

SIGNATURE AUTHORIZATIONS

BUSINESS OPERATIONS
(Signature Authorizations)

040-9-1
Approved 02/05/03

DESIGNATION OF AUTHORIZED SIGNATURES

Authority to sign orders and other transactions on behalf of the Board is delegated to the Chancellor or designee.

Education Code Sections 85232, 85233

BUSINESS OPERATIONS
(Signature Authorizations)

040-9-2
Approved 07/09/86
Revised 09/03/86
Revised 08/12/87
Revised 01/16/90

**SIGNATURE OF COMMERCIAL WARRANTS ISSUED UNDER
DISTRICT'S FISCAL ACCOUNTABILITY PLAN**

Because the District has been granted Fiscal Accountability by the Orange County Department of Education, Board action is necessary to approve the two signatures required to be affixed to the warrants processed under this Plan.

All commercial "B" warrants processed by the District shall be affixed with the following signatures: Chancellor and District Disbursing Officer, Vice Chancellor of Business Affairs or alternate District Disbursing Officer. This information shall be disseminated to the Orange County Department of Education and the Orange County Tax Collector/Treasurer, together with a sample of their signatures and facsimile signatures.

STUDENT FINANCIAL AID

BUSINESS OPERATIONS
(Student Financial Aid)

040-10-2
Approved 02/21/96

FEDERAL PERKINS (PERKINS) LOAN PROGRAM

CHECK WRITING PROCESS - OUTSIDE OF GENERAL FUND

The Coast Community College District has entered into an agreement with the Academic Financial Services Association; services provided by the Academic Financial Services Association to include billing, accounting, and reporting services from the Federal Perkins (PERKINS) Loan Program in compliance with Federal regulations as well as other loan programs as determined by the Financial Aid Officers.

There are separate agreements for the services rendered to Coastline Community College, Orange Coast College, and Golden West College. The cost of such service shall depend upon the number of accounts turned over to the Association and the frequency of billing.

CONFLICT OF INTEREST CODE

Revised 03/07/01
Revised 02/20/02
Revised 11/20/02
Revised 3/1/2006
Revised 8/20/08

CONFLICT OF INTEREST CODE

The Board of Trustees has adopted the following Conflict of Interest Code in accordance with the Political Reform Act of 1974 as amended. Each even-numbered year prior to July 1, the Board of Trustees shall review the Conflict of Interest Code. If changes are made to the Code, the Board shall submit the amended Conflict of Interest Code to the Orange County Board of Supervisors. If no changes are made, the Board shall so certify to the Board of Supervisors no later than October 1 of the same year. All Designated Employees shall file annual statements of economic interests no later than April 30 of each year.

Political Reform Act of 1974 as amended
Fair Political Practices Commission

CONFLICT OF INTEREST CODE FOR THE COAST COMMUNITY COLLEGE DISTRICT

The Political Reform Act (Government code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Sec. 18730) which contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of the Coast Community College District.

Designated employees shall file statements of economic interests with their agency. Upon receipt of the statements of the Board of Trustees, the agency shall make and retain copies and forward the originals of these statements to the County of Orange, Clerk of the Board of Supervisors. Statements for all other designated employees will be retained by the agency.

BUSINESS OPERATIONS
(Conflict of Interest Code)

040-11-1
Cont'd

APPENDIX A

DESIGNATED POSITIONS
Revised August 20, 2008

Persons occupying the following positions are Designated Employees and must report the financial interests defined below:

POSITION	TYPE OF FINANCIAL INTEREST* WHICH MUST BE DISCLOSED
Chancellor	1. Architectural Firms
Board Members (includes Student Trustee)	2. Audio-Visual Equipment Suppliers and Manufacturers
**Consultants	3. Cleaning and Maintenance Materials
Vice Chancellor, Administrative Services	4. Computer Equipment Manufacturers and Suppliers
Associate Vice Chancellor, Educational Services	5. Computer Software Manufacturers and Suppliers
Vice Chancellor, Human Resources	6. Computer-related Consultancy Firms
President (CCC, GWC, OCC)	7. Construction Contractors and Subcontractors
	8. Construction Materials Suppliers and Subcontractors
	9. Consultancy Firms
	10. Consultants Related to Health Services
	11. Educational Equipment Manufacturers and Suppliers
	12. Food Manufactures
	13. Food Suppliers
	14. Gardening Tools and Equipment Manufacturers and Suppliers
	15. Hardware Suppliers and Manufactures
	16. Instructional Materials Suppliers and Manufacturers
	17. Insurance and Annuity Companies
	18. Library Book Manufacturers and Suppliers
	19. Library Equipment Manufacturers and Suppliers

** Consultants shall disclose pursuant to the broadest disclosure category in the Code subject to the following limitation: The Chancellor or his designee may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this Section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Chancellor's or his designee's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

*The term "financial interest" means income from, investments in, and/or employment positions with the types of firms listed as specified by law.

BUSINESS OPERATIONS
(Conflict of Interest Code)

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Cont'd

POSITION

TYPE OF FINANCIAL INTEREST*
WHICH MUST BE DISCLOSED

20. Library Research Materials Manufactures and Suppliers
21. Lending Firms
22. Motor Vehicle Lubrication and Fuel Suppliers
23. Motor Vehicle Parts Suppliers and Manufacturers
24. Motor Vehicle Tire Suppliers and Manufactures
25. Office Machine Manufacturers and Suppliers
26. Real Property Interest
27. School Picture Suppliers
28. School Ring Manufacturers and Suppliers
29. School and Office Furniture Manufacturers and Suppliers
30. Testing Materials Manufacturers and Suppliers
31. Textbook Manufacturers and Suppliers
32. Travel Agencies
33. Vending Machine Operations
34. Yearbook Manufacturers and Suppliers

*The term "financial interest" means income from, investments in, and/or employment positions with the types of firms listed as specified by law.

BUSINESS OPERATIONS

(Conflict of Interest Code)

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POSITION	TYPE OF FINANCIAL INTEREST* WHICH MUST BE DISCLOSED
Administrative Director, Fiscal Affairs Executive Dean of Instructional Systems Development (CCC) Director of Purchasing Director, Financial Aid (CCC, GWC, OCC) Director, Facilities & Planning (DIST) Manager, Applications Development and Information Systems Manager, Technical Support and Operations (DIST, CCC, GWC, OCC) Buyer I Buyer II Director of Internal Audit Services District Environmental Health and Safety and Transportation Manager	1. Architectural Firms 2. Audio-Visual Equipment Suppliers and Manufacturers 3. Cleaning and Maintenance Material 4. Computer Equipment Manufactures and Suppliers 5. Computer Software Manufacturers and Suppliers 6. Computer-related Consultancy Firms 7. Construction Contractors and Subcontractors 8. Construction Materials Suppliers and Manufacturers 9. Consultancy Firms 10. Consultants Related to Health Services 11. Food Manufacturers 12. Food Suppliers 13. Gardening Tools and Equipment Manufacturers and Suppliers 14. Hardware Suppliers and Manufacturers 15. Instructional Materials Suppliers and Manufacturers 16. Insurance and Annuity Companies 17. Lending Firms 18. Motor Vehicle Lubrication and Fuel Suppliers 19. Motor Vehicle Parts Suppliers and Manufacturers 20. Motor Vehicle Tire Suppliers and Manufacturers 21. Office Machine Manufacturers and Suppliers 22. Real Property Interests 23. School and Office Furniture Manufacturers and Suppliers 24. School Picture Suppliers 25. School Ring Manufacturers 26. Travel Agencies 27. Vending Machine Operations 28. Yearbook Manufacturers and Suppliers

*The term "financial interest" means income from, investments in, and/or employment positions with the types of firms listed as specified by law.

BUSINESS OPERATIONS
(Conflict of Interest Code)

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POSITION	TYPE OF FINANCIAL INTEREST* WHICH MUST BE DISCLOSED
Administrative Dean, Instruction Systems Development (CCC)	1. Computer Equipment Manufacturers and Suppliers
Dean, Career and Technical Education (OCC)	2. Computer Software Manufacturers and Suppliers
Dean, Technology and Vocation Education (GWC)	3. Consultancy Firms
Dean, Learning Resources (CCC, GWC, OCC)	4. Consultants Related to Health Services
Administrative Director, Human Resources	5. Educational Equipment Manufacturers and Suppliers
Director, Contract Education and Operations (CCC)	6. Instructional Materials Suppliers and Manufacturers
Director of Maintenance & Operations (CCC, GWC, OCC)	7. Library Book Manufacturers and Suppliers
Vice President, Instruction (CCC, GWC, OCC)	8. Library Equipment Manufacturers and Suppliers
Vice President, Student Services (CCC, GWC, OCC)	9. Library Research Materials Manufacturers And Suppliers
	10. Real Property Interests
	11. Testing Materials Manufacturers and Suppliers
	12. Textbook Manufacturers and Suppliers

*The term "financial interest" means income from, investments in, and/or employment positions with the types of firms listed as specified by law.

BUSINESS OPERATIONS
(Conflict of Interest Code)

040-11-1
Cont'd

POSITION	TYPE OF FINANCIAL INTEREST* WHICH MUST BE DISCLOSED
Director of Institutional Advancement (OCC, GWC)	1. Audio-Visual Equipment Suppliers and Manufacturers
Director of Maintenance & Operations (GWC, OCC, CCC)	2. Computer Equipment Manufacturers And Suppliers
District Director, Public Affairs, Marketing & Government Relations	3. Computer Software Manufacturers and Suppliers
Executive Dean of Instructional Systems Development (CCC)	4. Consultancy Firms
Vice President, Administrative Services (CCC, GWC, OCC)	5. Consultants Related to Health Services
Vice President, Student Services (CCC, GWC, OCC)	6. Construction Contractors
Director of College Bookstore (CCC), (GWC)	7. Food Manufacturers
Cafeteria Manager (OCC)	8. Food Suppliers
Director, College Support Services (OCC)	9. Instructional Materials Suppliers And Manufacturers
Director, Community Services (GWC)	10. Insurance and Annuity Companies
Director, Fiscal Services (CCC, GWC, OCC)	11. Lending Firms
Director of Student Auxiliary Services (OCC)	12. Material Suppliers
Director of Student Auxiliary Services/Snack Bar Manager (OCC)	13. Medical Suppliers
General Manager/Instructional Food Services	14. Office Machine Manufacturers and Suppliers
	15. School Picture Suppliers
	16. School Ring Manufacturers
	17. School and Office Furniture Manufacturers and Suppliers
	18. Vending Machine Operations

*The term "financial interest" means income from, investments in, and/or employment positions with the types of firms listed as specified by law.

COAST COMMUNITY COLLEGE DISTRICT
IDENTITY THEFT PREVENTION POLICY

SECTION 1: BACKGROUND

The risk to the Coast Community College District, its employees, contractors, and students from data loss and identity theft is of significant concern to the District and can be reduced only through the combined efforts of every employee and contractor.

SECTION 2: PURPOSE

The District adopts this Identity Theft Prevention Policy to help protect employees, students, clients, contractors, and the District from damages related to the loss or misuse of sensitive information. The District is complying with the regulatory requirements of the Federal Trade Commission, which issued regulations known as the “Red Flag Rules” under the Fair and Accurate Credit Transactions Act,, Sections 114 and 315 (16 CFR Part 681), which amended the Fair Credit Reporting Act with the intent to reduce the risk of identity theft.

This Policy is intended to reduce the risk of identity fraud, and to minimize the potential damage to the District, and its students and clients from fraudulent activity.

This Policy:

1. Defines sensitive information;
2. Describes the physical security of data when it is printed on paper;
3. Describes the electronic security of data when stored and distributed; and
4. Places the District in compliance with state and federal law regarding identity theft protection.

This Policy also includes procedures that will help the District to:

1. Identify relevant patterns, practices, and specific forms of activity that are “red flags” signaling possible identity theft within new or existing covered accounts;
2. Detect “red flags” when they occur in covered accounts;
3. Respond to any detected “red flags” to determine, prevent, and mitigate identity theft ; and
4. Update the procedures periodically, including reviewing the accounts that are covered and the identified risks.

SECTION 3: APPLICATION OF POLICY

This Policy applies to District employees and independent contractors, including all personnel affiliated with third parties with access to sensitive information.

SECTION 4: POLICY SCOPE

4.A: Sensitive Information Policy

4.A.1: Definition of Sensitive Information

Sensitive information includes, but is not limited to, the following items, whether stored in electronic or printed format:

4.A.1.a: Credit card information, including any of the following:
(Note that PCI compliance requirements prohibit the e-mailing of credit card information)

1. Credit card number (in part or whole)
2. Credit card expiration date
3. Cardholder name
4. Cardholder address
5. CVV numbers
6. Workplace passwords providing access to such information

4.A.1.b: Tax identification numbers, including:

1. Social Security number
2. Business identification number
3. Employer identification numbers

4.A.1.c: Payroll information, including, among other information:

1. Paychecks
2. Pay stubs

4.A.1.d: Cafeteria plan check requests and associated paperwork

4.A.1.e: Medical information for any employee or student, including but not limited to:

1. Doctor names and claims
2. Insurance claims
3. Prescriptions
4. Any related personal medical information

4.A.1.f: Other personal information belonging to any employee, student, or contractor, as used within the scope of the covered account. Examples of which include:

1. Date of birth
2. Address
3. Phone numbers
4. Maiden name
5. Names
6. Identification number (employee, military or social security numbers)

4.A.1.g: District personnel are encouraged to use common sense judgment in securing confidential information to the proper extent. Furthermore, this section should be read in conjunction with the California Public Records Act and District policy. If an employee is uncertain of the sensitivity of a particular piece of information, he or she should contact their supervisor. In the event that the District cannot resolve a conflict between this Policy and the California Public Records Act, District personnel should contact District Risk Services for clarification.

4.A.2: Hard Copy Distribution

Each employee and contractor performing work for the District shall comply with the following requirements:

1. File cabinets, desk drawers, overhead cabinets, and any other storage space containing documents with sensitive information will be locked when not in use.
2. Storage rooms containing documents with sensitive information and record retention areas will be locked at the end of each workday or when unsupervised.
3. Desks, workstations, work areas, printers, and fax machines, and common shared work areas will be cleared of all documents containing sensitive information when not in use.

4. Whiteboards, dry-erase boards, writing tablets, etc. in common shared work areas will be erased when not in use.
5. When documents containing sensitive information are discarded, they will be placed inside a locked shred bin or immediately shredded using a district or campus shredding device. Locked shred bins are labeled "*Confidential paper shredding and recycling.*" District records, however, may be destroyed only in accordance with State laws and regulations and consistent with District policy.

4.A.3: Electronic Distribution

Each employee and contractor performing work for the District shall comply with the following:

Sensitive information must be transmitted using only approved District e-mail. All sensitive information must be encrypted. Electronically stored data must be secured. Any sensitive information sent electronically of the type protected under this policy, must be encrypted and password protected and only sent to approved recipients. Additionally, a statement such as this should be included in the e-mail:

"This message may contain confidential and/or proprietary information and is intended for the person or entity to whom it was originally addressed. Any use by others is strictly prohibited."

SECTION 5: IDENTITY THEFT PREVENTION PROCEDURES

In accordance with the "Red Flag Rules", the following procedures are adopted to provide for the proper security of "covered" accounts maintained by the District

5.A: Covered accounts

A covered account includes any account that involves or is designed to permit multiple payments or transactions. Every new and existing customer, student and personnel account that meets the following criteria is covered by this Policy:

1. Accounts maintained for primarily personal, family, or household purposes ; or
2. Any other accounts for which there is a reasonably foreseeable risk to the consumer or to the safety or soundness of the District from identity theft, including financial, operational, compliance, reputation, or litigation risks.

5.B: Red flags

5.B.1: Any time a red flag, or a situation closely resembling a red flag, is apparent, it should be investigated for verification. The following red flags are *potential indicators* of fraud. Please note that this list is not all-inclusive.

1. Alerts, notifications, or warnings from a consumer reporting agency;

2. A fraud or active duty alert included with a consumer report;
3. A notice of credit freeze from a consumer reporting agency in response to a request for a consumer report; or
4. A notice of address discrepancy from a consumer reporting agency as defined in § 334.82(b) of the Fairness and Accuracy in Credit Transactions Act.

5.B.2: Red flags also include consumer reports that indicate a pattern of activity inconsistent with the history and usual pattern of activity of an applicant or consumer, such as:

- A recent and significant increase in the volume of inquiries;
- An unusual number of recently established credit relationships;
- A material change in the use of credit, especially with respect to recently established credit relationships; or
- An account that was closed for cause or identified for abuse of account privileges by a financial institution or creditor.

5.C: Suspicious documents

5.C.1: Documents provided for identification that appear to have been altered or forged.

5.C.2: The photograph or physical description on the identification is not consistent with the appearance of the applicant or consumer presenting the identification.

5.C.3: Other information on the identification is not consistent with information provided by the person opening a new covered account or consumer presenting the identification.

5.C.4: Other information on the identification is not consistent with readily accessible information that is on file with the District, such as a signature card or a recent check.

5.C.5: An application appears to have been altered or forged, or gives the appearance of having been destroyed and reassembled.

5.D: Suspicious personal identifying information

5.D.1: Personal identifying information provided is inconsistent when compared against external information sources used by the District. For example:

- The address does not match any address in the consumer report;
- The Social Security number (SSN) has not been issued or is listed on the Social Security Administration's Death Master File; or

- Personal identifying information provided by the consumer is not consistent with other personal identifying information provided by the consumer.

5.D.2: Personal identifying information provided is associated with known fraudulent activity as indicated by internal or third-party sources used by the District. For example, the address on an application is the same as the address provided on a fraudulent application

5.D.3: Personal identifying information provided is of a type commonly associated with fraudulent activity as indicated by internal or third-party sources used by the District.
For example:

- The address on an application is fictitious, a mail drop, or a prison; or
- The phone number is invalid or is associated with a pager or answering service.

5.D.4: The SSN provided is the same as that submitted by other persons opening an account or other consumers.

5.D.5: The address or telephone number provided is the same as or similar to the address or telephone number submitted by an unusually large number of other consumers or other persons opening accounts.

5.D.6: The consumer or the person opening the covered account fails to provide all required personal identifying information on an application or in response to notification that the application is incomplete.

5.D.7: Personal identifying information provided is not consistent with personal identifying information that is on file with the District.

5.D.8: When using security questions (mother's maiden name, pet's name, etc.), the person opening the covered account or the consumer cannot provide authenticating information.

5.E: Unusual use of, or suspicious activity related to, the covered account

5.E.1: Shortly following the notice of a change of address for a covered account, the District receives a request for new, additional, or replacement goods or services, or for the addition of authorized users on the account.

5.E.2: A new revolving credit account is used in a manner commonly associated with known patterns of fraud patterns. For example, the consumer fails to make the first payment or makes an initial payment but no subsequent payments.

5.E.3: A covered account is used in a manner that is not consistent with established patterns of activity on the account. There is, for example:

- Nonpayment when there is no history of late or missed payments;

- A material change in purchasing or credit usage patterns

5.E.4: A covered account that has been inactive for a reasonably lengthy period of time is used (taking into consideration the type of account, the expected pattern of usage and other relevant factors).

5.E.5: Mail sent to the consumer is returned repeatedly as undeliverable although transactions continue to be conducted in connection with the consumer's covered account.

5.E.6: The District is notified that the consumer is not receiving paper account statements.

5.E.7: The District is notified of unauthorized charges related to a customer's covered account.

5.E.8: The District receives notice from victims of identity theft, law enforcement authorities, or other persons regarding possible identity theft in connection with covered accounts held by the District.

5.E.9: The District is notified by a student or a victim of identity theft, a law enforcement authority, or any other person that it has opened a fraudulent account for a person engaged in identity theft.

5.E.10: The discovery of a security breach by an unauthorized party relating to protected sensitive information.

SECTION 6: RESPONDING TO "RED FLAGS"

6.A: Once potentially fraudulent activity is detected, an employee must act promptly and without unreasonable delay because timely and appropriate response can protect customers and the District from damages and loss.

6.A.1: Once potentially fraudulent activity is detected, gather all related documentation and write a description of the situation. Present this information to the designated authority for determination.

6.A.2: The designated authority will complete additional authentication to determine whether the attempted transaction was fraudulent or authentic.

6.B: If a transaction is determined to be fraudulent, appropriate actions must be taken immediately. Actions may include:

1. Canceling the transaction;
2. Notifying and cooperating with appropriate law enforcement;
3. Determining the extent of liability of the District; and
4. Notifying the actual customer that fraud has been attempted.

SECTION 7: PERIODIC UPDATES TO PLAN

7.A: Periodically, or as required, this Policy and Procedure will be re-evaluated to determine whether all aspects of the procedure are up-to-date and applicable in the current business environment.

7.B: Periodic reviews will include an assessment of which accounts are covered by the Policy.

7.C: As part of the review, red flags may be added, revised, replaced, or eliminated.

7.D: Actions to take in the event that fraudulent activity is discovered also may require revision to reduce damage to the District and its customers.

SECTION 8: CAMPUS PROCEDURE ADMINISTRATION

8.A: Involvement of management

1. The Identity Theft Prevention procedures warrant the highest level of attention.
2. Operational responsibility of the Policy is delegated to the Chancellor or designee.

8.B: Staff training

1. Immediate supervisors shall conduct staff training shall be conducted for all employees and contractors for whom it is reasonably foreseeable that they may come into contact with accounts or personally identifiable information which may constitute a risk to the District or its customers.
2. The Chancellor or designee is responsible for ensuring identity theft training for all designated employees and contractors, through the employees' immediate supervisors.
3. These employees must receive periodic training in all elements of this Policy and Procedures.
4. To ensure maximum effectiveness, employees may continue to receive additional training as changes to the procedures are made.

8.C: Oversight of service provider / contractor arrangements

1. It is the responsibility of the District to ensure that the activities of all service providers and contractors are conducted in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft.
2. A service provider or contractor that maintains its own identity theft prevention procedures, consistent with the guidance of the Red Flag Rules and validated by appropriate due diligence, may be considered to be meeting these requirements.

BUSINESS OPERATIONS

040-12

FISCAL ACCOUNTABILITY

BUSINESS OPERATIONS
(Fiscal Accountability)

040-12-1.1
Approved 02/05/03

AUDITS

There shall be an annual outside audit of all funds, books, and accounts of the District in accordance with the regulations of Title 5. The Chancellor or designee shall assure that an annual outside audit is completed. The Chancellor or designee shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

Education Code Section 84040(b)

**COAST COMMUNITY COLLEGE DISTRICT
INTERNAL AUDIT DEPARTMENT**

MANUAL OF POLICIES

INTERNAL AUDIT DEPARTMENT CHARTER

Introduction

Internal auditing is an independent appraisal activity established within the organization to examine and evaluate its activities. The objectives of internal auditing are to assist members of the organization in the effective discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed and by promoting effective control at reasonable cost.

Role of the Internal Audit Department

The internal audit department is established by the Board of Trustees, and its responsibilities are defined by the Chancellor. The director of internal auditing will report administratively to the Vice Chancellor of Business Affairs and functionally to the Chancellor.

Authorization and Responsibilities

Authorization is granted for full and complete access to any of the organization's records (either manual or electronic), physical properties, and personnel relevant to a review. Documents and information given to internal auditors during a periodic review will be handled in the same prudent manner as by those employees normally accountable for them.

Internal auditors have no direct responsibility or any authority over any of the activities or operations that they review. They should not develop and install procedures, prepare records, engage in activities which would normally be reviewed by internal auditors.

Recommendations on standards of control to apply to a specific activity may be included in the written report of audit findings and opinions which is given to operating management unit for review and implementation.

Definition of Audit Scope

The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities.

BUSINESS OPERATIONS
(Fiscal Accountability)

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It includes:

- Reviewing the systems established to ensure compliance with those policies, plan, procedures, laws, and regulations which could have a significant impact on operations and reports and whether the organization is in compliance.
- Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Review the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
- Reviewing and appraising the economy and efficiency with which resources are employed.
- Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

Reporting Accountabilities

A written report will be prepared and issued by the director of internal auditing following the conclusion of each audit and will be distributed as appropriate. A copy of the full report will be forwarded to the chancellor's office. The manager of the activity or department receiving the internal audit report will respond within 30 days and forward a copy to Internal Audit Department. This response will indicate what actions were taken in regard to the specific findings and recommendations in the internal audit report. A timetable for the anticipated completion of these actions will be included.

THE INSTITUTE OF INTERNAL AUDITORS, INC. - CODE OF ETHICS

Introduction

It is recommended that the Board of Trustees of Coast Community College District adopt the Institute of Internal Auditors Inc., code of ethics as the standards for the Internal Audit Department. The resolution and code of ethics are as follows:

WHEREAS the members of the Institute of Internal Auditors, Inc., represent the profession of internal auditing, and

WHEREAS managements rely on the profession of internal auditing to assist in the fulfillment of their management stewardship, and

WHEREAS said members must maintain high standards of conduct, honor and character in order to carry on proper and meaningful internal auditing practice:

THEREFORE BE IT RESOLVED that a Code of Ethics be now set forth, outlining the standards of professional behavior for the guidance of each member of The Institute of Internal Auditors, Inc.

Interpretation of Principles

The provisions of this Code of Ethics cover basic principles in the various disciplines of internal auditing practice. Members shall realize that individual judgment is required in the application of these principles. They have a responsibility to conduct themselves so that their good faith and integrity should not be open to question. While having due regard for the limit of their technical skills, they will promote the highest possible internal auditing standards to the end of advancing the interest of their organization.

Articles:

1. Members shall have an obligation to exercise honesty, objectivity, and diligence in the performance of their duties and responsibilities.
2. Members, in holding the trust of their employers, shall exhibit loyalty in all matters pertaining to the affairs of the employer or to whomever they may be rendering a service. However, members shall not knowingly be a party to any illegal or improper activity.
3. Members shall refrain from entering into any activity which may be in conflict with the interest of their employers or which would prejudice their ability to carry out objectively their duties and responsibilities.

BUSINESS OPERATIONS
(Fiscal Accountability)

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4. Members shall not accept a fee or gift from an employee, a client, a customer, or a business associate of their employer without the knowledge and consent of their senior management.
5. Members shall be prudent in the use of information acquired in the course of their duties. They shall not use confidential information for any personal gain nor in a manner which would be detrimental to the welfare of their employer.
6. Members in expressing an opinion, shall use all reasonable care to obtain sufficient factual evidence to warrant such expression. In their reporting, members shall reveal such material facts known to them, which, if not revealed, could either distort the report of the results of operation under review or concealed unlawful practice.
7. Members shall continually strive for improvement in the proficiency and effectiveness of their service.
8. Members shall abide by the bylaws and uphold the objectives of The Institute of Internal Auditors, Inc. In the practice of their profession, they shall be ever mindful of their obligation to maintain the high standards of competence, morality, and dignity which The Institute of Internal Auditors, Inc., and its members have established.

STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

Introduction

It is recommended that the Board of Trustees of Coast Community College District adopt the Institute of Internal Auditors Inc., standards for the professional practice of internal auditing.

In setting these *Standards*, the following developments were considered by the Institute of Internal Auditors Inc.:

1. Boards of Directors are being held increasingly accountable for the adequacy and effectiveness of their organizations' systems of internal control and quality of performance.
2. Members of management are demonstrating increased acceptance of internal auditing as a means of supplying objective analyses, appraisals, recommendations, counsel, and information on the organization's controls and performance.
3. External auditors are using the results of internal audits to complement their own work where the internal auditors have provided suitable evidence of independence and adequate, professional audit work.

In the light of such developments, the purposes of these *Standards* are to:

1. Impart an understanding of the role and responsibilities of internal auditing to all levels of management, boards of directors, public bodies, external auditors, and related professional organizations.
2. Establish the basis for the guidance and measurement of internal auditing performance.
3. Improve the practice of internal auditing.

The *Standards* differentiate among the varied responsibilities of the organization, the internal auditing department, the director of internal auditing, and auditors.

The five general *Standards* are expressed in italicized statements in upper case. Following each of these general *Standards* are specific standards expressed in italicized statements in lower case. Accompanying each specific standard are guidelines describing suitable means of meeting that standard. The *Standards* encompass:

1. The independence of the internal auditing department from the activities audited and the objectivity of internal auditors.
2. The proficiency of internal auditors and the professional care they should exercise.

BUSINESS OPERATIONS
(Fiscal Accountability)

040-12-2
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3. The scope of internal auditing work.
4. The performance of internal auditing assignments.
5. The management of the internal auditing department.

The Standards and the accompanying guidelines employ three terms which have been given specific meanings. These are as follows:

The term board includes boards of directors, audit committees of such boards, heads of agencies or legislative bodies to whom internal auditors report, boards of governors or trustees of nonprofit organizations, and any other designated governing bodies of organizations.

The terms director of internal auditing and director identify the top position in an internal auditing department.

The term internal auditing department includes any unit or activity within an organization which performs internal auditing functions.

100 INDEPENDENCE

Internal auditors should be independent of the activities they audit.

- A. Internal auditors are independent when they can carry out their work freely and objectively. Independence permits internal auditors to render the impartial and unbiased judgments essential to the proper conduct of audits. It is achieved through organizational status and objectivity.

110 ORGANIZATIONAL STATUS

The organizational status of the internal auditing department should be sufficient to permit the accomplishment of its audit responsibilities.

- A. Internal auditors should have the support of management and of the board of directors so that they can gain the cooperation of auditees and perform their work free from interference.
 1. The director of the internal auditing department should be responsible to an individual in the organization with sufficient authority to promote independence and to ensure broad audit coverage, adequate consideration of audit reports, and appropriate action on audit recommendations.
 2. The director should have direct communication with the board. Regular communication with the board helps assure independence and provides a means for the board and the director to keep each other informed on matters of mutual interest.

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3. Independence is enhanced when the board concurs in the appointment or removal of the director of the internal auditing department.
4. The purpose, authority, and responsibility of the internal auditing department should be defined in a formal written document (charter). The director should seek approval of the charter by management as well as acceptance by the board. The charter should (a) establish the department's position within the organization; (b) authorize access to records, personnel, and physical properties relevant to the performance of audits; and (c) define the scope of internal auditing activities.
5. The director of internal auditing should submit annually to management for approval and to the board for its information a summary of the department's audit work schedule, staffing plan, and financial budget. The director should also submit all significant interim changes for approval and information. Audit work schedules, staffing plans, and financial budgets should inform management and the board of the scope of internal auditing work and of any limitations placed on that scope.
6. The director of internal auditing should submit activity reports to management and to the board annually or more frequently as necessary. Activity reports should highlight significant audit findings and recommendations and should inform management and the board of any significant deviations from approved audit work schedules, staffing plans, and financial budgets, and the reasons for them.

120 OBJECTIVITY

Internal auditors should be objective in performing audits.

- A. Objectivity is an independent mental attitude which internal auditors should maintain in performing audits. Internal auditors are not to subordinate their judgment on audit matters to that of others.
- B. Objectivity requires internal auditors to perform audits in such a manner that they have an honest belief in their work product and that no significant quality compromises are made. Internal auditors are not to be placed in situations in which they feel unable to make objective professional judgments.
 1. Staff assignments should be made so that potential and actual conflicts of interest and bias are avoided. The director should periodically obtain from the audit staff information concerning potential conflicts of interest and bias.
 2. Internal auditors should report to the director any situations in which a conflict of interest or bias is present or may reasonably be inferred. The director should then reassign such auditors.
 3. Staff assignments of internal auditors should be rotated periodically whenever it is practicable to do so.

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4. Internal auditors should not assume operating responsibilities. But if on occasion management directs internal auditors to perform nonaudit work, it should be understood that they are not functioning as internal auditors. Moreover, objectivity is presumed to be impaired when internal auditors audit any activity for which they had authority or responsibility. This impairment should be considered when reporting audit results.
 5. Persons transferred to or temporarily engaged by the internal auditing department should not be assigned to audit those activities they previously performed until a reasonable period of time has elapsed. Such assignments are presumed to impair objectivity and should be considered when supervising the audit work and reporting audit results.
 6. The results of internal audit work should be reviewed before the related audit report is released to provide reasonable assurance that the work was performed objectively.
- C. The internal auditor's objectivity is not adversely affected when the auditor recommends standards of control for systems or reviews procedures before they are implemented. Designing, installing, and operating systems are not audit functions. Also, the drafting of procedures for systems is not an audit function. Performing such activities is presumed to impair audit objectivity.

200 PROFESSIONAL PROFICIENCY

Internal audits should be performed with proficiency and due professional care.

- A. Professional proficiency is the responsibility of the internal auditing department and each internal auditor. The department should assign to each audit those persons who collectively possess the necessary knowledge, skills, and disciplines to conduct the audit properly.

The Internal Auditing Department

210 Staffing

The internal auditing department should provide assurance that the technical proficiency and educational background of internal auditors are appropriate for the audits to be performed.

- A. The director of internal auditing should establish suitable criteria of education and experience for filling internal auditing positions, giving due consideration to scope of work and level of responsibility.
- B. Reasonable assurance should be obtained as to each prospective auditor's qualifications and proficiency.

220 Knowledge, Skills, and Disciplines

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The internal auditing department should possess or should obtain the knowledge, skills, and disciplines needed to carry out its audit responsibilities.

- A. The internal auditing staff should collectively possess the knowledge and skills essential to the practice of the profession within the organization. These attributes include proficiency in applying internal auditing standards, procedures, and techniques.
- B. The internal auditing department should have employees or use consultants who are qualified in such disciplines as accounting, economics, finance, statistics, electronic data processing, engineering, taxation, and law as needed to meet audit responsibilities. Each member of the department, however, need not be qualified in all of these disciplines.

230 Supervision

The internal auditing department should provide assurance that internal audits are properly supervised.

- A. The director of internal auditing is responsible for providing appropriate audit supervision. Supervision is a continuous process, beginning with planning and ending with the conclusion of the audit assignment.
- B. Supervision includes:
 - 1. Providing suitable instructions to subordinates at the outset of the audit and approving the audit program.
 - 2. Seeing that the approved audit program is carried out unless deviations are both justified and authorized.
 - 3. Determining that audit working papers adequately support the audit findings, conclusions, and reports.
 - 4. Making sure that audit reports are accurate, objective, clear, concise, constructive, and timely.
 - 5. Determining that audit objectives are being met.
- C. Appropriate evidence of supervision should be documented and retained.
- D. The extent of supervision required will depend on the proficiency of the internal auditors and the difficulty of the audit assignment.
- E. All internal auditing assignments, whether performed by or for the internal auditing department, remain the responsibility of its director.

BUSINESS OPERATIONS

The Internal Auditor

240 Compliance with Standards of Conduct

Internal auditors should comply with professional standards of conduct.

- A. The Code of Ethics of The Institute of Internal Auditors sets forth standards of conduct and provides a basis for enforcement among its members. The Code calls for high standards of honesty, objectivity, diligence, and loyalty to which internal auditors should conform.

250 Knowledge, Skills, and Disciplines

Internal auditors should possess the knowledge, skills, and disciplines essential to the performance of internal audits.

- A. Each internal auditor should possess certain knowledge and skills as follows:
1. Proficiency in applying internal auditing standards, procedures, and techniques is required in performing internal audits. Proficiency means the ability to apply knowledge to situations likely to be encountered and to deal with them without extensive recourse to technical research and assistance. .
 2. Proficiency in accounting principles and techniques is required of auditors who work extensively with financial records and reports.
 3. An understanding of management principles is required to recognize and evaluate the materiality and significance of deviations from good business practice. An understanding means the ability to apply broad knowledge to situations likely to be encountered, to recognize significant deviations, and to be able to carry out the research necessary to arrive at reasonable solutions.
 4. An appreciation is required of the fundamentals of such subjects as accounting, economics, commercial law, taxation, finance, quantitative methods, and computerized information systems. An appreciation means the ability to recognize the existence of problems or potential problems and to determine the further research to be undertaken or the assistance to be obtained.

260 Human Relations and Communications

Internal auditors should be skilled in dealing with people and in communicating effectively.

- A. Internal auditors should understand human relations and maintain satisfactory relationships with auditees.

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- B. Internal auditors should be skilled in oral and written communications so that they can clearly and effectively convey such matters as audit objectives, evaluations, conclusions, and recommendations.

270 Continuing Education

Internal auditors should maintain their technical competence through continuing education.

- A. Internal auditors are responsible for continuing their education in order to maintain their proficiency. They should keep informed about improvements and current developments in internal auditing standards, procedures, and techniques. Continuing education may be obtained through membership and participation in professional societies; attendance at conferences, seminars, college courses, and in-house training programs; and participation in research projects.

280 Due Professional Care

Internal auditors should exercise due professional care in performing internal audits.

- A. Due professional care calls for the application of the care and skill expected of a reasonably prudent and competent internal auditor in the same or similar circumstances. Professional care should, therefore, be appropriate to the complexities of the audit being performed. In exercising due professional care, internal auditors should be alert to the possibility of intentional wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness, and conflicts of interest. They should also be alert to those conditions and activities where irregularities are most likely to occur. In addition, they should identify inadequate controls and recommend improvements to promote compliance with acceptable procedures and practices.
- B. Due care implies reasonable care and competence, not infallibility or extraordinary performance. Due care requires the auditor to conduct examinations and verifications to a reasonable extent, but does not require detailed audits of all transactions. Accordingly, the internal auditor cannot give absolute assurance that noncompliance or irregularities do not exist. Nevertheless, the possibility of material irregularities or noncompliance should be considered whenever the internal auditor undertakes an internal auditing assignment.
- C. When an internal auditor suspects wrongdoing, the appropriate authorities within the organization should be informed. The internal auditor may recommend whatever investigation is considered necessary in the circumstances. Thereafter, the auditor should follow up to see that the internal auditing department's responsibilities have been met.
- D. Exercising due professional care means using reasonable audit skill and judgment in performing the audit. To this end, the internal auditor should consider:
 - 1. The extent of audit work needed to achieve audit objectives.

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2. The relative materiality or significance of matters to which audit procedures are applied.
 3. The adequacy and effectiveness of internal controls.
 4. The cost of auditing in relation to potential benefits.
- E. Due professional care includes evaluating established operating standards and determining whether those standards are acceptable and are being met. When such standards are vague, authoritative interpretations should be sought. If internal auditors are required to interpret or select operating standards, they should seek agreement with auditees as to the standards needed to measure operating performance.

300 SCOPE OF WORK

The scope of the internal audit should encompass the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities

- A. The scope of internal auditing work, as specified in this standard, encompasses what audit work should be performed. It is recognized, however, that management and the board of directors provide general direction as to the scope of work and the activities to be audited.
- B. The purpose of the review for adequacy of the system of internal control is to ascertain whether the system established provides reasonable assurance that the organization's objectives and goals will be met efficiently and economically.
- C. The purpose of the review for effectiveness of the system of internal control is to ascertain whether the system is functioning as intended.
- D. The purpose of the review for quality of performance is to ascertain whether the organization's objectives and goals have been achieved.
- E. The primary objectives of internal control are to ensure:
 1. The reliability and integrity of information.
 2. Compliance with policies, plans, procedures, laws, and regulations.
 3. The safeguarding of assets.
 4. The economical and efficient use of resources.
 5. The accomplishment of established objectives and goals for operations or programs.

BUSINESS OPERATIONS

310 Reliability and Integrity of Information

Internal auditors should review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.

- A. Information systems provide data for decision making, control, and compliance with external requirements. Therefore, internal auditors should examine information systems and, as appropriate, ascertain whether:
 - 1. Financial and operating records and reports contain accurate, reliable, timely, complete, and useful information.
 - 2. Controls over record keeping and reporting are adequate and effective.

320 Compliance with Policies, Plans, Procedures, Laws and Regulations

Internal auditors should review the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.

- A. Management is responsible for establishing the systems designed to ensure compliance with such requirements as policies, plans, procedures, and applicable laws and regulations. Internal auditors are responsible for determining whether the systems are adequate and effective and whether the activities audited are complying with the appropriate requirements.

330 Safeguarding of Assets

Internal auditors should review the means of safe guarding assets and, as appropriate, verify the existence of such assets.

- A. Internal auditors should review the means used to safeguard assets from various types of losses such as those resulting from theft, fire, improper or illegal activities, and exposure to the elements.
- B. Internal auditors, when verifying the existence of assets, should use appropriate audit procedures.

340 Economical and Efficient Use of Resources

Internal auditors should appraise the economy and efficiency with which resources are employed.

- A. Management is responsible for setting operating standards to measure an activity's economical and efficient use of resources. Internal auditors are responsible for determining whether:
 - 1. Operating standards have been established for measuring economy and efficiency.

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2. Established operating standards are understood and are being met.
 3. Deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action.
 4. Corrective action has been taken.
- B. Audits related to the economical and efficient use of resources should identify such conditions as:
1. Underutilized facilities.
 2. Nonproductive work.
 3. Procedures which are not cost justified.
 4. Overstaffing or understaffing.

350 Accomplishment of Established Objectives and Goals for Operations or Programs

Internal auditors should review operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

- A. Management is responsible for establishing operating or program objectives and goals, developing and implementing control procedures, accomplishing desired operating or program results. Internal auditors should ascertain whether such objectives and goals conform with those of the organization and whether they are being met.
- B. Internal auditors can provide assistance to managers who are developing objectives, goals, and systems by determining whether the underlying assumptions are appropriate; whether accurate, current, and relevant information is being used; and whether suitable controls have been incorporated into the operations or programs.

400 PERFORMANCE OF AUDIT WORK

Audit work should include planning the audit, examining and evaluating information, communicating results, and following up.

- A. The internal auditor is responsible for planning and conducting the audit assignment, subject to supervisory review and approval.

410 Planning the Audit

Internal auditors should plan each audit.

- A. Planning should be documented and should include:

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1. Establishing audit objectives and scope of work.
2. Obtaining background information about the activities to be audited.
3. Determining the resources necessary to perform the audit.
4. Communicating with all who need to know about the audit.
5. Performing, as appropriate, an on-site survey to become familiar with the activities and controls to be audited, to identify areas for audit emphasis, and to invite auditee comments and suggestions.
6. Writing the audit program.
7. Determining how, when, and to whom audit results will be communicated.
8. Obtaining approval of the audit work plan.

