

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of March 25, 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 continues to perform requested audits. A requested audit at Pikes Peak State College over instructor workload and compensation is in process.

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

A continuous audit over procurement cards at the Community College of Denver is wrapping up.

Five Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2023 are planned. Four Career and Technical Act audits are 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).

Five 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 2023 were completed. These reviews included procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook.