

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of May 19, 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. The first two audits, at Lamar Community College and Arapahoe Community College, are complete. The third audit, at Northeastern Junior college, is almost complete. The fourth audit, at Pueblo Community College, is in process.

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 is reviewing account set up and limits for new procurement cards with US Bank and auditing procurement cards at the Community College of Denver.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2021 are planned. Four audits are in process, and two are complete.

The 2022 entity-wide risk assessment is in process. Meetings with functional groups to update top risks are occurring.

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