



## **AGENDA**

### **AUDIT COMMITTEE OF THE BOARD OF TRUSTEES**

**February 4, 2026  
3:00 PM**

**3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002**

**NOTICE OF A MEETING OF THE  
*Audit Committee*  
OF THE BOARD OF TRUSTEES**

**HOUSTON CITY COLLEGE**

**February 4, 2026**

Notice is hereby given that a Meeting of the Audit Committee of the Board of Trustees of Houston City College will be held on Wednesday, February 4, 2026 at 3:00 PM, or after, and from day to day as required, 3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002. The items listed in this Notice may be considered in any order at the discretion of the Committee Chair and items listed for closed session discussion may be discussed in open session and vice versa as permitted by law. Actions taken at this Meeting do not constitute final Board action and are only Committee recommendations to be considered by the Board at the next Regular Board meeting.

**I. Call to Order**

- A. Opportunity for Public Comments

**II. Topics For Discussion and/or Action:**

- A. Internal Audit Status Report
- B. Review Internal Audit Department and Audit Committee Charters
- C. Internal Audit Orientation and Required Communications
- D. Report on Quarterly Control and Compliance Attestation
- E. Update on Risk 2: Campus Security and Risk 7: Policing

**III. Adjournment to closed or executive session pursuant to Texas Government Code Sections 551.071; 551.072 and 551.074, the Open Meetings Act, for the following purposes:**

**A. Legal Matters**

Consultation with legal counsel concerning pending or contemplated litigation, a settlement offer, or matters on which the attorney's duty to the System under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings Laws.

**B. Personnel Matters**

Deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer, employee or board member to hear complaints or changes against an officer, employee or board member unless the officer, employee or board member who is the subject of the deliberation or hearing requests a public hearing.

**C. Real Estate Matters**

Deliberate the purchase, exchange, lease, or value of real property for Agenda items if deliberation in an open meeting would have a detrimental effect on the

position of the System in negotiations with a third person.

#### **IV. Additional Closed or Executive Session Authority:**

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive meeting or session of the Board should be held or is required in relation to any items included in this Notice, then such closed or executive meeting or session as authorized by Section 551.001 et seq. of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this Notice or as soon after the commencement of the meeting covered by the Notice as the Board may conveniently meet in such closed or executive meeting or session concerning:

Section 551.071 - For the purpose of a private consultation with the Board's attorney about pending or contemplated litigation, a settlement offer, or matters on which the attorney's duty to the System under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings Laws.

Section 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

Section 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation to the System if deliberation in an open meeting would have a detrimental effect on the position of the System in negotiations with a third person.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer, employee or board member to hear complaints or changes against an officer, employee or board member unless the officer, employee or board member who is the subject of the deliberation or hearing requests a public hearing.

Section 551.076 - To consider the deployment, or specific occasions for implementation of security personnel or devices, or a security audit.

Section 551.082 - For the purpose of considering discipline of a student or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing, unless an open hearing is requested in writing by a parent or guardian of the student or by the employee against whom the complaint is brought.

Section 551.084 - For the purpose of excluding a witness or witnesses in an investigation from a hearing during examination of another witness in the investigation. Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then such final action, final decision, or final vote shall be at either:

A. The open meeting covered by this Notice upon the reconvening of the public meeting, or

B. At a subsequent public meeting of the Board upon notice thereof, as the Board shall determine.

Update on Risk 2: Campus Security and Risk 7: Policing

**V. Reconvene in Open Meeting**

**VI. Adjournment**

**CERTIFICATE OF POSTING OR GIVING NOTICE**

On this **29th Day of January**, this Notice was posted at a place convenient to the public and readily accessible at all times to the general public at the following locations: (1) the HCC Administration Building of the Houston City College, 3100 Main, First Floor, Houston, Texas 77002 and (2) the Houston City College's website: [www.hccs.edu](http://www.hccs.edu).

Posted By:

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Sharon R. Wright  
Director, Board Services

# REPORT ITEM

**Meeting Date:** February 4, 2026

**Topics For Discussion and/or Action:**

ITEM #	ITEM TITLE	PRESENTER
A.	Internal Audit Status Report	Dr. Margaret Ford Fisher Terry Corrigan

## DISCUSSION

The Internal Auditor meets quarterly with the Audit Committee to discuss the status of the annual audit plan and to review the follow-up report on audit observations and action plans from previously completed audits.

## COMPELLING REASON AND BACKGROUND

The Internal Audit Department Charter and Board Policy CDC (LOCAL) require the Internal Auditor to meet regularly with the Audit Committee to review audits performed, audits in progress, future audits, and sufficiency of the Department resources. This is the quarterly status update per the Board of Trustees adopted Audit Committee Action Calendar.

## FISCAL IMPACT

Department functions per approved operating budget.

## STRATEGIC ALIGNMENT

*1. Student Success, 5. College of Choice*

### ATTACHMENTS:

Description	Upload Date	Type
Internal Audit Status Report - Presentation	1/26/2026	Presentation
Detail FY 2026 Internal Audit Plan Status Report	1/20/2026	Attachment
Audit Observations Follow-up Report Feb 2026	1/26/2026	Attachment

**This item is applicable to the following:** District



# Internal Audit Status Report

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**Dr. Margaret Ford Fisher, Chancellor**  
**Terry Corrigan, Executive Director, Internal Audit**

**February 4, 2026**

# Internal Audit Status Report

## Presentation Contents

### Presentation

- Summarized Internal Audit Status Information
- Follow-up on Observation Action Plans
- External Audit/Review Activity
- Independence Impairments & Scope Limitations

### Information Attachments

- Detailed FY 2026 Internal Audit Plan Status Report
- Audit Observations Follow-up Status Report

(Detailed FY 2026 Internal Audit Plan Status Report attachment is included in package)

# Summarized Internal Audit Status Information

## Project Completed

1. Annual “Fraud Awareness” Lunch & Learn  
(presented on Monday, November 17)

Summarized  
Internal Audit  
Status Information  
(continued)

FY 2026 Plan Projects in Fieldwork Stage

1. 26-A-3 Internal Quality Assurance Review
2. 26-O-2 Policing

Summarized  
Internal Audit  
Status Information  
(continued)

FY 2026 Plan Projects in Planning Stage

1. 26-O-1 Minors on Campus
2. 26-C-1 Campus Safety & Environment
  - Central College
  - Northeast College
  - Coleman College
3. 26-I-1 IT Disaster Recovery/Business Continuity
4. 26-I-2 IT Systems Audit

Summarized  
Internal Audit  
Status  
Information  
(continued)

Project waiting on program implementation

Campus Security & Safety (using Berkeley Research Group & Robb (Uvalde) reports and Texas School Safety Center checklist to establish a security & safety program). The Operations and Administration Office is actively working to hire security and safety professionals under the Police Department to establish the program.

Observation  
Action Plans  
Follow-up

Follow-up information attachment is included  
in the package:

Audit Observations Follow-up Status Report

## External Audit/Review Activity

### HCC Procured Services

None

### Regulatory Imposed

1. Texas State Auditors Office (SAO) is performing compliance testing on TEC Section 51.3525 (SB 17) – DEI compliance. Regulation requires the SAO to audit all higher education institutions that receive state funding.
2. City of Houston Housing and Community Development Department performed a Limited Scope Compliance Monitoring Review on HCC's EmPowering Solar Jobs Program. The City reported that HCC's program is compliant.

Independence  
Impairments &  
Scope  
Limitations

The internal audit function has experienced no independence impairments and/or scope limitations.

Thank You  
Questions?

