



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Official Audit Report – Issued May 31, 2022

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## Middlesex Community College

For the period March 1, 2020 through June 30, 2021





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

May 31, 2022

Mr. Philip Sisson, President  
Middlesex Community College  
33 Kearney Square  
City Building 501B  
Lowell, MA 01852

Dear President Sisson:

I am pleased to provide this performance audit of Middlesex Community College. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, March 1, 2020 through June 30, 2021. My audit staff discussed the contents of this report with management of the college, whose comments are reflected in this report.

I would also like to express my appreciation to Middlesex Community College for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular stamp.

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Carlos Santiago, Commissioner of the Massachusetts Department of Higher Education  
James J. Campbell, Chair of the Middlesex Community College Board of Trustees  
Frank Nocella, Chief Financial Officer of Middlesex Community College

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## LIST OF ABBREVIATIONS

ARP	American Rescue Plan
CARES	Coronavirus Aid, Relief, and Economic Security
COVID-19	2019 coronavirus
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
EOTSS	Executive Office of Technology Services and Security
ESF	Education Stabilization Fund
FAFSA	Free Application for Federal Student Aid
GEER	Governor’s Emergency Education Relief
HEERF	Higher Education Emergency Relief Fund
ICP	internal control plan
IHE	institution of higher education
ISIR	institutional student information record
MCC	Middlesex Community College
MDHE	Massachusetts Department of Higher Education
US DOE	United States Department of Education

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## EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of Middlesex Community College (MCC) for the period March 1, 2020 through June 30, 2021.

In this performance audit, we reviewed financial activity from federal funding provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted by Congress on March 27, 2020; the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), enacted on December 27, 2020; and the American Rescue Plan (ARP) Act, enacted on March 11, 2021. MCC received grant funding under two components of the CARES Act's Education Stabilization Fund: direct funding from the United States Department of Education (US DOE), provided through the Higher Education Emergency Relief Fund (HEERF),<sup>1</sup> and funding from the Massachusetts Department of Higher Education (MDHE), allocated through the Governor's Emergency Education Relief Fund. The purpose of our audit was to determine whether MCC administered the CARES Act, CRRSAA, and ARP Act funding it received in accordance with the criteria established by US DOE and MDHE, as well as its own student award criteria.

We also determined whether MCC complied with the Office of the Comptroller of the Commonwealth's guidance by updating its internal control plan to address risks related to the 2019 coronavirus pandemic. In addition, we determined whether MCC employees with access to the finance and/or financial aid modules in MCC's Banner<sup>2</sup> system completed annual cybersecurity awareness training in accordance with Section 6.2.4 of the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010.

Below is a summary of our findings and recommendations, with links to each page listed.

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1. The HEERF consists of three separate grants related to the 2019 coronavirus pandemic emergency that were directly funded from US DOE under the CARES Act (HEERF I), CRRSAA (HEERF II), and ARP Act (HEERF III).
  2. Banner is the database system for MCC's administrative activities, accounting, and student files. It is designed to link various integrated modules, including modules for registration, student billing, and financial aid, to the college's financial system.

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<b>Finding 1</b> <b>Page <u>11</u></b>	MCC did not ensure that its users who had access to the finance and/or financial aid modules in Banner completed cybersecurity awareness training.
<b>Recommendations</b> <b>Page <u>12</u></b>	<ol style="list-style-type: none"><li>1. MCC should implement policies and procedures that clearly define the contents and administration of its cybersecurity awareness training program.</li><li>2. MCC should implement monitoring controls to ensure that users complete the cybersecurity awareness training modules assigned to them.</li></ol>

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## OVERVIEW OF AUDITED ENTITY

Middlesex Community College (MCC) is authorized by Section 5 of Chapter 15A of the Massachusetts General Laws and operates under the direction of a board of trustees, the members of which are appointed by the Governor. The president of MCC is the administrative head of the college and reports to the board of trustees. According to its website,

*Middlesex Community College provides access to affordable education for a diverse community from all ethnic backgrounds and identities, preparing individuals for success and lifelong learning.*

MCC is a member of the Massachusetts public higher education system, which consists of 15 community colleges, nine state universities, and five University of Massachusetts campuses. Founded in 1970, MCC opened its first campus in Bedford; it opened its Lowell campus in 1987. In fiscal year 2021, 11,936 students were enrolled at MCC. As of June 30, 2021, MCC offered more than 80 degree and certificate programs.

