



**HOUSTON COMMUNITY COLLEGE**

**Internal Audit Annual Report  
Fiscal Year 2020  
in Accordance with the Texas Internal Auditing Act**

**Prepared by  
Internal Audit Department  
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## **I. Internal Audit Plan for Fiscal Year 2020**

The Board of Trustees approved the FY 2020 Internal Audit Plan on August 7, 2019. The HCC audit universe was developed through HCC's Enterprise Risk Management Assessment Program (ERM). The High Risk Audit Candidates are updated based on the assessment of the following: 1) governing board members input, 2) ERM interviews conducted with Executive Council members, College Presidents and other chief executives, 3) top risks identified by the United Educator's Risk Management Premium Credit program, 4) KPMG's 20 key risks to consider by Internal Audit 2020, and 5) alignment with HCC's strategic priorities.

A FY 2020 Internal Audit Plan Status Report is detailed in the following table.

**FY 2020 Internal Audit Plan Status Report as of August 31, 2020**

<b>Audit Projects</b>	<b>Project No.</b>	<b>Stage</b>	<b>Final Report Issued</b>	<b>Notes/Issues</b>
<b>Operational Audit Projects</b>				
SACSCOC Accreditation - Follow-up	18-O-1	Complete	09/15/20	Report issued Tuesday, September 15, 2020
PeopleSoft Application Controls	18-O-3	Fieldwork		Rollover project to 2021 Audit Plan
Student Behavioral Intervention Review	19-O-1	Reporting		Interim audit report issued 12/4/2019
International Students Services Review	19-O-2	Complete	02/13/20	Report issued Thursday, February 13, 2020
IT Disaster Recovery/Business Continuity Plan	19-O-3	Complete	08/31/20	Report issued Monday, August 31, 2020
Enrollment	20-O-1	Not Started		Rollover project to 2021 Audit Plan
Business Continuity Plan	20-O-2	Complete	07/30/20	Report issued Thursday, July 30, 2020
<b>Compliance Audit Projects</b>				
Required Regulatory Reporting	18-C-4	Reporting		Interim audit report issued 10/10/2019
Web Content Accessibility Guidelines Review	19-C-2	Reporting		Interim audit report issued 10/10/2019
Campus Safety & Environmental Operations Management	20-C-1	Complete	N/A	N/A
Northwest College	20-C-1-1	Complete	12/09/19	Report issued Monday, December 9, 2019
Southeast College	20-C-1-2	Complete	12/09/19	Report issued Monday, December 9, 2019
Southwest College	20-C-1-3	Complete	12/10/19	Report issued Tuesday, December 10, 2019
<b>Advisory Services Projects</b>				
Procurement - Contracting Advisory Services	17-1-2	N/A	N/A	N/A
Campus Security	19-S-3	N/A	N/A	Rollover project to 2021 Audit Plan
Committees & Task Forces	20-S-1	N/A	N/A	N/A
Continuous Auditing	20-S-2	N/A	N/A	N/A
Special Projects & Examinations	20-S-4	N/A	N/A	N/A
Quarterly Control & Compliance Attestation Process	20-S-4-1	Fieldwork		Rollover project to 2021 Audit Plan
<b>Administrative Projects</b>				
FY 2021 Audit Planning & ERM Assessment	20-A-1	Complete	08/05/20	FY2021 IA Plan approved by BOT, August 5, 2020
TeamMate Internal Audit Management System	20-A-2	Implementing	N/A	N/A
Internal Quality Assurance Review	20-A-3	Complete	06/23/20	Report issued Tuesday, June 23, 2020
FY 2020 Annual Audit Report	20-A-4	Planning	10/07/20	Presented to BOT October 7, 2020
External Audits Monitoring	20-A-5	N/A	N/A	N/A
Lunch and Learns	20-A-6	N/A	N/A	Fraud Awareness Lunch & Learn November 18, 2019
Newsletters	20-A-7	N/A	N/A	N/A
<b>Observation Action Plan Follow-ups</b>				
Observation Action Plan Follow-ups	20-F-1	N/A	N/A	Quarterly status report presented to Audit Committee

## II. Quality Assurance Review

An internal quality assurance review was performed. The assessment team observed that the IA departmental manual had no specific policy that addressed Conflict of Interest. A policy defining Conflict of Interest and providing appropriate notification guidance in the event a conflict exists strengthens the department's efforts to ensure complete adherence to Standards and enhances the department's reputation for independence and objectivity in conducting audit assignments. The observation was addressed by establishing a Conflict of Interest Policy and adding it to the department's Policy Manual.

No external quality assurance review (EQAR) was performed on the Internal Audit Department in FY 2020. In compliance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, an EQAR is being planned for completion in FY 2021.

The HCC Internal Audit Department completed the following quality assurance activities during FY 2020:

- 1) Maintained a professional staff with diversified skill sets and professional certifications;
- 2) Completed training to maintain professional certifications and to improve knowledge and understanding required to complete audit projects; and
- 3) Collaborated with the Risk Management Office to refine and complete the annual Enterprise Risk Management Assessment for HCC.



### **III. Summary of Observation and Management Action Plans**

See the detailed FY 2020 Audit Observations and Management Action Plans Attachment to this report



#### **IV. List of Consulting Engagements and Non-audit Services Completed**

Internal Audit provided a lunch and learn on “Fraud Awareness”. Members of the Internal Audit Department participated on the following councils, task forces, and committees in FY 2020:

1. Compliance Partners Council
2. Technology Governance Council
3. Security Steering Committee
4. Web Governance Council Subcommittee
5. Grants Compliance Review Meetings
6. Procurement Contract Evaluation Committees
7. T-100 Reopen HCC Task Force

## **V. Internal Audit Plan for Fiscal Year 2021**

The HCC Board of Trustees approved the Fiscal Year 2021 Internal Audit Plan on August 5, 2020.

