures (FY16)
    - Procurement Card and Corporate Card (FY17)
    - Single Audit - Grants Compliance (FY16)
    - Single Audit - Grants Compliance (FY17)
    - Surplus Property Controls (FY18)
    - Data Integrity and Reporting (FY18)
    - Information Technology Cybersecurity (FY18)

Customer surveys are an integral component of internal audit's continuous monitoring and improvement goals. In 2019-20, internal audit completed four assurance audits, providing the College recommendations on improving its governance, controls, and risk management. A survey was sent out to key stakeholders and leadership after the audit report was completed, and the results of the survey are here. Internal audit strives for transparent, objective, relevant, and equitable audits and recommendations for its clients and the College community as a whole. In 2019, we received "agree" or "strongly agree" in all four categories: clear expectations, audit technical skills, meaningful audit reports, and value-added services.

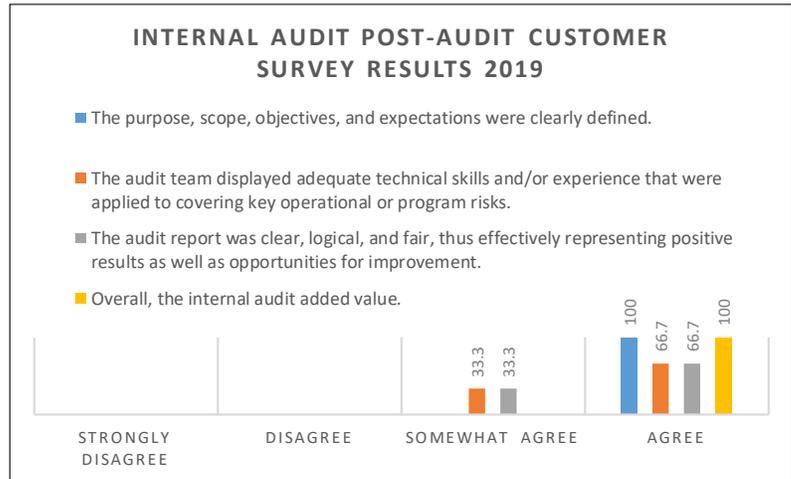


Figure 3: Internal Audit Post-Audit Customer Survey Results 2019

In 2019, the Internal Audit and Advisory Services Director served as a mentor to a chief audit executive at Springfield College in Massachusetts, a four-year university with international campuses.

Internal audit's non-MC speaking engagements in 2019-20 included a presentation to The Institute of Internal Auditors, Northern Virginia Chapter, on "Risk taking without all the risk—conducting organizational risk assessments" and a panel discussion on "Major ERP Systems Applications" at the national conference of the Association of University and College Auditors, sharing the podium with the chief auditors from Vanderbilt University and the University of Virginia.

## F. Maryland State Ethics Commission Reporting

Montgomery College employees are subject to the Maryland State Ethics Commission reporting requirements. The state of Maryland requires certain College employees, selected by the position they hold, to file an annual disclosure as a means to monitor any potential conflicts of interest. Currently there are 137 positions at the College required to file an annual financial disclosure with the State. In 2018, all employees, with the exception of one, completed the disclosure form by the April 30 deadline. The Office coordinates the identification of the employees who by position duties are required to file disclosures. The Office also monitors the timely submission of the disclosures. The responsibility to filing belongs to the individual, not the College.

Beginning in 2018 new state legislation requires Montgomery College to list financial institutions that do business with the College. This list is sent to all College filers so that they can indicate indebtedness with any of the listed entities. Previously, the state of Maryland supplied this list for the entities doing business with the State. The change was made so that employees can indicate financial businesses dealing more directly with the employee's agency.

## G. Ethics Program

The Office of Compliance, Risk, and Ethics is responsible for executing and overseeing the College's ethics program through Policy and Procedure [31000—Code of Ethics and Employee Conduct](#).

The ethical expectations expressed in the College's policy help to focus the institution on our shared values. These ethical expectations form the core of the employee ethics program.