In fiscal year 2020, MCC had operating revenue of \$40,327,636 and non-operating revenue (state appropriation, federal assistance, and investment income) of \$38,237,062. In fiscal year 2021, MCC had operating revenue of \$37,323,378 and non-operating revenue of \$46,825,273.

### **Coronavirus Aid, Relief, and Economic Security Act**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted by Congress on March 27, 2020, provided \$30.75 billion for an Education Stabilization Fund (ESF) to prevent, prepare for, and respond to the impact of the 2019 coronavirus (COVID-19) pandemic. The ESF includes the Governor's Emergency Education Relief (GEER) Fund, the Elementary and Secondary School Emergency Relief Fund, and grants to state educational agencies and Governors' offices. The ESF also allocated money for the Higher Education Emergency Relief Fund (HEERF) Program.

The United States Department of Education (US DOE) awarded grants to states under the GEER Fund to provide emergency assistance funding to local educational agencies, institutions of higher education (IHEs), and other education-related entities. States can use GEER funding to provide emergency support through allocations to IHEs that serve the students who have been most significantly affected by COVID-19. The Massachusetts Executive Office of Education received \$50.8 million of GEER funding. The

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Massachusetts Department of Higher Education received approximately \$20.5 million of GEER funding to support state IHEs.

According to the *Frequently Asked Questions about the Governor's Emergency Education Relief Fund (GEER Fund)* document distributed by US DOE, IHEs may use GEER funding to provide the following:

- *Staff, infrastructure and technology to support distance education, or remote learning;*
- *Academic support for libraries, laboratories, and other academic facilities;*
- *Institutional support for activities related to personnel, payroll, security, environmental health and safety, and administrative offices;*
- *Student services that promote a student's emotional and physical well-being outside the context of the formal instructional program; and*
- *Student financial aid, such as IHE-sponsored grants and scholarships.*

Section 18004(a)(1) of the CARES Act provided funding for the HEERF I Program based on student enrollment. It required IHEs to spend at least 50% of the funding (referred to as the student portion) to provide students with emergency financial aid grants to help cover expenses related to the “disruption of campus operations due to coronavirus” and the remaining funding (the institutional portion) to cover institutional costs associated with “significant changes to the delivery of instruction due to the coronavirus.”

The student portion was to provide funding for items related to students’ cost of attendance, such as tuition, course materials, technology, food, housing, healthcare, and childcare. To be eligible for this funding, students must have completed the Free Application for Federal Student Aid (FAFSA) and could not be enrolled in an online-only academic program on March 13, 2020, the date the President declared the national emergency due to COVID-19. According to Section E(19) of US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*,

*Institutions may provide emergency financial aid grants to students using checks, electronic transfer payments, debit cards, and payment apps that adhere to [US DOE’s] requirements for paying credit balances [i.e., money paid directly] to students.*

IHEs were responsible for determining how to distribute the grants to students, calculating the amount of each student grant, and developing any guidance to provide to students about the grants. MCC developed award criteria for students receiving funding from CARES Act, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and GEER funding. The criteria assign students priority levels



from 1 to 3 based on factors such as whether they have completed FAFSAs, whether they have completed applications for additional funding, and what are their expected family contributions.<sup>3</sup> The priority level determines the order in which students receive funding. MCC's criteria also include award tiers, which are based on each student's priority level and number of credit hours for the semester. Award tiers determine the amount of funding each student receives.

The institutional portion could be used to manage campus safety and operations (disinfecting, cleaning, and reconfiguring classrooms to promote social distancing), upgrade WiFi and technology, provide laptops to students, and train faculty members in online instruction. It could also be used to reimburse tuition and fees paid by students and to provide additional emergency financial aid grants to students. All expenses paid using this funding must have been incurred on or after March 13, 2020.

## **CRRSAA**

The CRRSAA was signed into law December 27, 2020 to provide approximately \$22.7 billion of additional funding to support IHEs affected by COVID-19.

Like the CARES Act, Section 314(a)(1) of the CRRSAA allocated funding to IHEs by providing both student and institutional funding. US DOE modified its guidance to allow more students to receive funding. Under the modified guidance, students were no longer required to have completed FAFSAs or to be enrolled in on-campus classes to receive emergency financial aid grants.

US DOE also modified the guidance for the institutional portion, allowing IHEs to use funding to defray expenses associated with lost revenue. This updated guidance could also be applied to any CARES Act funding that was not expended by the time an IHE received CRRSAA funding.