### **Executive Summary**

The purpose of the Internal Audit Plan (Plan) is to outline audits and other activities the Houston Community College (HCC) Internal Audit Department (the Department) will conduct during fiscal year 2021. The Plan's development and approval are intended to satisfy requirements under Board Bylaws, Audit Committee Charter, Board Policy CDC (LOCAL), HCC's Internal Audit Charter, International Standards for the Professional Practice of Internal Auditing, and Texas Internal Auditing Act.

A significant amount of time will be devoted to collaborating with HCC's Risk Management Office and other control monitoring functions within HCC to further refine the Enterprise Risk Management (ERM) Assessment Program in FY 2021.

### **Plan Development Methodology**

The HCC audit universe is developed through HCC's Enterprise Risk Management Assessment Program (ERM). High Risk Audit Candidates for inclusion in the plan are based on the assessment of the following: 1) governing board members input, 2) ERM interviews conducted with Chancellor's Council members and other chief executives, 3) top risks identified by the United Educator's Risk Management Premium Credit program, 4) KPMG's 20 key risks to consider by Internal Audit 2020, and 5) alignment with HCC's strategic priorities.





**Internal Audit Department  
Fiscal Year 2021 Audit Plan**

No.	Project	Description
<b>Operational Audit Projects</b>		
20-O-1	*Enrollment	Review enrollment streamlining to facilitate student growth and retention including coordination with financial aid
21-O-2	IT Active Directory and Windows Server	IT management of security configuration and company data storage & business applications
21-O-3	IT Governance	IT management of business requirements and optimization to deliver functionality, dependability, & support
21-O-4	IT Change Management	Review IT management process to administer system changes to the production environment
<b>Compliance Audit Projects</b>		
21-C-1	Campus Safety & Environmental Operations Management	Planning for campus safety & environmental legal policy compliance management reviews
21-C-1-1	Central College	Safety & environmental legal policy compliance
21-C-1-2	Northeast College	Safety & environmental legal policy compliance
21-C-1-3	Coleman College	Safety & environmental legal policy compliance
21-C-2	Cares Act	Review management process to ensure compliance with terms
21-C-3	TRS Retirement Payments	Review management process for payments to the state
21-C-4	Title IX New Regulations	Review management processes to ensure compliance with new regulations
21-C-5	Senate Bill 212	Review management processes to ensure compliance with new reporting requirement for certain incidents of sexual harassment, sexual assault, dating violence, or stalking
21-C-6	Grants Compliance	Review management processes to ensure compliance with terms of grants that are not covered in the Single Audit by external auditors
<b>Advisory Services Projects</b>		
19-S-3	*Campus Security	Work with the Risk Management Department to evaluate Campus security programs
21-S-1	Committees & Task Forces	Participate on committees and task forces providing risk management and control advice
21-S-2	Continuous Auditing	Create automated extracts of data and reports to analyze specific business risks
21-S-4	Special Projects & Examinations	Responsive to provide services as required
21-S-4-1	Procurement Small Business Practices	Review Procurement's processes related to small business evaluation criteria used in contract award recommendations
21-S-4-2	HCC Ethics/Culture Review	Evaluate the effectiveness of HCC's ethics/culture related programs and activities
<b>Administrative Projects</b>		
21-A-1	FY 2022 Audit Planning & ERM Assessment	Collaborate with HCC Risk Management to update the Enterprise Risk Management (ERM) assessment & audit planning
21-A-2	TeamMate Internal Audit Management System	TeamMate software system maintenance & improvement
21-A-3	External Quality Assurance Review	Assistance required for having external quality assurance review
21-A-4	FY 2021 Annual Audit Report	Compile and prepare State required annual audit report
21-A-5	External Audits Monitoring	Monitor external audit activities on HCC and related observation action plans
21-A-6	Lunch and Learns	Presentations to HCC's general personnel to raise awareness on fraud deterrence, risk management, internal control & compliance
21-A-7	Newsletters	Newsletters to HCC's general personnel to raise awareness on fraud deterrence, risk management, internal control & compliance
<b>Observation Action Plan Follow-ups</b>		
21-F-1	Observation Action Plan Follow-ups	Follow-up on completion of audit observations action plans

\* Carry-over projects from FY 2020 Internal Audit Plan



## **VI. External Audit Services – Fiscal Year 2020**

### HCC Procured Services in FY 2020

1. Texas Mutual Insurance Company – Workers' Compensation
2. Whitley Penn – Annual Financial Statements Audit
3. National Association of Student Financial Aid Administrators (NASFAA) peer review on HCC's administration of its student financial aid program
4. Elite Image Tax & Notary Services performed a cash handling process and procedures review

### Regulatory Imposed in FY 2020

1. City of Houston Housing & Community Development Department review on the 2018 Community Development Block Grant agreement
2. Workforce Commission annual quality assurance monitoring review of adult education program
3. Workforce Commission 2019 contract year Equal Opportunity and Accessibility Review of the Adult Education and Family Literacy functions at HCC's Felix Fraga Campus
4. Texas Higher Education Coordinating Board (THECB) performed a review of state or federal funds passed through the THECB that are noted in HCC's Appropriation Year 2019 Uniform Guidance 2 CFR Part 200 Subpart F (A133) Single Audit Report

## **VII. Reporting Suspected Fraud and Abuse**

HCC has taken the following actions to implement the fraud detection and reporting requirements of Section 7.09 of the 83<sup>rd</sup> Legislature's General Appropriations Act, and Texas Government Code, Section 321.022:

- All employee mandatory annual Standards of Conduct training has been established.
- HCC has established a confidential independent Hotline for people to report suspected fraud, abuse, and unethical behavior. A link to the reporting Hotline is on the HCC website home page. Reporting Hotline information is included in mandatory annual Standards of Conduct training.
- The HCC Compliance and Ethics website has a link to the State Auditor's Office fraud hotline.
- In compliance with the reporting requirements of fraud, waste, and abuse, HCC reports all instances of confirmed fraud, waste, and abuse to the State Auditor's Office.

**VIII. Compliance with TGC, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on the HCC Website**

TGC, Section 2102.015 was added by House Bill 16 (83rd Legislature, Regular Session) on June 14, 2013. Colleges are required to post certain information on their website. Specifically, Colleges must post the following information within 30 days of approval by the Board of Trustees:

- The approved audit plan for the current fiscal year.
- The annual audit report for the previous fiscal year.
- A detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns raised by the audit plan or annual report.
- A summary of the action taken by the College to address concerns raised by the audit plan or annual report.

HCC Internal Audit will submit the Internal Audit Annual Report to the website coordinators for posting on the Internal Audit section of the HCC website no later than 30 days after the HCC Board of Trustees approves the report. The current fiscal year audit plan has been posted to the website. This report includes the TGC, Section 2102.015 standard elements.

**FY 2020 Audit Observations and Management Action Plans**

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
19-C-1-1 Central College Campus Safety & Security Operations Management	19	Fume hoods are not in place or are not working properly. (ANSI/AIHA Z9.5-2003). JBW room 223 has four vent hoods that do not appear to be designed for the intended purpose.	We will address the vents that are present in JBW 223 and ensure that they are compliant with the regulations.	Central College President; Central College Operations Officer; Director - College Operations & Auxiliary Services; Program Manager & Area Facilities Manager	Completed 10/31/2019
17-15 Website Review	1	HCC's "Compact with Texans" is not posted on its website, as required by Policies CRA (LEGAL) and AFA (LEGAL).	HCC's "Compact with Texans" has been developed and submitted to the Governor's Office for approval. Once approved, it will be posted on the HCC website.	OGC; Associate Vice Chancellor, Communications & Marketing	Completed 9/21/2020
18-O-1 Accreditation - SACSCOC	1	<p>The SACSCOC Audit Workgroup did not identify HCC's student complaint procedures as a compliance gap area in its May 2018 report. However, we noted that processes for receiving, recording and archiving student complaints were not standardized. The various types of student complaints are captured inconsistently and in different systems. In order to comply with revised SACSCOC requirement 12.4, HCC must (a) publish appropriate and clear procedures for addressing written student complaints, (b) demonstrate that it follows the procedures when resolving them and (c) maintain a record of student complaints that can be accessed upon request by SACSCOC reviewers. HCC must be able to provide the following information in its compliance certification: (1) individuals who are responsible for maintenance of records, (2) elements of a complaint review that are included in records and (3) where and how the records are retained.</p> <p>Procedures for financial aid appeals and non-academic student conduct complaints are not published ("well publicized" according to SACSCOC Resource Manual) as required by SACSCOC standard 12.4. While the 2018-2019 Student Handbook (page 56) does include links to policies and reporting mechanisms for some types of complaints, the references for these two are lacking. For financial aid satisfactory academic progress appeals, the link in the handbook goes to the financial aid website that does not include any complaint information. For student conduct complaints, the link is to Board Policy FLB (Local), which defines prohibited conduct and related discipline and penalties. However, this FLB (Local) policy gives no information about reporting complaints or how to appeal decisions arising from</p>	<p>Office of Planning and Institutional Effectiveness has directly communicated with the Interim VC from Student Services, the VC for Instructional Services and the AVC for College Readiness concerning your findings and have informed all of them of my intention to convene a meeting of all department leads across the HCC system to alert them to the need for a consistent approach to student complaint documentation (that includes the path to resolution).</p> <p>A meeting of all operational units impacted by student complaint procedures was held May 7, 2019.</p> <ul style="list-style-type: none"> <li>o Representatives from units interacting with students and receiving student complaints were included at the meeting. Units involved include Student Services, Instruction (including College Readiness, Online College, ABE, and ESL), the School of Continuing Education, and Entrepreneurial Initiatives (including Corporate College, MBDA and Goldman-Sachs 10,000 Small Businesses).</li> <li>o In addition to HCC units directly involved with students, representatives from the HCC Police and the Office of Institutional Equity were included in the meeting for informational and alignment purposes. (These two units already have mature student complaint systems with records that are readily available for audit)</li> </ul>	Vice Chancellor, Planning and Institutional Effectiveness; Vice Chancellor for Instructional Services and CAO; General Counsel; Vice Chancellor for Information Technology; Interim Vice Chancellor for Student Services	Completed 5/7/2019

**FY 2020 Audit Observations and Management Action Plans**

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
		<p>complaints. For complaints not related to discrimination, harassment and retaliation, financial aid, or grade appeals (non-academic student complaints) the handbook refers to Policy FLD (Local) that directs the use of a form FLD (Regulation) that does not exist. The student can follow the subsequent link in the handbook to the Non-Academic Formal Student Complaints Form that, when submitted, will result in a complaint record in the Maxient database. This Maxient form apparently replaced the FLD (Regulation) form referenced in the FLD (Local) policy. The student who needs "assistance in determining the correct procedure to follow" can also use the link in the handbook to a website that gives phone numbers for the Office of the Dean of Students at each of six colleges, however, no dean is listed on this page for the On-line College.</p>	<p>o Representatives from IT were also included to ensure that the Maxient system is aligned with the expanded list of operational units. The expanded use of Maxient required the development of automated system responses to students who have submitted complaints and the programming of a documented path to resolution for each complaint. All operational units will be using the Maxient system to process student complaints.</p> <p>The Office of General Counsel is providing revisions to current policy/procedure to ensure that all departments impacted student complaint requirements are included in HCCS policy language. The General Counsel's office will guide the approval process for the HCCS Executive Council and Board of Trustees.</p> <p>To organize the resolution achievement, a comprehensive list of all departments across the HCC system that need a consistent approach to student complaints was made. Vice Chancellors were responsible for ensuring that all units come into compliance.</p> <p>The Vice Chancellor, Planning and Institutional Effectiveness would like to request the help of the HCC's Office of Internal Audit in conducting a follow-up audit on the use of the Maxient student complaint system by all required units.</p>		<p>Completed 11/11/2019</p> <p>Completed 8/31/2020</p> <p>Completed 8/31/2020</p>
20-C-1-1 Northwest College Campus Safety & Environmental Operations Management	1	Appropriate spill cleanup kits were not present. (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Fifteen classrooms did not contain the required spill cleanup kit. These were noted at Alief – Hayes Campus, Katy Campus, and Spring Branch campus in all buildings reviewed.	Spill Clean-up Kits have been placed in all noted classrooms at Katy Campus, Spring Branch Campus, and Alief – Hayes Campus, including West Houston Institute.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	2	Not all fire extinguishers contained a current (within one month) inspection tag (OSHA 29 1910.157(e)(2), Portable fire extinguishers). There were 10 incidences where not all fire extinguishers contained a current monthly inspection. These were noted one time each in Alief – Hayes, NW Alief Construction & Trade Center and Spring Branch Buildings, three times in Spring Branch Science Building and four times at Katy.	Monthly inspections of fire extinguishers have been performed and are current at all locations noted.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	3	Not all fire extinguishers had been subjected to an annual maintenance check in the past year, indicated by a record showing the most recent annual maintenance date (OSHA 29 1910.157.(e)(3), Portable fire extinguishers). There were six incidences where not all fire extinguishers had been subjected to an annual inspection. This occurred at Alief – Hayes, Katy, NW Alief Construction & Trade Center, Spring Branch and two times at Spring Branch Science Building.	Annual inspections on all noted fire extinguishers have been performed.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019

**FY 2020 Audit Observations and Management Action Plans**

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	4	Safety data sheets were not on hand or readily available for all hazardous chemicals. (OSHA 29 CFR 1910.1200(b)(4)(ii); TAC 502.006, Toxic and Hazardous Substances - Hazard Communication; Safety Data Sheet). Safety data sheets, for all hazardous chemicals on hand, were not readily available in six classrooms and/or labs. This occurred at Alief – Hayes, Katy, NW Alief Construction & Trade Center, Spring Branch and Spring Branch Science Building. College Operations corrected on site four exceptions of missing safety data sheets.	Safety data sheets are now on hand and available for all hazardous chemicals maintained.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	5	An accurate list (inventory) of the hazardous chemicals known to be present and referenced by the appropriate safety data sheet was not available (1910.1200(e)(1)(i) Toxic and Hazardous Substances - Hazard Communication, 1910.1200(h)(2)(iii)). Six classrooms and/or prep rooms did not contain an accurate inventory list of hazardous chemicals known to be present. This occurred Alief – Hayes, Katy (2), NW Alief Construction & Trade Center, Spring Branch and Spring Branch Science Building. College Operations corrected on site three exceptions of a missing inventory list.	An accurate list (inventory) of the hazardous chemicals known to be present has been placed in all classrooms/labs where required.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	6	There was no Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, available (OSHA 29 CFR 1910.1450(a), OSHA 29 CFR 1910.1200(a), TAC 502.009 Toxic and Hazardous Substances - Hazard Communication; Employee Education Program). No Hazard Communication Program and/or Chemical Hygiene Plan was present in five classrooms, as required by hazards present in the room. This occurred two times at NW Alief Construction & Trade Center and one time each at Spring Branch, Spring Branch Science Building and West Houston Institute. College Operations corrected three exceptions on site by placing a Hazard Communication and/or Chemical Hygiene Plan in required classrooms.	The Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, is now available in all classrooms where required.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	7	Areas around fire extinguishers, pull fire alarms, eyewash/ safety showers and/or electrical panels were obstructed (OSHA 29 CFR 1910.22(c)). Obstruction of safety equipment, such as eyewash stations and portable fire extinguishers, was noted in three classrooms. These classrooms were at NW Alief Construction & Trade Center (2) and Katy. College Operations cleared all obstructions of safety equipment on site.	All obstructions of safety equipment have been cleared.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	8	Appropriate spill containment was not present (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Two classrooms, one each at Spring Branch Science Building and West Houston Institute, did not have appropriate spill containment of hazardous material.	Appropriate spill containment has been placed in all classroom where required.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	9	An eyewash station, though required, is not present or operational, or the expiration date has passed on a portable eyewash station (OSHA 1910.151.c - Medical and First Aid). Two classrooms, one in NW Alief Construction and Trade Center and one at Katy, had eyewash stations that were not operable. College Operations and the Safety Manager corrected the exception on site.	Eyewash stations are now operational in all classrooms where required.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019

