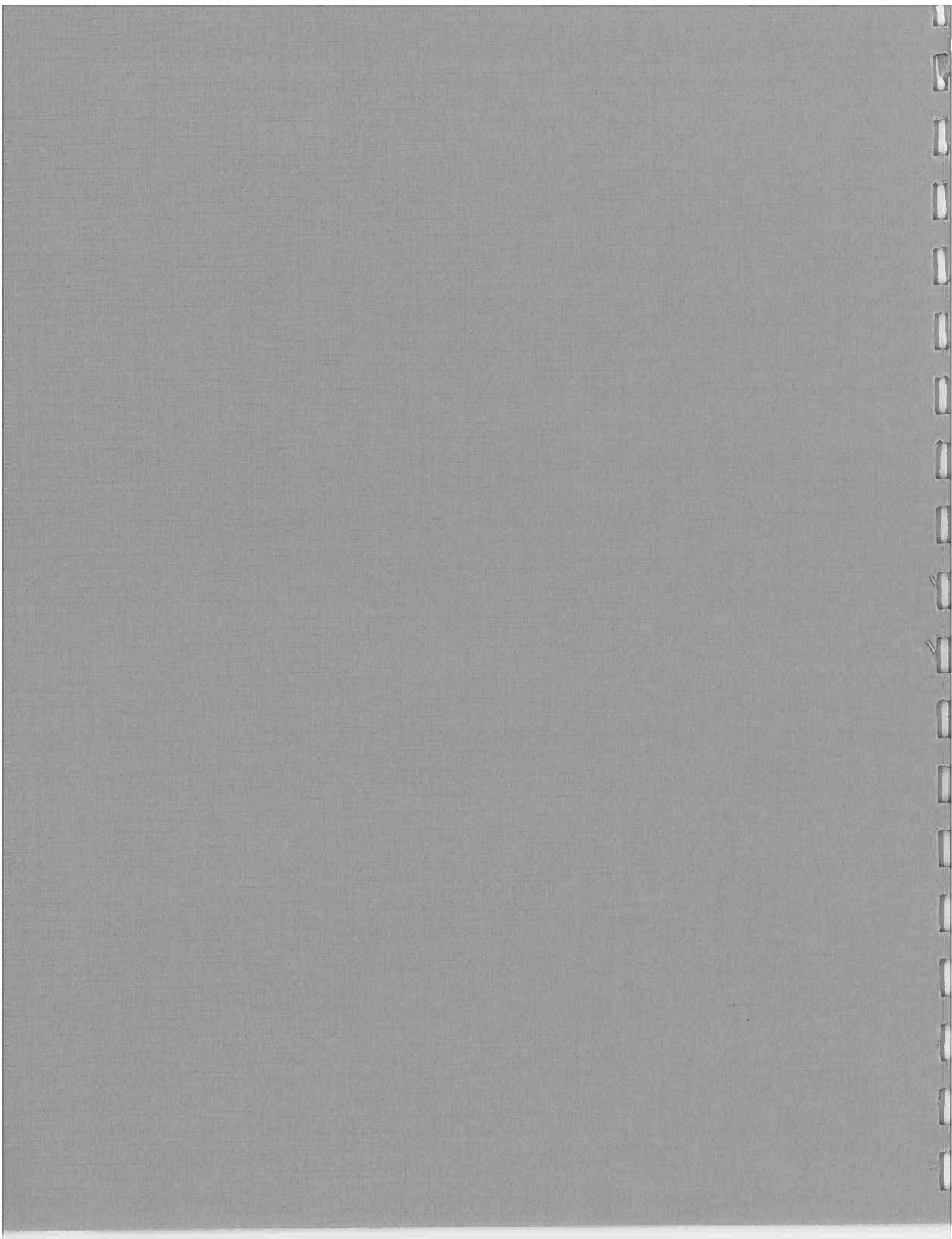


STATE OF COLORADO

METROPOLITAN STATE COLLEGE
DENVER, COLORADO

REPORT ON EXAMINATION
OF
FINANCIAL STATEMENTS
AND
LETTER OF RECOMMENDATIONS

YEARS ENDED JUNE 30, 1983 AND 1982



STATE OF COLORADO
METROPOLITAN STATE COLLEGE

AUDIT REPORT DISTRIBUTION SUMMARY
YEARS ENDED JUNE 30, 1983 AND 1982

Copies of this report have been distributed to:

