

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of November 29, 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 complete. These audits included ensuring costs charged to the grant are allowable, students who received funds were eligible and earmarking/ reporting requirements were met. Four audits were completed at Lamar Community College, Arapahoe Community College, Northeastern Junior College and Pueblo Community College. Internal Audit is following up on corrective actions from these audits.

Audits over the procurement process began in September 2022. These audits review procurement card transactions, construction, and purchases. Internal Audit is testing compliance with procurement rules, performing relevant data analytics, and reviewing processes for disclosing conflicts of interest in the purchasing process. Two audits are planned; the first audit at Trinidad State 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 completed an audit over transactions in the fourth quarter of Fiscal Year 2022. Internal Audit also reviewed HEERF spending at all colleges and obtained spending plans for remaining HEERF dollars.

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

A vendor has been selected for the cybersecurity audit. The vendor will perform penetration testing, review the maturity and compliance of our cybersecurity program, and

review our compliance with the Gramm-Leach-Bliley Act which requires that we safeguard confidential information. We plan to begin the engagement in December.

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

Perkins monitoring reviews over costs and data reported for Fiscal Year 2022 are in process. These reviews include procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook. One review is complete and three are in process.