

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of September 23, 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 is performing a grant management audit at Otero College. The audit includes reviewing processes for accepting grants, managing compliance, and closing out grants.

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

The external quality assessment over the Internal Audit department is scheduled to begin in fall or early winter. Internal Audit continues to implement the new Global Audit Standards that will become effective in January 2025.

The 2024 entity-wide risk assessment is wrapping up. Preliminary results were presented to the Audit Committee in the September Audit Committee meeting and will be presented to the full Board in the October Board 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).

Nine 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 2024 are planned. One review is in process.