

**AUDIT COMMITTEE MEETING OF THE BOARD OF TRUSTEES
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
AND RICHLAND COLLEGIATE HIGH SCHOOL**

**District Office
1601 South Lamar Street
Dallas, TX 75215
Lower Level, Room 007
Tuesday, April 2, 2013
2:00PM**

AGENDA

- | | |
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| I. Certification of posting of notice of meeting | Dr. Wright Lassiter |
| II. Presentation of <i>Quarterly Summary of Internal Audit Activities for the Quarter Ended February 28, 2013</i> (as provided by Board of Trustees policy CDC-Local)
Committee action: Review | Rafael Godinez |
| III. Review of Chancellor's Travel
Committee action: No action required | Susan Hall |
| IV. Executive session | |

The Board may conduct an executive session as authorized under §551.074 of the Texas Government Code to deliberate on personnel matters.

As provided by §551.072 of the Texas Government Code, the Board of Trustees may conduct an executive session to deliberate regarding real property since open deliberation would have a detrimental effect upon negotiations with a third person.

The Board may conduct an executive session under §551.071 of the Texas Government Code to seek the advice of its attorney and/or on a matter in which the duty of the attorneys under the Rules of Professional Conduct clearly conflict with the Open Meetings Act. The Board may seek or receive its attorney's advice on other legal matters during this executive session.

- V. Adjournment

**CERTIFICATION OF NOTICE POSTED
FOR THE APRIL 2, 2013
AUDIT COMMITTEE MEETING OF THE
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
AND RICHLAND COLLEGIATE HIGH SCHOOL
BOARD OF TRUSTEES**

I, Wright L. Lassiter, Jr., Secretary of the Board of Trustees of the Dallas County Community College District, do certify that a copy of this notice was posted on the 28th day of March 2013, in a place convenient to the public in the District Office Administration Building, and a copy of this notice was provided on the 28th day of March 2013, to John F. Warren, County Clerk of Dallas County, Texas, and the notice was posted on the bulletin board at the George Allen, Sr. Courts Building, all as required by the Texas Government Code §551.054.



Wright L. Lassiter, Jr., Secretary

TO: Audit Committee of the Board of Trustees

FROM: Rafael J. Godinez, CPA

DATE: February 26, 2013

RE: Quarterly Summary of Activities
For the 2nd Quarter Ended February 28, 2013

The following is a summary of activities by the DCCCD Internal Audit Department since the Audit Committee meeting of December 11, 2012.

AUDITS COMPLETED – Reports Issued

- Police Officers Continuing Education - District Wide

Approximately 150 full-time and part-time police officers are employed by the District across all locations. Police officers in Texas are governed by standards promulgated by the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE). One of these standards is the requirement for continuing education totaling 40 hours every two years. The purpose of the audit was to ensure compliance with the continuing education requirements. No exceptions were noted.

- Accounts Receivable - District Wide

The purpose of the audit was to review receivable accounts, aging of receivables, and write-offs for compliance with District policies and business procedures. The accounts activities and reconciliations were reviewed for sponsored billings (credit and non-credit) receivables, tuition receivables, child care, employee and student travel, miscellaneous receivables, and returned checks as of September 2012. No significant findings were noted; however, discrepancies were reported pertaining to three outstanding employee travel reconciliations and a receivable “over 180 days past due” not written off. Management concurred with the findings and took steps to correct these discrepancies.

- Cashiering Controls - District Wide

The purpose of the audit was to ensure controls are in place and being followed for cashiering activities ranging from receipting of tuition payments to the completing of the bank deposits. Adjustments to the Colleague system requiring supervisory review and approval, such as tuition corrections, refund transfers, and cash receipt reversals, were also included in the testing. No significant findings were noted.

- Application Security, General Ledger & Fixed Assets

The purpose of the audit was to ensure that access to the Colleague system applications for the General Ledger and Fixed Assets modules is limited to those employees with a need to have either update or view access and that the access has been properly authorized and that no conflict in access exists. The audit identified three employees with update access to the journal entry screen, three employees with fixed assets update screens, and one with general ledger update whose job responsibilities do not require this access. The access for these employees has been terminated.

- Law Enforcement Academy - Cedar Valley College

This audit was a follow-up to the audit of April 2012 which had been requested by college management. The April 2012 audit found a number of serious exceptions with enrollment qualifications of students and lack of documentation to satisfy TCLEOSE requirements for education standards, physical and psychological examinations, citizenship, and criminal records that must be on file prior to enrolling a student in the program. The current audit found no exceptions to the required student documentation. Several findings were reported pertaining to instructor credentials documentation, instructors' timesheets, and inspection of the gun safe. Management has satisfactorily addressed the findings reported.

- Attendance Reporting - Richland Collegiate High School

State funding of the high school is dependent on the average daily attendance of students. A student must have at least four hours of class room instruction per day to be considered full-time. The purpose of the audit was to verify the accuracy and completeness of attendance reported to the state for the Spring 2012 and Fall 2012 periods. A sample of 38 students was selected for testing during selected weeks in February, April and May. Also, a sample of 42 students was tested for selected weeks in September, November, and December. All sampled student attendance forms and state attendance records were reconciled. No exceptions were noted.

AUDITS IN PROGRESS

- International Student Reporting (SEVIS)
- Cedar Valley College – TWC Grant Management
- Non-Teaching Extra Service Agreements

cc Wright Lassiter
Ed DesPlas