

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of May 30, 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.

Finance Audits

Audits over the procurement process are in process. 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 complete. The second audit, at Pikes Peak State College, is in process.

Internal Audit is performing a requested audit at the Community College of Aurora, which is wrapping up. Internal Audit is reviewing the process of capitalizing fixed assets, performing inventory, and disposing of assets no longer in use in addition to the overall process for managing grants which includes the acquisition of grants and compliance with grant requirements.

Internal Audit is following 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 are planned. Two audits are complete and two additional audits are in process. The final audit will begin in June.

The 2023 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. Seventeen 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.