**FY 2020 Audit Observations and Management Action Plans**

<b>Project Name</b>	<b>Obs #</b>	<b>Observation Description</b>	<b>Remediation Action</b>	<b>Responsible Person</b>	<b>Status/Est Completion Date</b>
	10	All containers were not legibly labeled with the full chemical or trade name (note: abbreviations/formulas are not adequate). (OSHA 29 CFR 1910.1200(f), TAC 502.007 Toxic and Hazardous Substances - Hazard Communication, Labels). One classroom in Alief – Hayes had containers that were not properly labeled with the full chemical or trade name.	All containers are now properly labeled with the full chemical or trade name.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	11	Safety shower(s) is present, as required, and is operational (OSHA 1910.151.c, Medical and First Aid). One classroom in the NW Alief Construction & Trade Center had a safety shower that was not operational. College Operations and the Safety Manager corrected the exception on site.	The safety shower is now operational in all classrooms where required.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	12	Sashes on fume hoods were not closed when not in use (NFPA- 45 7.8.3.1). One classroom in Spring Branch Science Building had a fume hood sash that was open, when the fume hood was not in use. College Operations corrected the exception on site.	The fume hood sash is now kept closed when the fume hood is not in use.	Northwest College President; Northwest College Operations Officer; Campus Managers	Completed 11/11/2019
	13	Appropriate signs that accurately indicate hazard information were not present. (OSHA 29 CFR 1910.145. Accident prevention signs and tags). Required hazard signage was not present for one room at Katy Campus. Northwest College Operations corrected the exception on site by adding appropriate hazard signs.	Required hazard signage has been placed in the noted classroom.	Northwest College President; Northwest College Operations Officer; Campus Manager	Completed 11/11/2019
20-C-1-2 Southeast College Campus Safety & Environmental Operations Management	1	Not all fire extinguishers contained a current (within one month) inspection tag (OSHA 29 1910.157.(e)(2), Portable fire extinguishers). There were 24 incidences where fire extinguishers did not have a current monthly inspection. These were noted at the Eastside and Fraga campuses and in all buildings that were visited.	Monthly inspections of fire extinguishers have been performed and are current at all locations noted.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	2	Not all fire extinguishers had been subjected to an annual maintenance check in the past year, indicated by a record showing the most recent annual maintenance date (OSHA 29 1910.157.(e)(3), Portable fire extinguishers). There were 17 incidences where fire extinguishers had not been subjected to an annual inspection. These were noted at the Eastside and Fraga campuses and in all buildings visited except the Felix Fraga Building.	Annual inspections on all noted fire extinguishers have been performed.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	3	An accurate list (inventory) of the hazardous chemicals known to be present and referenced by the appropriate safety data sheet was not available (1910.1200(e)(1)(i) Toxic and Hazardous Substances - Hazard Communication, 1910.1200(h)(2)(iii)). Fifteen classrooms and/or prep rooms did not contain an accurate inventory of hazardous chemicals known to be present. This occurred at Felix Morales, Southeast Parking Garage, Felix Fraga and the STEM Building. Southeast College Operations corrected one exception on site by providing an accurate inventory of chemicals on hand.	An accurate list (inventory) of the hazardous chemicals known to be present has been placed in all classrooms/labs where required.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019



### FY 2020 Audit Observations and Management Action Plans

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	4	Safety data sheets were not on hand or readily available for all hazardous chemicals. (OSHA 29 CFR 1910.1200(b)(4)(ii); TAC 502.006, Toxic and Hazardous Substances - Hazard Communication; Safety Data Sheet.) Safety data sheets for all hazardous chemicals on hand were not readily available in 12 classrooms and/or labs. This occurred at Felix Morales, Southeast Parking Garage, Workforce Building I, Felix Fraga Building and the STEM Building. Southeast College Operations added missing safety data sheets in two classrooms, correcting the exception on site.	Safety data sheets are now on hand and available for all hazardous chemicals maintained.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	5	Appropriate signs that accurately indicate hazard information were not present. (OSHA 29 CFR 1910.145. Accident prevention signs and tags). Required hazard signage was not present for seven rooms. This was noted in Felix Morales, Southeast Parking Garage, Southeast Workforce II Building and the STEM Building. Southeast College Operations added missing hazard signage in five classrooms, correcting the exception on site.	Required hazard signage is present now in all required classrooms.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	6	Areas around fire extinguishers, pull fire alarms, eyewash/ safety showers and/or electrical panels were obstructed. (OSHA 29 CFR 1910.22(c)). Obstruction of safety equipment, such as eyewash stations and portable fire extinguishers, was noted in five classrooms and/or labs. These classrooms/labs were at Felix Morales, Southeast Parking Garage, Southeast Workforce II and Felix Fraga (2). Southeast College Operations corrected all five occurrences of obstruction of safety equipment on site.	All obstructions of safety equipment have been cleared.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	7	There was no Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, available. (OSHA 29 CFR 1910.1450(a), OSHA 29 CFR 1910.1200(a), TAC 502.009 Toxic and Hazardous Substances - Hazard Communication; Employee Education Program). No Hazard Communication Program and/or Chemical Hygiene Plan was present in five classrooms, as required by hazards present in the room. This occurred one time at Felix Morales, Southeast Parking Garage, Southeast Workforce II Building and two times at Felix Fraga Building. Southeast College Operations corrected two classrooms on site, providing the missing Hazard Communication and/or Chemical Hygiene Plans.	The Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, is now available in all classrooms where required.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	8	All containers were not legibly labeled with the full chemical or trade name (note: abbreviations/formulas are not adequate). (OSHA 29 CFR 1910.1200(f), TAC 502.007 Toxic and Hazardous Substances - Hazard Communication, Labels). Four classrooms/labs at Felix Morales (2) and Felix Fraga (2) had containers that were not properly labeled. College Operations removed one unlabeled container from the classroom, correcting the observation.	All containers are now properly labeled with the full chemical or trade name in all noted classrooms.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	9	Hazardous or flammable chemicals on hand were not properly stored in NFPA approved flammable storage cabinets. (OSHA 29 CFR 1910.106(d)(5)(iii) - Flammable liquids). Flammable chemicals were not properly stored in NFPA approved flammable storage cabinets in four classroom/labs, once each at Felix Morales, Southeast Workforce II, Workforce Building I and the STEM Building. College Operations corrected on site three instances of flammable chemicals not stored	Hazardous or flammable chemicals on hand are now properly stored in NFPA approved flammable storage cabinets.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019

### FY 2020 Audit Observations and Management Action Plans

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	10	Appropriate spill containment was not present. (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Four classrooms did not have appropriate spill containment of hazardous material. These were noted at Felix Morales (2), Felix Fraga and the STEM Building. College Operations corrected three classrooms on site by adding the required spill containment.	Appropriate spill containment has been placed in all classroom where required.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	11	Floors and aisles were not clear and unobstructed (OSHA 29 CFR 1910.22(a), Walking-Working Surfaces). Aisles were obstructed in two classrooms, one in Southeast Parking Garage and one in Southeast Workforce II Building. College Operations cleared an obstruction on site in one classroom.	All obstructions of floors and aisles have been cleared.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	12	Appropriate spill cleanup is not present. (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Two classrooms, one in Southeast Parking Garage and one in Felix Fraga Building, did not contain the required spill cleanup kit. Southeast College Operations corrected the observation on site by placing spill cleanup kits in the classrooms.	Spill Clean-up Kits have been placed in all noted classrooms.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	13	An eyewash station, though required, is not present or operational, or the expiration date has passed on a portable eyewash station. (OSHA 1910.151.c - Medical and First Aid). One classroom in Felix Morales contained chemical hazards that required an eyewash station that was not present. One classroom in the STEM Building contained an eyewash station that was not operational.	An eyewash station is now present and operational in all classrooms where required.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	14	Sashes on fume hoods were not closed when not in use (NFPA- 45 7.8.3.1). Two classrooms in Felix Morales had fume hood sashes that were open when the fume hood was not in use. College Operations corrected both exceptions on site.	The fume hood sash will be kept closed when the fume hood is not in use in all noted classrooms.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	15	Permanent aisles and passageways were not appropriately marked and kept clear (OSHA 29 CFR 1910.22(a) Walking-Working Surfaces). Permanent aisles and passageways were not appropriately marked and kept clear in one classroom in Southeast Workforce II Building. College Operations corrected the observation on site by clearing the aisle.	Permanent aisles and passageways have been appropriately marked and cleared in the noted classroom.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	16	Chemicals were not stored by hazard class, segregated chemical storage, (Uniform Fire Code (UFC) 80.301(n), NFPA-45 8.2.4.2). One classroom in Felix Fraga, used for the Middle College High School, had chemicals that were not stored by hazard class.	All chemicals have been removed from the classroom and disposed of properly.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
	17	Safety shower(s) is present, as required, and is operational (OSHA 1910.151.c, Medical and First Aid). One classroom in the STEM Building had a safety shower that was not operational.	The safety shower has been made operational.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019

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<b>Project Name</b>	<b>Obs #</b>	<b>Observation Description</b>	<b>Remediation Action</b>	<b>Responsible Person</b>	<b>Status/Est Completion Date</b>
	18	The caps were not in place for compressed gas cylinders, not in use, that are designed to accept valve protection caps (OSHA 29 CFR 1910.253(b)(2)(iv), Oxygen-fuel gas welding and cutting). One classroom in Southeast Workforce II Building had compressed gas cylinders not in use with no valve protection caps in place. College personnel placed caps on cylinders not in use, correcting the observation on site.	Valve protection caps have been placed on all compressed gas cylinders not in use.	Southeast College President; Southeast College Operations Officer; Campus Manager	Completed 12/9/2019
20-C-1-3 Southwest College Campus Safety & Environmental Operations Management	1	An accurate list (inventory) of the hazardous chemicals known to be present and referenced on the appropriate safety data sheet was not available (1910.1200(e)(1)(i) Toxic and Hazardous Substances - Hazard Communication, 1910.1200(h)(2)(iii)). Nine classrooms did not contain the required, accurate list of hazardous chemicals on hand. This was noted at Stafford Campus and West Loop Campus in all buildings reviewed.	An accurate list (inventory) of the hazardous chemicals known to be present has been placed in all classrooms/labs where required.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	2	Safety data sheets were not on hand or readily available for all hazardous chemicals (OSHA 29 CFR 1910.1200(b)(4)(ii); TAC 502.006, Toxic and Hazardous Substances - Hazard Communication; Safety Data Sheet). Safety data sheets for all hazardous chemicals on hand were not readily available in seven classrooms and/or labs. This was noted in the Southwest Workforce Building, Stafford Fine Arts Building (2), Stafford Scarcella Center (2) and West Loop Center (2). Campus Operations corrected two occurrences on site by providing the missing safety data sheets.	Safety data sheets are now on hand and available for all hazardous chemicals maintained.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	3	Not all fire extinguishers contained a current (within one month) inspection tag (OSHA 29 1910.157.(e)(2), Portable fire extinguishers). There were six incidences where not all fire extinguishers contained a current monthly inspection. These were noted at the Stafford Fine Arts Building (3) and West Loop Center (3).	Monthly inspections of fire extinguishers have been performed and are current at all locations noted.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	4	Areas around fire extinguishers, pull fire alarms, eyewash/ safety showers and/or electrical panels were obstructed (OSHA 29 CFR 1910.22(c)). Obstruction of safety equipment, such as eyewash stations, portable fire extinguishers and electrical panels, was noted in four classrooms. These classrooms were at Southwest Workforce Building (3) and the Stafford Fine Arts Building. College Operations corrected three obstructions on site.	All obstructions of safety equipment have been cleared.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	5	Appropriate spill cleanup is not present (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Four classrooms, three at Scarcella Center and one at West Loop Center, did not contain the required spill cleanup kit.	Spill Clean-up Kits have been placed in all noted classrooms.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019

