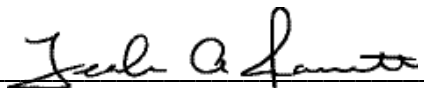


**Monitoring Report
EL-06
November 14, 2024**

I hereby present my monitoring report on the **Executive Limitations Policy EL-06: Asset Protection** according to the monitoring report schedule (BPD-04). I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless specifically stated otherwise.

Signed 
Leah A. Barrett, President

Date 8 November 2024

The President shall not allow assets to be unprotected, inadequately maintained or unnecessarily risked.

INTERPRETATION

Employees are the College's most valuable asset. However, this policy is not directed at our human capital, which is the subject of EL-03. Therefore, for purposes of this EL-06, I interpret "assets" to mean College facilities, equipment, and funds.

I interpret "not unprotected" to mean the College has insurance which protects College assets with limits and coverages evidenced in the following sections.

I interpret "not inadequately maintained" to mean the College adheres to a maintenance plan for facilities and capital equipment as evidenced in the following sections.

I interpret "not unnecessarily risked" to mean the procedures, protocols and plans of the College which address risks to assets as evidenced in the following sections.

Further, without limiting the scope of the above statement by the following list,

... the President shall not:

1. Permit the organization to have inadequate bonding and/or inadequate insurance against property and casualty losses.

INTERPRETATION

Insurance against property and casualty loss is interpreted in 1.1 below. I further interpret adequate bonding to mean:

- a) All general contractors who work for the College have bonding requirements for the full amount of the contract price. This is reasonable because a bond for the full amount of the contract price would make the College whole in the event of nonpayment. Compliance will be shown when the Vice President of Administrative Services verifies that all construction contracts have this bonding requirement, and the bond documents are properly issued and executed.
- b) Pursuant to Neb. Rev. Stat. §85-1508, employees of a community college area authorized to handle funds shall maintain a bond. I interpret “adequate bonding” of employees as required by statute to mean those employees authorized to sign checks have a minimum bond in the amount of \$50,000. This is reasonable because the minimum amount prescribed by statute effectively protects the College while properly utilizing resources. Compliance will be shown when the Vice President of Administrative Services verifies the updated bond documents on an annual basis.

EVIDENCE

- a) All general contractors who work for the College are required, as part of the bidding process, to execute [AIA Document A201-2017](#) which requires the performance and payment of a bond (*See*, i.e. Article 11, page 29). In addition, the College requires all general contractors, as part of the bidding process, to execute a [Supplemental Conditions](#) document which supplements AIA Document A201-2017, which provides further requirements for bonds and insurance (*See*, i.e. Article 11, page 10).
- b) Three employees are authorized to sign checks for the College, and all three have a bond:
[Leah Barrett](#), President
[Scott Gray](#), Vice President of Administrative Services
[Coleen Bressler](#), Executive Director of Administrative Services
- c) Review of the bond documents by the Vice President of Administrative Services on November 4, 2024, verified that all bonds have been properly renewed and are effective for the current period.

...the President shall not:

1.1 Permit the organization to insure its property with inadequate valuation and limits and for damage due to an insufficient scope of perils.

***INTERPRETATION**

Adequate valuation for insuring buildings and contents is interpreted in 1.1.1 below.

Adequate limits for damages, and a sufficient scope of insured perils, are those recommended by an independent insurance broker with national experience and specific expertise in the higher education industry. This is reasonable because a national, independent insurance broker has access to greater resources than those available to a local broker. Compliance will be shown when the College's Proposal for Insurance is generated by a broker who provides services nationally to higher education institutions.

***EVIDENCE**

The College is a member of the Nebraska Community College Insurance Trust (NCCIT) which is a governmental risk management pool created under the [Nebraska Intergovernmental Risk Management Act](#) which allows the Nebraska Community Colleges to self-insure on a group basis for various coverages. The NCCIT contracts with the Nebraska Risk Management Association, Inc. ([NRMA](#)) to administer the trust. NRMA has contracted with Arthur J. Gallagher & Co. ([Gallagher](#)), a national insurance brokerage, risk management and consulting firm, as an independent insurance broker to provide for an annual proposal of insurance coverages to the members of the NCCIT. NRMA provided an [annual report](#) to the Board of Governors, setting forth the history, current governance structure, proposal process and financial status. Gallagher has provided a [coverage chart](#) summarizing the limits and self-insured retentions/deductibles for the various coverages.

