

# DEPARTMENT OF INTERNAL AUDIT

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## *COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of January 26, 2024*

*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.*

### **Audits**

Internal Audit continues to perform requested audits. A requested audit at Pikes Peak State College over instructor workload and compensation is in process.

Internal Audit is following up on corrective actions from the RubinBrown cybersecurity audit and other process audits at the colleges.

A continuous audit over procurement cards at the Community College of Denver is in process.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2023 are planned. The first audit is in process.

### **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).

Three reviews have been completed out of the eighteen required reviews during the 2023 - 2025 biennial period. Voluntary compliance plans are being negotiated with two subrecipients. Follow-up on previous voluntary compliance plans is ongoing with several districts and postsecondary institutions. The Biennial Report to the Department of Education Office for Civil Rights was completed and submitted in December 2023.

Three Perkins monitoring reviews over costs incurred in Fiscal Year 2023 were planned. Two reviews are complete, and one review is wrapping up. These reviews include procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook.