

# DEPARTMENT OF INTERNAL AUDIT

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*COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of November 21, 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 is performing grant management process audits which includes reviewing processes for determining which grants to accept, management of compliance with grant requirements, and close out of grants. The first audit, at Otero College, is wrapping up. Another audit, at Front Range Community College, is in process.

Internal Audit reviewed a sample of travel transactions from March 2024 through August 2024 to ensure controls over the travel process are effective. In addition, Internal Audit is reviewing travel process documentation at the colleges to ensure compliance with State fiscal rules and SP 8-61c – CCCS Travel Procedure.

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

An external quality assurance audit over the Internal Audit Department by CliftonLarsonAllen 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).

Twelve reviews have been completed out of the eighteen required reviews during the 2023 - 2025 biennial period. Voluntary compliance plans are being negotiated with one subrecipient. 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 2024 are planned. One review is complete and two are in process.