Legislative Audit Committee (12)

Joint Budget Committee (3)

Honorable Richard D. Lamm, Governor (1)

Dr. Charles Manning, Interim Executive Director
Colorado Commission on Higher Education (4)

Trustees of the Consortium of State Colleges
in Colorado (10)

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Metropolitan State College (5)

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Metropolitan State College (15)

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Department of Administration:

State Controller (2)

Management Services (1)

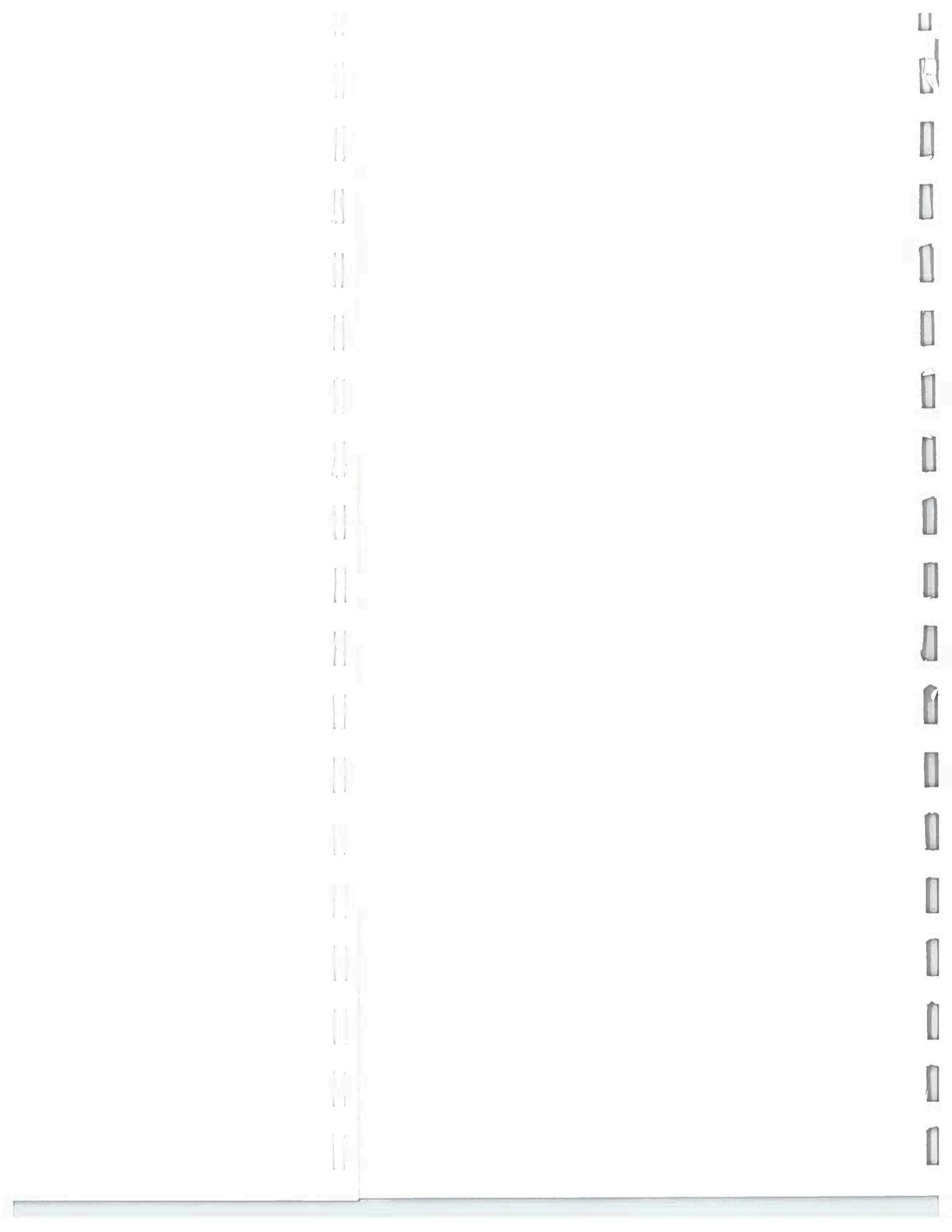
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Joint Legislative Library (6)