**FY 2026 Audit Plan Status Report**  
**SUMMARY as of January 17, 2026**

Audit Projects	Project Number	FY 2026 Plan Est Hrs	YTD 2026 Actual Hours	Over (Under)	Stage	Fieldwork Planned	Estimated Report Completion	Final Report Issued
<b>Operational Audit Projects</b>								
Minors on Campus	26-O-1	640	135	(505)	Planning	10/13/25-3/27/26	04/17/26	
Policing	26-O-2	640	180	(460)	Fieldwork	10/20/25-2/27/26	03/20/26	
<b>Information Technology Audit Projects</b>								
IT Disaster Recovery/Business Continuity	26-I-1	480	-	(480)	Planning	1/12/26-7/31/26	08/28/26	
IT Systems Audit	26-I-2	640	23	(617)	Planning	11/3/25-3/27/26	04/10/26	
<b>Compliance Audit Projects</b>								
Campus Safety & Environmental Operations Management	26-C-1	320	22	(298)	N/A	N/A	N/A	N/A
Central College	26-C-1-1	240	3	(237)	Planning	1/12/26- 3/27/26	04/17/26	
Northeast College	26-C-1-2	240	3	(237)	Planning	1/12/26- 3/27/26	04/17/26	
Coleman College	26-C-1-3	240	2	(238)	Planning	1/12/26- 3/27/26	04/17/26	
Clery Act Reporting	26-C-2	320	138	(182)	Completed	9/1/25-9/26/25	09/26/25	10/01/25
<b>Advisory Services Projects</b>								
Committees & Task Forces	26-S-1	240	116	(124)	N/A	9/1/25-8/31/26	N/A	N/A
Special Projects & Examinations	26-S-2	240	-	(240)	N/A	9/1/25-8/31/26	N/A	N/A
ERM Top 10 Risks Baseline Assessment	26-S-3	640	13	(627)	N/A	9/1/25-8/31/26	N/A	N/A
Contracted Services Analysis	26-S-4	240	70	(170)	Completed	9/1/25-9/26/25	10/01/25	10/03/25
Less Than \$100K Payments Analysis	26-S-5	240	66	(174)	Completed	9/1/25-9/26/25	10/01/25	10/03/25
Procurement Process	26-S-6	640	-	(640)	Not Started	3/27/26-7/31/26	08/27/26	
HB 33 Active Shooter & Campus Security	26-S-7	480	20	(460)	Ongoing	9/1/25-8/31/26	N/A	N/A
Website Accessibility	26-S-8	80	-	(80)	Ongoing	9/1/25-8/31/26	N/A	N/A
SB 37 Faculty Senate Reconstruction	26-S-9	80	-	(80)	Ongoing	9/1/25-8/31/26	N/A	N/A
<b>Administrative Projects</b>								
FY 2027 Audit Planning & ERM Assessment	26-A-1	680	166	(514)	Ongoing	9/1/25-7/17/26	08/05/26	
TeamMate IA Management System	26-A-2	40	2	(38)	Ongoing	9/1/25-8/31/26	N/A	N/A
Internal Quality Assurance Review	26-A-3	160	431	271	Finalizing	9/1/25-1/30/26	02/20/26	
FY 2026 Annual Audit Report	26-A-4	40	86	46	Ongoing	8/3/25-9/18/26	10/07/26	
External Audits Monitoring	26-A-5	40	4	(36)	Ongoing	9/1/25-8/31/26	N/A	N/A
Lunch and Learns	26-A-6	160	136	(24)	Ongoing	9/1/25-8/31/26	N/A	N/A
Newsletters	26-A-7	80	-	(80)	Ongoing	9/1/25-8/31/26	N/A	N/A
Global Internal Audit Standards Transition	26-A-8	80	143	63	Ongoing	9/1/25-8/31/26	N/A	N/A
<b>Observation Action Plan Follow-ups</b>								
Observation Action Plan Follow-ups	26-F-1	228	67	(161)	Ongoing	9/1/25-8/31/26	N/A	N/A
<b>Total Audit Projects</b>		<b>8,148</b>	<b>1,826</b>	<b>(6,322)</b>				

**Audit Observations Follow-up Status Report as of January 23, 2026**

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
23-O-1 Asset Management - Information Technology	1	<p>IA observed various discrepancies with departmental IT asset inventory. The discrepancies are detailed in the report Attachment. IA noted that HCC does not have a written policy that details HCC's expectations for managing IT assets. IA recommends an HCC policy regulation be written and submitted to the Chancellor's Executive Committee (CEC) for approval to manage IT assets. IA suggests that the regulation cover the following elements:</p> <ul style="list-style-type: none"> <li>•Onboarding: Workflow from HCC IT to the customer. This would include departmental technology assets from general purchase, grant funded, and donated items. The HCC IT department should be the initial recipient of controlled and capitalized IT assets inclusive of computers, servers and network equipment. This would help ensure that these types of assets are properly recorded, set up, secured, managed, configured and safe to use on the HCC network.</li> <li>•Monitoring: Annual inventory count and reconciliation by a designated party, movement forms completed when assets are moved and transferred to another location.</li> <li>•Offboarding: Workflow from IT asset custodians to HCC IT when employees leave HCC or transfer to other departments.</li> <li>•Training: Required training details.</li> <li>•Review and monitoring oversight: Required by directly responsible individuals.</li> <li>•Enforcement: Accountability, disciplinary action for policy offenders.</li> </ul>	<p>A Regulation Policy has been drafted and submitted to the Office of General Counsel for final review before going to the Chancellor Executive Committee for approval. An inventory of assets is in progress and is expected to be completed no later than the end of February with a final report by the end of March. IT is working with Facilities to improve the integration of IT asset records maintained in Service Now with the asset record in PeopleSoft.</p>	Chief Facilities Officer/Chief Information Officer	In Progress 3/31/2026
24-C-1 Campus Safety & Environmental Operations Management	1	<p>Historically, HCC has maintained safety data sheets (SDS) in a hard copy format, leading to inefficiencies in storage, retrieval, and updating as indicated by ongoing observations related to missing SDS and incomplete chemical inventories. With advancements in technology, digital solutions offer a more streamlined and effective approach to managing SDS information. Internal Audit recommends that EH&amp;S submit a proposal to HCC Administration to implement an online SDS service.</p>	<p>SDS information has been digitized for laboratory and workforce programs. The number of SDS's that HCC has was underestimated which created an overage of HCC's allowed SDS count. HCC is in the process of paying for the additional information processing. Velocity is building HCC's SDS's platforms. Separation Systems Consultants, Inc. (SSCI) has been used as HCC's environmental consultants. The project is on track to have everything functional by August 31, 2026.</p>	EHS Manager	In Progress 8/31/2026

### Audit Observations Follow-up Status Report as of January 23, 2026

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
24-C-2 Senate Bill 17	1	In Internal Audits opinion, HCC executive management has been provided with sufficient training concerning SB 17 compliance through Chancellor Executive Council Task Force Meetings, Accountability and Standards Council meeting presentations, and required executive management attestation certifications. An SB 17 Compliance Resources email was provided to all HCC employees on July 25, 2024, to assist employees in complying with the new mandatory requirements. Employees may not have been diligent in adequately acquainting themselves with the information provided. All employees are responsible for familiarizing themselves and complying with SB 17's basic requirements. Internal Audit recommends HCC management provide required training for all HCC employees to strengthen the control environment around complying with the new requirements.	SB17 live training will be provided via TEAMS this semester with anticipated end of February 2026 timeframe, while HCC works to have a more robust SB17 training available on demand.	General Counsel and VC, Talent Engagement & CHRO	In Progress 2/28/2026
24-O-2 Student Mental Health	1	Opportunities for improvement were identified in conjunction with Counseling and Ability Services related to staffing needs. The improvements would offer expanded services to further promote student success and wellbeing. The significant changes in student needs, regulatory requirements, and the overall campus environment since 2012 underscore the necessity of hiring additional counselors. By expanding the counseling staff, HCC can better support students' mental health and wellness, comply with legal obligations, and effectively handle the increasing number of crises on campus. This investment is essential for fostering a healthy and supportive educational environment.	A justification for additional positions was provided the Interim Vice Chancellor for Student Services. When presented to the CEC, this request was not a selected as a priority to move forward for funding by the CEC.	AVC, Special Programs & Success	The risk has been accepted by CEC
	2	Counseling and Ability Services training offerings are quite robust, however, comprehensive tracking of attendance by faculty and staff is needed. Counseling and Ability Services should maintain a record of attendee names, positions and departments. For student-facing positions, goals evaluated in the PEP process could include annual training in mental health, human trafficking and other related topics. In this case, evidence of attendance in the form of certificates backed by attendance records would be needed to provide appropriate documentation supporting the achievement of goals.	Counseling and Ability Services plans to take advantage of the Anthology Engage Student Engagement Platform being acquired by Student Life to track the attendees' names, positions, and departments for each training offering, as well as tracking evaluation feedback forms for topics of interest and needs for professional development as reported by faculty, staff and student attendees. The goal for the Anthropology platform is to roll it out first to Student Life in the Spring 2026 and then other departments.	AVC, Special Programs & Success	In Progress 6/30/2026

### Audit Observations Follow-up Status Report as of January 23, 2026

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
25-O-1 IT Disaster Recovery	1	As part of the audit, Internal Audit conducted a physical and environmental assessment of HCC's primary data center. The facility is currently equipped with a diesel-powered generator, which has sufficient fuel capacity to sustain operations for several days under emergency conditions. However, during natural disasters, fuel availability can become severely constrained, and distribution is typically prioritized for emergency response and essential services. To enhance the resiliency of the data center, it is recommended that HCC's Information Technology department consult with Facilities Management to evaluate the feasibility of transitioning to a natural gas-powered generator. Natural gas systems are generally more reliable during extended emergencies due to the continuous pipeline supply, reducing dependency on fuel deliveries and improving overall disaster recovery preparedness.	Facilities estimates it will cost \$3 million to retrofit the existing generator to natural gas. Facilities is investigating getting a 15,000 or 20,000 diesel fuel tank permanently installed in the back parking lot. Facilities expects to complete this analysis by the end of FY 2026.	Chief Information Officer	In Progress 8/31/2026
	2	Currently, HCC's Disaster Recovery priorities are primarily focused on the restoration of critical systems necessary to support payroll processing and vendor payments. While these functions are essential, it is recommended that HCC's Information Technology and the Administration & Operations department periodically facilitate strategic discussions with executive leadership to formally define and align institutional priorities for system restoration in the event of a disaster. Engaging executive management in these discussions will help ensure that recovery efforts reflect the broader operational, academic, and community service objectives of the College, and that the resources are allocated in a manner consistent with HCC's mission.	As new application implementations are approved, disaster recovery requirements will be assessed to ensure alignment with organizational resilience standards. HCC's Information Technology, and Administration and Operations departments will schedule periodic Chancellor Executive Council meetings to identify institutional priorities in the event of a disaster beyond mere restoration of critical systems to ensure continuity of academic and administrative operations. IT will request a first meeting by December 15, 2025.	Chief Information Officer; Vice Chancellor, Administration and Operations	In Progress 12/15/2025

### Audit Observations Follow-up Status Report as of January 23, 2026

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
25-C-2-1 Cooperative Contracts Review	1	<p>The Procurement department does not currently have formal written procedures outlining the processes, responsibilities, and controls related to cooperative procurement activities. There is no documented formal guidance to ensure consistent application, proper documentation, or compliance with state and College requirements. The Department has been relying on institutional or personal knowledge and informal practices rather than formally documented policies. The lack of documented processes can lead to increased risk of inconsistent procurement practices, non-compliance with applicable laws and guidelines, and reduced transparency in vendor selection and contracting which could be exacerbated by personnel turnover and employee absenteeism. It is recommended that the Procurement department implement formal written procedures outlining the processes, responsibilities and controls related to Cooperative Contract procurement. During the internal audit review, IA flowcharted and documented the cooperatives contracting process. This documentation has been provided to the Procurement Department and can be used as a guideline in establishing the formal written procedures.</p>	<p>The Procurement department will develop written procedures that document and diagram basic procurement processes, responsible parties, and controls for cooperative contracts.</p>	<p>Executive Director Purchasing/ Procurement Operations</p>	<p>In Progress 1/30/2026</p>
	2	<p>The College currently utilizes cooperative purchasing contracts for the procurement of various goods and services. However, there is no centralized process in place to track cumulative annual spending through cooperative contracts. Furthermore, the Board of Trustees is not regularly informed about the volume or nature of such expenditures. Bi-monthly reports were requested by the Board of Trustees to track cooperative contract spending against amounts approved by the Board in the "FY2025 Cooperative Contracts Award List" in the September 2024 Special Meeting. This reporting was not provided. It is recommended that the College establish a formal process to: 1) Track and consolidate annual expenditures made through cooperative contracts across all departments and 2) Prepare and present a summary report to the Board of Trustees quarterly, detailing vendors used, amounts spent, and relevant contract information. The report should include a comparison of the annually board approved "Cooperative Contracts Award List" to actual amounts spent.</p>	<p>The Procurement department is developing a process to track COOP spend weekly to ensure that we report spend compared to approved amount, and available balances on a semi-monthly or quarterly basis. The FY 2026 first quarter spend reporting for cooperatives, sole sources, and job order contractors was provided to the board in Weekly Administrative Briefing V12.02, dated January 16, 2026.</p>	<p>Executive Director Purchasing/ Procurement Operations</p>	<p>Complete 1/16/2026</p>

### Audit Observations Follow-up Status Report as of January 23, 2026

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	3	<p>The College engages multiple job order contract (JOC) cooperative vendors annually to procure goods and services including construction, renovations, environmental services, maintenance, repairs, and supplies. Many of these JOC vendors had total cooperative spending that exceeded \$500,000 in the fiscal year; however, board approval was not required because there were multiple contracts for multiple projects with none individually exceeding the \$500,000 threshold that requires Board approval. Because these high-dollar JOC cooperative vendor expenditures are not reported to the Board, there is a lack of full transparency and oversight in institutional spending. This may result in the Board not having a comprehensive view of the College's financial commitments, potentially increasing the risk of overspending or inefficient allocation of resources. It is recommended that the College Administration include information on the JOC vendors expenditures exceeding \$500,000 in the quarterly cooperative reporting to the Board. Doing so will strengthen governance practices and ensure greater transparency in cooperative procurement activities.</p>	<p>The Procurement department will add Job Order Contracts [JOC] to the Board report on COOP spend, ideally on a quarterly basis, commencing with 1QFY26. The FY 2026 first quarter spend reporting for job order contractors was provided to the board in Weekly Administrative Briefing V12.02, dated January 16, 2026.</p>	<p>Executive Director Purchasing/ Procurement Operations</p>	<p>Complete 1/16/2026</p>
<p>25-C-2-2 Blanket Purchase Orders Review</p>	1	<p>IA reviewed the HCC Procurement Guidelines (Guidelines) and the Procurement Operations Procedures Manual (Manual) and noted the following areas for improvement:</p> <p>a. The Guidelines have not been updated since 2018. IA recommends a comprehensive review and revision to ensure alignment with current procurement practices, regulatory requirements, and institutional needs.</p> <p>b. The Manual needs to be updated to reflect current practices.</p> <p>1) The Manual does not detail the process to generate a Blanket Purchase Order (BPO). The detailed procurement methodology used to generate BPOs needs to be added to the Manual. The procurement process flowcharts provided by IA can serve as a guide in developing formal procedures.</p> <p>2) The thresholds of Contract Award under Signature Authority in Guideline No. 3, approved by the Chancellor, Senior Vice Chancellor, and the Board of Trustees, need to be reviewed and updated. The thresholds need to be included in the Manual.</p> <p>3) The existing rule in the Manual that restricts single-item purchases through a BPO to a maximum of \$700 is not practical and should be reconsidered. IA recommends removing or revising this limitation to better reflect operational realities and procurement needs.</p>	<p>The Procurement department will update the Procedures Manual containing internal processes and Procurement Guidelines containing information for district end-users by November 1, 2025. The Guidelines will also include updated Signature Authority thresholds. In addition, Procurement will remove the \$700 per-item restriction for blanket purchases.</p>	<p>Executive Director Purchasing/ Procurement Operations</p>	<p>In Progress 1/30/2026</p>

### Audit Observations Follow-up Status Report as of January 23, 2026

Project Name	Obs #	Observation Description	Remediation Action	Responsible Person	Status/Est Completion Date
	2	IA noted that in FY 2024, thirty-three departments, and in FY 2025, twenty-nine departments were issued multiple Blanket Purchase Orders (BPOs) for similar goods and services from the same suppliers. BPOs are intended to streamline procurement and reduce administrative workload. Issuing multiple BPOs to the same department for recurring purchases from the same vendor diminishes the efficiency gains. To optimize procurement operations and reduce processing time, HCC should adopt a policy of issuing a single BPO per fiscal year per department for each supplier, where feasible. This approach would enhance consistency and reduce administrative overhead.	The Procurement department will address the matter of multiple Blanket Purchase Orders for similar products and services from the same suppliers by reinforcing this best-practice concept in training sessions conducted throughout the year. Moreover, we plan to manage food orders through America To Go via Direct Pay instead of Blanket Purchase Order since the former method is more efficient while still maintaining budgetary controls on spending. The expected completion date for the change to Direct Pay would be December 18, 2025, if approved. Training will occur throughout FY26 as planned with 12 sessions occurring by August 31, 2026	Executive Director Purchasing/ Procurement Operations	Complete (Direct Pay - 12/18/2025) In Progress (Training - 8/31/2026)

# REPORT ITEM

**Meeting Date:** February 4, 2026

**Topics For Discussion and/or Action:**

ITEM #	ITEM TITLE	PRESENTER
<b>B.</b>	<b>Review Internal Audit Department and Audit Committee Charters</b>	<b>Dr. Margaret Ford Fisher Terry Corrigan</b>

## DISCUSSION

This session is to provide information on the Internal Audit Department's Charter and Audit Committee responsibilities detailed in the Audit Committee Charter. The Charters will be brought forward for Audit Committee and Board of Trustees approval in the April 2026 board meetings.

## COMPELLING REASON AND BACKGROUND

To conform with the Global Internal Audit Standards (GIAS) promulgated by the Institute of Internal Auditors, Board Bylaws Article F, Section 4c, and Board Policy CDC (Local):

GIAS Principle 6 - Authorized by the Board - The board establishes, approves, and supports the mandate of the internal audit function. The mandate specifies the authority, role, and responsibilities of the internal audit function and is documented in the internal audit charter. The chief audit executive must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function. The board must approve the internal audit charter.

Board Bylaws Article F, Section 4c states: "The audit committee assists the board in fulfilling its audit oversight responsibilities of the institution. The committee will also receive periodic compliance reporting and approve the annual audit plan for recommendation to the board."

## FISCAL IMPACT

Department functions per approved operating budget.

## STRATEGIC ALIGNMENT

*1. Student Success, 5. College of Choice*

### ATTACHMENTS:

Description	Upload Date	Type
Review IA Dept and Audit Committee Charters	1/15/2026	Presentation
Proposed Internal Audit Department Charter	1/16/2026	Attachment
Proposed Audit Committee Charter	1/16/2026	Attachment

**This item is applicable to the following:** District



# **Review Internal Audit Department and Audit Committee Charters**

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**Dr. Margaret Ford Fisher, Chancellor  
Terry Corrigan, Executive Director, Internal Audit**

**February 4, 2026**

# Review IA Department & Audit Committee Charters

## Presentation Contents

- Global Internal Audit Standards Charters Requirement
- Proposed Charters
- Internal Audit Department Charter Content
- Audit Committee Charter Content
- Proposed Schedule for Approving Charters

# Review IA Department & Audit Committee Charters

## Global Internal Audit Standards Charters Requirement

### **Global Internal Audit Standards (*Standards*) Principle 6 - Authorized by the Board**

- ▶ The board establishes, approves, and supports the mandate of the internal audit function. The mandate specifies the authority, role, and responsibilities of the internal audit function and is **documented in the internal audit charter**. The chief audit executive must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function. The board must approve the internal audit charter.
- ▶ The Institute of Internal Auditors charter model was used as the guide to develop the proposed charters to conform with the *Standards*.

# Review IA Department & Audit Committee Charters

## Proposed Charters

### **Internal Audit Department Charter**

Other than the college name change, there are no proposed revisions to the current Internal Audit Department Charter that was approved April 16, 2025, by the BOT. Proposed Charter is attached in package.

### **Audit Committee Charter**

Other than the college name change, there are no proposed revisions to the current Audit Committee Charter that was approved April 16, 2025, by the BOT. Proposed Charter is attached in package.

Internal Audit  
Department  
Charter  
Content

- Purpose
- Mandate
- Board Oversight
- Chief Audit Executive Roles & Responsibilities
- Scope & Types of Internal Audit Services

Audit  
Committee  
Charter  
Content

- Authority
- Purpose
- Composition
- Meetings
- Responsibilities
  - Oversight of Internal Auditing
  - Oversight of External Accounting Entities

# Review IA Department & Audit Committee Charters

## **Proposed Schedule for Approving Charters**

To allow time for the current Audit Committee members to review the proposed Charters, the plan is to bring the Charters back for approval in the April 2026 Board meetings.

The proposed Charters are attached in the package.

Thank You  
Questions?



## Internal Audit Department Policies and Procedures

### Internal Audit Charter

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#### PURPOSE

The purpose of the internal audit function is to strengthen Houston City College System's (HCCS) ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances HCCS's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

HCCS's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

#### ***Commitment to Adhering to the Global Internal Audit Standards***

The HCCS's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements (the Standards). The chief audit executive (CAE) will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

# Internal Audit Policies and Procedures

## Internal Audit Charter

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### MANDATE

#### ***Authority***

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve the HCCS operations. The Department helps HCCS accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The HCCS's board grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight. The internal audit function's authority is created by its direct reporting relationship to the board. The CAE will have unrestricted access to and communicate and interact directly with the Audit Committee Chair, including in private meetings without management present. The Board of Trustees authorizes the Department to:

- Have full, free, and unrestricted access to all functions, activities, properties, manual and automated information systems, personnel, and non-privileged records pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from necessary HCCS personnel, as well as other specialized services from within or outside HCCS to complete engagements.
- Require written responses to audit observations describing corrective action that will be taken to adequately resolve the deficiencies, the responsible parties, and the expected completion dates. Deficient corrective action plans will be reported to the Board of Trustees for resolution.

#### ***Independence, Organization Position, and Reporting Relationships***

To provide for the independence of the internal audit function to perform audit services and responsibilities without interference from management, its personnel report to the Chief Audit Executive ("CAE"), who reports functionally to the Audit Committee of the Board of Trustees and administratively (i.e., day-to-day operations) to the Chancellor. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the board, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The CAE will confirm to the board, at least annually, the organizational independence of the internal audit function. The CAE will disclose to the board any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results.

**Internal Audit  
Policies and Procedures**

**Internal Audit Charter**

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***Charter and Mandate Revisions***

Circumstances may justify a follow-up discussion between the chief audit executive, board, and senior management on the internal audit mandate or other aspects of the internal audit charter. Any changes to this Charter require the approval of the Board Audit Committee.

**BOARD OVERSIGHT**

To establish, maintain, and assure that the Department has sufficient authority to fulfill its duties, the Board Audit Committee will:

1. Annually approve and recommend the Internal Audit Department Charter and Audit Committee Charter for Board approval.
2. Periodically review the Internal Audit Charter and Audit Committee Charter to ensure it encompasses any required revisions.
3. Approve and recommend the Annual Internal Audit Work Plan for Board approval.
4. Review the audit reports, audits in progress, and future audits at regularly scheduled meetings.
5. Establish a schedule of regular meetings.
6. Establish a means of unrestricted access to and direct communication between the Chairman of the Audit Committee and the CAE, including private meetings without senior management present.
7. Review significant observations and management action plans to address those observations in the audit reports.
8. Monitor the status of management action plans for progress on significant observations.
9. Ensure a quality assurance and improvement program has been established.
10. Review Internal Audit's Strategic Plan.
11. Review the internal audit function's human resources administration and budget.
12. Make appropriate inquiries of senior management and the CAE to determine whether scope or resource limitations are inappropriate.

**Internal Audit  
Policies and Procedures**

**Internal Audit Charter**

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13. Provide input to the Chancellor for the annual evaluation of the Internal Audit Director.
14. Approve the remuneration of the Internal Audit Director.
15. Provide input to the Board concerning the selection of the Internal Audit Director from the three (3) candidates recommended by the Chancellor.
16. Provide input to the Board concerning approval of the Chancellor's recommendation to terminate the Internal Audit Director.

**CAE ROLES AND RESPONSIBILITIES**

***Ethics and Professionalism***

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

***Objectivity***

The reporting relationships of the CAE enhance departmental independence, promote comprehensive audit coverage and encourage adequate consideration of audit reports and recommendations. To maintain objectivity, the CAE and the audit staff shall have no direct authority over the activities they review. Internal Audit may not develop policies and procedures for a function they might audit or direct the actions of the personnel in the performance of that function. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Performing operational duties for HCCS.
- Initiating or approving transactions external to the internal audit function.

## **Internal Audit Policies and Procedures**

### **Internal Audit Charter**

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- Directing the activities of any HCCS employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.
- Assessing specific operations for which they had responsibility within the previous year.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal Audit may be asked to participate in management committees or project teams, to analyze controls built into processes, development systems, or analyze security products. Because Internal Audit is not a management decision-making function, decisions to develop, adopt and implement policies or procedures as a result of an internal audit advisory service must be made by management. The performance of these audits or reviews does not relieve management of any assigned responsibilities. The internal audit activity must be independent, and internal auditors must be objective in performing their work.

#### ***Managing the Internal Audit Function***

In accordance with Board Policy, Internal Audit is responsible for assessing the various functions and control systems within HCCS and for advising management concerning their condition. The fulfillment of this accountability includes:

- Developing a flexible risk based annual internal audit plan with input from Senior Management and the Board of Trustees as required by IIA Standard 2010. A1 and submit the audit plan to the Audit Committee for review and the Board for approval.
- Reviewing and adjusting the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls with Audit Committee review and Board approval.
- Meeting regularly with the Board Audit Committee to provide updates by reviewing audits performed, audits in progress, future audits, and sufficiency of the Department resources.
- Conducting independent and constructive audits to review effectiveness of controls, financial records, operations, or to review departmental records, the proper recording of transactions, and compliance with applicable rules, regulations, policies, and procedures, including evaluation for potential fraud and effectiveness of fraud controls.

## **Internal Audit Policies and Procedures**

### **Internal Audit Charter**

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- Analyzing data obtained for evidence of deficiencies in controls, integrity, duplication of effort, or lack of compliance with College policies and procedures.
- Conducting audits that examine the effectiveness of the governance, risk management, and internal control processes in promoting the achievement of strategic objectives concerning all reporting, operations, safeguarding of assets, and compliance.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management quarterly and for each engagement as appropriate.
- Investigating allegations of fraud, waste, abuse and other wrongdoing as appropriate and in accordance with Board Policy, and coordinating such investigations as needed with Legal Counsel or the HCCS Police.
- Evaluating the design, implementation, and effectiveness of HCCS ethics-related objectives, programs, and activities.
- Assessing whether information technology governance effectively supports HCCS strategies and objectives.
- Offering Advisory services; Internal Control or Fraud training; Control Self-Assessment (CSA) services, and other audit technique workshops as warranted.
- Coordinating audit efforts with those of external financial auditors and acting as a liaison for other external auditors.
- Coordinating efforts with other control monitoring functions within HCCS (risk management, compliance, security, legal, ethics, safety and environment, police, human resources, and information technology).
- Identify and consider trends and emerging issues that could impact HCCS and communicate to the board and senior management.
- Maintaining a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this *Charter* and ensure that personnel in the Department have appropriate continuing education to foster advancement of technical knowledge and skills.

#### ***Quality Assurance and Improvement Program***

The CAE will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program will assess compliance with laws

## **Internal Audit Policies and Procedures**

### **Internal Audit Charter**

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and/or regulations relevant to internal auditing. The assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the CAE will communicate with the board and senior management about the internal audit function's quality assurance and improvement program, including the results of internal self-assessments and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside HCCS. The assessment team must include at least one assessor holding an active Certified Internal Auditor® credential.

#### ***Communication with the Board and Senior Management***

The CAE will communicate with the board and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the board.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond HCCS's risk appetite.

#### **SCOPE AND TYPES OF INTERNAL AUDIT SERVICES**

The scope of internal audit services covers the entire breadth of the organization, including all HCCS's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on

# Internal Audit Policies and Procedures

## Internal Audit Charter

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the adequacy and effectiveness of governance, risk management, and control processes for HCCS.

HCCS internal audit services include:

Operational: These are projects in which some activity or other management assertion is evaluated so that improvements to operating efficiency and effectiveness can be made. These can also be projects in which the object is to develop new information on an activity so that management can use that information in their decision-making process.

Compliance: Reviews focused on ensuring compliance with laws, regulations and HCC policies.

Information Technology: Governance assessments in support of HCC's strategies and objectives.

Advisory Services: Consulting projects that improve management of risks, add value, and improve the organization's operations, including special projects requested by the Board or management, participating in HCC committees and task forces, and providing investigation services.

Administrative: Administrative projects within the department such as performing enterprise risk assessments, preparing the next fiscal year's audit plan, performing quality assurance, preparing the Annual Audit Report, newsletters, and lunch & learns.

Observation action plan follow-ups: These are on-going status reviews on the resolution of deficiencies identified in past audits to ensure management completed action plans.

### Document History

- Amended September 19, 2013
- Amended October 20, 2016
- Amended August 17, 2017
- Approved with no revisions August 1, 2018
- Approved with no revisions February 5, 2020
- Amended April 21, 2021
- Amended April 20, 2022
- Approved with no revisions April 19, 2023
- Approved with no revisions April 17, 2024
- Amended April 16, 2025
- **Approved with no revisions April XX, 2026**

**Houston City College System  
Internal Audit  
Policies and Procedures  
Audit Committee Charter**

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**Authority**

Board Bylaws Article F: Committees, 4. STANDING COMMITTEES, c. Audit states:

“The audit committee assists the Board in fulfilling its audit oversight responsibilities of the institution. The committee will also receive periodic compliance reporting and approve the annual audit plan for recommendation to the Board.”

**Purpose**

The committee assists the board in fulfilling its audit oversight responsibilities in the following areas:

- Ethics,
- Risk management,
- Internal control framework,
- Oversight of the internal audit activity, external auditors, and other providers of assurance, and
- Financial statements and public accountability reporting.

**Composition**

The committee consists of four board members as follows: a chair, two members, and one alternate. The chair of the Board of Trustees appoints the committee chair and assigns the other committee members annually in January.

**Meetings**

The committee will meet as frequently as the committee deems necessary, but not less than quarterly in February, May, August, and November. At least two committee members must be in attendance for a meeting quorum.

**Responsibilities**

Based upon the guidance of the *International Standards for the Professional Practice of Internal Auditing*, Board Bylaws Article E item 3, and Board Policy CDC the following are the responsibilities of the Board Audit Committee:

***Oversight of Internal Auditing***

1. Annually approve and recommend the Internal Audit Department Charter and Audit Committee Charter for Board approval.

**Houston City College System**  
**Internal Audit**  
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**Audit Committee Charter**

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2. Periodically review the Internal Audit Charter and Audit Committee Charter to ensure it encompasses any required revisions.
3. Approve and recommend the Annual Internal Audit Work Plan for Board approval.
4. Review the audit reports, audits in progress, and future audits at regularly scheduled meetings.
5. Establish a schedule of regular meetings.
6. Establish a means of direct communication between the Chairman of the Audit Committee and the Chief Audit Executive (CAE), including private meetings without senior management present.
7. Review significant observations and management action plans to address those observations in the audit reports.
8. Monitor the status of management action plans for progress on significant observations.
9. Ensure a quality assurance and improvement program has been established.
10. Review Internal Audit's Strategic Plan.
11. Review the internal audit function's human resources administration and budget.
12. Make appropriate inquiries of senior management and the CAE to determine whether scope or resource limitations are inappropriate.
13. Provide input to the Chancellor for the annual evaluation of the Internal Audit Director.
14. Approve the remuneration of the Internal Audit Director.
15. Provide input to the Board concerning the selection of the Internal Audit Director from the three (3) candidates recommended by the Chancellor.
16. Provide input to the Board concerning approval of the Chancellor's recommendation to terminate the Internal Audit Director.

***Oversight of External Accounting Entities***

1. Provide input to the Board concerning the selection of the independent external auditing firm for the annual financial statement audit (the External Auditor) as detailed in Board Policy CDC.
2. Review and approve the External Auditor engagement letters submitted for Board approval and the Board Chairperson's signature.
3. Periodically evaluate the performance of the External Auditor.
4. Monitor the institution's contracting with all external public accounting firms to ensure compliance with the requirements.
5. Review the reports of all external public accounting firms contracted by the institution to perform audits of any institution functions, components, activities, or financial information. Recommend final form to Board for approval.
6. Monitor all activity by other external auditors such as the State Auditor's Office, IRS, DOE, OIG, etc.

**Houston City College System  
Internal Audit  
Policies and Procedures  
Audit Committee Charter**

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**Document History**

- Adopted by the Board of Trustees September 19, 2013
- Amended September 2, 2020
- Amended April 21, 2021
- Approved with no revisions April 20, 2022
- Approved with no revisions April 19, 2023
- Approved with no revisions April 17, 2024
- Amended April 16, 2025
- **Approved with no revisions April XX, 2026**

# REPORT ITEM

Meeting Date: February 4, 2026

Topics For Discussion and/or Action:

ITEM #	ITEM TITLE	PRESENTER
C.	Internal Audit Orientation and Required Communications	Dr. Margaret Ford Fisher Terry Corrigan

## DISCUSSION

This is an orientation report to provide high level information on HCC's internal audit function and key Global Internal Audit Standards (GIAS) required communications with the board.

## COMPELLING REASON AND BACKGROUND

To conform with the Global Internal Auditing Standards (GIAS), Board Bylaws Article F, Section 4c, the Internal Audit Department Charter, and Board Policy CDC (Local) regarding required communications with the board. Key GIAS required communications included in this report:

### GIAS 7.2 Chief Audit Executive (CAE) Qualifications

- Job Description - Executive Director, Internal Audit

### GIAS 8.2 Resources

- Personnel Organization Chart
- Staff Qualifications & Experience
- FY 2026 Budget

### GIAS 9.2 Internal Audit Strategy

- Internal Audit Strategic Plan

## FISCAL IMPACT

Department functions per approved operating budget.

## STRATEGIC ALIGNMENT

1. Student Success, 5. College of Choice

### ATTACHMENTS:

Description	Upload Date	Type
Internal Audit Orientation and Required Communications	1/15/2026	Presentation
Job Description - Executive Director Internal Auditing	1/14/2026	Attachment
Internal Audit Strategic Plan	1/15/2026	Attachment

This item is applicable to the following: District



# **Internal Audit Orientation and Required Communications**

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**Dr. Margaret Ford Fisher, Chancellor  
Terry Corrigan, Executive Director, Internal Audit**

**February 4, 2026**

# Internal Audit Orientation & Required Communications

## Presentation Contents

### GIAS 7.2 Chief Audit Executive (CAE) Qualifications

- Job Description - Executive Director, Internal Audit

### GIAS 8.2 Resources

- Personnel Organization Chart
- Staff Qualifications & Experience
- FY 2026 Budget

### GIAS 9.2 Internal Audit Strategy

- Internal Audit Strategic Plan

# GIAS 7.2 Chief Audit Executive Qualifications

## Job Description – Executive Director, Internal Audit

Competencies and qualifications documented in the job description:

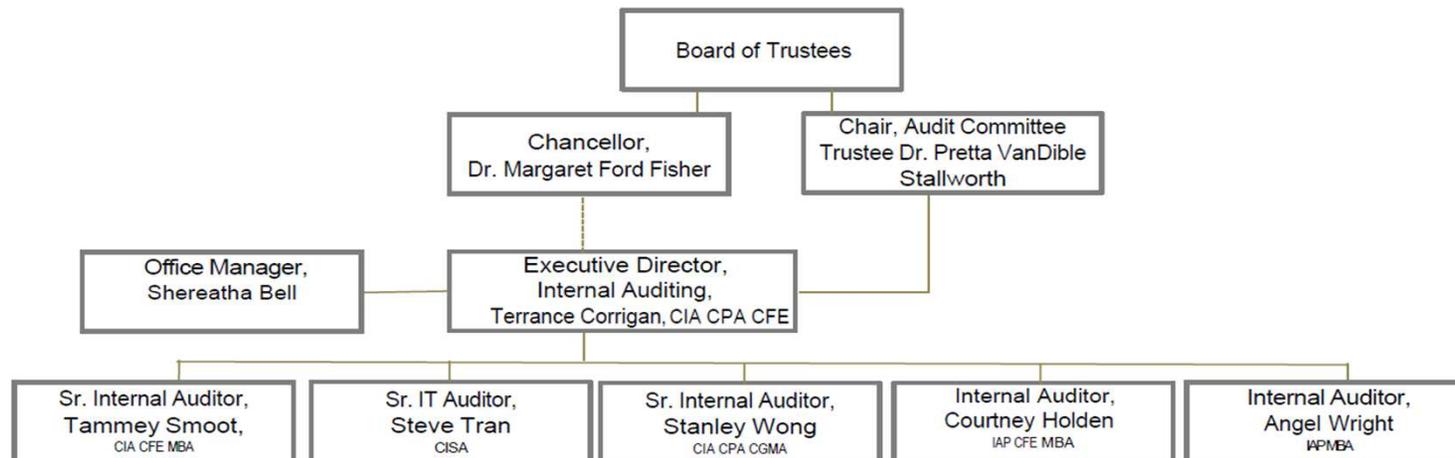
- A comprehensive understanding of the mandatory elements of the International Professional Practices Framework (IPPF) promulgated by the Institute of Internal Auditors and leading internal auditing practices.
- Leadership experience building and managing an effective internal auditing function by recruiting, hiring, and training internal auditors and helping them develop relevant competencies.
- Certified Internal Auditor (CIA) and Certified Public Accountant (CPA) designations required.
- Other relevant professional education certifications and credentials are desired.
- Experience with the following:
  - Performing Enterprise Risk Management Assessments
  - Strategic planning
  - Managing a quality assurance and improvement program
  - IT Texas Administrative Code 202 compliance
  - Industry or sector experience

Job description is attached in the packet.

# GIAS 8.2 Resources

## Personnel Organization Chart

### HCC Internal Audit Department Organization Chart



# GIAS 8.2 Resources

## Staff Qualifications & Experience

Name	Title	Experience				Certifications					Edu
		Yrs Int Audit	Yrs Ext Audit	Yrs Enviro/Safety	Yrs w/ HCC	CIA	CISA	CFE	CPA	CGMA	MBA
Terry Corrigan	Exec Dir	31	0	17	9	√		√	√		
Steve Tran	Senior IT	15	0	3	6		√				
Tammy Smoot	Senior	9	0	6	7	√		√			√
Stanley Wong	Senior	9	10	0	9	√			√	√	
Courtney Holden	Auditor	8	3	7	8			√			√
Angel Wright	Auditor	8	0	1	19						√
Shereatha Bell	Office Mgr	0	0	0	19						
<b>Totals</b>		<b>80</b>	<b>13</b>	<b>34</b>	<b>77</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>

CIA - Certified Internal Auditor

CISA - Certified Information Systems Auditor

CFE - Certified Fraud Examiner

CPA - Certified Public Accountant

CGMA - Certified Global Management Accountant

# GIAS 8.2 Resources

## FY 2026 Budget

Expense Type	Budget Amount	Expense Detail
Office Supplies & General	\$1,785	ink cartridges, paper, & other supplies
Travel	\$2,372	for professional development conferences
Memberships* & Professional Dev	\$8,338	professional assoc memberships & training
Information Technology Tools	\$11,466	Teammate+ audit mgt & TeamMate Analytics
<b>Total Discretionary Budget</b>	<b>\$23,961</b>	
Personnel	\$705,159	Exec Dir, Sr IT Auditor, 2 Sr Auditors, 2 Auditors, Office Mgr

**\*Memberships**

**Department Memberships**

IIA - The Institute of Internal Auditors

ACUA - Association of College & University Auditors

ALGA - Association of Local Government Auditors

**Individual Memberships**

ISACA - Information Systems Audit and Control Association

ACFE - Association of Certified Fraud Examiners

AICPA - Association of International Certified Professional Accountants

# GIAS 9.2 Internal Audit Strategy

## Internal Audit Strategic Plan

### Strategic Plan Contents

- Introduction
- Internal Audit Department (IA) Information (link to IA webpage)
- IA Vision
- Methodology for Delivering Results
- Alignment with HCC “Institutional 10-Year Priorities”
- Strategic Objectives and Supporting Initiatives

Internal Audit Strategic Plan is attached in the packet.

Thank You  
Questions?



## EXECUTIVE DIRECTOR, INTERNAL AUDITING

<b><u>JOB DESCRIPTION</u></b>			
<u>Department</u>	Office of the Chancellor	<u>Job Code</u>	M0849
<u>Division</u>	Office of the Chancellor	<u>Job Grade</u>	E30
<u>Reports To</u>	Chancellor	<u>Date Approved</u>	2/2016
<u>FLSA Status</u>	Exempt	<u>Date Revised</u>	10/2025
<b>Job Summary</b>			
<p>The Internal Auditing Executive Director reports functionally to the Audit Committee of the HCC Board of Trustees and administratively (day-to-day operations) to the Chancellor. This position provides strategic assurance to the Chancellor and the Board offering insights into governance, risk management, and internal controls. The Executive Director supports decision-making, promotes continuous improvement, and helps safeguard HCC's operations and long-term success by developing a responsive and effective internal audit process.</p>			

<b>ESSENTIAL FUNCTIONS</b>
<p>Develop a flexible, risk-based annual internal audit plan with input from senior management and the Board with the option to adjust the plan as needed based on changes in College operations, systems, risks, programs, and controls with Audit Committee review and Board approval.</p> <p>Perform all duties in accordance with the Institute of Internal Auditors (IIA), International Professional Practices Framework (IPPF) comprised of Global Internal Audit Standards (Standards), Topical Requirements, and Global Guidance as promulgated by the IIA.</p> <p>Meet regularly with the Board and the Audit Committee to provide updates by reviewing audits performed, audits in progress, and future audits.</p> <p>Conduct independent, protective and constructive audits to review effectiveness of controls, financial records, department records, operations and compliance with rules, regulations, policies, and procedures, including evaluation for potential fraud and effectiveness of fraud controls.</p> <p>Analyze data obtained for evidence of deficiencies in controls, integrity, duplication of effort, or lack of compliance with College policies and procedures.</p> <p>Prepare reports and make recommendations on findings to the Chancellor and the Board.</p> <p>Monitor engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management quarterly and for each engagement as appropriate.</p> <p>Investigate allegations of fraud, waste, abuse, and wrongdoing as appropriate and in accordance with Board Policy, and coordinate such investigations as needed with the Office of General Counsel or HCC Police Department.</p> <p>Offer advisory services, Internal Control or Fraud training, Control Self-Assessment (CSA) services, and other audit technique workshops, as needed.</p> <p>Coordinate audit efforts with external financial auditors and serve as a liaison for other external auditors.</p> <p>Coordinate efforts with other control monitoring functions within HCC (risk management, compliance, security, legal, ethics, safety and environment, police, human resources, and information technology).</p> <p>Identify and evaluate trends and emerging issues that could impact HCC and communicate to the Board and senior management.</p> <p>Supervise, hire, evaluate, and monitor performance of audit staff; ensure staff compliance with auditing standards and laws, as well as College policies.</p> <p>Ensure that personnel in the Audit Department have opportunities to obtain appropriate continuing education/certification to foster advancement of technical knowledge and skills to meet the requirements of the Internal Audit department.</p> <p>Perform other duties, tasks and assignments as required.</p>



## EXECUTIVE DIRECTOR, INTERNAL AUDITING

QUALIFICATIONS	
<b>Education &amp; Experience</b> <ul style="list-style-type: none"> <li>• Bachelor's degree in Accounting, Business Administration or related degree is required</li> <li>• 10 years progressive auditing experience, including 5 years internal audit management-level experience is required</li> <li>• Experience with Enterprise Risk Management (ERM) Assessment (ERM), internal audit quality assurance and improvement program (QAIP) and using data analysis tools required</li> <li>• Experience with public auditing, IT Texas Administrative Code (TAC) 202 compliance, TeamMate+ internal audit management software and strategic planning preferred</li> </ul>	<b>Licensing &amp; Certification</b> <ul style="list-style-type: none"> <li>• Valid Texas Driver License</li> <li>• Certified Internal Auditor (CIA) is required</li> <li>• Certified Public Accountant (CPA) is required</li> <li>• Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Certification in Risk Management Assurance (CRMA), Certified Government Audit Professional (CGAP) is preferred</li> </ul>
<b>Special Skills</b> <ul style="list-style-type: none"> <li>• MS Office Programs</li> <li>• Information Management Systems</li> <li>• Budget Management</li> <li>• Sarbanes-Oxley Act</li> <li>• COSO Internal Framework</li> <li>• Laws, regulations and standards knowledge</li> <li>• Agile Auditing Practicing knowledge</li> </ul>	<b>Competencies</b> <ul style="list-style-type: none"> <li>• Delivering High Quality Work</li> <li>• Accepting Responsibility</li> <li>• Serving Customers</li> <li>• Supporting Organizational Goals</li> <li>• Driving Continuous Improvement</li> <li>• Acting with Integrity</li> <li>• Thinking Critically</li> <li>• Managing Change</li> <li>• Communicating Effectively</li> </ul>
<b>Working Conditions</b> <p>General Office. Must be able to perform all job requirements with or without reasonable accommodations; remain in a stationary position during shift; move items weighing up to 25 pounds; position self to operate job equipment; apply established protocols in a timely manner. Must access, input and retrieve information from technology devices; communicate with others to accomplish job requirements. May be required to work after hours to include weekends and holidays.</p>	

**SECURITY SENSITIVE:** This job class may contain positions that are security sensitive and thereby subject to the provisions of Texas Education Code § 51.215

**HOUSTON CITY COLLEGE  
INTERNAL AUDIT STRATEGIC PLAN**

Last revised January 15, 2026

**INTRODUCTION**

The Internal Audit Department (IA) developed this Strategic Plan (Plan) to provide a roadmap to achieve the IA strategic objectives detailed within the Plan. The Plan is a living document. IA will continuously review the Plan's progress and will update the Plan as needed and perform a complete Plan review at least annually.

**IA DEPARTMENT INFORMATION**

Information on Purpose, Charter, Ethics & Professionalism, Annual Reports, Annual Plans, Standards, Responsibilities, Organization Chart, and Newsletters & Resources of IA can be accessed at this link – [Internal Auditing | Houston Community College - HCC \(hccs.edu\)](https://www.hccs.edu/ia)

**IA VISION**

To be recognized at HCC as the go to trusted advisors for risk and internal control management.

**METHODOLOGY FOR DELIVERING RESULTS**

In a mature function that has well-established and documented controls, providing assurance may mean testing the controls to ensure that they are working as intended. In less mature functions, providing assurance may mean reviewing the design of the risk management processes and evaluating them to determine if the controls and maturity level are adequate to effectively mitigate risks. In some cases where the control design is inadequate, testing may be unnecessary if it would not provide valuable feedback. There may also be circumstances where IA determines we cannot provide any assurance because internal controls are immature, inadequate or nonexistent. In these cases, with the agreement of the business unit management and the Audit Committee (if necessary), IA's role may take on a consultative nature to help management evaluate the risks they face and the types of controls that would effectively mitigate these risks to an acceptable level.

Certain projects undertaken by IA may be unique. Working collaboratively with functional management to understand the business objectives and risks to those objectives is important to developing an effective and efficient project scope. Some projects can be challenging when the maturity level of processes and controls is different than anticipated or believed inappropriate based on the risks being managed. IA has a quality assurance process that is used to evaluate the effectiveness of the audit process at key points. This process is relied upon to ensure that the proper type of service is determined and the scope of the project is appropriate to fulfill the purpose of IA and to comply with the Institute of Internal Auditors (IIA) Global Internal Audit Standards (*Standards*) by which IA is bound. Consequently, when there is a question regarding the appropriate scope and action to take during a project, IA will work together with functional management to understand the issues and determine the best course of action in accordance with the *Standards*.

**ALIGNMENT WITH HCC “INSTITUTIONAL 10-YEAR PRIORITIES”**

IA will consider impact on HCC’s Board of Trustees (Board) approved “Institutional 10-Year Priorities” (Priorities) achievement in planning audit activities as appropriate. The Priorities are as follows:

- Student Success – Build and sustain the ultimate student experience. Achieve student success through equity, access and affordability—where success is measured by demonstrating readiness for career placement, workforce entry, and/or college transfer.
- Personalized Learning – Provide customized instruction and assessments that support student success by understanding the students’ unique needs, preferences, concerns, and aspirations. Personalized learning is student-directed, student-paced, and designed for each learner.
- Academic Rigor & Quality – Establish a set of common, high-quality curricular and instructional standards that continually challenge all students to demonstrate achievement of proficiencies throughout their academic journey with HCC.
- Community Investment – Lessen the student burden and increase the return on community investment.
- College of Choice – Become the community college of choice in our region for students, community, business and higher education institutions.

**STRATEGIC OBJECTIVES**

IA has identified strategic objectives to support the achievement of IA’s vision and purpose in coordination with meeting HCC’s Board approved “Institutional 10-Year Priorities” as detailed above. IA’s strategic objectives include:

1. Build IA’s brand as the go to trusted advisors for risk and internal control management.
2. Operate generally in conformance with IIA International Professional Practices Framework (IPPF).
3. Recruit, develop, and retain competent and qualified staff.
4. Build good relations with the Board of Trustees.
5. Build good relations with HCC internal divisions.
6. Facilitate growth of HCC’s accountability culture.
7. Use data analytics and artificial intelligence (AI) to provide management decision making information and to drive audit plans and projects’ specific scope of work.

**STRATEGIC OBJECTIVES AND SUPPORTING INITIATIVES**

STRATEGIC OBJECTIVES	SUPPORTING INITIATIVES
<p><b>1. Build IA’s brand as the go to trusted advisors for risk and internal control management.</b></p>	<p>Coordinate with the VC, Administration and Operations to establish a common risk awareness across the HCC system through the Enterprise Risk Management Assessment (ERM) process that facilitates the enhancement of a common risk and controls taxonomy across the enterprise.</p> <p>Develop the annual IA Plan based on high-risk areas (target at least 70%) identified in the ERM process.</p> <p>Embed in the annual IA plans an IT audit program that covers compliance with the state standards in TAC 202 over a two-year period addressing proper IT governance.</p>

	<p>To help ensure the safety and well-being of everyone on HCC campuses, embed in the annual IA plans an environmental &amp; safety audit program that over a two-year period covers all HCC high risk student campuses.</p> <p>Monitor external audits and reviews performed on HCC for issues being reported that may indicate significant internal control weaknesses that need to be included in internal audit plans.</p> <p>Stay abreast of the quickly changing risk landscape to facilitate agility in audit plans and scope of work by maintaining memberships in audit professional organizations (IIA, ACUA, ALGA, ACFE, ISACA, etc.) that provide frequent training, articles, and newsletters on emerging risk topics.</p> <p>Provide fraud and risk management knowledge and awareness with IA newsletters and lunch &amp; learns.</p> <p>Encourage staff members to serve as technical resources on committees, councils, task forces, teams, and training exercises.</p>
<p><b>2. Operate generally in conformance with The Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF).</b></p>	<p>In years when an external quality assurance (QAR) review is not performed, complete an annual internal (QAR) on HCC's IA operations evaluating conformance with the mandatory elements of the International Professional Practices Framework (IPPF) promulgated by the IIA.</p> <p>Conduct an external QAR at least once every five years.</p> <p>Use TeamMate+ IA management software to improve efficiency in performing audits in compliance with the <i>Standards</i> and to maintain IA information.</p> <p>Staff required to complete at least 20 hours of continuing professional education related to IA skills annually.</p>
<p><b>3. Recruit, develop, and retain competent and qualified staff.</b></p>	<p>Comply with HCC policies and procedures in hiring.</p> <p>Strive to achieve CIA designation for all auditor staff members. Encourage and support staff in achieving other internal audit related professional certifications.</p> <p>Use the IIA's internal auditing competency framework to support talent and resource management activities within IA and to demonstrate professional proficiency. Each staff member annually creates and executes on an individual development plan based on certification requirements, assigned projects, and identified specific skills needing enhancement.</p>

	<p>Grow staff members cross-functional proficiency to perform various type audits (operations, compliance, IT, etc.) by promoting knowledge transfer between IA SMEs and audit staff through knowledge champions and mentoring. Make staff member assignments to various type audit projects to provide the opportunity for growing new audit skills and proficiencies.</p>
<p><b>4. Build good relations with the Board of Trustees.</b></p>	<p>Provide IA knowledge and awareness to the Board members by presenting the IA's and the Audit Committee's responsibilities in the annual charters' approval process.</p> <p>Establish regular face-to-face meetings with the Audit Committee Chair to discuss IA activities.</p> <p>Promote audit awareness with Board members by providing the <i>Standards</i> required communications in presentations to the Board.</p> <p>Request Board members input for the annual IA plans.</p>
<p><b>5. Build good relations with HCC internal divisions.</b></p>	<p>Embed internal customer relations improvement protocols in the standard audit project execution process:</p> <ul style="list-style-type: none"> <li>• "Service Level Agreement" completion</li> <li>• Project introductory meeting</li> <li>• Project opening and close meetings</li> <li>• Project status meetings</li> <li>• Customer review of draft reports before distribution</li> <li>• "Post Audit Surveys" completed by customers</li> </ul> <p>With respect for the value of the customers time, IA works collaboratively with customers availability to develop an appropriate scope and work plan based on the identification of key risks and controls to achieve customers objectives under review that limits disruption to the customers productive capacity.</p> <p>When requested by customers, IA acts as an independent sounding board and trusted advisor to give feedback to assist customers in meeting their objectives.</p> <p>"Meet &amp; Greet Meetings" are held with all new executive management hires to introduce them to IA soon after they are hired.</p> <p>Routine "Touch Point Meetings" with executive managers.</p> <p>IA participation on committees, councils, task forces, teams, and training exercises.</p> <p>Staff required to complete at least 6 hours communications and interpersonal skills training annually.</p>
<p><b>6. Facilitate growth of HCC's accountability culture.</b></p>	<p>Embed accountability facilitation in the standard audit project execution process as follows:</p>

	<ul style="list-style-type: none"> <li>• Track the progress in the establishment of programs that are required to manage the highest risks to HCC.</li> <li>• Review compliance with regulations and HCC policies &amp; procedures in every audit project.</li> <li>• Confirm controls existence and effectiveness as detailed in the ERM assessment and relied on by subrecipient attestors to the Chancellor and Board.</li> <li>• Track progress on completion of action plans to resolve deficiencies observed and detailed in IA project reports.</li> <li>• Monitor the completion of action plans to resolve deficiencies reported in external audits and reviews.</li> </ul>
<p><b>7. Use data analytics and AI to provide management decision making information and to drive audit plans and projects specific scope of work.</b></p>	<p>Train and develop the IA staff in the proficient and effective use of TeamMate Analytics and Excel software tools and AI use.</p> <p>Embedded review of data analytics uses in all projects:</p> <ul style="list-style-type: none"> <li>• Use data analytics as a tool during the continuous risk assessment discussions with all audit teams.</li> <li>• Use ERM assessment data analytics in determining the annual IA audit plan.</li> <li>• Implement appropriate continuous auditing procedures as candidate activities are identified.</li> </ul> <p>Use AI to research audit topics during the planning stage of each audit project to help obtain a comprehensive understanding on the audit topic.</p> <p>Staff required to complete at least 6 hours data analytics and AI skills training annually.</p>

# REPORT ITEM

**Meeting Date:** February 4, 2026

**Topics For Discussion and/or Action:**

ITEM #	ITEM TITLE	PRESENTER
D.	Report on Quarterly Control and Compliance Attestation	Dr. Margaret Ford Fisher Dr. Nicole Montgomery

## DISCUSSION

The Quarterly Control and Compliance Attestation from the Chancellor is offered, with the intent to enhance the atmosphere of trust and accountability between the College administration, members of the Board of Trustees, and the public.

