

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of August 25, 2022

Redefine our value proposition through accessibility, affordability, quality, accountability, resource development, and operational excellence.

Internal Audit contributes to Key Strategies through evaluating business risks, monitoring business activities, and providing feedback on the effectiveness of internal controls, which supports effective stewardship of resources.

Finance Audits

Audits over the Higher Education Emergency Relief Funds (HEERF) are in process. These audits include ensuring costs charged to the grant are allowable, students who received funds were eligible and earmarking/ reporting requirements were met. Four audits were planned. Three audits, at Lamar Community College, Arapahoe Community College, and Northeastern Junior College, are complete. The fourth audit, at Pueblo Community College, is wrapping up.

Audits over the procurement process are beginning in September 2022. These audits will review procurement card transactions, construction, and purchases. Internal Audit will test compliance with procurement rules, perform relevant data analytics, and review processes for disclosing conflicts of interest in the purchasing process. Two audits are planned.

Quarterly audits over procurement card transactions at all of the colleges are in process. These audits focus on high risk transactions and potential split purchases. Internal Audit reviewed account set up and limits for new procurement cards with US Bank and is auditing transactions in the fourth quarter of Fiscal Year 2022.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2021 are planned. Five audits are complete, and the last audit is wrapping up.

The 2022 entity-wide risk assessment is in process. Preliminary results of the risk assessment will be presented to the Strategic Oversight Committee in late August 2022 and the Audit Committee in September 2022.

Monitoring

Monitoring contributes to Key Strategies by working with our colleges and secondary institutions to ensure instructor credentials are current, program completion is accurately reported, and equipment purchased with federal dollars is used for CTE student learning. In addition, ensuring access to facilities for students with protected status in work-based learning programs, financial aid, and CTE programs improves opportunities for those students.

Monitoring related to Office for Civil Rights reviews involves examining district or college documentation and facilities to ensure compliance with Federal Civil Rights regulations (Title VI, Title II (ADA), Section 504 and Title IX).

Reviews for the 2021 - 2023 biennial period are underway. Nine of the eighteen reviews required during the 2021 - 2023 biennial period have been completed. Voluntary compliance plans are being negotiated with three schools. Follow-up on previous voluntary compliance plans is ongoing with several districts and postsecondary institutions.

Perkins monitoring reviews will begin in September 2022. These reviews include procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook. Four reviews are planned.