

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of November 19, 2021

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 grants are allowable, students who received funds were eligible and earmarking/ reporting requirements were met. Four audits are planned. The first audit, at Lamar Community College, is wrapping up. The second audit, at Arapahoe Community College, is in process. The third audit, at Northeastern Junior College, will begin in December.

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. The audit over transactions in the 3rd quarter in 2021 (January – March 2021) is wrapping up.

In addition, Internal Audit is auditing procurement card at Colorado Northwestern Community College. Audits are complete over transactions from March – June 2021. The audit over transactions from July – September 2021 is in process.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2020 were completed. Planning for audits over costs and student full time equivalents in Fiscal Year 2021 is in process.

The Fiscal Year 2021 entity-wide risk assessment is complete and results will be presented to the Board in December meeting.

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).

All reviews for the 2019 – 2021 Biennial period are complete and the Biennial Report for the period is in process. Voluntary Compliance Plans are being negotiated with two school districts.

Visits for the 2021- 2023 Biennial period are underway. One of the eighteen reviews required during the 2021 -2023 Biennial period has been completed. Follow-up on previous voluntary compliance plans is ongoing with several districts and postsecondary institutions.

Perkins monitoring reviews over costs incurred in Fiscal Year 2021 are in process. Three reviews are planned. The first review, at the Durango R-9 School District, is complete. The second review, at the Poudre School District, is wrapping up. The third review, at Aims Community College, is in process.