420 Examining and Evaluating Information

Internal auditors should collect, analyze, interpret, and document information to support audit results.

A. The process of examining and evaluating information is as follows:

1. Information should be collected on all matters related to the audit objectives and scope of work.
2. Information should be sufficient, competent, relevant, and useful to provide a sound basis for audit findings and recommendations.

Sufficient information is factual, adequate, and convincing so that a prudent, informed person would reach the same conclusions as the auditor.

Competent information is reliable and the best attainable through the use of appropriate audit techniques.

Relevant information supports audit findings and recommendations and is consistent with the objectives for the audit.

Useful information helps the organization meet its goals.

3. Audit procedures, including the testing and sampling techniques employed, should be selected in advance, where practicable, and expanded or altered if circumstances warrant.

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4. The process of collecting, analyzing, interpreting, and documenting information should be supervised to provide reasonable assurance that the auditor's objectivity is maintained and that goals are met.
5. Working papers that document the audit should be prepared by the auditor and reviewed by management of the internal auditing department. These papers should record the information obtained and the analyses made and should support the bases for the findings and recommendations to be reported.

430 Communicating Results

Internal auditors should report the results of their audit work.

1. A signed, written report should be issued after the audit examination is completed. Interim reports may be written or oral and may be transmitted formally or informally.
2. The internal auditor should discuss conclusions and recommendations at appropriate levels of management before issuing final written reports.
3. Reports should be objective, clear, concise, constructive, and timely.
4. Reports should present the purpose, scope, and results of the audit; and, where appropriate, reports should contain an expression of the auditor's opinion.
5. Reports may include recommendations for potential improvements and acknowledge satisfactory performance and corrective action.
6. The auditee's views about audit conclusions or recommendations may be included in the audit report.
7. The director of internal auditing or designee should review and approve the final audit report before issuance and should decide to whom the report will be distributed.

440 Following up

Internal auditors should follow up to ascertain that appropriate action is taken on reported audit findings.

1. Internal auditing should determine that corrective action was taken and is achieving the desired results, or that management or the board has assumed the risk of not taking corrective action on reported findings.

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500 MANAGEMENT OF THE INTERNAL AUDITING DEPARTMENT

The director of internal auditing should properly manage the internal auditing department.

- A. The director of internal auditing is responsible for properly managing the department so that:
 - 1. Audit work fulfills the general purposes and responsibilities approved by management and accepted by the board.
 - 2. Resources of the internal auditing department are efficiently and effectively employed.
 - 3. Audit work conforms to the *Standards for the Professional Practice of Internal Auditing*.

510 Purpose, Authority, and Responsibility

The director of internal auditing should have a statement of purpose, authority, and responsibility for the internal auditing department.

- A. The director of internal auditing is responsible for seeking the approval of management and the acceptance by the board of a formal written document (charter) for the internal auditing department.

520 Planning

The director of internal auditing should establish plans to carry out responsibilities of the internal auditing department.

- A. These plans should be consistent with the internal auditing department's charter and with the goals of the organization.
- B. The planning process involves establishing.
 - 1. Goals
 - 2. Audit work schedules
 - 3. Staffing plans and financial budgets
 - 4. Activity reports
- C. The goals of the internal auditing department should be capable of being accomplished within specified operating plans and budgets and, to the extent possible, should be measurable. They should be accompanied by measurement criteria and targeted dates of accomplishment.

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- D. Audit work schedules should include (a) what activities are to be audited; (b) when they will be audited; and (c) the estimated time required, taking into account the scope of the audit work planned and the nature and extent of audit work performed by others. Matters to be considered in establishing audit work schedule priorities should include (a) the date and results of the last audit; (b) financial exposure; (c) potential loss and risk; (d) requests by management; (e) major changes in operations, programs, systems, and controls; (f) opportunities to achieve operating benefits; and (g) changes to and capabilities of the audit staff. The work schedules should be sufficiently flexible to cover unanticipated demands on the internal auditing department.
- E. Staffing plans and financial budgets, including the number of auditors and the knowledge, skills, and disciplines required to perform their work, should be determined from audit work schedules, administrative activities, education and training requirements, and audit research and development efforts.
- F. Activity reports should be submitted periodically to management and to the board. These reports should compare (a) performance with the department's goals and audit work schedules and (b) expenditures with financial budgets. They should explain the reasons for major variances and indicate any action taken or needed.

530 Policies and Procedures

The director of internal auditing should provide written policies and procedures to guide the audit staff.

- A. The form and content of written policies and procedures should be appropriate to the size and structure of the internal auditing department and the complexity of its work. Formal administrative and technical audit manuals may not be needed by all internal auditing departments. A small internal auditing department may be managed informally. Its audit staff may be directed and controlled through daily, close supervision and written memoranda. In a large internal auditing department, more formal and comprehensive policies and procedures are essential to guide the audit staff in the consistent compliance with the department's standards of performance.

540 Personnel Management and Development

The director of internal auditing should establish a program for selecting and developing the human resources of the internal auditing department.

- A. The program should provide for:
 - 1. Developing written job descriptions for each level of the audit staff.
 - 2. Selecting qualified and competent individuals.

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(Fiscal Accountability)

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3. Training and providing continuing educational opportunities for each internal auditor.
4. Appraising each internal auditor's performance at least annually.
5. Providing counsel to internal auditors on their performance and professional development.

550 External Auditors

The director of internal auditing should coordinate internal and external audit efforts.

- A. The internal and external audit work should be coordinated to ensure adequate audit coverage and to minimize duplicate efforts.
- B. Coordination of audit effort involves:
 1. Periodic meetings to discuss matters of mutual interest.
 2. Access to each other's audit programs and working papers.
 3. Exchange of audit reports and management letters.
 4. Common understanding of audit techniques, methods, and terminology.
- C. The existence of an internal auditor does not relieve the external auditor of his responsibility to conduct such audit work as is necessary to support the content of his report. Accordingly, before relying on conclusions reached by the internal auditor, the external auditor would need to consider the internal auditor's competence and objectivity and evaluate his work.

560 Quality Assurance

The director of internal auditing should establish and maintain a quality assurance program to evaluate the operations of the internal auditing department.

- A. The purpose of this program is to provide reasonable assurance that audit work conforms with these Standards, the internal auditing department's charter, and other applicable standards. A quality assurance program should include the following elements:
 - 1. Supervision.
 - 2. Internal reviews.
 - 3. External reviews.
- B. Supervision of the work of the internal auditors should be carried out continually to assure conformance with internal auditing standards, departmental policies, and audit programs.
- C. Internal reviews should be performed periodically by members of the internal auditing staff to appraise the quality of the audit work performed. These reviews should be performed in the same manner as any other internal audit.
- D. External reviews of the internal auditing department should be performed to appraise the quality of the department's operations. These reviews should be performed by qualified persons who are independent of the organization and who do not have either a real or an apparent conflict of interest. Such reviews should be conducted at least once every three years. On completion of the review, a formal, written report should be issued. The report should express an opinion as to the department's compliance with the Standards for the Professional Practice of Internal Auditing and, as appropriate, should include recommendations for improvement.

INTERNAL AUDIT SERVICES CHARTER

Purpose

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operation by providing a systematic, disciplined approach to evaluating the effectiveness of risk management, control, and governance processes.

Authority

Internal Audit Services is established by the Board of Trustees, and its responsibilities are defined by the Chancellor. The Director of Internal Auditing will report administratively to the Vice Chancellor of Administrative Services and functionally to the Chancellor. Authorization is granted for full and complete access to any of the organization's records (either manual or electronic), physical properties, and personnel relevant to a review. Documents and information given to internal auditors during a periodic review will be handled in a prudent manner.

Responsibility

Internal auditors have no direct responsibility or any authority over any of the activities or operations that they review. They should not develop and install procedures, prepare records, **or** engage in activities which would normally be reviewed by internal auditors. Recommendations on standards of control to apply to a specific activity may be included in the written report of audit findings and opinions, which is then given to the operating management unit for review and implementation.

Standards

The Department adheres to the *Standards* for the Professional Practice of Internal Auditing and Code of Ethics adopted by the Institute of Internal Auditors.

BUSINESS OPERATIONS
(Fiscal Accountability)

040-12-3
Revised 09/21/95

CASHIERING AND CASH HANDLING RESPONSIBILITIES AND GUIDELINES

The Chancellor or his/her designee shall establish responsibilities and provide guidelines for the conduct and operations of cashiering and cash handling activities.

SECURITY/PARKING

BUSINESS OPERATIONS
(Security/Parking)

040-13-1
Approved 01/14/87
Revised 02/17/99

PARKING AND TRAFFIC

Each of the three Colleges and the District Office shall establish rules and regulations as necessary governing parking and traffic of all vehicles, such rules to be in effect 24 hours per day. A decal shall be used by all colleges with parking reciprocity.

The Board shall review and approve all parking fines and recommended bail. The Coast Community College District shall receive such percent of all fines and forfeitures collected as a result of parking tickets issued by campus security patrol officers as is specified by Vehicle Code 40200.3.

Authorization is granted to each of the three colleges and the District Office for campus security patrol officers to issue parking citations within the confines of the respective campuses and the District Office. The citations may be issued for violations of the parking rules and regulations as established by each of the three colleges and the District Office.

The Chancellor and the College Presidents are authorized to issue parking passes for reasonable usage on a temporary basis.

The Chancellor or designee is authorized to take any other action that may be necessary to set in place and maintain the enforcement of parking and traffic rules and regulations.

Vehicle Code 40200.3
Education Code 72330, 72331, 72332
Vehicle Code Section 21113

BUSINESS OPERATIONS
(Security/Parking)

040-13-2
Approved 02/18/87

**COLLEGE POLICE DEPARTMENT AND PEACE OFFICER
GOLDEN WEST COLLEGE**

Education Code Section 72330 authorizes the governing board of a community college district to establish a community college police department and "employ such personnel as may be necessary for its needs." Section 72330 also provides that persons appointed as a member of a community college police department "when so appointed and duly sworn, are peace officers only upon the campus of the community college..."

The Police Department's operation shall conform and operate within the procedures and limitations as provided by California Education Code 72331 and 72332 and California Penal Codes Section 830.31. The college president or designee is authorized to appoint the college's peace officer and to establish whatever rules and regulations are necessary with respect to the use of a badge, identification card, uniform, motor vehicle, or other equipment necessary for use by a peace officer.

The Police Department of Golden West College shall have the approval of the West Orange County Judicial District for the issuance of parking tickets.