## **American Rescue Plan Act**

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law, providing additional funding of approximately \$40 billion for the HEERF Program. The ARP Act required that at least half of each institution's award be used to make emergency financial aid grants to students and that the rest be used for institutional purposes.

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3. Expected family contribution is a measure of a family's financial strength, which takes into account income, assets, and family size. Colleges use it to determine student eligibility for financial aid.

US DOE’s guidance document for ARP Act funding, *Higher Education Emergency Relief Fund III Frequently Asked Questions*, defined funding used for institutional purposes as follows:

*[Funding used to] (a) implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and (b) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances.*

Below is a summary of MCC’s financial activity related to federal COVID-19 funding during the audit period.

Grant Type	Award	Disbursements
CARES 18004(a)(1) Student	\$ 1,852,172	\$ 1,852,172
CARES 18004(a)(1) Institutional	1,852,171	1,852,171
CARES 18004(a)(2) Title III	15,058	15,058
GEER Student	210,800	210,800
GEER Institutional	459,900	459,900
CRRSAA 314(a)(1) Student	1,852,172	1,689,250
CRRSAA 314(a)(1) Institutional	5,995,700	5,302,803
CRRSAA 314(a)(2)	0	0
ARP 2003(a)(1) Institutional	6,732,520	2,052,959
<b>Total</b>	<b><u>\$ 18,970,493</u></b>	<b><u>\$13,435,113</u></b>

## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of Middlesex Community College (MCC) for the period March 1, 2020 through June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did MCC administer the student portion of funding under its student award criteria and Section 18004(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act in accordance with Sections C, D, and E of the United States Department of Education's (US DOE's) <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	Yes
2. Did MCC administer the institutional portion of CARES 18004(a)(1) funding in accordance with Section F of US DOE's <i>Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document</i> ?	Yes
3. Did MCC administer the student portion of funding under its student award criteria and Section 314(a)(1) of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) in accordance with US DOE's <i>Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs ([Catalog of Federal Domestic Assistance, or CFDA] 84.425E and 84.425F) Frequently Asked Questions</i> ?	Yes
4. Did MCC administer the institutional portion of funding under Section 314(a)(1) of the CRRSAA in accordance with US DOE's <i>Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions and Higher Education Emergency Relief Fund (HEERF I, II, and III) Lost Revenue Frequently Asked Questions</i> ?	Yes

Objective	Conclusion
5. Did MCC administer the institutional portion of funding under Section 2003(a)(1) of the American Rescue Plan (ARP) Act in accordance with US DOE’s <i>Higher Education Emergency Relief Fund III Frequently Asked Questions</i> and <i>Higher Education Emergency Relief Fund (HEERF I, II, and III) Lost Revenue Frequently Asked Questions</i> ?	Yes
6. Did MCC administer the student portion of Governor’s Emergency Education Relief (GEER) funding in accordance with its student award criteria and US DOE’s <i>Frequently Asked Questions about the Governor’s Emergency Education Relief Fund (GEER Fund)</i> ?	Yes
7. Did MCC administer the institutional portion of GEER funding in accordance with US DOE’s <i>Frequently Asked Questions about the Governor’s Emergency Education Relief Fund (GEER Fund)</i> and the Massachusetts Department of Higher Education’s (MDHE’s) interdepartmental service agreement?	Yes
8. Did MCC update its internal control plan (ICP) to address the 2019 coronavirus (COVID-19) pandemic, in accordance with the Office of the Comptroller of the Commonwealth’s “COVID-19 Pandemic Response Internal Controls Guidance,” dated September 30, 2020?	Yes
9. Did MCC ensure that its users who had access to the finance and/or financial aid modules in Banner completed cybersecurity awareness training in accordance with Section 6.2.4 of the Executive Office of Technology Services and Security’s (EOTSS’s) Information Security Risk Management Standard IS.010?	No; see <b>Finding 1</b>

To achieve our objectives, we gained an understanding of the internal controls related to the objectives by reviewing applicable policies and interviewing MCC officials. We evaluated the design and implementation of controls over MCC’s purchasing process and tested the operating effectiveness of these controls. In addition, we performed the following procedures to address the objectives.