## STRATEGIC ALIGNMENT

1. *Student Success*

### ATTACHMENTS:

Description	Upload Date	Type
Attestation Letter to the Committee	1/28/2026	Attachment

### This item is applicable to the following:

Central, Coleman, Northeast, Northwest, Southeast, Southwest, District

February 4, 2026

Dr. Pretta VanDible Stallworth, District IX  
Board of Trustees Audit Committee Chair  
Houston Community College  
3100 Main Street  
Houston, TX 77002

**RE: Quarterly Control & Compliance Attestation, Quarter which began September 1, 2025 and ended November 30, 2025 (1Q-2026)**

Dear Dr. VanDible Stallworth,

We are providing this letter in connection with the College's preparation for the Quarterly Audit Committee Meeting. We understand that you rely on the administration for your governance responsibilities.

In my administrative capacity and in reliance upon representations made by senior management, I confirm, to the best of my knowledge and belief, the following:

1. I affirm that all required reports were filed in accordance with statutory and regulatory requirements and deadlines;
2. I have no knowledge of any violations or possible violations of laws, policies, regulations, occurrences of misstatement, fraud or suspected fraud adversely affecting the College during the prior fiscal quarter, which affects would require disclosure due to their level of impact;
3. I have no knowledge of any potential claims that have not been reported to the Chief Financial Officer or General Counsel;
4. I affirm that the risks to the College have been identified and evaluated and that adequate internal controls have been implemented and maintained over financial reporting and operations for the preceding fiscal quarter;
5. I affirm that all financially material transactions have been communicated to the Chief Financial Officer for recording and disclosure in the financial statements and/or Board reports;
6. I affirm that each division has complied with all aspects of contractual agreements that would have an adverse material effect on operations in the event of noncompliance and any event of noncompliance is reported to have been disclosed to me; and
7. I affirm that there are no material events reported to me that occurred subsequent to the end of the fiscal quarter that have not been disclosed as part of this report or disclosed in closed session to the Board of Trustees.

Please note that details of any material issues or disclosures, if not previously communicated, and if not resolved pursuant to my review with the Chief Financial Officer and General Counsel, are attached as **Exhibit A** to this document.

Sincerely,



Margaret Ford Fisher Ed.D.  
Chancellor

Attachment: Exhibit A

**OGC Reports to Chancellor  
Quarter ending November 30, 2025**

**EXHIBIT A**

One (1) attestation exception was received for the Quarter which began *September 1, 2025* and ended *November 30, 2025 (1Q26)*. The attestation exceptions was reviewed with the Chief Financial Officer and General Counsel and categorized as follows:

- A. Attestation exception previously reported to the Audit Committee. **(NONE)**
- B. Attestation exception has been mitigated and placed in the attestation records without reporting to the Audit Committee. **(See *Exception Evaluation Form\* dated December 19, 2025, Attestation Exception No. 1Q26-01 – certification of the CBM OC1 & CBMOCS filed after initial deadline, but within extension period.*)**
- C. Plan to mitigate attestation exception in place and will be reported to the Audit Committee with mitigation plan. **(NONE)**
- D. No plan to mitigate attestation exception in place and will be reported to the Audit Committee. **(NONE)**
- E. Attestation exception previously reported to the Audit Committee with ongoing mitigation plan, and status of mitigation plan will be reported to the Audit Committee until deemed resolved. **(NONE)**
- F. Reported item not subject to the attestation process and will be reported to the Board through other channels. **(NONE)**

\* *The administrative evaluation and recordation process documents and preserves the administration's analysis and conclusions regarding all subjects submitted as attestation exceptions should the Audit Committee or the Board require additional information.*

# REPORT ITEM

**Meeting Date:** February 4, 2026

**Topics For Discussion and/or Action:**

ITEM #	ITEM TITLE	PRESENTER
E.	Update on Risk 2: Campus Security and Risk 7: Policing	Dr. Margaret Ford Fisher Robert McCracken Chief Timothy Ramirez James Walker III

## DISCUSSION

The Annual Enterprise Risk Management risk assessment identified Campus Security (Risk 2) and Policing (Risk 7) as top 10 risks. These risks require specific mitigation strategies to effectively reduce the risks and provide a safe campus environment.

## COMPELLING REASON AND BACKGROUND

Evolving security concerns, needs, and regulatory requirements require ongoing changes to campus systems to mitigate risk. Campus Police are an essential component of campus security risk mitigation. Due to the inherently high-risk nature of Policing, mitigation strategies specific to police operations are required.

## LEGAL REQUIREMENT

None.

## STRATEGIC ALIGNMENT

*1. Student Success, 4. Community Investment, 5. College of Choice*

### ATTACHMENTS:

Description	Upload Date	Type
Update on Risk 2: Campus Security and Risk 7: Policing Presentation	1/27/2026	Presentation

### This item is applicable to the following:

Central, Coleman, Northeast, Northwest, Southeast, Southwest, District, Online



# Update for BOT Audit Committee: Risk 2 - Campus Security & Risk 7 - Policing

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Dr. Margaret Ford Fisher, Chancellor

Robert McCracken, Vice Chancellor, Administration & Operations

Timothy Ramirez, Chief of Police

James Walker III, Chief Facilities Officer (Interim)

February 4, 2026

# Campus Security and Policing:

- Campus Security and Policing
  - Campus Security focuses primarily on systems and processes used to protect people and property
    - Examples: Crime Prevention Through Environmental Design, Access controls, security cameras, emergency response planning and systems
    - The effectiveness of campus security is greatly influenced by operational and behavioral factors such as general employee alertness, familiarity with procedures, operating hours, scheduling patterns, etc.
  - Policing is one element of Campus Security but focuses more on the performance and capabilities of the police force
    - Examples: Criminal Investigations, patrol patterns, professional standards, coordination with other agencies, crime prevention and response

# Risk 2: Campus Security

# Campus Security: The Risk

- Campus Security:
  - Current threat environment significantly different than when campuses were designed and built.
  - House Bill 33 increases requirements around campus security.
  - Increasing standards from Texas School Safety Center.
  - Increasing expectation that K-12 security standards be utilized as much as possible.
  - Security failures can place students and employees at risk.
  - Impact on student and employee experience.

# Risk Monitoring & Mitigation Strategies: Campus Security

- Board of Trustee approval of \$8.6M in capital improvements related to:
  - Upgrade classroom and office locks
  - Upgrade public address systems
  - Additional panic alarms
  - Upgrade security system IT infrastructure
  - Miscellaneous high impact items identified during safety and security audits
- Board of Trustee oversight and inclusion of Campus Security in Chancellor goals
- Utilization of recommended model practices published by the Texas School Safety Center
- Utilization of National Incident Management System and Incident Command System
- Emergency Notification System
- Emergency Operations Plans
- Mandatory annual training for all employees: Fire Safety, Active Shooter Response, Automated External Defibrillator
- Campus emergency drills

# Risk 7: Policing

# Policing: The Risk

## ➤ Policing

- Policing activities are inherently high risk
- House Bill 33 increases requirements around police response and coordination to campus incidents
- Large geographic footprint
- Campuses impacted by activities in the surrounding neighborhood

# Risk Monitoring & Mitigation Strategies: Policing

- Board of Trustee approval of \$2.3M in upgraded equipment for Police Officers, enhancing officer safety, operational capability, and accountability
- Campus based policing to increase visibility on campuses
- Deployment of security officers on campuses
- 24/7 operation of emergency dispatch center, ensuring continuous response capability and coordinated incident management
- Ongoing monitoring of crime data and activity on campus, in surrounding neighborhoods and along Metro Rail corridors, with patrol deployment adjusted based on real-time trends and risk indicators
- Monitoring of on campus incidents and crime reports including Clery reporting and compliance oversight
- Coordinated response with other agencies, Student Services and other HCC departments regarding potential threats
- Coordination with school district and other local law enforcement and first responder agencies
- General Orders informed by Texas Law Enforcement best-practice standards in alignment with TCOLE mandates and HCC policy, supporting compliance, accountability, and operational effectiveness
- Officer Training exceeding TCOLE standards, including ALERRT and advanced response training, supporting readiness and risk reduction

**Thank You**