...the President shall not:

1.1.1 Insure the buildings and contents with a blanket limit which is not in accordance with the industry standard cost to replace the damaged items with materials of like kind and quality, without deduction for depreciation.

INTERPRETATION

I interpret the "industry standard" replacement cost for property insurance coverage to be the value determined by an annual appraisal of all buildings of the College, and their contents, by an independent appraisal firm hired by the NCCIT to determine values for the renewal of property insurance coverage. This is reasonable because the independent appraisal firm is hired by NRMA, the association which administers the NCCIT and is responsible for establishing standards of insurance practice for the Nebraska community colleges.

EVIDENCE

The most recent [Appraisal Report](#) dated September 26, 2023, and prepared by HCA Asset Management, an independent appraisal firm hired by NCCIT to determine replacement cost for Northeast’s property insurance coverage, determined a total replacement cost value of all buildings, contents and other property of \$327,556,554.

...the President shall not:

1.1.2 Permit the organization to have inadequate insurance for theft, disappearance or destruction of money and securities inside or outside the premises.

INTERPRETATION

I interpret “adequate insurance” for the named perils in this section to mean the College has Comprehensive Crime Insurance coverage for criminal acts of employees, such as embezzlement, forgery, or other acts involving employee dishonesty, with limits recommended by the independent insurance broker for NCCIT.

EVIDENCE

[Crime](#) coverage is included as part of the coverage provided by the NCCIT, as recommended by Gallagher, which includes coverage for employee theft and funds transfer fraud, on premises or in transit, along with other related types of coverage.

...the President shall not:

1.2 Permit the Board members, College staff and individuals engaged in activities on behalf of the organization, or the organization itself, to have inadequate liability insurance.

INTERPRETATION

I interpret “adequate liability insurance” for the named perils in this section to mean the College has General Liability and Excess Liability coverage for negligent acts of employees, in the amounts with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Board members, College staff and individuals engaged in activities on behalf of the College are insured under the [General Liability](#) insurance coverages of the NCCIT, as recommended by Gallagher, with limits of \$1,900,000 per occurrence and \$3,800,000 aggregate. In addition, [Excess Liability](#) coverage up to \$5,000,000 is provided through the NCCIT.

...the President shall not:

1.2.1 Allow the organization, Board members, the College staff to have inadequate insurance covering professional liability, errors or omissions related to the administration of or fiduciary duties involved with design or administration of employee benefits, wrongful acts involving personnel or other material decisions, or claims alleging sexual harassment, molestation, abuse or workplace harassment.

INTERPRETATION

I interpret “adequate insurance” for the named perils in this section to mean the College has Professional Liability, Errors & Omissions (E&O), Employee Benefits and Sexual Harassment and Sexual Abuse Liability with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Errors and Omissions Liability, Employment Practice Liability, Employee Benefits Liability, and Sexual Harassment and Sexual Abuse Liability coverage are all included in the [General Liability](#) package of the NCCIT, as recommended by Gallagher, with limits of \$1,900,000 per occurrence and \$3,800,000 aggregate. In addition, [Excess Liability](#) coverage up to \$5,000,000 is provided through the NCCIT.

...the President shall not:

1.3 Permit the organization to have inadequate Privacy/Cyber insurance.

INTERPRETATION

I interpret “adequate cyber insurance” to mean the College has Cyber Liability coverage with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

[Cyber Liability](#) coverage is provided through the NCCIT, as recommended by Gallagher, which includes coverage for Legal, Forensic and Crisis Management, Business Interruption Loss resulting from Security Breach or System Failure, Cyber Extortion, Data Recovery, eCrime, and cyber fraud, with various limits and coverages on a claims made basis.

...the President shall not:

1.4 Permit individuals traveling out of the United States on behalf of the College to have inadequate Travel Accident insurance.

INTERPRETATION

I interpret “adequate travel accident insurance” to mean that College has an international travel insurance policy which provides coverage for catastrophic loss to students and employees traveling abroad with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

International Travel insurance coverage is a separate policy of insurance outside of the NCCIT. Current international travel insurance coverage for employees and students is provided by [The Insurance Company of the State of Pennsylvania](#) with limits of \$1,000,000 per occurrence and \$6,000,000 aggregate, as recommended by Gallagher.

...the President shall not:

1.5 Permit the organization to purchase a bond or crime insurance with inadequate limits and which does not cover loss due to dishonesty and lack of faithful performance by personnel having access to material amounts of funds, and which does not comply with any applicable statutory or regulatory obligations related to retirement accounts.

INTERPRETATION

Crime insurance was interpreted in section 1.1.2 above. I interpret insurance related to “statutory or regulatory obligations related to retirement accounts” to mean Employee Benefits insurance coverage and “adequate limits” to mean the College has Employee Benefits coverage with limits as recommended by the independent insurance broker for NCCIT.

EVIDENCE

Evidence of [Crime](#) insurance was provided in section 1.1.2 above and covers loss due to dishonesty and lack of faithful performance by personnel.

Employee Benefit coverage is included under the [General Liability](#) insurance provided through NCCIT, as recommended by Gallagher.

...the President shall not:

2. Allow personnel who are not included under a bond or crime insurance to have access to material amounts of funds.

INTERPRETATION and EVIDENCE

All College employees are covered under the Crime insurance coverage provided by the NCCIT, as recommended by Gallagher, with limits of \$1,000,000 for crime losses due to the acts of any employee discovered during the policy period. Therefore, there is no employee not covered under the College's crime insurance that has access to a "material amounts of funds."

...the President shall not:

3. Unnecessarily expose the organization, its Board members or staff to claims of liability.

INTERPRETATION

I interpret "not unnecessarily exposing the organization to claims of liability" to mean the College has organizational procedures, protocols and plans which reduce the risk of institutional liability.

EVIDENCE

The following College operational procedures are intended to reduce or minimize institutional risk:

[AP-1010.0 Nondiscrimination](#)

[AP-1010.1 Harassment](#)

[AP-3010.0 Use and Scheduling of College Facilities and Property](#)

[AP-3210.0 Safe and Secure College Environment](#)

[AP-3231.0 Communicable Diseases Procedures](#)

[AP-3233.0 Alcoholic Beverages and Controlled Substances – Employees](#)

[AP-3235.0 Tobacco and Alternative Nicotine Products Use Procedures](#)

[AP-3237.0 Alcohol and Controlled Substance Testing for Commercial Driver's License](#)

[AP-3260.0 Child Abuse or Neglect](#)

[AP-3511.0 Information Security Administrative Procedure](#)

[AP-3511.1 Acceptable Use Procedures - Technology Resources](#)

[AP-3511.2 Peer to Peer File Sharing Procedures](#)

[AP-3511.3 Privacy and Release of Information](#)

[AP-3511.4 Identity Theft Prevention](#)

[AP-3511.5 Electronic Messaging](#)
[BP-5227.0 Alcoholic Beverages and Controlled Substances](#)
[AP-6420.0 Contracts Administration](#)
[AP-7015.0 Workplace Threats and Violence Reporting](#)

The following protocols and plans for academic and non-academic activities are intended to reduce or minimize institutional risk

[Key-Access Operating Protocol](#)
[Portable Heater Protocol](#)
[Radio Communication Protocol](#)
[Transportation Protocols](#)
[Purchasing Protocols](#)
[Property Control Protocols](#)
[Spill Prevention](#)
[Emergency Response Plan](#)
[Building Emergency Action Plan](#)
[Crisis Communications Plan](#)
[Automated External Defibrillator Plan](#)
[Bloodborne Pathogen Plan](#)
[Contractor Notification and Safety Plan](#)
[Fire Prevention Plan](#)
[Hazard Communications Plan](#)
[Injury Prevention Plan](#)
[Lockout Tagout Plan](#)
[Powered Industrial Truck Plan](#)
[Vehicle Safety Plan](#)

All safety plans are regularly reviewed by the Safety Subcommittee, a subcommittee of the Administrative Services Standing Committee. These plans are easily accessible by all employees on the College SharePoint Site under [Physical Plant, Safety,](#) and [Purchasing.](#) and may also be accessed in the new PolicyStat software which is currently implemented on the College website.

A [Building Safety Inspection Checklist](#) is completed for each building on a regular schedule determined by the Executive Director of Physical Plant.

...the President shall not:

3.1 Allow any material contracts or material internal human resource documents to be executed without adequate review by qualified legal counsel.

INTERPRETATION

I interpret “material contracts” to mean any contract above \$25,000.

I interpret “material internal human resource documents” to mean all labor agreements, and contracts for separation of employment.

I interpret “adequate review by qualified legal counsel” to mean a process by which all College contracts have been negotiated, reviewed, approved, and executed according to a written, established procedure prepared by the College General Counsel.

Compliance will be shown when the College General Counsel verifies that all material contracts have been reviewed pursuant to the College [Contracts Administration Procedure](#).

EVIDENCE

Review of all College material contracts and labor agreements by the College General Counsel verified that all contracts were reviewed by the General Counsel and signed by a person with authority to sign the contract pursuant to the Procedure.

...the President shall not:

3.2 Allow any employee or volunteer to be in contact with children under the age of 18 or other vulnerable populations without being screened subject to the requirements of the organization’s insurer.

INTERPRETATION

Because Northeast’s insurer has no specific screening requirements for employees who are in contact with minors, nor is there a specific Nebraska law which requires any form of screening, I interpret this section to mean Northeast has procedures and protocols in place which limit the instances in which Northeast employees are in contact with minors who attend events on campus, in order to reduce the institution’s overall risk.

EVIDENCE

[AP-3260.0 Child Abuse or Neglect](#) is a College procedure which requires any employee that has reasonable cause to believe that a child has been subjected to child abuse or neglect or observes such child being subjected to conditions or circumstances which reasonably would result in child abuse or neglect, to report the incident to their supervisor, or by using the toll-free number provided by the State of Nebraska Department of Health and Human Services.

A draft of a [Minors on Campus Procedure](#) is currently in the process of being reviewed by appropriate College personnel for consideration by the College Operations Standing Committee.

...the President shall not:

4. Receive, process or disburse assets under controls that are insufficient to meet the Board-appointed auditor's standards.

INTERPRETATION

I interpret "auditor's standards" to mean the annual audit report conducted by the College's independent auditor.

EVIDENCE

The [Northeast Community College Financial Statement Audit](#) for fiscal year 2023-2024 conducted by Dana F. Cole and Company, LLP, the College's independent auditor, reported no material findings.

...the President shall not:

4.1 Receive, process or disburse the organization's assets under internal controls insufficient to detect, deter and prevent fraud or insufficient to prevent and detect significant deficiencies or material weaknesses.

INTERPRETATION

I interpret "not insufficient internal controls" under this section to mean purchasing protocols which require multiple levels of approvals for purchases in excess of threshold amounts, verification of the purchase upon receipt, and properly tracking the asset into the College's inventory records.

EVIDENCE

The College [Purchasing Protocols](#) prohibit transactions involving a conflict of interest, requires requisition forms with appropriate approvals and allocation of budget funds, and requires all purchased equipment and supplies to be receipted and verified by a centralized receiving department. In addition, the College [Property Control Protocols](#) set forth the internal controls required for

tagging equipment into an inventory system and the reporting of theft or disappearance of College property. A physical inventory of furniture and equipment is done annually utilizing the [Furniture & Equipment Inventory Protocols](#), which verifies the existence and location of all furniture and equipment previously purchased by the College.

All College employees who are issued procurement cards are subject to purchase limits according to College Purchasing Protocols. The restrictions are placed at the discretion of the Director of Purchasing, based on the administrative level, scope of responsibility and department needs of the card holder. Each cardholder must verify all procurement card purchases by submitting a log of purchases with accompanying receipts on a monthly basis which is approved by the cardholder's supervisor.

NOTE: It is recommended that all employees who are issued procurement cards receive training regarding the types of purchases, threshold amounts, and other [protocols](#) applicable to the use of procurement cards. This training should be done upon issuance of the card and before it is activated, and subsequent training upon each renewal of the card. It is anticipated that a training plan for use of procurement cards will be implemented by 7/1/2024 for the new fiscal year.

