

# DEPARTMENT OF INTERNAL AUDIT

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*COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of August 29, 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**

The Fiscal Year 2025 Audit Plan will include: grant management process audits, follow-up on the external cybersecurity audit, an external quality audit, and audits requested by the colleges. The Audit Plan also includes continued audits of procurement card and travel card expenditures.

Internal Audit continues to perform requested audits. A requested audit at Pikes Peak State College over instructor workload and compensation was recently completed.

Procurement card transactions across all colleges from January through March 2024 were reviewed.

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

Internal Audit completed an internal quality audit in preparation for an external quality assessment in Fiscal Year 2025. The external quality assessment will begin in fall or early winter.

Five Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2023 were completed.

The 2024 entity-wide risk assessment is in process. Preliminary results will be presented to the Audit Committee in the September Audit Committee 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. Reviews will begin in September.