DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of January 20, 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 wrapping up.

Internal Audit is reviewing Amazon business accounts at all colleges to ensure only college-issued procurement cards are used on those accounts. In addition, 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. The first audit is in process.

The cybersecurity audit is in process. RubinBrown is performing penetration testing, reviewing the maturity and compliance of our cybersecurity program, and our compliance with the Gramm-Leach-Bliley Act which requires that we safeguard confidential information.

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. Thirteen 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.

Perkins monitoring reviews over costs and data reported for Fiscal Year 2022 are almost complete. These reviews include procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook. Three reviews are complete and the final review, at the Community College of Denver, is wrapping up.