11/14/2024 Update: This training plan is currently in the process of being developed, and it is anticipated that the plan will be implemented by 7/1/2025 for the new fiscal year.

...the President shall not:

5. Permit internal controls insufficient to prevent and ensure against tardy, inaccurate, spacious or misleading financial reporting.

INTERPRETATION

I interpret "internal controls" to mean the Independent Auditors' Report on Internal Control within the annual audit, which the auditors use to determine the audit procedures that are appropriate for the purpose of expressing the audit opinion. Compliance will be shown when there are no material findings of any deficiency which the auditors considered to be material weaknesses.

EVIDENCE

Review of the [Northeast Community College Financial Statement Audit](#) for fiscal year 2024 shows that the auditors did not identify any deficiencies in internal control that were considered to be material weaknesses for the purpose of expressing their opinions on the financial statements (page 51.)

The College recently completed an Internal Control Audit for the purpose of reviewing internal controls regarding three specific areas, including Student Accounts – Cash Receipts, Retail Operations and Payroll Processing and Benefits Administration. An [Executive Summary](#) of this audit identifies additional or revised controls the College will be implementing in these areas.

...the President shall not:

6. Cause or allow buildings and equipment to be subjected to improper wear and tear or insufficient maintenance.

INTERPRETATION

I interpret “not allowing improper wear and tear” to mean the College follows Custodial Staffing Guidelines that are industry standard according to the Association of Physical Plant Administrators (APPA). I interpret “not allowing insufficient maintenance” to mean the College follows preventative maintenance guidelines that are industry standard according to the Association of Physical Plant Administrators (APPA). This is reasonable because APPA is a national association of professionals with expertise in the operation and maintenance of higher education facilities.

EVIDENCE

The College follows [Custodial Audit Guidelines](#) as operational guidelines for custodial work within facilities, to determine the appropriate level of cleanliness for each [building](#). The College has been able to budget the appropriate staffing levels to ensure the College is staffing facilities based on the APPA guidelines.

The College has operational guidelines in the form of an established [Preventative Maintenance Program](#) within facilities to determine the optimum maintenance schedule for each [building](#). Additional staff has recently been added to better facilitate the preventative maintenance program.

Current College procedure, [AP-6130.0 Building Maintenance Funding](#), sets an annual target funding level of 30% of the projected capital fund to be utilized for maintenance and renovation of College facilities.

The Building Conditions Assessment completed in 2017 as part of the [Master Site and Facilities Plan \(MSFP\) \(pages 39-43\)](#), which provides data for facility conditions to help make appropriate decisions for the allocation of financial resources for facilities. The decisions implemented within the capital projects priorities have been in line with the efforts to avoid facilities that are difficult to maintain because of the expired life cycle. There is also contingency funding reserved through the budget process for unplanned failures that could impact College operations, which avoids the need to defer corrections and insufficient maintenance. It is anticipated that an update to the MSFP will be completed during the year 2024.

The College has developed [Classroom Design Standards](#) as part of the MSFP, to help mitigate potential future maintenance issues in classrooms.

The custodial and preventative maintenance guidelines also include equipment attached to the buildings. Departmental equipment is replaced as part of the annual budget process prior to the end of their respective life cycle, which helps with unplanned breakdowns and operational disruptions. Contingency dollars are also maintained within the budget for emergency replacement of equipment prior to the expiration of its life cycle.

...the President shall not:

7. Allow the organization to operate without a plan to mitigate loss to organizational assets damaged by a disaster and to expedite recovery from a disaster.

INTERPRETATION

I interpret a “plan to mitigate loss to organizational assets damaged by a disaster” to mean the College has a business interruption plan.

I interpret a “plan to expedite recovery from a disaster” to mean the College has a designated recovery team consisting of personnel trained to respond to recovery from a natural disaster.

EVIDENCE

The College has the following documents available to all employees which address business continuity in the event of a disaster:

[Recovery of Normal College Operations](#)

[Sample Recovery Strategies](#)

[Samples of Department or Division Responsibilities](#)

[Samples of Actions for the Initial Recovery Period](#)

In addition, Technology Services has developed an [Information Security Emergency Response Protocol](#).