California Penal Code 830.31
Education Code 72330, 72331, and 72332

BUSINESS OPERATIONS
(Security/Parking)

040-13-3
Approved 06/17/87
Revised 02/17/99

**PARKING AND TRAFFIC RULES AND REGULATIONS
COASTLINE COMMUNITY COLLEGE**

By authority of California Vehicle Code Section 21113, the following Traffic and Parking Rules and Regulations have been established to facilitate parking and vehicular movement at Coastline Community College Center and on the permanent satellite Center sites to provide for the safety of all persons using the parking facilities under the direct control of the college. The rules and regulations are in effect at all times.

ARTICLE I - Parking Permits

Section 101 No vehicle shall park without properly displaying a current valid parking permit affixed to the left rear (driver's side) bumper or suspended from the inside rear view mirror, or on motorcycles/mopeds on the left front fork.

DISPLAY OF A PARKING PERMIT DOES NOT GUARANTEE A PARKING SPACE ON THE SITE.

Section 102 All parking permits are issued under direction of the Director of Maintenance & Operations. They are issued in person or by mail from the Office of Student Services, Coastline Community College Center, 11460 Warner Avenue, Fountain Valley, CA 92708. Office hours are 8 a.m. to 5 p.m., Monday through Friday.

Section 103 A valid permit or valid visitors pass must be visibly displayed on any vehicle not driven by a student, parked at the facilities during the hours of 8 a.m. to 10 p.m., Monday through Thursday; and 8 a.m. to 5 p.m., Friday. Other rules and regulations are enforced at all times.

Section 104 A parking permit is valid when issued by or authorized by the Office of Student Services or by appropriate offices at Coast Community College District, Orange Coast College, or Golden West College. It must be within the time frame as stated on the permit, and it must be displayed as stated in Section 101. It must not be altered in any way, and all portions must be completely legible. All of the above listed conditions must be met for a permit to be valid.

Section 105 Some Coastline College facilities do not require parking permits to legally park a vehicle in appropriate marked stalls. Coastline College sites requiring parking permits are clearly identified with signage at the entrance and various appropriate locations of the facility. Fees for the student permit at CCC are by semester, and are five dollars (\$5.00) per regular semester and three dollars (\$3.00) for the summer session.

Section 106 Staff permits are issued at no charge to regular certificated staff, adjunct faculty, and regular classified staff of the college. Display of the staff permit will permit parking in "staff parking" areas at designated sites. The permit allows parking at designated Coastline sites as well as Orange Coast College, Golden West College, or the Coast Community College

ARTICLE II - Enforcement

Section 201 Authorization is granted to the Administrative Services Office, Coastline Community College, by the Board of Trustees of the Coast Community College District, to issue traffic and parking citations within the confines of Coastline Community College Center and the college's designated Center sites. Said citations may be issued for violations of:

1. Regulations set forth by the Board of Trustees.
2. California Vehicle Code.
3. Ordinances of the local governmental agencies.

In accordance with Section 21113 C.V.C., it shall be a misdemeanor for any person to do any act forbidden or fail to perform any act required by these articles.

Section 202 Enforcement of the parking permit violations will begin after the general and extended registration period. Thereafter, enforcement will be in effect 8 a.m. to 10 p.m., Monday through Thursday and 8 a.m. to 5 p.m., Friday. All other regulations are enforced at all times.

ARTICLE III - Traffic Regulations

Section 301 No person shall fail to obey any sign or signal erected and maintained to carry out these regulations or the C.V.C.

Section 302 The driver of a vehicle shall yield the right of way to a pedestrian crossing any driving lane or roadway.

Section 303 No driver approaching from the rear of a vehicle which yielded the right of way to a pedestrian shall overtake or pass the vehicle.

Section 304 No person shall drive any vehicle in a wanton way with reckless disregard for the safety of persons and property.

Section 305 No person shall operate a motor vehicle on any sidewalk, play area, field, or landscaped area, except emergency or maintenance vehicles.

Section 306 No person shall operate a motor vehicle or bicycle within the confines of Coastline Community College facilities at a speed greater than 15 miles per hour or as posted, except emergency vehicles.

Section 307 No person shall land a helicopter, airplane, or other flying craft on Coastline Community College facilities.

ARTICLE IV - Parking Regulations

- Section 401 All vehicles shall be parked clearly within specifically designated stalls.
- Section 402 No person shall park a vehicle in a way that takes up more than one parking space.
- Section 403 No person shall park or leave standing a motor vehicle on any sidewalk, play area, field, or landscaped area.
- Section 404 No person shall park a motor vehicle, except motorcycles or mopeds, in an area designated for motorcycles and mopeds only.
- Section 405 In diagonal stalls, all vehicles shall be parked heading into the stall.
- Section 406 No vehicle shall be parked on access roads or otherwise parked in a manner that impedes the smooth flow of traffic. (Also refer to Section 411.)
- Section 407a Where signs or markings prohibit parking, or where curbs are painted red, no person shall park or leave standing any motor vehicle.
- Section 407b No person shall park or leave unattended a vehicle in a for more than the allotted time.
- Section 408 No person shall park a vehicle in an area marked "visitor area" for more than two hours, or for longer than posted on signs.
- Section 409 No person shall park in a (blue) handicapped area without displaying a valid handicapped permit or a handicapped license plate.
- Section 410 No person shall park a vehicle in stalls marked "STAFF" unless they display a valid staff parking permit.
- Section 411 No person shall park a vehicle in such a way that creates a traffic hazard. Vehicle may also be towed away and stored at owner's expense.
- Section 412 No person shall park a vehicle displaying an expired permit even though they are also displaying a valid parking permit. No person shall abandon, or leave standing, any vehicle overnight without express written permission from the office of Administrative Services. Abandoned vehicles will be towed and stored at the owner's expense.

ARTICLE V - Schedule of Bail

Section 501 The following bail schedule is in effect:

Section	Violation	Bail
101	Parked without Valid Permit	\$17.00
301	Failure to Obey Signs	24.00
302	Failure to Yield Right of Way	24.00

303	Passing Yielding Vehicle	24.00
304	Reckless Driving	24.00
305	Driving Off Pavement	24.00
306	Excessive Speed	24.00
307	Landing Aircraft	24.00
401	Parked Outside Marked Stall	17.00
402	Parked Overlapping Stalls	17.00
403	Parked on Restricted Area	17.00
404	Parked in Motorcycle/Moped Area	12.00
405	Backed into Diagonal Stall	17.00
406	Parked Blocking Traffic	27.00
407a	Parked in Red Zone	27.00
407b	Overtime in Minimum Zone	27.00
408	Parked Overtime in Visitor Area	12.00
409	Parked in Handicapped Area	42.00
410	Parked in Staff Area	17.00
411	Parked Creating Traffic Hazard	17.00
412	Expired Day Permit; Expired Permit; or Forged/Altered/Mutilated Permit	17.00

California Vehicle Code Section 21113

BUSINESS OPERATIONS

(Security/Parking)

040-13-5

Approved 01/14/87

Revised 05/17/88

Revised 04/04/90

Revised 10/15/91

Revised 02/17/99

Revised 09/30/09

**PARKING AND TRAFFIC RULES AND REGULATIONS
GOLDEN WEST COLLEGE AND ORANGE COAST COLLEGE**

By authority of California Vehicle Code Section 21113, the following parking and traffic rules and regulations have been adopted to facilitate vehicular movement and parking and provide for the safety of all persons using the community college campus. These parking and traffic rules and regulations will be in effect 24 hours a day.

ARTICLE I. Enforcement

Authorization is granted to the college Public Safety Department to issue parking citations within the confines of the campus. Citations will be issued for violation of the parking Rules and Regulations as outlined below. Automatic penalties will be assessed on all fines not paid prior to the specified due date.

All authorized permit parking areas will be enforced Monday through Thursday 7:00 a.m. to 10:00 p.m. and Friday 7:00 a.m. to 5:00 p.m.

ARTICLE II. General Traffic Regulations

Section 201 No person shall fail to obey any sign erected or maintained regarding these regulations.

Section 202 The driver of a vehicle shall yield the right-of-way to pedestrians.

Section 203 No driver approaching the rear of a vehicle which is yielding the right-of-way to a pedestrian shall overtake or pass that vehicle.

Section 204 No person shall drive any vehicle in willful, wanton, or reckless disregard for safety of persons or property.

Section 205 No person shall drive or ride a motor-driven scooter or motorcycle on any campus walkway.

Section 206 No person shall ride skateboards, roller skate, or roller blade within the confines of the campus.

BUSINESS OPERATIONS
(Security/Parking)

040-13-5
cont'd

- Section 207 No person shall operate a motor vehicle on any sidewalk, unpaved pathway, field, or any lawn or landscaped area, except for emergency or maintenance vehicles.
- Section 208 No person shall sleep in or remain overnight in any vehicle on campus. No vehicle shall be parked overnight on campus (midnight to 6:00 a.m.) without permission from Campus Safety.
- Section 209 No person shall drive a motor vehicle into a campus parking area except by using roadways and drive lanes. All vehicles must travel only in the direction indicated by traffic signs or marking on the roadway.
- Section 210 No person shall park any vehicle of any kind containing merchandise or food offered for sale on campus without the written permission of the President or his delegate.

ARTICLE III. Speed Regulations

- Section 301 No person shall operate a motor vehicle or bicycle within the confines of the campus parking lots at a speed greater than 15 miles per hour, or as posted, except for emergency vehicles. The maximum speed limit on the interior of the campus is 5 miles per hour.

Radar may be used on the campus to enforce posted speed limits.

- Section 302 No person shall operate a motor vehicle, motorized cycle, or bicycle at a speed or in a manner that disregards the safety of persons or property.

ARTICLE IV. Parking Regulations and Recommended Bail

- Section 208 No person shall sleep in or remain overnight in any vehicle on campus. No vehicle shall be parked overnight on campus (midnight to 6:00 a.m.) without permission from Campus Safety.

\$27.00

- Section 401 No parking is allowed in any area that does not have a clearly marked stall, except designated dirt lots.

\$27.00

- Section 402 Vehicles parking within a stall shall not overlap the lines that designate the stall.

