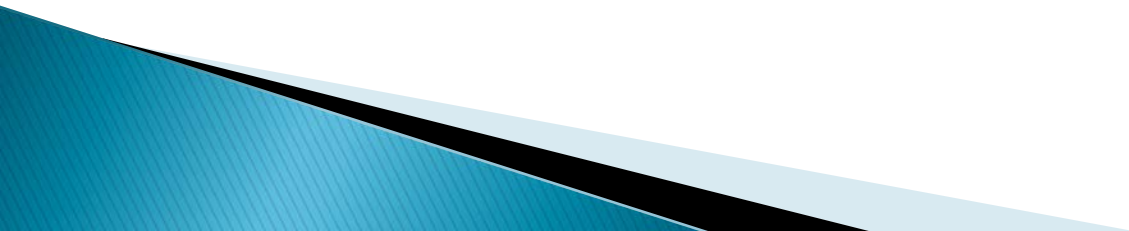
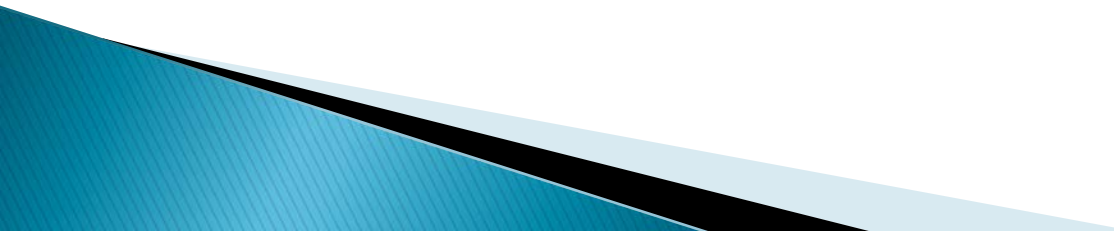


# Summary Results of 2013 Internal Audit Activity



# Overview of 2013 Audits

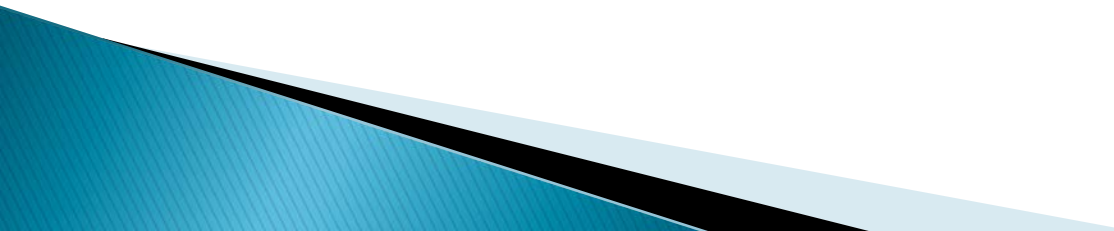
During 2013, five audit projects were completed in accordance with the 2013 Internal Audit Plan as follows:

- ▶ Telephone Tax Follow-Up Audit;
  - ▶ Technology Fee/TSS Audit;
  - ▶ Allied Health, Emergency, and Legal Services Division at Cascade Campus;
  - ▶ Public Safety & Clery Act Compliance Audit
  - ▶ Corrections Education Follow-Up Audit
- 

# Telephone Tax Follow-Up Audit


To determine if corrective action had been taken to resolve the findings and recommendations made in audit report 2011-0.

## Results:

- ▶ Management had taken timely corrective action to implement the audit recommendations; and
  - ▶ ~\$11,100 in savings realized per year.
- 

# TSS Technology Fee Audit

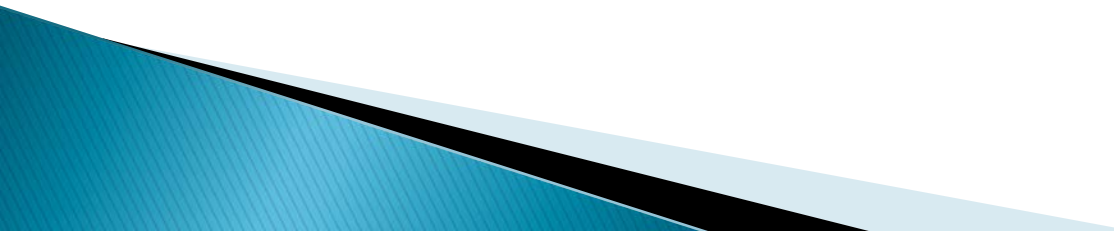
## Overview of Recommendations

- ▶ Review the Technology Fee fund balance and adjust future budgetary spending as allowed;
  - ▶ Ensure future laptop and computer purchases conform to PCC's computer purchasing procedures;
  - ▶ Be aware of and plan for significant cost increases projected for D2L services;
  - ▶ Take steps to address the variances noted from testing to PCC's travel procedures;
  - ▶ Take steps to bolster internal controls over payroll processes;
  - ▶ Resolve the capital asset accounting variances noted; and
  - ▶ Take steps to continue to bolster internal controls over PCC's IT infrastructure.
- 

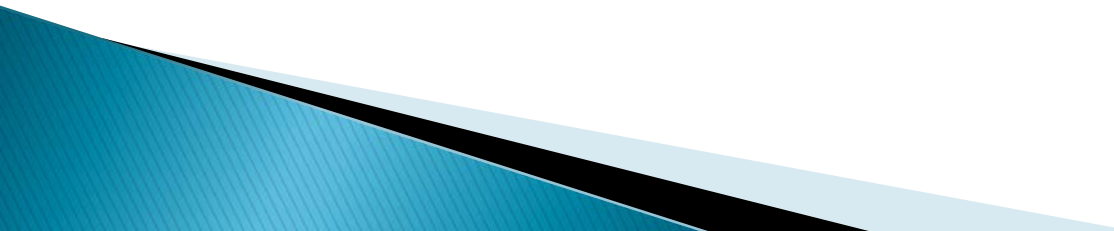
# Allied Health, Emergency, and Legal Services Division

## Overview of Scope of the Audit

The Internal Audit focused on fiscal years 2011 through 2013 and testing was conducted on the:

- ▶ Revenues,
  - ▶ Expenditures,
  - ▶ Minor Equipment & Capital Assets, and
  - ▶ Compliance with key rules, regulations, and PCC policies and procedures.
- 

# Overview of Findings & Recommendations

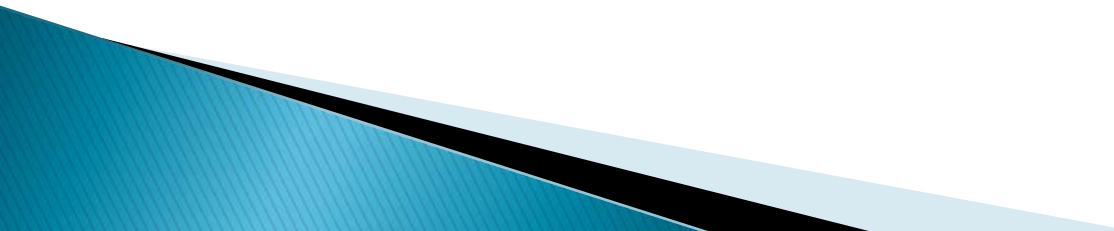
- ▶ Review and correct course fee inconsistencies noted;
  - ▶ Review inconsistencies noted in employee pay and take corrective action;
  - ▶ Review the risks related to the cost accounting structure questioned for five courses;
  - ▶ Provide the required fueling training for applicable personnel that was lacking; and
  - ▶ Review the risks related to the transportation of chemicals to practicum sites.
- 

# Public Safety & Clery Act

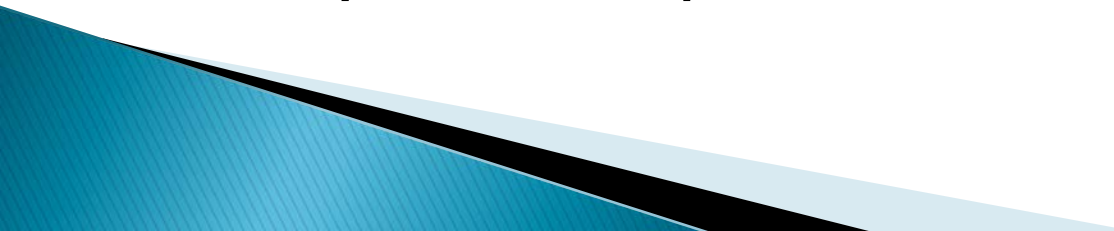
## Compliance Audit

### Overview of the Clery Act

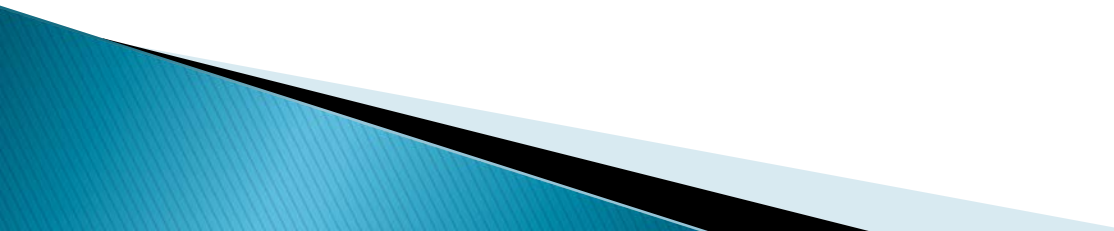
The Clery Act requires all postsecondary educational institutions that participate in Title IV federal financial aid programs to keep and disclose information about crime on and near the respective campuses and centers of the institution. The Clery Act is overseen by the US Department of Education.



# Overview of Findings and Recommendations

- ▶ Reporting of non-campus crime statistics could be improved;
  - ▶ Risks of underreporting of Clery Act crime statistics existed;
  - ▶ Required Clery Act disclosures were lacking in Annual Security Report;
  - ▶ Daily Crime Log lacked some required information and was not timely updated for the public; and
  - ▶ Contracted colleges appeared to present Clery Act compliance risks to PCC.
- 

# Corrections Education Follow-Up Audit Results

- ▶ The department materially resolved all prior reportable audit findings as follows:
    - \$27,700 in questioned costs were resolved with a new Intergovernmental Agreement between PCC and the Oregon Department of Corrections;
    - Internal controls over pre-paid gas cards were enhanced; and
    - Cost reduction strategies were implemented over pre-paid gas cards.
- 

**Questions or Comments?**