The Office communicates broadly with employees and management about the Code of Ethics. It is essential for managers to be familiar with Policy and Procedure 31000—Code of Ethics and Employee Conduct, follow them as examples for others, and enforce the ethical standards when concerns arise. Employees may bring an ethical concern to a manager's attention or refer a concern to the College's confidential, and optionally anonymous, reporting line. Managers should proactively address perceived ethical concerns and provide guidance to their teams on upholding the College ethical standards.



Figure 4: Montgomery College's Ethical Expectations

The Office takes seriously its mission to cultivate awareness for an ethical climate. We provide training and support of the College's Code of Ethics and how anti-ethical behaviors and practices can be addressed appropriately.

### 1. Mandatory Ethics Training

The Office maintains the Code of Ethics mandatory online training for employees. New employees were required to complete the training as part of their mandatory training.

The interactive online ethics training is labeled Ethics@MC and provides College employees with the opportunity to learn more about ethics and the Policy and Procedure [31000—Code of Ethics and Employee Conduct](#). Employees attest to adhering to the Code of Ethics as part of the training. Ethics@MC includes four distinct topic areas: conflicts of interest, discrimination, workplace harassment, and workplace violence and abusive conduct, and is approximately one hour in duration and available through MC Learns. Micro-learning modules are also available on the Office of Compliance, Risk, and Ethics webpage. The micro-learning modules available last year are reporting hotlines and prevention of retaliation.

A framework was developed in 2019 to further define and provide guidance for the seven ethical expectations outlined in Policy and Procedure [31000—Code of Ethics and Employee Conduct](#). This framework resulted in the publication of the "Ethical Expectations". This work is grounded in one of the 2018 recommendations from the Ombuds: "Commit to identifying and operationalizing concrete ways to achieve the purpose of the Code of Ethics and Employee Conduct to ensure that all employees uphold the ethical standards within the Code by convening a group of stakeholders to brainstorm and make decisions on this matter."

The seven ethical expectations are:

- accountability;
- civility and collegiality;
- compliance;
- fairness;
- honesty;
- respect; and
- stewardship.

The [Ethical Expectations booklet](#) contains representative observable behaviors, warning signs of problematic behavior, resources, and scenarios for each seven of the ethical expectations.

## 2. Student Success and Ethics

Protecting students against discrimination of any nature is fundamental to student success. Student success is a guiding principle in the work and efforts of the Office of Compliance, Risk, and Ethics. The work to launch and implement the ethics program is integral to institutional effectiveness and enhances our ability to foster student success. We enable student success when we practice ethical standards routinely and transparently. College Policy and Procedure [41000—Student Success](#) highlights the critical role that the ethics program plays to cultivate an ethical culture of that promotes student success:

*III.C. Student success is enabled when faculty and staff are committed to:*

- 1. providing a positive, welcoming climate that reflects an ethical, caring college community;*
- 2. taking a personal interest by encouraging, assisting, and respecting the individual potential in each student; and*
- 3. setting personal performance expectations that reflect their commitment to student success.*

The Office disseminates information to students regarding their rights and the laws in place to protect them, their safety, and the value of their education. Disclosure of information to students is mandated by many federal laws and regulations. A series of required disclosures are sent to students in the fall and spring semesters, including the Clery Act mandated Annual Security Report, drug and alcohol abuse prevention, FERPA (Family Educational Rights and Privacy Act), and Title IX and non-discrimination. Disclosures are posted on our [website](#) as well.

As mentioned earlier, Title IX is a federal law that prohibits discrimination based on sex or gender. Through the prevention and response to gender based discrimination, we are ensuring that students are able to participate and benefit in the educational program or activity. For example, the College provides academic adjustments and a space for lactation for the student who is pregnant or nursing the newborns. This allows students to continue to care for their babies while participating in their education. We prevent sexual violence by educating our students on being pro-social bystanders and we hold those accountable who perpetrate sexual violence on our campuses. These activities create a safe and welcoming college climate that promotes student success.

We know that when students experience sexual misconduct—dating, sexual assault, stalking or sexual harassment—it is probable that there will be an impact on their ability to participate in and benefit from the educational opportunities afforded at the College. To ensure students who experience sexual misconduct are able to persist, the Title IX Program is able to enact interim measures, such as academic adjustments. These interim measures are enacted to ensure student success even in the face of dealing with the aftermath of experiencing sexual misconduct.

## H. Confidential Reporting of Concerns

Organizations embrace a speak-up culture by encouraging people to share concerns including ethics, compliance, policy violations, fraud, or any issue, and protecting them against retaliation when they do. The Office of Compliance, Risk, and Ethics functions as a confidential point of contact for any employee that wishes to bring forth an issue, concern, or suspicion of wrong-doing. College Policy, [39003—Protection Against Retaliation](#) prohibits retaliation against employees who report a concern in good faith.

Employees with concerns have multiple options to share information. Employees are encouraged to confide in their supervisor as the first point of contact. For employees who prefer other ways to raise their concerns, they may contact the Office of Compliance, Risk, and Ethics or the College office relevant to the concern. The College also has a confidential reporting line that allows employees to report via phone or online, anonymously if preferred. All reports submitted to the reporting line are handled in a confidential manner with a goal to investigate legitimate concerns in a timely manner. Report data from submissions to the confidential reporting line are measured and analysis of the data helps to inform future work in the Ethics program.

The Office of Compliance, Risk, and Ethics serves as a collegewide triage point for all reports submitted through the confidential reporting line. Staff in OCRE promptly respond to, refer, follow-up on, and track reported concerns to the reporting line. In addition, case management includes extensive collaboration with the Office of Employee and Labor Relations. The collaboration helps to identify institutional concern trends including emerging issues, matters surrounding specific units or individuals, and to assure College efforts are coordinated to the extent appropriate.

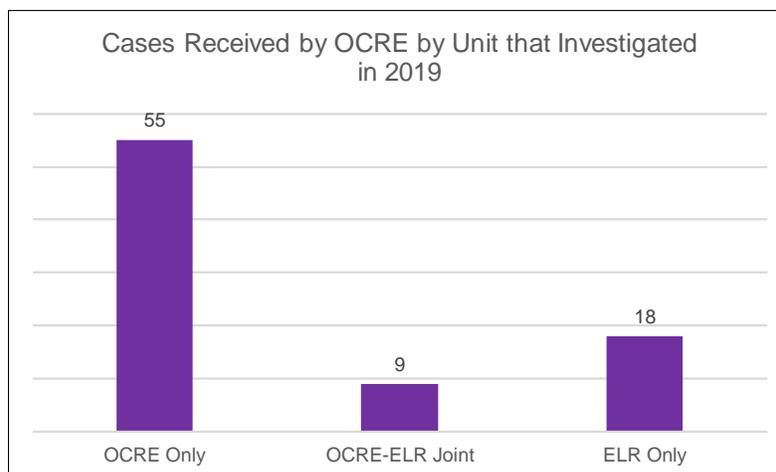


Figure 5: EthicsPoint Case Management by Unit

Of the reports handled by the Office of Compliance, Risk, and Ethics, the median time to resolve a report was 49.5 days from the date of submission, with a range of zero days to 360 days.

Employee's comfort to speak up regarding concerns is a positive indicator of a strong organizational ethical culture. As the ethical culture at the College matures, the Office anticipates that the number of reports will increase. Submitted reports provides an opportunity to demonstrate effective, timely, and impartial resolution of identified concerns. This, in turn, reinforces the College's commitment to equitable enforcement of the College policies and procedures and accountability for all.