\$27.00

BUSINESS OPERATIONS
(Security/Parking)

040-13-5
cont'd

Section 403	No persons shall park or leave standing a vehicle on any walkway, landscaped area, driveway, road or field without prior approval of the Public Safety Department.	\$27.00
Section 404	No person shall park or leave standing a vehicle not a motorcycle or moped in an area designated for motorcycles only.	\$27.00
Section 405	No vehicle shall be parked backwards in diagonal parking stalls.	\$27.00
Section 406	No person shall park or leave standing a motor vehicle blocking traffic lanes on any campus roadway or parking lot.	\$37.00
Section 407	When signs or marking (such as red curbs) prohibiting and/or limiting parking are erected or placed upon any street, road, or area, no person shall park or leave standing any vehicle upon such street, road, or area in violation of any such sign or marking.	\$27.00
	Red Zone	\$37.00
Section 409	No person shall park in any area marked in blue and identified as "Handicapped Parking" unless a handicapped placard/license plate issued by DMV is displayed on the vehicle.	\$250.00
Section 410	No person shall park in an area posted or marked "Staff Parking" unless a valid staff parking permit is properly displayed.	\$27.00
Section 411	No person shall park any vehicle in any fashion so as to create a traffic hazard.	\$27.00
Section 412	No person shall park on campus in a designated permit area without a current, valid parking permit properly displayed either on the left rear bumper or suspended from the rear view mirror, on the dashboard or inside lower left windshield. Motorcycles/mopeds shall have the permit affixed to the left front fork.	\$27.00
	Stolen/Forged/altered/mutilated permit	\$37.00

BUSINESS OPERATIONS
(Security/Parking)

040-13-5
cont'd

Section 413 Vehicles parking in metered stalls must pay for use of the stall as indicated on the meter. Display of a campus parking permit does not preclude payment of meter fees.

\$27.00

ARTICLE V. Abandoned Vehicles

Section 501 No person shall abandon or leave standing any vehicle or motorized cycle on the campus in excess of 96 hours. All such vehicles will be stored under authority of Section 2265 8 (a) of the California Vehicle Code.

Section 502 Any person who abandons a vehicle or motorized cycle on campus or violates campus regulations that require towing of such vehicle will be responsible for payment of all towing and storage charges.

ARTICLE VI. Field Trips

All persons who participate in a field study program or field trip must complete a special permit stating the length of time the vehicle will be left on campus and when the vehicle will be removed.

It is the responsibility of all field study program advisors/instructors to obtain the special Overnight Parking permit forms from Campus Public Safety.

Vehicles left over night shall park in an authorized parking lot.

ARTICLE VII. Repeat Offenders/Sanctions

1. Violation of any of these regulations is cause for a citation to be issued.
2. Repeated, habitual, or aggravated violations, or failure to pay fines may cause the vehicle to be immobilized or stored at the expense of the vehicle owner.
3. Coast Community College District and its employees shall not be held liable for loss or damage of any kind resulting from such immobilization or storage.
4. Students who fail to pay parking fines may have their academic records encumbered until all outstanding fines have been paid. Penalties may be added to each citation. The DMV and a collection agency may be notified.
5. Lack of familiarity with these regulations DOES NOT constitute a defense for failure to comply with them.

6. The responsibility for finding a LEGAL parking space rests with the motor vehicle operator.
LACK OF SPACE IS NOT A VALID REASON FOR VIOLATING THESE REGULATIONS.

ARTICLE VIII. Parking Permits

All parking permits will be issued under the authority of the administrative staff of the campus. A valid parking permit must be VISIBLY displayed on any vehicle parked in any lot on the campus during posted hours: Monday through Thursday, 7:00 a.m. to 10:00 p.m.; Friday, 7:00 a.m. to 5:00 p.m.

DISTRICT/COLLEGE SECURITY POLICY

I. INTRODUCTION

The primary purpose of this policy is to provide notice to matriculated students, current employees, and prospective students and employees of information regarding crime statistics and security policies and procedures implemented by the District to prevent crime on campus and to set forth the policies and procedures for the reporting of crimes on campus.

II. DISCLOSURE REQUIREMENTS

The District will collect the information described below regarding campus crime statistics and district/college security policies and will prepare, publish, and distribute, through appropriate publications or mailings to all current students and employees and to any applicant for enrollment or employment upon request, an annual report of college security policies and crime statistics pertaining to the District.

A. Disclosure of Security Policies and Procedures

The District will disclose current campus procedures and facilities for reporting crimes and other emergencies, the District's response to those reports, and the policies which encourage accurate and prompt reporting of all crimes to the college safety and security department, as well as local police agencies.

The District has implemented the following procedures and facilities to assist in the reporting of crimes and other emergencies in order to encourage the accurate and prompt reporting of crimes and emergencies. The college safety and security department will be staffed on a 24-hour basis. Outdoor and indoor emergency telephones will be strategically located throughout the campus; emergency telephone numbers will be published in the District's telephone directory, as well as in the District's or students' newspapers.

To encourage accurate and prompt reporting of all crimes to the college safety and security department and the appropriate local police agencies, the District will maintain a 24-hour direct campus telephone number to the college safety and security department whereby students, faculty members and employees can report potential criminal actions, the occurrence of actual crimes, or other emergencies which occur on campus or at off campus student organizations. Potential criminal actions, the occurrence of actual crimes or other emergencies which occur on campus or at off campus student organizations may be reported in person at the college safety and security department. The college safety and security department will also prepare and maintain incident reports regarding crimes and other emergencies occurring on campus.

The District's response to crime reports and emergencies will include: the prompt dispatch of Campus Security to the site of the reported crime or emergency, the prompt notification to law enforcement and/or ambulance services or emergency medical services through a direct dial system, and access for the victim to campus counseling or victim support services.

B. Campus Facility Access and Facility Maintenance

The District will disclose information regarding campus facility access, security policies, and security considerations related to campus facility maintenance.

Access to academic, recreational, and administrative facilities on campus will be restricted to students, faculty, and employees of the District. Students, employees, and faculty, as well as prospective students and employees, should be aware that the outdoor athletic facilities on campus are open for unrestricted use to the general public so long as the public's activities do not conflict with authorized college activities. Access to cultural and recreational events on campus by the general public will be limited to only the facilities in which the events occur. Most campus buildings are open from 6:30 a.m. to 10:30 p.m.

Individuals who need to be in campus buildings or areas other than during regularly scheduled work hours are encouraged to notify the college safety and security office upon arrival.

Many campus rooms and buildings are protected by intrusion alarms. Before entering such areas, the college safety and security office should be notified.

Campus buildings will normally be locked from Friday 5:30 p.m. to Monday 6:00 a.m. Authorized personnel will unlock doors for weekend classes and other events as published in The Weekend Events Calendar.

It is the responsibility of those who use rooms, offices and areas to lock access doors, turn off lights and close windows.

Keys are provided to staff members on a need-to-enter basis as determined by the appropriate supervisor. Lost keys must be reported immediately to one's supervisor and to the college safety and security office.

Keys should never be loaned to other staff members or students. College safety and security personnel will confiscate any keys which have not been specifically issued to a particular individual. Duplication of District keys is a misdemeanor and may be prosecuted by the District.

No District property may be removed from the campus without express written permission from the department chairperson or area supervisor. Unauthorized removal of District property from the campus is a violation of law and may be prosecuted by the District.

The District will maintain the District's buildings and grounds with a concern for safety and security. Campus facilities will regularly be inspected, and repairs affecting safety and security will be promptly effectuated. Maintenance personnel will respond promptly to reports of potential safety and security hazards which are reported to them or to the District.

C. Authority of College Security Personnel and Relationship to Local Police Agencies

The District will disclose the inter-agency relationship between college security personnel and local police agencies.

The District employs parking/security officers with training specific to parking and security. Parking and security officers are not peace officers, and they possess citizen's arrest powers. However, all parking/security officers are required by the District to successfully complete instruction under the appropriate California Penal Code sections. Parking and security officers are also trained in basic first aid and CPR. The District requests assistance from the appropriate police departments for incidents that require resources not available to the District in an effort to enforce all applicable laws on and off campus. The District will also summon the assistance of other agencies to provide services for incidents that require special resources.

Information regarding crimes reported or monitored on campus, as well as statistics of crimes reported or monitored off campus, shall be obtained from the local police department on a weekly basis. The weekly report from the local police department shall disclose all reports of crimes, threats of physical violence and damage to property related to the Coast Community College District. The District shall also request the local police department to immediately notify the college safety and security department of any reported crimes against any person committed on campus.

D. Security Awareness and Crime Prevention Programs

The District will disclose a description of security awareness and crime prevention programs existing on campus, as well as the frequency and availability of such programs.

The District will provide programs by which students and employees can pursue their goals within an environment which is reasonably secure; however, students and employees must also assume responsibility for their own personal safety and the security of their personal belongings by taking simple, common sense precautions.

The college safety and security office, through the appropriate campus office, as designated by the college president, will sponsor sessions each semester on topics ranging from personal safety awareness and security to the prevention of rape, burglary and vandalism. The District may also provide information to students and employees on a periodic basis through seminars, films, bulletins, crime alerts, posters, brochures, or District and student newspapers. The college president shall report to the District on a semester basis all security awareness and crime prevention programs which are offered to the District's

students and employees.

E. Alcohol and Drug Enforcement Policies and Educational Programs

The District will disclose alcohol and drug enforcement policies and education programs including policies regarding the possession, use, and sale of alcoholic beverages and illegal drugs and enforcement of state underage drinking laws and federal and state drug laws.

In accordance with Public Law 101-226 "Drug Free Schools and Communities Act Amendment of 1989," the District prohibits the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on District property and as part of any District sponsored or sanctioned activity.

Any student or employee in violation of this policy is subject to disciplinary action up to, and including expulsion, or termination from employment for violations of the standards of conduct.

The decision to take disciplinary action in any instance rests with the District after consideration of the recommendation of the president of the respective college.

The possession, use and sale of alcoholic beverages by anyone on the District's premises is a misdemeanor and a violation of the standards of the Student Code of Conduct. The use, sale or possession of any illegal drug is a violation of law and any person found in violation may be subject to arrest by federal, state, local or campus law enforcement authorities. Criminal prosecution is separate from any administrative discipline that may be imposed by the District.

F. Firearms and Weapons Policies

The District prohibits any person to bring or possess a firearm, whether loaded or unloaded, on or within any property or building owned or controlled by the District without prior written permission from the Chancellor, his or her designee or equivalent District authority.

Any person who brings or possesses a loaded firearm on or within any property or building owned or controlled by the District without prior written permission shall be prosecuted as provided in the State Penal Code. Any person who brings or possesses a firearm on or within any property or building owned or controlled by the District without prior written permission shall be prosecuted as provided in the State Penal Code. In addition to criminal prosecution, the possession of a firearm on District property is a violation of the Student Code of Conduct, and students in violation of said code will face appropriate disciplinary action.

The District prohibits any person to bring or possess any, dirk, dagger, or knife having a fixed blade longer than 3-1/2 inches on or within any property or building owned or controlled by the District.

BUSINESS OPERATIONS

(Security/Parking)

040-13-6

cont'd

Any person who brings or possesses any dirk, dagger, or knife having a fixed blade longer than 3-1/2 inches on or within any property or building owned or controlled by the District is guilty of a public offense punishable by imprisonment provided under the State Penal Code.