A general recovery plan is mentioned in the [Continuity of Operations in the Emergency Response Plan](#) to be established for the purpose of taking the necessary steps to resume college operations. The Northeast Emergency Operations Center team meets on a monthly basis to review plans, procedures and items of concern for emergency management. This group reviews comprehensive

Continuity of Operations Plans and planning efforts. The next step in this work will be to have specific operational recovery plans for each department, which are currently being developed.

...the President shall not:

8. Make purchases that do not result in an appropriate level of quality, after-purchase service and value for dollar, or do not provide opportunity for fair competition.

INTEPRETATION

I interpret this section to mean Northeast has purchasing protocols which allow the College to purchase quality products at a reasonable cost and exhibits overall effective resource management.

EVIDENCE

Northeast [Purchasing Protocols](#) outlines the purchasing process from requisition, competitive bidding, ordering and receiving and the necessary documentation required for approval of each step.

...the President shall not:

9. Compromise the independence of the Board’s audit or other external monitoring or advice.

INTERPRETATION

I interpret “not compromising the independence of the Board’s audit” to mean the Vice President of Administrative Services is responsible for facilitating the competitive bidding process for auditor services through normal purchasing protocols, and the Board maintains final approval for auditor services.

EVIDENCE

An RFP for auditing services was completed, and a new contract for auditing services was awarded to [Dana F. Cole & Company,LLP](#), for the five-year period beginning with fiscal year 2023, and ending in fiscal year 2027.

...the President shall not:

9.1 Engage parties already chosen by the Board as consultants, auditors, legal counsel or advisors.

INTERPRETATION

I interpret “not engaging parties already chosen by the Board” to mean the Board shall maintain the independent authority to hire consultants, auditors, legal counsel and advisors and the President shall not engage similar parties which creates conflict with the Board’s authority.

EVIDENCE

[EL-04 Planning, item #6](#) limits the President’s authority to permit financial planning that does not provide the amount determined annually by the Board for the Board’s direct use during the year, such as costs of fiscal audit, Board development, Board and committee meetings, Board legal fees, and ownership linkage. The Board of Governors maintains a [Contractual Services Budget](#) for purposes of hiring consultants, auditors, legal counsel and advisors as necessary to carry out its own task.

...the President shall not:

10. Permit investments that are inconsistent with the state law, or managed in a way that is inconsistent with the primary objectives of capital preservation and reasonable growth.

INTERPRETATION

I interpret this section to mean that all surplus of College funds in excess of current needs should be invested in a manner that is consistent with [Neb. Rev. Stat. Sec. 77-2341](#) which provides that such funds may be invested in certificates of deposit, time deposits, or in any securities in which the state investment officer is authorized to invest pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made. Compliance will be shown when the Vice President of Administrative Services verifies that all funds are invested in a manner consistent with state law.

EVIDENCE

Review of [College investments](#) conducted on November 8, 2024, verified that all College funds are invested in a manner consistent with state law.

...the President shall not:

11. Allow intellectual property, trademarks and copyrights, information, and files to be exposed to loss or significant damage.

INTERPRETATION

I interpret not allowing “loss or significant damage” to intellectual property, to mean the College has established, written procedures which provides for reasonable restrictions on the use of the College’s name by employees and third parties and preserves the residual ownership and rights to all College intellectual property.

EVIDENCE

[AP-3030.0 Ownership of Intellectual Property and Patent](#) sets forth the circumstances under which a College employee may use the College name and establishes the process for determination of the ownership of College intellectual property.

[AP-6420.0 Contracts Administration](#) provides that all contracts executed by the College shall preserve and protect all claims to College intellectual property and patent rights (page 10).

The College recently adopted a new logo, and an [application](#) for registration of the new logo has been filed with the United States Patent and Trademark office for legal trademark protection.

...the President shall not:

12. Allow information and files to be retained for an inappropriate period of time, stored in a manner that does not enable efficient access, or improperly destroyed.

