

# DEPARTMENT OF INTERNAL AUDIT

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*COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of August 28, 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.*

## **Audits**

The Fiscal Year 2024 Audit Plan will include: follow-up on the external cybersecurity audit, an internal quality audit, and audits requested by the colleges. The Audit Plan also includes continued audits of procurement card and travel card expenditures.

Audits over the procurement process are complete. Internal Audit reviewed procurement card transactions and other purchases. Internal Audit tested compliance with procurement rules, performed relevant data analytics, and reviewed processes for disclosing conflicts of interest in the purchasing process. Two audits, at Trinidad State College and Pikes Peak State College, were completed.

Internal Audit continues to perform requested audits. An audit over fixed assets and the grant management process at the Community College of Aurora was completed. A requested audit at Pikes Peak State College will begin in September.

Banner access following a position transfer and transfers between colleges is being reviewed. Internal Audit is also 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. Three audits are complete, and two audits are wrapping up.

The 2023 entity-wide risk assessment is in process. Meetings with functional groups to update top risks are complete and Internal Audit has met with functional leaders to update risk mitigation plans. Preliminary results will be presented to the Strategic Oversight Committee in September.

## **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 eighteen reviews for the 2021 - 2023 biennial period have been completed. Planning is underway for visits in the 2023 - 2025 biennial period. Voluntary compliance plans are being negotiated with two schools. 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 2023 are planned. Reviews will begin in September.