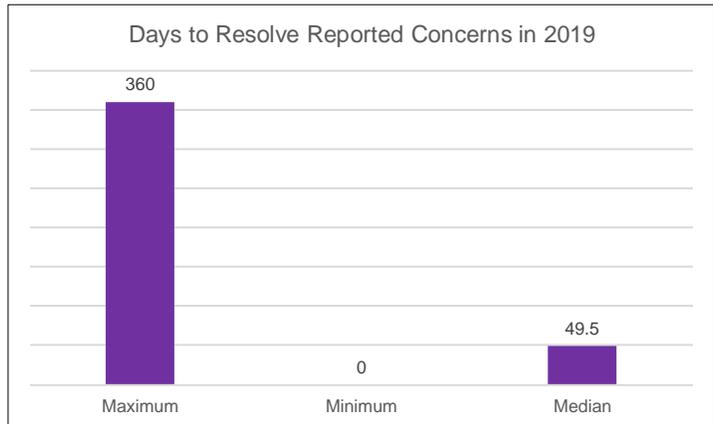


Figure 6: EthicsPoint Reports Resolution Timeframe



In addition, the Office provides guidance to employees through a [Roadmap for Employees to Address Issues](#). The Roadmap is designed to help employees better identify and understand where to go for assistance to resolve concerns of varying nature. Employee concerns of any nature can also be submitted to OCRE directly or through the confidential reporting line.

Similarly, students benefit from clarity around where to address their concerns. In 2019, the Office of Compliance, Risk, and Ethics developed a handout for students referring them to the [Student Complaint Resolution website](#). Students may also bring a concern directly to Christopher Moy who will triage the concern to the appropriate office to address.

### III. Office of Compliance, Risk, and Ethics Outreach and Training

The Office of Compliance, Risk, and Ethics conducts training and awareness efforts for both employees and students including presentations, the *Compliance Matters* newsletters, compliance fairs, online training, face-to-face training, and other informational sessions.

#### A. College Employee Required Compliance, Risk, and Ethics Training

| Training Title                                                    | Required for:                                                                                                                                                                                    |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Protecting Youth                                                  | Employees who interact with minors in any College program or activity. Required every two years.                                                                                                 |
| Title IX Bridges: Building a Supportive Community                 | New Employees in Academic Affairs and Student Affairs divisions.                                                                                                                                 |
| Family Educational Rights and Privacy Act (FERPA)                 | New employees in Academic Affairs and Student Affairs divisions (within 12 months of hire). From 2013 to 2019, a total of 5,377 completed FERPA training sessions by employees have taken place. |
| ADA: Accommodating Students with Disabilities in Higher Education | New employees in Academic Affairs and Student Affairs divisions.                                                                                                                                 |
| Preventing Sexual Harassment and Workplace Discrimination         | All new Administrators, Department Chairs, and Supervisors in all divisions.                                                                                                                     |
| A Manager's Guide to Diversity, Inclusion and Accommodation       | All new Administrators, Department Chairs, and Supervisors in all divisions.                                                                                                                     |

#### B. Compliance and Ethics Awareness Week

Prevention and awareness activities are significant features of any compliance program. In the spirit of prevention, the Office offered a week of online and in-person activities during National Compliance and Ethics Week in November. The activities were designed to educate and increase awareness of current laws and regulations affecting each member of the College community. Daily messages were sent to all employee that included compliance themed games and puzzles. Compliance partners, College offices with significant compliance requirements, were invited to participate in the offering of Compliance and Ethics Week events for students and employees. Events included a panel discussion on leading with integrity with four College leaders. We held several "Coffee and Cookies with Compliance" information sessions and an "Ask the Title IX Coordinator" session. This year's events included the rollout of the [Ethical Expectations Booklet](#).

### C. Fraud Awareness Training

While Fraud Awareness Training is not required at the College, because the College fell victim to a \$2.8M fraud scheme in September 2019, the College’s internal audit and advisory services director designed a training session to assist the College’s employees in detecting, deterring and preventing fraud. The training is designed using key indices from the Association of Certified Fraud Examiners, and provides information on the types and amounts of deception and wrong-doing, focusing on government fraud and higher education. The session is delivered in a 120-minute online class led by veteran fraud investigator the College’s Internal Audit and Advisory Services Director. Each class is customized with real-life fraud examples that occur in the area of operations that is attending the training.

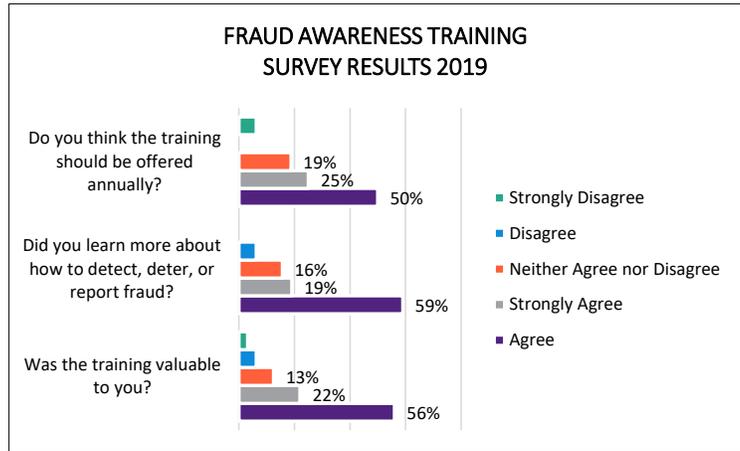


Figure 7: Fraud Awareness Training Survey Results 2019

### D. Collegewide Outreach by the Office of Compliance, Risk, and Ethics

The chart below shows the number of students and/or employees attending presentations made by members of the Office of Compliance, Risk, and Ethics each year since the inception of the Office. These presentations have been on a variety of compliance and/or internal audit related topics and have been presented to a wide range of audiences from specific College units to all administrators and academic department chairs. The increased outreach in 2016 was predominantly in the high-risk areas of Title IX and youth protection. The increase continued in calendar year 2017, with efforts to raise awareness of Title IX and youth protection, and the newly implemented ethics program and Code of Ethics and Employee Conduct policy and procedure. In 2018, the Employee Code of Ethics was the predominant outreach, but also included informational sessions on the new internal audit activity and role. Fraud Awareness Training and the continuation of mandatory ethics training were the dominant trainings in 2019.

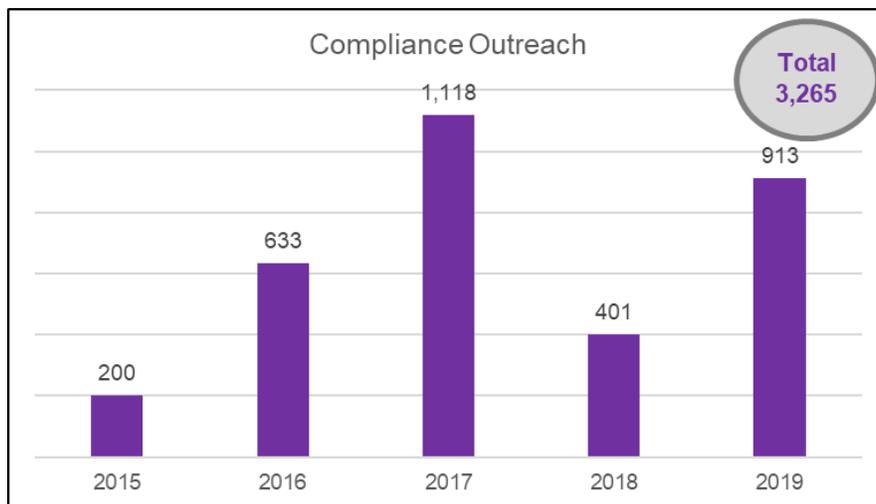


Figure 8: Compliance, Risk, and Ethics Office Outreach

The chart below details the number of meetings held with collegewide units each year since the inception of the Office of Compliance, Risk, and Ethics. It is our practice to meet routinely with the key collegewide units with compliance responsibilities. We meet with each new or newly assigned (including interim assignments) administrator to provide a compliance orientation at Montgomery College. The declining trend in number of meetings with collegewide units reflects the improved on-going dialog and other venues to share information between the Office of Compliance, Risk, and Ethics and units across the College.

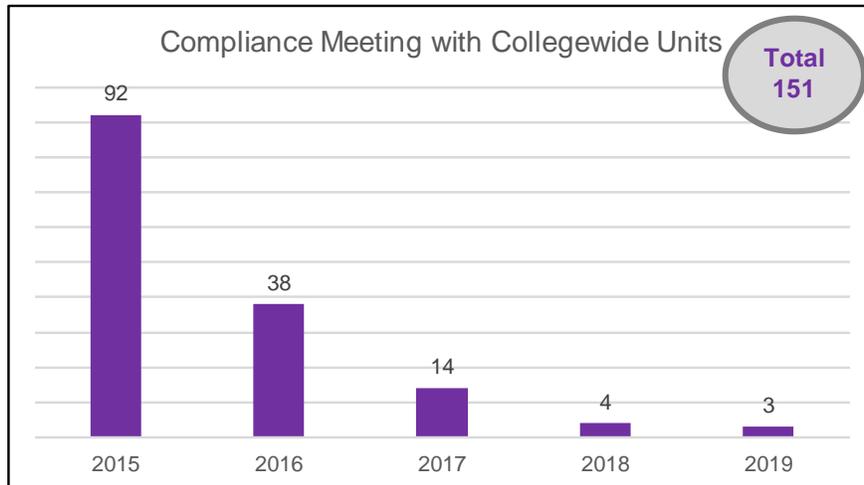


Figure 9: Compliance, Risk, and Ethics Office Collegewide Meetings

## E. College Student Compliance Training

The Office of Compliance, Risk, and Ethics, Title IX Coordinator, provides oversight for sexual violence prevention. As part of the sexual violence prevention efforts for students, the College has an online training program that all new students are expected to complete. The course, *Sexual Violence Prevention for Community Colleges*, alerts students about issues of sexual violence and each student’s critical role in keeping the campus safe.

Montgomery College continues the [“Bringing in the Bystander” program](#). The program uses a community of responsibility model to teach bystanders how to intervene safely and effectively in cases where sexual assault may be occurring or where there may be risk. Its main message is that “everyone in the community has a role to play in ending sexual violence.”

In the summer and fall of 2019, College-trained faculty conducted 22 bystander intervention trainings to approximately 418 students. In total, close to 1,400 students have received bystander intervention training in the first three years of this program.

## IV. Office of Compliance, Risk, and Ethics Professional Development

Continual 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 below represents the total number of hours spent by the Office staff in professional development activities for each year since our inception. Staff have committed to 2,597 hours of professional development since the inception of the office in 2012. The variation year over year correlates to the changing nature of laws and regulations of regulatory compliance, addition of new functions to the office, and the professional development of new team members.

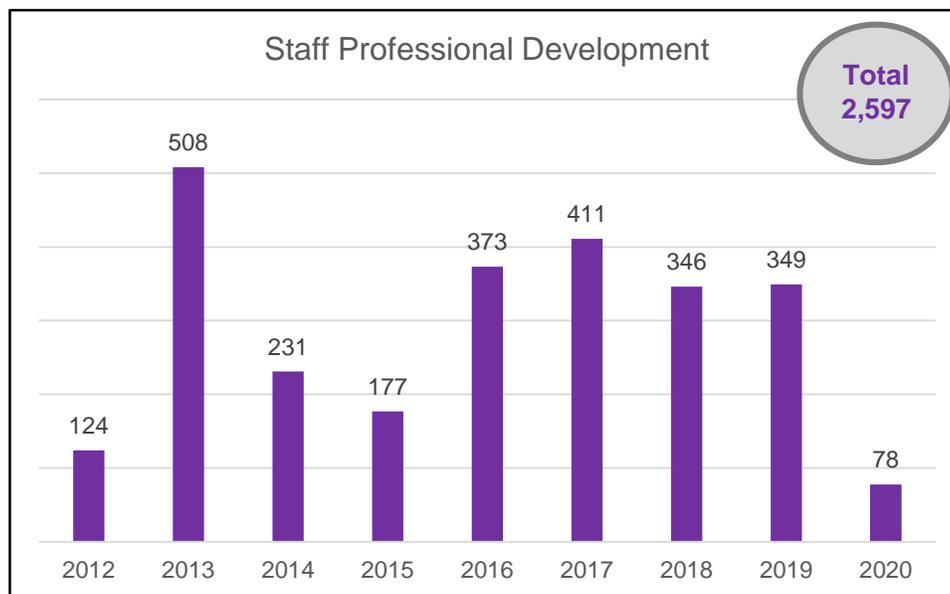


Figure 10: Compliance, Risk, and Ethics Office Professional Development

## V. Office of Compliance, Risk, and Ethics 2020 Program Goals

The Office of Compliance, Risk, and Ethics has further developed specific program areas to streamline efficiency while still cross-training sufficiently to have depth of staff competencies. We continue to consider the outcomes from the 2017 College Area Review to inform the planning of our work and development of goals. By remaining accountable to what we planned, we continue to support student success, ethics, risk management, and compliance. The following goals have been identified for 2020.