INTERPRETATION

I interpret this section to mean the College has an established, written procedure addressing the retention and destruction of College records which complies with Nebraska law.

EVIDENCE

[AP-3070.0 Records Management](#) sets forth the process for retention and destruction of College records. All departments must comply with the [Records Disposition Master Schedule](#) as recommended in NCCA Schedule 155 and Nebraska Schedule 24, of the Nebraska State Records Management Division. A College [Records Disposition Authorization Form](#) must be completed and submitted to the Nebraska State Records Management Division prior to the destruction of any records pursuant to the Schedule. College

software programs retain student records, financial records, and employee records in electronic format which is easily accessible and complies with the regulations of the Nebraska State Records Management Division. Records that are authorized to be destroyed pursuant to the Master Schedule are shredded at the start of each new fiscal year. The Nebraska Records Management Division acknowledged receipt of the Records Disposition Authorization Form for the 2024 fiscal year on [October 9, 2024](#).

...the President shall not:

12.1 Permit employees and contractors to be uninformed of these requirements.

INTERPRETATION

I interpret “not uninformed” in this area to mean that records management is included as part of employee job descriptions in departments where records are required to be maintained, and employees are properly trained regarding all legal requirements for records retention and destruction.

EVIDENCE

Employee job descriptions in the following areas include records management as part of their job function:

Human Resources – Employee records

Registrar - Student records

Financial Aid - Financial Aid records

Administrative Services – Business and financial records

NOTE: It is recommended that a more formalized training plan be developed for employees whose job descriptions include records management as part of their job function. This training plan would include basic information regarding the Records Management procedure, the Records Disposition Master Schedule, applicable state laws pertaining to records disposition, and College processes for complying with records management. It is anticipated that a new training plan for records management will be implemented by the next Monitoring Report.

11/14/2024 Update: This training plan is currently in the process of being developed, and it is anticipated that the plan will be implemented by 7/1/2025 for the new fiscal year.

...the President shall not:

13. Endanger the organization's public image, credibility, or its ability to accomplish Ends.

INTERPRETATION

I interpret this policy to mean compliance with policy items 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6, as evidenced below.

...the President shall not:

13.1 Allow non-adherence to guidelines for required institutional and desired supplemental program accreditations.

INTERPRETATION

I interpret "guidelines for program accreditations" to mean:

- a) With regard to the institutional accreditation, guidelines required for accreditation with the Higher Learning Commission (HLC), and guidelines for existing program review for the Nebraska Coordinating Commission for Postsecondary Education (CCPE).
- b) With regard to academic supplemental program accreditation, guidelines required for each program by the accrediting body for each academic program

EVIDENCE

- a) [Status of HLC accreditation](#)
- b) The Board has to approve continuation of existing programs every 7 years through CCPE. In the past year, the following programs have been reviewed:
 - i) [Utility Line program](#)
 - ii) [Diesel Technology program](#)
 - iii) [Administrative Professional and Media Arts programs](#)
 - d) [Status of accredited programs such as HVAC, nursing, paramedic, HIMS, PTA, Vet Tech](#)

...the President shall not:

13.2 Accept gifts or bequests other than through the Northeast Community College Foundation in accordance with Foundation Gift Acceptance Procedures.

INTERPRETATION

With regard to gifts, I interpret this section to mean the College shall not accept gifts other than by the Northeast Community College Foundation in accordance with the Foundation Gift Acceptance Procedure. With regard to grants, I interpret this section to mean the College adheres to a written procedure for developing and managing grants which sets forth specific criteria to apply for grants as well as review and approval by the departments affected by the grants.

EVIDENCE

The [Foundation Gift Acceptance Procedure](#) sets forth restrictions and criteria for acceptance of gifts. [AP-3610.0 Grants Development and Management Procedure](#) outlines the grant approval process, including the criteria used to apply for grants, and all applications are reviewed by Cabinet to ensure extension of grant activities can be funded beyond the grant period.

...the President shall not:

13.3 Publicly position the college in support of or opposition to any political party or candidate for public office.

INTERPRETATION

I interpret “publicly position” to mean any College news release, or any public statement of the President on behalf of the College, which is published in the news media.

