

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of February 25, 2025

Internal Audit contributes to the Power of 13 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 grant management process audits which includes reviewing processes for determining which grants to accept, management of compliance with grant requirements, and close out of grants. Three audits, at Otero College, Front Range Community College, and Northeastern Junior College are complete.

Seven Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2024 are planned. Four audits are in process.

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

Board Policy 7-01, Audit Committee Authority and Charter, has been updated to conform with the Global Internal Audit Standards and address recommendations from the External Quality Assurance review. Changes will be presented to the Audit Committee and full Board.

Internal Audit completed a five-year Internal Audit Strategic Plan which will be presented to the Audit Committee for approval.

Monitoring

Monitoring contributes to Education for All 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).

Fourteen reviews of the eighteen required reviews during the 2023 - 2025 biennial period have been completed. Voluntary compliance plans are being negotiated with two subrecipients. 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 were completed. Internal Audit is following up on management action plans from prior Perkins monitoring reviews.