

DEPARTMENT OF INTERNAL AUDIT

COLORADO COMMUNITY COLLEGE SYSTEM

Report as of January 28, 2025

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 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. Two audits, at Otero College and Front Range Community College, are complete. One audit, at Northeastern Junior College, is wrapping up.

Internal Audit reviewed travel process documentation at the colleges to ensure compliance with State fiscal rules and SP 8-61c – CCCS Travel Procedure. Results will be shared with the colleges and CCCS' Fiscal Department.

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

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

An external quality assurance audit over the Internal Audit Department by CliftonLarsonAllen was completed. Internal Audit earned a "generally conforms" with the Institute of Internal Auditors Standards rating, which is the highest rating that can be received. The Department has developed a management action plan to address opportunities for improvement from the audit and is working towards implementing items in that plan.

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).

Thirteen 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 planned. Two reviews are complete, and one is wrapping up. Internal Audit is following up on management action plans from prior Perkins monitoring reviews.