EVIDENCE

[AP-3410.1 Marketing, Public Relations and Website Communications Standards](#) requires that all news releases by any faculty or staff member are routed through the Public Relations office. Review of all news releases by the Director of Public Relations over the past year can confirm no College news release supported or opposed any political party or candidate for public office, either directly or indirectly, and there was no public statement of the President on behalf of the College which positioned the College in support or opposition to any political party or candidate for public office.

...the President shall not:

13.4 Develop or continue collaborative relationships with organizations whose principles or practices are incompatible with those of the College.

INTERPRETATION

I interpret “collaborative relationships” to mean those organizations with which the College has a written agreement to partner in a manner which helps achieve the Ends. I interpret “organizations whose principles or practices are not incompatible with those of the College” to mean organizations whose principles and practices are aligned with the Board Ends, and the Mission, Vision, Values and Strategic Priorities of the College.

EVIDENCE

As of the date of this report, the College has collaborative relationships with the following organizations: All higher ed institutions with which Northeast has an articulation agreement can be found on the College website: <https://northeast.edu/support-services/advisement/transfer-guide>

Each academic department maintains collaborative relationships with multiple industry partners and professional organizations which support our student experience. Details are kept by each academic Dean in records such as advisory board minutes, gift agreements, and faculty are required to keep internship agreements as part of the student’s academic record. Northeast is required by statute to publish a [list](#) of associations and organizations to which membership dues are paid on an annual basis.

Applied research partner and co-op agreements include Pioneer/Corteva, AgriGold, Orthman, C2A3 Consortium, and the Natural Resources Conservation Service.

Interlocal [agreements](#) with other governmental entities.

...the President shall not:

13.5 Allow relationships with stakeholders to be inconsistent with the productive cooperation necessary to the achievement of Ends.

INTERPRETATION

I interpret “stakeholders” to mean students, community members in our 20-county service area, and educational partners.

EVIDENCE

Evidence of the consistent, productive cooperation with stakeholders necessary to achieve the Ends is shared during the monthly presidential report to the Board

...the President shall not:

13.6 Permit inconsistent, disrespectful or untimely response to stakeholder concerns.

INTERPRETATION

I interpret “stakeholder concerns” to mean any concern of a student or employee of the College regarding any operation of the College.

EVIDENCE

Student and Employee complaints are handled at level most directly able to make an impact. Most informal complaints are received through Human Resources, Student Services and Administrative Services. Northeast recently implemented Maxient software which allows multiple users across the college community to receive and register student or employee complaints at any level and enter the complaint in a centralized system. If a complaint is not resolved it can move to a formal complaint process.

A student may utilize the Northeast website to complete a [Student Complaint Form](#).

An employee may utilize the Northeast website to complete an [Employee Grievance form](#).

The Monitoring Report for [EL-09 Organizational Integrity](#) provides evidence of employee ability to file a complaint and report improper activities.

...the President shall not:

14. Change the organization’s name or substantially alter its identity in the community.

INTERPRETATION

I interpret this section to mean that the College name will not be changed from Northeast Community College Area without amendment to [Neb. Rev. Stat. §85-1504](#) which designates the Northeast Community College Area.

EVIDENCE

Review of the Nebraska statutes after the 108th Legislature, Second Session, updated as of June 9, 2023, confirms that Neb. Rev. Stat. §85-1504 has not been amended to change the name of the College.

...the President shall not:

15. Decide or change the name of any College Property after an individual or organization.

INTERPRETATION

I interpret this section to mean that Board of Governors approval is required prior to naming any College Property after an individual or organization.

EVIDENCE

[AP-2010.0 College Property Naming Procedures](#) outlines the process for obtaining approval from the Board of Governors for naming any College Property after an individual or organization. AP-2010.0 requires the review and approval of the College Property Naming Task Force. Review of the College Property Naming Task Force records confirms that no College Property was named after an individual or organization in the past year.

...the President shall not:

16. Create or purchase any subsidiary corporation.

INTERPRETATION

I interpret this section to mean that Board of Governors approval is required prior to creating or purchasing any subsidiary corporation.

EVIDENCE

Review of all documented Minutes of the Board meetings confirms that no subsidiary corporation was created or purchased during the reporting period.