October 31, 1983

Legislative Audit Committee
State Capitol
Denver, Colorado 80203

We have examined the balance sheets of Metropolitan State College as of June 30, 1983 and 1982, and the related statements of changes in fund balances and current fund revenues, expenditures and other changes for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Metropolitan State College at June 30, 1983 and 1982, and the changes in its fund balances and its current fund revenues, expenditures and other changes for the years then ended, in conformity with generally accepted accounting principles consistently applied during the period except for the change, with which we concur, in the method of accounting for annual and sick leave as described in Note E to the financial statements.

Touche Ross & Co.

Certified Public Accountants

STATE OF COLORADO
METROPOLITAN STATE COLLEGE

BALANCE SHEETS

ASSETS

	<u>JUNE 30,</u>	
	<u>1983</u>	<u>1982</u>
CURRENT FUNDS:		
Unrestricted:		
Cash and certificates of deposit	\$ 482,099	\$ 441,030
Cash on deposit with State Treasurer	1,686,701	1,304,082
Amounts to be provided by State		
General Fund	418,174	370,957
Accounts receivable, less allowances of \$1,061,010 and \$1,133,035 for doubtful accounts	224,833	471,282
Due from Auraria Higher Education Center	610,104	--
Interest receivable	2,513	8,505
Inventories and supplies (Note G)	--	1,296,693
Deposits and prepaid expenses	1,166	11,077
Total unrestricted	3,425,590	3,903,626
Restricted:		
Cash on deposit with State Treasurer	1,590	337
Amounts to be provided by State		
General Fund	26,263	27,616
Accounts receivable	145,328	93,287
Total restricted	173,181	121,240
 TOTAL CURRENT FUNDS	 <u>\$3,598,771</u>	 <u>\$4,024,866</u>

See notes to financial statements.

LIABILITIES AND FUND BALANCES

	JUNE 30,	
	<u>1983</u>	<u>1982</u>
CURRENT FUNDS:		
Unrestricted:		
Accounts payable	\$ 123,736	\$ 432,916
Accrued expenses	23,411	41,710
Due to other funds	--	162,809
Due to other state agencies and funds	373,123	105,103
Due to Consortium of State Colleges	356,853	296,712
Notes payable to State Treasurer	--	757,008
Deferred revenue	1,640,136	1,533,725
Compensated absence liability (Note D)	519,540	--
Fund balances (deficits):		
Auxiliary enterprise - Auraria Book Center (Note G)	--	(223,745)
Allocated for compensated absence liability	(519,540)	--
Unallocated	908,331	797,388
Total fund balances	<u>388,791</u>	<u>573,643</u>
Total unrestricted	3,425,590	3,903,626
Restricted:		
Accounts payable	86,344	14,592
Accrued expenses	45,905	55,989
Due to State Treasurer	25,313	23,933
Fund balance	<u>15,619</u>	<u>26,726</u>
Total restricted	<u>173,181</u>	<u>121,240</u>
TOTAL CURRENT FUNDS	<u>\$3,598,771</u>	<u>\$4,024,866</u>





