

# DEPARTMENT OF INTERNAL AUDIT

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*COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of January 24, 2022*

*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 Higher Education Emergency Relief Funds (HEERF) are in process. These audits include ensuring costs charged to the grants are allowable, students who received funds were eligible and earmarking/ reporting requirements were met. Four audits are planned. The first audit, at Lamar Community College, is complete. The second audit, at Arapahoe Community College, is wrapping up. The third audit, at Northeastern Junior College, is in process.

Quarterly audits over procurement card transactions at all of the colleges are in process. These audits focus on high risk transactions and potential split purchases. The audit over transactions in the 3<sup>rd</sup> quarter of 2021 (January – March 2021) is complete. Internal Audit is currently reviewing account set up and limits for new procurement cards with US Bank.

Internal Audit is also auditing procurement cards at Colorado Northwestern Community College. Audits over transactions from July – September 2021 are complete. The audit over transactions from October – December 2021 is in process.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2021 are planned. The first two audits are in process.

## **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).

All reviews for the 2019 – 2021 biennial period and the Biennial Report are complete. One voluntary compliance plan is being negotiated with a school district.

Reviews for the 2021 - 2023 biennial period are underway. Two of the eighteen reviews required during the 2021 - 2023 biennial period have been completed. Follow-up on previous voluntary compliance plans is ongoing with several districts and postsecondary institutions.

Perkins monitoring reviews over costs incurred in Fiscal Year 2021 are complete. Three reviews were performed.