### FY 2020 Audit Observations and Management Action Plans

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	6	Not all fire extinguishers had been subjected to an annual maintenance check in the past year, indicated by a record showing the most recent annual maintenance date (OSHA 29 1910.157.(e)(3), Portable fire extinguishers). There were three incidences at Stafford Fine Arts Building where not all fire extinguishers had been subjected to an annual inspection.	Annual inspections on all noted fire extinguishers have been performed.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	7	All containers were not legibly labeled with the full chemical or trade name (note: abbreviations/formulas are not adequate). (OSHA 29 CFR 1910.1200(f), TAC 502.007 Toxic and Hazardous Substances - Hazard Communication, Labels). Three classrooms, two at Southwest Workforce Building and one at West Loop Center, had containers that were not properly labeled.	All containers are now properly labeled with the full chemical or trade name.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	8	Permanent aisles and passageways were not appropriately marked and kept clear (OSHA 29 CFR 1910.22(a) Walking-Working Surfaces). Permanent aisles and passageways were not appropriately marked and kept clear in two classrooms in Stafford Fine Arts Building. College Operations corrected one exception on site.	Permanent aisles and passageways have been appropriately marked and cleared.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	9	Appropriate spill containment was not present (OSHA 29 CFR 1910.120 App C Hazardous materials - Compliance Guidelines). Two classrooms did not have appropriate spill containment of hazardous material. These were noted at Stafford Fine Arts Building and Stafford Scarcella Center. College Operations corrected one occurrence on site by adding the required spill containment.	Appropriate spill containment has been placed in all classroom where required.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	10	Not all exit routes were free of obstructions (OSHA 29 CFR 1910.22(c) - Access and egress). Not all exit routes were free of obstructions in one classroom in the Stafford Fine Arts Building. College Operations cleared the obstruction on site.	All exit routes are now free of obstructions.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	11	There was no Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, available (OSHA 29 CFR 1910.1450(a), OSHA 29 CFR 1910.1200(a), TAC 502.009 Toxic and Hazardous Substances - Hazard Communication; Employee Education Program). No Hazard Communication Program and/or Chemical Hygiene Plan was present in one classroom in West Loop Center. College Operations corrected the exception on site.	The Hazard Communication Program and/or Chemical Hygiene Work Plan, as applicable, is now available in all classrooms where required.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	12	Hazardous or flammable chemicals on hand were not properly stored in NFPA approved flammable storage cabinets (OSHA 29 CFR 1910.106(d)(5)(iii) - Flammable liquids). Flammable chemicals were not properly stored in NFPA approved flammable storage cabinets in one classroom in the Stafford Fine Arts Building.	Hazardous or flammable chemicals on hand are now properly stored in NFPA approved flammable storage cabinets.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	13	Chemicals were not stored by hazard class, segregated chemical storage, (Uniform Fire Code (UFC) 80.301(n), NFPA-45 8.2.4.2). One classroom in Stafford Scarcella Center had chemicals that were not stored by hazard class. College Operations corrected the occurrence on site and properly stored chemicals by hazard class.	Chemicals on hand are now properly segregated and stored by hazard class.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019

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Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	14	An eyewash station, though required, is not present or operational, or the expiration date has passed on a portable eyewash station (OSHA 1910.151.c - Medical and First Aid). One classroom in Stafford Fine Arts Building contained chemical hazards that required an eyewash station be present.	An eyewash station is now present and operational in the classroom.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
	15	Portable power tools are not equipped with appropriate guards (OSHA 29 CFR 1910.243 Guarding of portable powered tools). One classroom in Stafford Fine Arts Building had portable power tools without the appropriate guards.	The power tool has been removed from the classroom.	Southwest College President; Southwest College Operations Officer; Campus Managers	Completed 12/10/2019
19-O-2 International Student Services Review	1	There were instances of students' status in PeopleSoft that did not agree with the status in SEVIS. The differences in the student status were not corrected within the required regulatory timelines. Office of International Students Services (OISS) needs to establish data analysis and review procedures to ensure student status is updated in PeopleSoft and SEVIS timely.	The complexity of managing SEVIS and PS data for thousands of records via batch system may create errors; however, effective this semester OISS Compliance team will begin the process of cross-verifying student information in the SEVIS system and in PeopleSoft on a semester basis. Any discrepancies identified will be recorded in SharePoint and used for training to reduce instances or discrepancies. OISS will collaborate with IT to develop a consistent business process for addressing system errors and glitches that affect the data accuracy of the collected and reporting student information. This process will be documented and included in the OISS operations manual by May 31, 2020.	OISS Compliance Team	Completed 5/31/2020
	2	The financial responsibility criteria detailed on OISS's International Students Admissions website and Application Operations Manual during our audit period appeared sufficient to ensure adequate international student financial support as required by 8 CFR 214.3(k)(2). The criteria required financial sponsors to provide bank statement information that validated a current and average balance over a three-month period. The financial support criteria was changed recently to only providing a current balance. OISS should reconsider whether the new financial responsibility evaluation criteria is sufficient to ensure international student applicants issued I-20s will have adequate financial support to be a successful student at HCC.	Effective May 31, 2020 (pending legal approval) all F-1 international students and sponsors must complete an updated Affidavit of Financial Responsibility (the form will be reviewed by HCC Finance and Legal departments) as a part of the process for meeting F-1 admissions to HCC. SEVIS requires adequate financial documentation. Each educational institution determines the adequacy of the financial documentation required for I-20 issuance. For consistency on the financial documentation, OISS's financial policy was updated in July 2019 requiring the students to provide a current bank balance at the time of the application. Many banks (i.e. Vietnam, Russia, China, India, Kazakhstan, etc.) worldwide may not issue three months bank statements, which creates barriers and challenges for meeting the HCC F-1 admission. Changing the policy to the current bank balance meets the financial requirements for I-20 issuance and removes the inconsistency in former OISS policy. SEVIS allows students to have multiple sponsors and the DSO makes decisions based on the overall financial situation and additional factors such as room and board or monthly stipend provided by the sponsor(s).	OISS Compliance Team	Completed 5/31/2020

### FY 2020 Audit Observations and Management Action Plans

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
20-A-3 Internal Quality Assurance Review	1	In response to previous internal assessments, IA implemented policies requiring staff members to acknowledge the IIA Standards and sign statements attesting to their independence and objectivity in alignment with the Standards. This process includes an annual attestation as well as a project-specific attestation included in workpapers for each project. While adherence to the Standards is thus stressed through these instruments and other informal discussions, such as in staff meetings, there was no specific policy in the IA departmental manual that addresses Conflict of Interest. A policy defining Conflict of Interest and providing appropriate notification guidance in the event a conflict exists would strengthen the department's efforts to ensure complete adherence to Standards and enhance the department's reputation for independence and objectivity in conducting audit assignments.	The IA Department will establish a Conflict of Interest Policy to be included the department's Policy Manual.	Director Internal Audit	Completed 6/18/2020
20-O-2 Business Continuity Plan	1A	The template being used for the risk assessment has not been updated in the overall institutional BCP. A risk assessment has been incorporated in the EOP but the BCP does not reflect this change. The BCP should be updated to reflect the EOP risk assessment. Defining credible events during a risk assessment can ensure that risks are understood and appropriately managed.	The Business Continuity Plan will be revised and updated. The revisions will include the following: <ul style="list-style-type: none"> <li>• Incorporate the annual hazard and vulnerability risk assessment that is included in the Emergency Operations Plan.</li> <li>• Incorporate lessons learned from the pandemic response including the transition to remote work.</li> <li>• Expand the communications strategies to specifically address public information office functions including media relations.</li> <li>• Incorporate opportunities for improvement identified in after action reviews.</li> <li>• Integrate the testing, training and exercise program into the program used for the Emergency Operations Plan.</li> </ul>	Executive Director - Risk Management	In Progress 10/31/2020
	1B	A business impact analysis (BIA) should be documented for all HCC critical business areas. We were unable to verify that a BIA exists for all critical areas. The BIA is the foundation of a BCP. BIA is used to identify the critical processes that need to be recovered following a disaster event. An organization is placed at greater risk without a current BIA to provide adequate direction	The completion of the departmental/college specific business continuity plans will require a series of facilitated workshops with the respective departmental/college leadership. The workshops will guide the departments through the completion of department / college specific business continuity plan templates. The department specific continuity plans will include the identification of essential functions / critical processes and the completion of a business impact analysis.	Executive Director - Risk Management	In Progress 3/31/2021
	1C	The HCC overall institutional BCP lacks some documentation. Procedures for how to handle some events are not specifically addressed in the Plan. Some of these events include remote work, media inquiries and pandemic illnesses. In addition, the documentation for the Campus BCPs and the Functional Unit BCPs has not been completed.		Executive Director - Risk Management	In Progress 3/31/2021

**FY 2020 Audit Observations and Management Action Plans**

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	1D	HCC BCP(s) are not reviewed per the established Review Table included in the overall institutional BCP. BCPs should be reviewed at least annually. The overall institutional plan has not been updated since 2016. While many elements of the BCP have been incorporated into the EOP and updated annually, the BCP does not reflect these changes. The BCP does not include the most recent regulatory guidance. In addition, After Action Reports (AAR), which reflect lessons learned from prior events, have not been incorporated into the BCP. BCPs should be updated formally and timely to reflect updates in regulations and lessons learned from events, tests, trainings, and exercises. BCPs decline over time and become less effective as people, processes and technology change. Changes in the operating environment need to be reflected in the plans		Executive Director - Risk Management	In Progress 3/31/2021
	2A	HCC should develop a written disaster communication strategy. Risk Management should collaborate with key HCC contacts and personnel to develop documented notification procedures and clearly assign job responsibilities in the event of a disaster. Clear communication during a disaster increases timely and orderly recovery.	Risk Management will collaborate with Communications, IT, and the HCC Police Department to formalize emergency notification and communications protocols.	Executive Director - Risk Management & Manager - Emergency Management	In Progress 10/31/2020
	2B	HCC is not performing regular TT&E as established in the overall institutional BCP. Testing, training and performing exercises of continuity capabilities is essential to demonstrating, assessing and improving HCC's ability to execute the continuity program, plans, and procedures. Regular TT&E can help ensure the continuity program is becoming progressively more mature.	Testing, training and exercises will be conducted in conjunction with emergency operations plan testing, training, and exercises beginning Fall 2020.	Executive Director - Risk Management & Manager - Emergency Management	In Progress 10/31/2020
	3	HCC BCPs are not maintained in a designated location. BCPs should be kept in a location where they can be easily accessed when needed. If operations are shut down in a disaster, the BCPs should be kept where individuals can quickly access plans for key information.	Business Continuity Plans often contain security sensitive and confidential information and this information cannot be widely shared. The departmental plans are made available by the respective plan owners among the key members of their team. The current year plans have also been added to the Office of Emergency Management SharePoint in a restricted folder. Permission to the folder can be granted by Risk Management or designated IT personnel when necessary. A permanent copy of prior year plans has been added to the Risk Management Laser Fiche document repository.	Executive Director - Risk Management	Completed 7/24/2020
19-O-3 IT Disaster Recovery/Business Continuity Plan	1	Internal Audit obtained the 2020 IT Disaster Recovery and DR Assurance and Testing Plan for review during fieldwork. The document was last updated and signed off in February 2020. During review of the embedded files within the documents, IA noted that the last modified dates on some documents were not current. Documents such as the network diagram and employee contact information were not current. Additionally primary contact phone numbers, and secondary contacts were not included in the IT Vendor/Service Provider contact list. The most up to date documentation may enhance HCC's ability to successfully restore critical systems without delay.	As the audit spanned numerous months, Information Technology provided Internal Audit with a large number of supplemental documents, including up-to-date network diagrams, contact information, plan summaries, and ancillary support information. In the next IT DR Plan update, the embedded documents will be linked externally to ensure the referenced documentation is the most up to date and current. Recovery operations and related vendor contact information are tracked and managed by the respective IT team. IT Administrative Services and IT CSN will partner with the recovery operations leads to ensure this data is tracked in the aggregate vendor contact sheet.	Executive Director, Cyber Security & Network	In Progress 11/30/2020