

# DEPARTMENT OF INTERNAL AUDIT

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*COLORADO COMMUNITY COLLEGE SYSTEM*

*Report as of September 22, 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 grant are allowable, students who received funds were eligible and earmarking/ reporting requirements were met. Four audits were planned. Three audits, at Lamar Community College, Arapahoe Community College, and Northeastern Junior College, are complete. The fourth audit, at Pueblo Community College, is wrapping up.

Audits over the procurement process began in September 2022. These audits review procurement card transactions, construction, and purchases. Internal Audit is testing compliance with procurement rules, performing relevant data analytics, and reviewing processes for disclosing conflicts of interest in the purchasing process. Two audits are planned; the first audit at Trinidad State 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. Internal Audit is completing an audit over transactions in the fourth quarter of Fiscal Year 2022.

Six Career and Technical Act audits over reported costs and student full-time equivalents at school districts in Fiscal Year 2021 were completed.

The 2022 entity-wide risk assessment is in process. Preliminary results of the risk assessment were presented to the Strategic Oversight Committee in late August 2022 and the Audit Committee in September 2022. Results will be presented to the Board in December 2022.

## **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).

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

Perkins monitoring reviews over costs and data reported for Fiscal Year 2022 are in process. These reviews include procedures to test compliance with the Perkins Act, Uniform Grant Guidance, and the Administrator's Handbook. All four reviews are in process.