STATE OF COLORADO
METROPOLITAN STATE COLLEGE

BALANCE SHEETS

ASSETS

	<u>JUNE 30,</u>	
	<u>1983</u>	<u>1982</u>
LOAN FUNDS:		
Cash on deposit with State Treasurer	\$ 18,370	\$ 12,344
Due from U. S. government	--	9,223
Loans receivable, less allowances of \$741,031 and \$721,662 for doubtful loans	<u>3,067,784</u>	<u>3,094,323</u>
TOTAL LOAN FUNDS	<u>\$3,086,154</u>	<u>\$3,115,890</u>
PLANT FUND:		
Leasehold improvements (Note G)	\$ --	\$ 54,316
Equipment	2,819,371	2,796,826
Land and buildings	<u>59,900</u>	<u>59,900</u>
TOTAL PLANT FUND	<u>\$2,879,271</u>	<u>\$2,911,042</u>
AGENCY FUNDS:		
Cash on deposit with State Treasurer	\$ 163,127	\$ 5,105
Due from other funds	<u>--</u>	<u>162,809</u>
TOTAL AGENCY FUNDS	<u>\$ 163,127</u>	<u>\$ 167,914</u>

See notes to financial statements.

LIABILITIES AND FUND BALANCES

	JUNE 30,	
	<u>1983</u>	<u>1982</u>
LOAN FUNDS:		
Due to State Treasurer	\$ --	\$ 22,067
Fund balances:		
U. S. government grants refundable	2,424,837	2,449,278
Other loan funds	661,317	644,545
Total fund balances	<u>3,086,154</u>	<u>3,093,823</u>
TOTAL LOAN FUNDS	<u>\$3,086,154</u>	<u>\$3,115,890</u>
PLANT FUND:		
Investment in plant	<u>\$2,879,271</u>	<u>\$2,911,042</u>
AGENCY FUNDS:		
Deposits held in custody for others	<u>\$ 163,127</u>	<u>\$ 167,914</u>

STATEMENTS OF CHANGES IN FUND BALANCES
YEARS ENDED JUNE 30, 1983 AND 1982

See notes to financial statements.

STATE OF COLORADO

METROPOLITAN STATE COLLEGE

STATEMENTS OF CURRENT FUND REVENUES,
EXPENDITURES AND OTHER CHANGES

YEARS ENDED JUNE 30, 1983 AND 1982

	UNRESTRICTED				RESTRICTED		TOTAL	
	1983		1982		1983	1982	1983	1982
	STATE APPROPRIATION FUNDED	AUXILIARY AND SELF- FUNDED	TOTAL	TOTAL				
S AND OTHER ADDITIONS:								
on	\$ 9,702,884	\$ --	\$ 9,702,884	\$ 7,953,593	\$ --	\$ --	\$ 9,702,884	\$ 7,953,593
	--	748,831	748,831	694,575	--	--	748,831	694,575
appropriations	17,311,493	--	17,311,493	16,085,327	--	--	17,311,493	16,085,327
al grants and contracts (Note F)	68,218	69,272	137,490	141,188	2,781,545	2,767,740	2,919,035	2,908,928
grants and contracts	--	18,155	18,155	17,408	1,541,944	1,089,699	1,560,099	1,107,107
te gifts, grants and contracts	--	299,357	299,357	366,234	41,649	30,003	341,006	396,237
sources	11,317	180,745	192,062	188,209	--	--	192,062	188,209
and services of auxiliary								
rprises (Note G)	--	--	--	5,484,358	--	--	--	5,484,358
al revenues	27,093,912	1,316,360	28,410,272	30,930,892	4,365,138	3,887,442	32,775,410	34,818,334
TURES, AND MANDATORY TRANSFERS								
D):								
tion and general:								
struction	14,419,257	123,468	14,542,725	13,314,565	991,424	943,898	15,534,149	14,258,463
earch	--	--	--	--	7,196	19,873	7,196	19,873
olic service	101,795	102,424	204,219	135,684	250,504	233,983	454,723	369,667
ademic support	1,831,059	27,807	1,858,866	1,607,730	27,599	5,273	1,886,465	1,613,003
ident services	1,724,518	842,108	2,566,626	2,260,683	382,555	388,163	2,949,181	2,648,846
stitution support	2,999,295	99,958	3,099,253	2,735,660	127,840	54,696	3,227,093	2,790,356
lding renovations	46,882	--	46,882	12,978	--	--	46,882	12,978
lorships and grants	--	--	--	--	2,483,863	2,237,317	2,483,863	2,237,317
total educations and general	21,122,806	1,195,765	22,318,571	20,067,300	4,270,981	3,883,203	26,589,552	23,950,503
tions to equipment	139,561	9,652	149,213	193,913	94,029	4,239	243,242	198,152
is shared costs (Note B)	5,572,476	--	5,572,476	4,617,250	--	--	5,572,476	4,617,250
liary enterprise (Note G)	--	--	--	5,420,837	128	--	128	5,420,837
sfer to Consortium of								
te Colleges	356,853	--	356,853	296,712	--	--	356,853	296,712
al expenditures and mandatory								
ransfers	27,191,696	1,205,417	28,397,113	30,596,012	4,365,138	3,887,442	32,762,251	34,483,454

STATE OF COLORADO

METROPOLITAN STATE COLLEGE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 1983 AND 1982

A. Summary of Significant Accounting Policies:

The financial statements of the College are presented in accordance with fund accounting guidelines in the American Institute of Certified Public Accountants' guide, Audits of Colleges and Universities, as modified in 1975 by the National Association of Colleges and University Business Officers' publication, College and University Business Administration.

The College is an agency of the State of Colorado. Its operations and activities are funded primarily through state appropriations. Earned revenues in excess of related appropriated amounts are transferred to the Consortium of State Colleges.

Summer session tuition and expenditures are deferred to the subsequent year's operations.

Revenues from sponsored programs are recognized to the extent of expenditures incurred. Amounts received in excess of expenditures are included as additions to fund balances during the year and may be subject to repayment if additional program expenditures are not made. Funds relating to sponsored programs restricted by the State of Colorado and its agencies have been classified as Current Restricted Funds.

Interest on loans to students is recognized as income when received.

Plant Fund assets are recorded at acquisition cost or fair value at date of acquisition. Depreciation on these assets is not recorded. When Current Funds are used to finance additions and normal replacement of movable equipment in Plant Fund assets, the acquisition costs are accounted for as expenditures in Current Funds.

STATE OF COLORADO
METROPOLITAN STATE COLLEGE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 1983 AND 1982

B. Campus Shared Costs:

Details of the College's portion of Campus Shared Costs for the fiscal years ended June 30, 1983 and 1982, respectively, are as follows:

	<u>YEAR ENDED JUNE 30,</u>	
	<u>1983</u>	<u>1982</u>
Administration of Auraria Higher Education Center and operation and maintenance of plant	\$3,217,836	\$2,516,750
Library and Media Center	1,760,843	1,545,549
Computer services	593,797	554,951
	<u>\$5,572,476</u>	<u>\$4,617,250</u>

C. Retirement Program Costs:

All qualifying employees of the College are enrolled in the Colorado Public Employees Retirement Association (PERA) as a condition of employment. Costs of this program were \$1,971,704 and \$1,873,448 for the years ended June 30, 1983 and 1982, respectively.

D. Compensated Absences for Annual and Sick Leave:

Prior to June 30, 1982, the College followed the common practice of accounting for the costs of employees' annual and sick leave in the period when paid. Effective July 1, 1982, the College changed from the cash to the accrual basis of accounting for such leave, to comply with Financial Accounting Standards Board Statement No. 43.

Recording the liability for compensated absences results in fund balance deficits which will be funded by state appropriations, federal funds, or other fund sources available in future years when the liability is to be paid. Expenditures for the year ended June 30, 1983 include \$97,784 representing the increase in the estimated compensated absence liability.



STATE OF COLORADO
METROPOLITAN STATE COLLEGE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 1983 AND 1982

D. Compensated Absences for Annual and Sick Leave (Continued):

College employees may accrue annual and sick leave based on length of service but subject to certain limitations on the amount which will be paid upon termination. The estimated cost of compensated absences for which employees are vested is as follows:

<u>YEAR ENDED JUNE 30,</u>	<u>ANNUAL LEAVE</u>	<u>SICK LEAVE</u>	<u>COMBINED</u>
1983	\$512,577	\$6,963	\$519,540
1982	\$415,922	\$5,834	\$421,756

E. Metropolitan State College Foundation, Incorporated:

Metropolitan State College Foundation, Incorporated (the Foundation) is a not-for-profit corporation formed to promote the welfare, development, growth and well-being of Metropolitan State College. The Foundation engages in activities that may be beyond the scope of the Trustees of the Consortium of State Colleges in Colorado.

The Foundation is a separate entity from Metropolitan State College and no public funds are allocated directly for budgetary support. Affairs and management of the Foundation are controlled by a Board of Directors and an executive committee. Accounting records of the Foundation are maintained by the College's accounting personnel.

The accompanying financial statements do not include the accounts of the Foundation, whose accumulated total assets were approximately \$141,000 and \$115,000 at June 30, 1983 and 1982, respectively.

F. Contingent Liabilities:

Amounts expended under the terms of certain federal grants are subject to audit and possible adjustment by agencies of the federal government.



STATE OF COLORADO
METROPOLITAN STATE COLLEGE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 1983 AND 1982

G. Auraria Book Center:

The Auraria Book Center was transferred to the Auraria Higher Education Center as of July 1, 1982. Accordingly, these financial statements do not include the financial position of the Auraria Book Center at June 30, 1983, nor the results of its operations for the year then ended.



ADDITIONAL INFORMATION

Our examination was made for the purpose of forming an opinion on the basic financial statements of Metropolitan State College for the year ended June 30, 1983, taken as a whole. The information on the following pages is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Touche Ross & Co.
Certified Public Accountants



STATE OF COLORADO
METROPOLITAN STATE COLLEGE

RECONCILIATION OF ALLOCATED APPROPRIATION FUNDING
SOURCES TO FINANCIAL STATEMENT REVENUES

YEAR ENDED JUNE 30, 1983

	<u>GENERAL FUND</u>	<u>CASH FUND</u>	<u>TOTAL UNRESTRICTED FUNDS</u>	<u>SPONSORED PROGRAMS AND OTHER RESTRICTED FUNDS</u>	<u>TOTAL</u>
Allocated appropriation funding	\$16,952,569	\$ 9,391,498	\$26,344,067	\$ --	\$26,344,067
Sponsored-program allocation from Consortium of State Colleges	10,561	--	10,561	--	10,561
General Fund and augmenting revenue supplemental appropriations	348,363	368,000	716,363	--	716,363
State grants and contracts	--	18,155	18,155	1,541,944	1,560,099
Federal contracts and grants	--	69,272	69,272	2,781,545	2,850,817
Over-realized augmenting revenue	--	22,921	22,921	--	22,921
Student fees	--	748,831	748,831	--	748,831
Other student activity sources	--	180,745	180,745	--	180,745
Private gifts, grants and contracts	--	299,357	299,357	41,649	341,006
Financial statement revenues	<u>\$17,311,493</u>	<u>\$11,098,779</u>	<u>\$28,410,272</u>	<u>\$4,365,138</u>	<u>\$32,775,410</u>

STATE OF COLORADO
METROPOLITAN STATE COLLEGE
SCHEDULE OF ALLOCATED APPROPRIATIONS,
EXPENDITURES AND TRANSFERS
YEAR ENDED JUNE 30, 1983

