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The Trusted Advisors, Vol. 2

Did you know that any form of conduct by an individual or group of students that interferes with or inhibits the educational opportunities of another student is considered a disruption? Click here to find out how to report a violation of the Student Conduct Code.

You Are HCC's Most Important Control!!

Three Lines of Defense

The Three Lines of Defense Model
The Three Lines of Defense model distinguishes among three groups (or lines) involved in effective risk management:

First Line – Functions that own and manage risks.

Second Line – Functions that oversee risks.

Third Line – Functions that provide independent assurance.

**The First Line of the "Three Lines of Defense"**

As the first line of defense, operational managers own and manage risks. They are also responsible for implementing corrective actions to address process and control deficiencies. Operational management is responsible for maintaining effective internal controls and for executing risk and control procedures on a day-to-day basis. They are responsible for implementing, coordinating, and managing an internal control framework for processes they own that includes the following 17 effective internal control principles:

1. Demonstrates commitment to integrity and ethical values
2. Exercises oversight responsibility
3. Establishes structure, authority and responsibility
4. Demonstrates commitment to competence
5. Enforces accountability
6. Specifies suitable objectives
7. Identifies and analyzes risk
8. Assesses fraud risk
9. Identifies and analyzes significant change
10. Selects and develops control activities to mitigate risks
11. Selects and develops general controls over technology
12. Deploys control activities through policies and procedures
13. Uses relevant information to support internal control
14. Communicates internal control information internally
15. Communicates internal control information externally
16. Conducts ongoing and/or separate internal control evaluations
17. Evaluates and communicates internal control deficiencies
Columbia University official busted in $350G financial aid kickback scheme

Duke Deal Signals FCA Dangers Faced By Federal Grantees

F1 CPT Rules: ICE, SEVP, Federal Regulations References- 1 Year, Day 1

You can view HCC’s Compliance & Ethics information at this link – https://www.hccs.edu/about-hcc/compliance--ethics/

Want to learn more about HCC’s Internal Audit function? Click on this link: https://www.hccs.edu/departments/internal-auditing/

About Houston Community College
Houston Community College (HCC) is composed of 15 Centers of Excellence and numerous satellite centers that serve the diverse communities in the Greater Houston area by preparing individuals to live and work in an increasingly international and technological society. HCC is one of the country’s largest singly-accredited, open-admission, community colleges offering associate degrees, certificates, workforce training, and lifelong learning opportunities. To learn more, visit www.hccs.edu.

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