May 22, 2023

Key:

	Resolution of Audit Finding Complete
	Resolution of the audit finding has been initiated
	Resolution of the audit finding has not been initiated

21 Concur
7 Concur in Part
1 Do not Concur

Observation Number	Audit Task Force	Recommendation	Agency Response	Individual Responsible	Individual Impacted	Deadline	Status Update	Supporting Documentation
1		Annually report on progress towards CCSNH annual and five-year goals and document annual performance evaluation of the Chancellor	Concur	Charles Ansell, Associate Vice Chancellor Finance/CCSNH Board of Trustees		6/30/2019	Complete- Annual reports and progress towards CCSNH student success and 5 year goals are published. Annual performance evaluation of the Chancellor is documented	
2		Ensure more detailed minutes are taken during non-public sessions and emergency meetings are only called under allowable circumstances	Concur	Jeanne Herrick, Legal Counsel	CCSNH Board of Trustees	10/1/2017	Complete- BOT Assistant has been advised of the details needed in the minutes of non-public BOT sessions. Since April 2017, minutes for non-public contain sufficient detail to identify issues discussed.	http://www.ccsnh.edu/board-trustees/meetings-and-minutes
3		Specify in policy the role of the Chancellors Office, develop policies and procedures to guide CO operations and the colleges. Create logical and transparent methodologies for how to fund the CO and allocate revenue from online education tuition.	Concur In Part	Charles Ansell, Associate Vice Chancellor Finance	College Presidents, CFO's, Business Offices, HR, IT, Financial Aid	7/31/2017	Complete- Existing policies specify role of Chancellor's Office. Job descriptions provide additional information on role of CO office staff. Funding methodology approved July 2017,and will be posted on CCSNH website as a "White Paper" describing funding of shared services at the CO. CCSNH ceased revenue allocation from online education tuition as of FY16.	http://www.ccsnh.edu/sites/default/files/OverviewTuitionWhitePaper-3-5-18.pdf
4		Develop and implement a severance policy for confidential employees and seek input on use and limits of severance payments.	Concur In Part	Richie Coladarci, Associate Vice Chancellor Human Resources	All CCSNH Employees	10/31/2017	Complete-System Human Resource Policy Number 345 adopted to define severance pay and direct employees to existing provisions. Clarify approval process for settlements used to manage risk for CCSNH.	http://www.ccsnh.edu/sites/default/files/System%20Policies%20-%20Human%20Resources_103117.pdf
5		Develop and adopt fleet management policies and procedures	Concur	Ann-Marie Hartshorn, Director of Internal Audit	All CCSNH Employees, CFO's and Presidents	9/30/2019	Complete- Policy approved 12-10-19.	
6		Establish policies and procedures for the acquisition of real property and complete the capital planning policies and procedures manual.	Concur	Matthew Moore, Director of Capital Planning	College Plant Maintenance Engineers, CFO's	9/1/2017	Complete-Capital Planning and Development Manual published on CCSNH.edu in September. As a living procedures document, upcoming revisions will include detailed augmentation of existing real estate rental and acquisition procedures	http://www.ccsnh.edu/capital-planning-and-development
7		Ensure college master plans are updated according to policy	Concur	Matthew Moore, Director of Capital Planning	All CCSNH Faculty, Staff, Community	6/30/2020	CCSNH received Capital Funding through the FY20-21 State of NH Budget in order to complete the master plans.	
8		Ensure uniform understanding of credit transfer policies	Concur	Charles Ansell, Associate Vice Chancellor Finance	College Admissions and Registrars	12/31/2017	Complete- System Policy 650.05 was in place prior to audit. Recommendation cites need for ongoing training. Policy has been disseminated and training will be provided on an ongoing basis.	http://www.ccsnh.edu/sites/default/files/System%20Policies%20-%20600-%20Academic-%2002%2015%2018.docx.pdf
9		Evaluate a revenue and cost sharing mechanism for the Running Start program and improve program monitoring	Concur In Part	Charles Ansell, Associate Vice Chancellor Finance, John Harrington, Chief Financial Officer, Ann-Marie Hartshorn, Director of Internal Audit	College Business Offices and Chancellor's Office RS staff	10/1/2019	Complete-CCSNH is finalizing procedure for full voucher reconciliation.	

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10		Reevaluate management staffing practices at the smaller colleges and academic centers, make changes to increase efficiency and determine if improvements are needed..	Concur	Richie Coladarci, Associate Vice Chancellor Human Resources	VPSA, VPAA	7/1/2017	Complete-Different staffing models already deployed in permanent or interim capacity at each of the rural colleges. Will continue to evaluate opportunities for shared services, where no adverse student impact.	http://www.ccsnh.edu/sites/default/files/Observ.%2010%20Supporting%20Documentation.pdf
11		Consider expanding the internal auditing function and work towards implementing leading industry practices for internal auditing.	Concur	Jeanne Herrick, Legal Counsel Ann-Marie Hartshorn, Director of Internal Audit	Internal Audit Director	12/31/2017	Complete. CCSNH has evaluated current staffing structure. Increase in personnel is not feasible at this time due to budgetary constraints. Current staff will seek professional development opportunities to enhance best practices related to internal auditing and compliance.	
12		Complete and adopt accounting policies and procedures, develop a reserve fund policy, and incorporate investment guidelines into Board policies on the CCSNH website	Concur	John Harrington, Chief Financial Officer	BOT, Chancellors Office, College Presidents, CFO's, Department Heads	2/18/2019	Complete- CCSNH will augment existing accounting, budgetary, financial monitoring, financial planning and purchasing policy with detailed, precise procedures documentation for each area, implemented and trained throughout CCSNH.	http://www.ccsnh.edu/sites/default/files/Observ.%2012%20Accounting%20policy%20outline%20draft.pdf
13		Develop policies and procedures to generate long-term financial plans	Concur	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office, College Presidents, CFO's	9/30/2019	Complete- CCSNH will augment existing accounting, budgetary, financial monitoring, financial planning and purchasing policy with detailed, precise procedures documentation for each area, implemented and trained throughout CCSNH.	https://www.ccsnh.edu/sites/default/files/400-%20System-%20Finance.pdf
14		Adopt written policies and procedures defining and describing CCSNH's budget development, approval and monitoring processes	Concur	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office, College Presidents, CFO's	9/30/2019	Complete- CCSNH will augment existing accounting, budgetary, financial monitoring, financial planning and purchasing policy with detailed, precise procedures documentation for each area, implemented and trained throughout CCSNH.	
15		Revise procurement policies and procedures to: explain the purpose and goals of procurement: address how to deal with employees bidding on contracts; identify required documents; provide guidance about handling conflicts of interest; explain how to evaluate and select successful bidders; and determine if bartering is allowed	Concur	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office, College Presidents, CFO's	2/18/2019	Complete- CCSNH will augment existing accounting, budgetary, financial monitoring, financial planning and purchasing policy with detailed, precise procedures documentation for each area, implemented and trained throughout CCSNH.	http://www.ccsnh.edu/sites/default/files/Observ.%2015%20Procurement%20policies%20draft.pdf
16		Improve controls over purchases made by executive management by developing and implementing a policy requiring advance approval for purchases over a specified amount and regular review of purchases made on their purchase cards by the next level of management	Concur In Part	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office, College Presidents, CFO's	9/30/2019	Complete- Procedures are being modified to redefine uses of and access controls for purchasing cards to include Best Practices	
17		Establish policies and procedures that include leading practices for purchasing card program	Concur	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office, College Presidents, CFO's	9/30/2019	Complete- Procedures are being modified to redefine uses of and access controls for purchasing cards to include Best Practices	

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18		Develop policies and procedures to ensure employer-provided educational assistance is properly identified and reported to the IRS.	Concur	Sara Sawyer, Director of Human Resources	Chancellors Office AP Department, College Business Offices and HR	12/31/2017	Complete- Procedure are in place. CCSNH follows Internal Revenue Service Publication 970, Chapter 11, in determining taxation of tuition benefits paid.	
19		Develop policies and procedures describing allocation of State funding	Concur	Charles Ansell, Associate Vice Chancellor Finance	BOT, Chancellors Office College Presidents, CFO's	9/1/2017	Complete	http://www.ccsnh.edu/sites/default/files/OverviewTuitionWhitePaper-3-5-18.pdf
20		Create policies and procedures for handling overdue "no-show" student accounts, understand the potential consequences of the policy on accounting and reporting functions, evaluate the feasibility of using collections agencies and ensure consistent implementation.	Concur	Charles Ansell, Associate Vice Chancellor Finance	College Business Offices, CFO's	6/30/2018 updated (was 11/30/17)	Complete- System Finance Policy 421.53	https://www.ccsnh.edu/sites/default/files/400-%20System-%20Finance%2012%2005%2018.pdf
21		Conduct tuition and fee waiver reviews as required by CCSNH policy.	Concur	Charles Ansell, Associate Vice Chancellor Finance	College and Chancellors Office CFO's	9/30/2017	Complete-Waiver review and reconciliation guidelines complete.	http://www.ccsnh.edu/sites/default/files/Observ.%2021%20Tuition%20and%20Fee%20Waiver%20Examples.pdf
22		Improve Banner financial reporting by devoting resources necessary and provide appropriate training.	Concur In Part	Charles Ansell, Associate Vice Chancellor Finance	IT, College and Chancellors Office CFO's and staff	12/31/2017	Complete- IT has created a financial report library in Banner which the colleges can access. IT will provide and distribute additional, standard, bi-weekly reports on income, balance sheet, and cash.	
23		Develop policies and procedures regarding gift acceptance, acknowledgment, and accounting; collaborate with the Community College of NH Foundation to develop a strategic fundraising plan.	Concur	Timothy Allison, Foundation Director		6/30/2020	Complete- The CCNH Foundation implemented policy and procedures for gift giving and acceptance.	
24		Create policies and procedures to ensure employees cannot process cash payments as credit card transactions and evaluate whether increased staff training is needed to show managers how to check cashier session reports for possible fraudulent activity.	Concur	Ann-Marie Hartshorn, Director of Internal Audit	Chancellors Office IT, College CFO's, Business Office Staff and Chancellors Office AR manager and Internal Audit	11/30/2017	Complete- Internal Audit has tested all manual credit card transactions and no fraudulent activity was detected. During CCSNH's 2016 Financial Audit our independent audit firm tested these transactions as well and felt CCSNH had internal controls in place to prevent such activity. CCSNH CFO will work with the college Business Affairs Officers to ensure necessary training is provided. A monthly reconciliation is done for all credit card transactions made in the Nelnet Enterprise System and posted in Student Banner	

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25		Electronically publish audited financial statements, external audit reports, and required communications letter, additional reports required by RSA 188-F; and periodic budgetary reports presented to the Board of Trustees	Concur	Ann-Marie Hartshorn, Director of Internal Audit	Internal Audit, Investors, General Public	9/1/2017	Complete-Audited Financial Statements, Required Communications Letters and external audit reports are posted on CCSNH.edu. Budget reports will be posted once approved by Finance Committee. Reports required by RSA 188-F:11 are posted on CCSNH.edu for most recent 5 years	http://www.ccsnh.edu/AuditedFinancialStatements
26		Develop policies and procedures to guide information technology (IT) project planning, and specify documentation required. Policies should require certain steps for IT projects over a particular dollar amount, and procedures should specify project plan elements and steps to fulfill those policies.	Concur	Charles Ansell, Associate Vice Chancellor Finance Suzanne Brouillet, Chief Information Officer		3/31/2018	Complete- CCSNH will streamline existing IT policies and procedures, including for project management. Started with IT security and a refresh of acceptable use policy, which are both complete.	https://www.ccsnh.edu/sites/default/files/Audit/Observ%2026%20DRAFT%20Project%20Management%20Policy%20Standards.pdf
27		Create standard policies and procedures regarding data management and avoid creating duplicate records. Policies should discourage the use of internally maintained data for management decision-making. Improve reporting by resolving data reconciliation issues between the shared database and the data warehouse, and create policies and procedures to avoid future data reliability issues and improve management reports. Follow IT organizational; review recommendations, consolidate certain IT functions, and standardize job responsibilities for banner Coordinators	Concur In Part	Charles Ansell, Associate Vice Chancellor Finance Suzanne Brouillet, Chief Information Officer		3/31/2018	Complete- CCSNH is building a data warehouse, introducing a new reporting tool, and creating norms on data access and standardization under the auspices of a data governance committee, which we will establish imminently to oversee this work.	https://www.ccsnh.edu/sites/default/files/Audit/Observ%2027%20Supporting%20Doc.pdf
28		Develop formal process to govern interactions and expectations between CCSNH and the Foundation	CCSNH: Concur Foundation: Concur	CCSNH BOT and CCNH Foundation BOD	CCSNH Board and CCNH Foundation Board, Investors	3/1/2017	Complete- MOU will be reviewed annually.	http://www.ccsnh.edu/sites/default/files/Observ.%2028%20Executed%20MOU%20CCSNH%20Foundation.pdf
29		Evaluate the Foundation's independence and take appropriate actions to mitigate any independence issues	CCSNH: Do Not Concur Foundation: Do Not Concur	Jeanne Herrick, Legal Counsel	CCSNH Board and CCNH Foundation Board, Investors	9/1/2017		