- To determine whether MCC administered CARES 18004(a)(1) student-portion funding in accordance with US DOE’s *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*, we selected a random, statistical sample of 60 student payments from a population of 4,890, with a confidence level of 95%, a tolerable error rate of 5%, and expected error rate of 0%. To determine whether each sampled student was eligible to receive CARES Act student-portion funding, we reviewed each sampled student’s Institutional Student Information Record (ISIR) to verify that the student had completed the Free Application for Federal Student Aid (FAFSA). To determine that the payment method was allowable, we reviewed whether MCC used a US DOE–approved method to pay students. We examined copies of requests for additional funding (Higher Education Emergency Relief Fund applications) when applicable. We also examined copies of the schedules corresponding to the semester when each student received a payment (spring, summer, or fall) to verify that each student was enrolled in courses for the appropriate semester. If students received payments for the spring 2020 semester, we examined their schedules to verify that they were not enrolled in online-only programs on March 13, 2020. Additionally, because MCC had developed its own award criteria

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for students, we verified that sampled students received the appropriate payment amounts based on their priority levels and award tiers.

- To determine whether MCC administered CARES 18004(a)(1) institutional-portion funding in accordance with US DOE's *Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document*, we selected a random, nonstatistical sample of 35 institutional-portion transactions from a population of 152. We reviewed purchase orders, invoices, approvals, and general ledger entries to determine the reason for each transaction, whether each transaction was related to the disruption of campus operations due to COVID-19, whether the documentation adequately supported the need for each item or service, and whether each transaction was allowable.
- To determine whether MCC administered CRRSAA 314(a)(1) student-portion funding in accordance with US DOE's Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions, we selected a statistical sample of 60 student payments from a population of 5,637, with a confidence level of 95%, a tolerable error rate of 5%, and an expected error rate of 0%. We reviewed copies of issued checks, electronic transfers to students, and account statements to determine whether MCC used a US DOE-approved method to pay students. To determine whether MCC administered student-portion funding in accordance with its own award criteria, we reviewed sampled students' ISIRs to verify that their expected family contributions were under \$10,000. Additionally, to determine whether the students received the appropriate amounts based on their priority levels and award tiers, we verified the number of credit hours on the students' schedules and noted whether they submitted requests for supplemental funding.
- To determine whether MCC administered CRRSAA 314(a)(1) institutional-portion funding in accordance with US DOE's *Higher Education Emergency Relief Fund (HEERF) II Public and Private Nonprofit Institution (a)(1) Programs (CFDA 84.425E and 84.425F) Frequently Asked Questions*, we selected a random, nonstatistical sample of 10 institutional-portion transactions from a population of 23. We reviewed purchase orders, invoices, approvals, journal entries, and lost-revenue calculations to determine the reason for each transaction, whether each transaction was related to the disruption of campus operations due to COVID-19, whether each amount of lost revenue was calculated correctly based on US DOE's *Higher Education Emergency Relief Fund (HEERF I, II, and III) Lost Revenue Frequently Asked Questions* if the transaction was used to defray revenue loss, whether the documentation adequately supported the need for each item or service, and whether each transaction was allowable.
- During the audit period, MCC incurred only one ARP Act transaction, which was used to defray lost revenue. To determine whether MCC administered ARP 2003(a)(1) institutional-portion funding in accordance with US DOE's *Higher Education Emergency Relief Fund III Frequently Asked Questions*, we verified that the amount of lost revenue was calculated correctly based on US DOE's *Higher Education Emergency Relief Fund (HEERF I, II, and III) Lost Revenue Frequently Asked Questions*.
- To determine whether MCC administered GEER student-portion funding in accordance with US DOE's *Frequently Asked Questions about the Governor's Emergency Education Relief Fund (GEER Fund)* and MCC's award criteria, we selected a random, nonstatistical sample of 40 student payments from a population of 469. To determine whether each sampled student was eligible to

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receive GEER student funding, we reviewed each sampled student's ISIR to verify that the student had completed a FAFSA. We also reviewed copies of sampled students' schedules to verify that they were enrolled in courses during the fall 2020 semester. Additionally, we reviewed copies of issued checks and/or electronic transfers to students and tested to ensure that sampled students received the appropriate amounts based on their priority levels and award tiers.

- To determine whether MCC administered GEER institutional-portion funding in accordance with US DOE's *Frequently Asked Questions about the Governor's Emergency Education Relief Fund (GEER Fund)* and MDHE's interdepartmental service agreement, we selected a random, nonstatistical sample of 20 institutional-portion transactions from a population of 57. We reviewed purchase orders, invoices, approvals, and journal entries to determine whether each transaction was related to the disruption of campus operations due to COVID-19, whether the documentation adequately supported the need for each item or service, and whether each transaction was allowable.
- To determine whether MCC made recommended updates to its ICP to comply with the Office of the Comptroller of the Commonwealth's "COVID-19 Pandemic Response Internal Controls Guidance," we reviewed MCC's ICP, fiscal year 2020 and fiscal year 2021 Internal Control Questionnaires, and "Safe Return to Campus Plan."
- To determine whether MCC's users who had access to the finance and/or financial aid modules in Banner completed annual cybersecurity awareness training in accordance with EOTSS's Information Security Risk Management Standard IS.010, we selected a random, nonstatistical sample of 35 Banner users with finance and/or financial aid module access from a population of 158. We reviewed each sampled user's training documentation and determined whether the user completed the training by the due date.

When using nonstatistical sampling, we could not project the results to the entire population.

## Data Reliability

To determine the reliability of the data in Banner, we conducted interviews with MCC officials who had knowledge about the data and tested MCC's access and security management information system controls. We tested the CARES (a)(1), CRRSAA (a)(1), and GEER institutional-portion transaction lists, and the CARES (a)(1), CRRSAA (a)(1), and GEER student-portion transaction lists, for missing, invalid, and duplicate records, as well as records outside the audit period. We also compared the totals of these lists to the general ledger provided by MCC's comptroller and verified the accuracy of the Banner user list by comparing it to an employee list provided by MCC's Human Resources Department. As a result of these procedures, we found that the data on the lists were sufficiently reliable for the purpose of our audit objectives.

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## DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

### **1. Middlesex Community College did not ensure that its users who had access to the finance and/or financial aid modules in Banner completed cybersecurity awareness training.**

Middlesex Community College (MCC) did not ensure that system users who had access to the finance and/or financial aid modules in its Banner database system completed required cybersecurity awareness training. Fifteen of the 35 sampled users did not complete cybersecurity awareness training as required: 13 were assigned the training but did not complete it, and 2 were not assigned the training.

Without educating all system users on their responsibility of protecting the security of information assets, MCC is exposed to a higher risk of cybersecurity attacks and financial and/or reputation losses.

#### **Authoritative Guidance**

Section 6.2.4 of the Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010 states, "All personnel will be required to complete Annual Security Awareness Training."

#### **Reasons for Issue**

MCC does not have policies and procedures that clearly define the contents and administration of its cybersecurity awareness training program. MCC officials told us that employees were confused about the contents of the program. From 18 training modules that address topics like recognizing phishing attempts, protecting data, and working from home, MCC's director of professional instructional development designs a training program for each department at MCC. The programs usually contain two or three modules. Each user receives an email completion acknowledgment upon completion of each module. Some users thought they had completed the training because they received such acknowledgments after finishing their first modules. Additionally, MCC lacked monitoring controls to ensure that users completed the cybersecurity awareness training modules assigned to them.

The issue of training not being assigned to two employees was due to an oversight by MCC's training program administrator.

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## Recommendations

1. MCC should implement policies and procedures that clearly define the contents and administration of its cybersecurity awareness training program.
2. MCC should implement monitoring controls to ensure that users complete the cybersecurity awareness training modules assigned to them.

## Auditee's Response

*Middlesex Community College agrees with the Auditor's Report Findings, and the implementation of policies, procedures, and monitoring controls to ensure users complete cybersecurity awareness training, that are outlined by MCC in the following response to the Draft Audit Report. . . .*

*Of the fifteen selected users from MCC's Cost Managers who were identified in the auditor's report as out of compliance with annual cybersecurity awareness training, thirteen completed training after the period selected for the audit. Practices have been introduced to ensure that no employee is inadvertently overlooked when training is being assigned. Two employees among this group were assigned training but did not complete it. These were faculty who had their access to Banner removed. . . .*

*Since the auditing period, MCC has adopted a policy and procedures document which aligns MCC's cybersecurity awareness practices with Commonwealth of Massachusetts information security and risk mitigation mandates. The design of the annual cybersecurity awareness training has been simplified in order to avoid confusion among employees. . . .*

*In the policy we have now adopted, cybersecurity awareness training must be completed within 30 days of the initial assignment. Failure to comply will result in non-compliant employees having their access to key information system[s] (Banner, shared drives) revoked until these employees are in compliance with [the] annual cybersecurity awareness training requirement. The director of professional development, who is responsible for the deployment of training, will use the college's organizational chart as a review tool to ensure that there are no gaps in the list of employees assigned cybersecurity awareness training.*

## Auditor's Reply

Based on its response, MCC is taking steps to address this issue.