

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of October 24, 2023

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 workloads is in process.

Banner access following a position transfer and transfers between colleges was reviewed. Internal Audit also continues to follow-up on recommendations from the Community College of Denver procurement card audit.

Five Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2022 were completed.

Internal Audit is following up on corrective actions from the RubinBrown cybersecurity audit in the Spring of 2023.

The 2023 entity-wide risk assessment is wrapping up. Preliminary results have been presented to the Strategic Oversight Committee and the Audit Committee. The results will be presented to the full Board in the December meeting.

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).

One review has been completed out of the twenty 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.

Three Perkins monitoring reviews over costs incurred in Fiscal Year 2023 are planned. Two reviews are in process.