

**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 1, 2014
2:00 PM**

AGENDA

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| I. Certification of posting of notice of meeting | Dr. Joe D. May |
| II. Presentation of <i>Quarterly Summary of Internal Audit Activities for the Quarter Ended February 28, 2014</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.

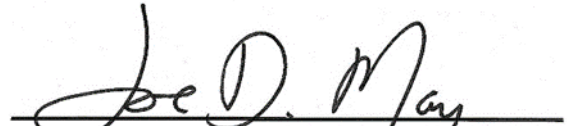
The Board may conduct an executive session under §551.071 of the Texas Government code to seek the advice of its attorney and/or on a matter in which the duty of the attorney under the Rules of Professional Conduct clearly conflict with the Open Meetings Act.

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.

- V. Adjournment

**CERTIFICATION OF NOTICE POSTED
FOR THE APRIL 1, 2014
AUDIT COMMITTEE MEETING OF THE
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
AND RICHLAND COLLEGIATE HIGH SCHOOL
BOARD OF TRUSTEES**

I, Joe D. May, 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 2014, 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 2014, 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.



Joe D. May, Secretary

TO: Audit Committee of the Board of Trustees

FROM: Rafael J. Godinez, CPA

DATE: March 6, 2014

RE: Quarterly Summary of Activities
For the 2nd Quarter Ended February 28, 2014

The following is a summary of activities by the DCCCD Internal Audit Department for the period of December 2013 through February 2014.

AUDITS COMPLETED – Reports Issued

- District Approved Drivers Audit

District policies require that drivers of District-owned vehicles must have a minimum of six years of licensed driving experience and possess a valid Texas driver's license. Additionally, drivers of vehicles designed to carry 16 or more passengers must possess a Commercial driver's license. Van drivers must complete the Van Drivers Safety Training offered through the District's Risk Management Department. The objective of the audit was to review drivers documentation maintained by the colleges to ensure that drivers of District and College owned vehicles have received the appropriate safety training and possess appropriate license to drive. No significant findings were noted.

- Special Review – Eastfield College Facilities Personnel

Pursuant to a request from Eastfield College, we completed a review of the Facilities Department personnel job descriptions and matched the requirements to documentation obtained during the hiring process and maintained in the PaperWise system. The purpose of the review was to ensure that personnel hired possessed the minimum requirements posted for the positions advertised. The documents in the system did not include two employees' professional licenses required for those positions, but these were subsequently resolved and the documents obtained.

District Human Resources had requested that Internal Audit consider including this type of review in future annual audit plans for all locations in the District.

- Talent Search Grant – Eastfield College

This is a Trio Grant from the Department of Education aimed at identifying qualified youths with potential for education at the postsecondary level. Participants must be U.S. citizens or permanent residents and have completed five years of elementary education or be at least 11 years of age.

Services provided include tutoring, assistance in preparing for entry into postsecondary education, personal and career counseling, and information to acquaint youths with various ranges of career options. Participants are encouraged to network among themselves and with prospective colleges and universities. The objective of the audit was to ensure compliance with grant provisions, federal grant regulations, and District policies and procedures. Participant files were reviewed for meeting requirements, and expenditures were reviewed for appropriateness. Findings included a lack of adequate documentation to support the tutoring of participants which is one of the major objectives of the grant. Additionally, there was a lack of security and accountability over pre-metered envelopes, and lack of adequate supporting documentation for expenditures incurred for several program activities. Management has satisfactorily addressed the recommendations.

AUDITS IN PROGRESS

The following audits are currently in progress:

- Upward Bound Grant – Mountain View
- Human Resource/Payroll application controls
- Richland Collegiate High School
- Employee Travel Expenses

cc Joe D. May
Ed DesPlas