DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of March 29, 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 two requested audits in Fiscal Year 2023. The first audit, at the Community College of Aurora (CCA), is in process. 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. The first audit is complete and three additional audits are in process.

The cybersecurity audit at the System Office is complete. RubinBrown performed penetration testing, reviewed the maturity and compliance of our cybersecurity program, and our compliance with the Gramm-Leach-Bliley Act which requires that we safeguard confidential information. RubinBrown will brief the Audit Committee on the results at a meeting in early May.

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. Fifteen of the eighteen reviews required during the 2021 - 2023 biennial period have been completed. Voluntary compliance plans are being negotiated with one school. 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 complete. These reviews included procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook.