# 2024 NC Community College System Office

# College Data Transfer Audit Results

## Background:

The North Caroling Community College System Office (NCCCSO) relies on the data collected by the community colleges for regulatory reporting requirements, public facing performance scorecards, and management purposes.  The data comes from the colleges' Colleague platforms and is received into the NCCCSO Data Repository.   This data is combined with data from external sources to create the College Dashboards, feed the SaS platform for public dashboards, regulatory reports, and external data requests.   The sources of data and uses of data are summarized below:

**College Source Files**
ICR for Curriculum and Continuing Education
CCSR
CE REG
Tuition Remission
Graduation
Staff Information Report

**Reporting Requirements:**
College Performance Reporting
Federal Reporting Requirements
Research
Evaluation
Internal and External Data Requests
State Longitudinal Data System (GDAC)

## System Controls

Management is aware of the importance of data and is aware of the risks related to these data transfers.  Management has implemented a set of controls to ensure that the data coming from the colleges is valid and reliable.  The internal control for data transfer is a set of automated validation tests that are run on the data transfers from the colleges, except for the daily transfers.  The system office does not rely on the daily transfers for regulatory reporting or college and public dashboards.

## Objective and Scope

The engagement was included in the risk-based annual audit plan for FY 2023-2024 and was undertaken at the end of the 2024 fiscal year. The objective of this audit was to determine if the

system office has established adequate controls in the data transfer process to ensure that data is valid for system office reporting and managerial purposes.

The scope of the audit was data transferred from the Colleague System at the colleges into the NCCCSO data warehouse in fiscal year 2024 (July 2023 – June 2024).

## Testing Method and Results

This operational audit was conducted using a variety of planning and testing methods. The auditor selected a random sample of monthly, semester, and annual reports. Management asked the auditor to look at the year-end reports, so the auditor increased the sample to include these items. The auditor observed evidence that the validations were performed, issues were communicated to the college, corrections were validated, and that the validations indicated no errors before the data was moved into the production portion of the data warehouse.

The tests performed indicated that all the controls operated as designed and that the controls are adequate to ensure that the data coming into the data warehouse is valid. No issues were noted. Internal Audit has no recommendations in this area.