### A. Program Goals for Enterprise Risk Management

- Develop Enterprise Risk Management (ERM) structure and standard processes.
- Deploy ERM framework.
- Establish Enterprise Risk Council.
- Engage senior leadership in the use of ERM data in decision-making.

## **B. Program Goals for Regulatory Compliance**

- Establish strategies for increased engagement with all Compliance, Risk, and Ethics advisory committees. Develop and implement the Compliance and Ethics Fellows Program.
- Establish incentives for employees with high regard for compliance and ethics.
- Determine additional monitoring processes needed to more closely track work in other College units to achieve compliance.
- Monitor federal and state sexual misconduct oversight regulations and case law, and update Montgomery College Policy and Procedure 31001—Sexual Misconduct, to ensure compliance.
- Monitor implementation of collegewide prevention initiative to increase awareness of and response to sexual misconduct.
- Update College Policy and Procedure 31003—Conflict of Interest.
- Establish process and timeline for assessing ADA compliance for campus facilities through a self-evaluation and transition plan of the College's policies, practices and facilities related to programmatic access for individual with disabilities.
- Promote access to electronic information technology through a framework of Universal Design principles and organizational structure changes.
- Through the Disability Inclusion Subcommittee, develop processes and practices to include services and supports for individual with disabilities from a Social Justice Model formulating disability as a distinct aspect of diversity at Montgomery College.

## **C. Program Goals for Ethics**

- Follow-up on the 2018 Focus on Ethics survey results, which assessed the College ethical climate and established a baseline on which to assess effects of ethics program activities through the People Stewardship goals and activities.
- Deploy unified branding and communications strategy for all compliance and ethics related communications disseminated by the Office of Compliance, Risk and Ethics including message format for mobile technology as well as the increased use of social media and visuals.
- Further refine investigation guidelines around responses to confidential reports and enforcement of the Code of Ethics.
- Train, educate, and build awareness of the ethical expectations through multiple means of employee engagement.

## **D. Program Goals for Internal Audit**

- Based on risk-based internal audit planning, perform internal audit engagements to support the College's achievement of its goals and mission.
- Continue to perform and deliver audit follow-up reports and reviews.
- Continue execution of internal audit processes that adhere to the Institute of Internal Audit professional standards.
- Update College Policy and Procedure 61005—Internal Audit.
- Ongoing presentations and training to staff and administrators in order to develop a strong tone of objectivity, inclusion, and awareness about internal audit and fraud risks and controls.

- Continue to provide advisory services to stakeholders, including business units leadership and program teams.
- Strengthen the relationship between internal audit and the audit subcommittee of the Board of Trustees.

## VI. Conclusion

The Office of Compliance, Risk, and Ethics has a critical role in the College to prevent and manage risks to achieve institutional goals. Through several programs that provide oversight or assurance of College activities, the Office of Compliance, Risk, and Ethics can better guide how we execute our mission while keeping an eye on the functions that promote our values, ethics, and compliance. This is no more evident than in the rigorous implementation of programs that support the College's Code of Ethics, regulatory compliance, and a strong risk management culture. Additionally, the Office of Compliance, Risk, and Ethics provides further independent and objective assurance over the effectiveness and efficiency of its controls through a disciplined internal audit activity.

All of the work of the Office of Compliance, Risk, and Ethics is measured, either through surveys or through timeliness goals, and outcomes are aligned with student success through any of the College's initiatives. Where our programs have a direct impact over student success and employee conduct, it is incumbent on the staff of the Office of Compliance, Risk, and Ethics to continuously provide advice, training, and outreach. While there is progress to enhance awareness about the College's anti-ethical behavior, or the additional advisory roles we played, the Office of Compliance, Risk, and Ethics continues to strive for additional progress by identifying things that worked well and building on them.