This policy shall not apply to any person who brings or possesses a knife having a blade longer than 3-1/2 inches on or within any property or building owned or controlled by the District at the direction of a faculty member of the District or a certified or classified employee of the District for use in a college-sponsored activity or class.

This policy shall not apply to any person who brings or possesses a knife having a blade longer than 3 1/2 inches on or within any property or building owned or controlled by the District for a lawful purpose within the scope of the person's employment such as for use in food preparation or consumption.

Any employee of the District who suspects or observes an individual in possession of a weapon should notify college safety and security immediately. College safety and security personnel may confiscate any weapons described in this policy from the possession of any person on or within any property or building owned or controlled by the District if he/she knows, or has reasonable cause to know, the person is prohibited from bringing or possessing the weapon on the grounds of, or within, the District.

Any person using any item as a weapon will be prosecuted, and, if appropriate, disciplined under the Student Code of Conduct.

G. Statistics Regarding the Occurrence of Criminal Offenses

The District will maintain and disclose statistics on a calendar year basis dating from January 1 through December 31, as well as the two preceding calendar years for which data are available, concerning the occurrence on campus of criminal offenses including murder, forcible sexual assault and nonforcible sexual assault, robbery, aggravated assault, burglary, and motor vehicle theft reported to campus security authorities or local police agencies. These statistics shall be maintained and disclosed in an appropriate college publication.

H. Statistics Regarding the Number of Arrests

The District will maintain and disclose statistics on a calendar year basis dating from January 1 through December 31, as well as the two preceding calendar years for which data are available, concerning the number of arrests for crimes including liquor law violations, drug abuse violations, and weapons possessions occurring on campus. These statistics shall be maintained and disclosed in an appropriate college publication.

I. Requests for Information

The District shall develop an appropriate policy for requests for crime statistics consistent with Education Code 67380.

III. TIMELY REPORTS ON CRIMES CONSIDERED TO BE A THREAT TO THE CAMPUS COMMUNITY

The District will make timely reports to the campus community on crimes considered to be a threat to students and employees, including murder, rape, robbery, aggravated assault, burglary, and motor vehicle theft which are reported to campus security authorities or local police agencies. These reports will be provided to the campus community in a manner that is timely and that will aid in the prevention of similar occurrences.

These reports will be made at the discretion of and upon the approval of the Chancellor or his/her designee, within 24 hours of being notified of a crime considered to be a threat to students and employees, while taking into account the privacy rights of any individual(s) involved. The reports to the community may include bulletins, crime alerts, posters, brochures, and statements within the District or student newspapers. The District will retain authority to determine whether the incidents reported to the college safety and security department or local police agencies pose a foreseeable threat to the safety of students, employees or the campus community at large.

These reports to the campus community regarding crimes that are reported to college security or local police agencies which pose a foreseeable threat to other students and employee shall consist of notice of the location and type of crime which was reported. The report shall also consist of a statement advising students and employees to take appropriate measures to protect themselves from similar crimes, as well as a statement requesting students and employees to notify college security authorities and/or local police agencies of any suspicious behavior observed at college events. The report may also contain a physical description of an individual if the District has reasonable cause to believe that the individual is suspected of committing a crime that is a threat to students, employees, or the campus community in general. All such reports must be approved by the Chancellor or his/her designee prior to the dissemination of the report to the campus community.

IV. DEFINITIONS

The term "campus" includes any building or property owned or controlled by the District within the same reasonably contiguous geographic area and used by the District in direct support of, or related to its educational purposes; or any building or property owned or controlled by student organizations recognized by the District.

Separate campuses for the purposes of the reporting requirements described by these policies shall include branch campuses of the District, schools within the District, or administrative divisions within the District, which are not within a reasonably contiguous geographic area.

BUSINESS OPERATIONS

(Security/Parking)

040-13-6

cont'd

V. SUBMISSION OF STATISTICS TO THE SECRETARY OF EDUCATION

The District shall submit to the State Secretary of Education, upon request of the Secretary, a copy of the statistics required to be made available under II. G and H of this District/College Security Policy.

VI. HATE VIOLENCE REPORT

A. Compilation of Records Regarding Occurrence of Hate Crimes, Arrests and Noncriminal Acts of Hate Violence

The District will require the college safety and security department to compile records of all occurrences on campus of crimes which are committed and reported to campus security or safety authorities, including arrests which are made which involve violence, hate violence, theft or destruction of property, illegal drugs, or alcohol intoxication. The District will also compile records of all occurrences of noncriminal acts of hate violence reported to a designated campus authority for which a written report was prepared.

B. Content of Noncriminal Hate Violence Records

All written records of noncriminal acts of hate violence will include information regarding a description of the act of hate violence, characteristics of the victim, and characteristics of the offender, if known.

C. Disclosure of Hate Violence, Crime and Arrest Information

The District will make the records described in paragraph A available upon request to any current student or employee or applicant for admission or employment.

The District will compile hate violence information from each campus, and the District will transmit a report containing a compilation of the hate crime information to the California Postsecondary Education Commission no later than January 1 of each year, commencing January 1, 1993.

D. Establishment of Guidelines

The District will establish guidelines for identifying and reporting occurrences of hate violence.

E. Definition of Hate Violence

Hate violence includes any act of physical intimidation or physical harassment, physical force or physical violence, or the threat of physical force or physical violence, that is directed against any person or group of persons, or the property of any person or group of persons because of the ethnicity, race, national origin, religion, sex, sexual orientation, disability, or political or religious beliefs of that person or group.

RESPONSIBILITY FOR INVESTIGATION OF VIOLENT CRIMES

In compliance with the requirements of Education Code section 67381, the Board of Trustees directs the presidents of Coastline, Golden West, and Orange Coast Colleges to enter into written agreements with local law enforcement agencies that clarify operational responsibilities for investigations of Part 1 violent crimes occurring on each campus. Each such written agreement shall designate which law enforcement agency shall have operational responsibility for the investigation of each Part 1 violent crime and delineate the specific geographical boundaries of each agency's operational responsibility. The written agreements shall be in place and available for public viewing by July 1, 1999. The Chancellor is directed to transmit a copy of each written agreement to the California Legislative Analyst on or before September 1, 1999.

Definitions

As used in this policy, the following terms have the following meanings:

1. "Local law enforcement agencies" means city or county law enforcement agencies with operational responsibilities for police services in the community in which a campus is located.
2. "Part 1 violent crimes" means willful homicide, forcible rape, robbery, and aggravated assault, as defined in the Uniform Crime Reporting Handbook of the Federal Bureau of Investigation.

BUSINESS OPERATIONS
(Security/Parking)

040-13-6.2
Approved 02/05/03

SECURITY FOR DISTRICT PROPERTY

The Chancellor or designee shall maintain a Property Control Manual to manage, control, and protect the assets of the District, including but not limited to ensuring sufficient security to protect property, equipment, and information from theft, loss, or significant damage.

Education Code Section 81600 et seq.

BUSINESS OPERATIONS
(Security/Parking)

040-13-7
Approved 12/06/95
Revised 12/10/03

DISTRICT USE OF FORCE

The Campus Public Safety Departments, have been delegated the responsibility of providing the safest possible environment within the scope of their training, job duties, and abilities. All members of the department shall only use the minimum amount of force which is reasonable and necessary given the facts and circumstances known at the time of the event to accomplish this mission. Officers must always strive to use the minimal degree of force necessary to protect the members of the campus community, or themselves. Therefore, it is the policy of the Coast Community College District that appropriately trained, approved, and certified personnel will use only that force necessary to effect lawful objectives. Pepper spray will not be used or threatened to be used at any time except as a defensive measure when there is imminent danger of personal injury to the officer or any other person. Any change in the adopted district procedures must be approved by the chancellor.

SAFETY

INJURY AND ILLNESS PREVENTION PROGRAM

It is the policy of the Coast Community College District (CCCD) to have a safe and healthful work place for its students, faculty, administrators, staff and visitors. To that end, CCCD is adopting an Injury and Illness Prevention Program (IIPP).

The District and its management are dedicated to providing a safe and healthy work place. The prevention of accidents is considered to be an integral part of the District's operation and all reasonable efforts will be made to assure a safe environment and to always be in compliance with federal, state, and local safety regulations.

It shall be the duty of all District personnel to assist in the proper use and adequate maintenance of District buildings, grounds, installations, and instructional equipment by reporting to the proper District authority all misuse, inadequate maintenance, risks or hazards that they observe. A program of preventative maintenance will be defined and implemented to assure maximum benefit from initial investments and from budgeted maintenance funds. Health and safety factors shall be given prime consideration in the installation, operation, and maintenance of plant facilities and operating equipment.

Employees are expected to obey safety rules, follow established safe work practices, exercise caution in all their work activities and to immediately report any unsafe conditions to their supervisor. Employees at all levels of the organization who are responsible for correcting unsafe conditions will do so.

BUSINESS OPERATIONS

040-15

MISCELLANEOUS

BUSINESS OPERATIONS
(Miscellaneous)

040-15-2
Approved 12/10/86
Revised 05/20/98
Revised 12/10/03

REPLACING OR REPAIRING EMPLOYEE'S PROPERTY

The governing board of a community college district may by rule or regulation provide for the payment of the cost of replacing or repairing certain property of an employee that is stolen or damaged in the course and scope of employment. The following policy would establish the necessary rules and regulations.

Eligibility

Employees will be reimbursed for the cost of replacing or repairing property of an employee, such as vehicles, eye glasses, hearing aids, dentures, watches, and articles of clothing, if the employee establishes that such property was necessarily worn, carried, or used by the employee in the course and scope of employment, and such property was damaged or stolen by robbery or theft in the course and scope of employment without fault of the employee.

Limitation

No reimbursement shall be made by the District for an amount less than \$5.00 nor more than \$1,000.00.

Determination of Value of Property

If the property is damaged beyond repair or stolen, the actual value of such property at the time of the damage or theft shall be paid. If the property is repairable, the actual cost of such repair or the actual value of the property at the time of the damage shall be paid, whichever is less.

Subrogation

In the event an employee is paid for damage to or loss of personal property under this policy, the District shall, to the extent of such payments, be subrogated to any right of the employee to recover compensation for such damaged or stolen property. As a condition to receiving payment under this policy the employee shall agree to notify the District if he or she receives any payment from any other source for the lost, damaged or stolen property.

Exclusions

This policy does not apply to personal property such as, but not limited to, typewriters, calculators, adding machines or other property or equipment that may be used in the District by an employee. Reimbursements not to exceed \$1,000.00 for loss or damage to such property shall be made on a case by case basis by the District.