	<u>ALLOCATED APPROPRIATION</u>	<u>SUPPLEMENTAL APPROPRIATIONS AND ADJUSTMENTS</u>	<u>TOTAL APPROPRIATION</u>	<u>EXPENDITURES</u>
Professional staff	\$13,953,745	\$679,535	\$14,633,280	\$14,556,904
Support staff	1,488,536	--	1,488,536	1,488,051
Other current expenses	686,077	3,000	689,077	681,369
Travel	58,568	(3,000)	55,568	52,668
Administration	1,741,441	(40,000)	1,701,441	1,701,119
Student services	1,822,919	60,000	1,882,919	1,885,817
ADP operations	639,404	(20,000)	619,404	599,458
Public services	104,128	--	104,128	101,795
Consortium programs	--	10,561	10,561	8,743
Capital outlay	225,329	--	225,329	186,443
Campus shared costs	<u>5,623,920</u>	<u>36,828</u>	<u>5,660,748</u>	<u>5,572,476</u>
 Total allocated appropriations	 <u>\$26,344,067</u>	 <u>\$726,924</u>	 <u>\$27,070,991</u>	
 Total appropriated expenditures				 26,834,843
 Non-appropriated expenditures:				
Student activities				791,084
Sponsored programs				414,333
Transfers to Consortium of State Colleges				<u>356,853</u>
 Total expenditures and tranfers - Current Unrestricted Fund				 <u>\$28,397,113</u>

October 31, 1983

Legislative Audit Committee
State Capitol
Denver, Colorado

Re: Metropolitan State College

We have examined the financial statements of Metropolitan State College for the year ended June 30, 1983, and have issued our report thereon dated October 31, 1983. As part of our examination, we made a study and evaluation of the College's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the College's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of Metropolitan State College is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objective of a system is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of Metropolitan State College taken as a whole. Our study and evaluation disclosed no material weaknesses.

Touche Ross & Co.
Certified Public Accountants



CURRENT-YEAR RECOMMENDATIONS

Finding (1):

The tuition receivable subsidiary ledger included University of Colorado receivables.

Recommendation (1):

The tuition receivable data processing program should be changed to eliminate University of Colorado students.

College's Response(1):

To be implemented February 23, 1984.

Finding (2):

The Computer Services Department has received approval to acquire an in-house computer and convert application processing from GGCC to in-house operations. The current system of internal controls over data processing operations includes several key controls implemented at GGCC such as back-up and recovery processing, transfer of programs from test to production status, operator instructions and equipment maintenance.

Recommendation (2):

A. A detailed action plan should be prepared for management's use to monitor the progress of the conversion. This plan should include activities to be completed, estimated completion dates and assignment of responsibilities. Major activities should include:

- Hiring personnel.
- Training new personnel and retraining current personnel.
- Developing operating procedures and controls.
- Conversion of each application.
- Vendor equipment contract negotiation and approval.
- Preparing the facility.
- Installing and testing equipment.



CURRENT-YEAR RECOMMENDATIONS

(Continued)

B. User department managers should participate in planning for the conversion by performing the following procedures:

- Review and approval of back-up and recovery procedures to be implemented.
- Management and control of data file conversions.
- Testing the converted applications on the new equipment.

College's Response(2):

Recommendation A to be implemented April 1, 1984.

Recommendation B to be implemented April 1, 1985.

Finding (3):

The Computer Services Department's customer coordinator prepares a monthly report for the Director, listing each processing failure which occurs and the corrective action taken. Our review of this report revealed that GGCC operators occasionally correct job control language errors and reprocess the program without consulting the Department. This action, while serving to expedite processing, has not been authorized by the College and may result in processing errors.

Recommendation (3):

- A. The Director of the Computer Service Department should review the circumstances in which GGCC operators take these unauthorized actions and establish a policy which permits this action only in circumstances the Department determines to be acceptable.
- B. A formal agreement should be established with GGCC to reflect the policy of the College.

College's Response (3):

Recommendations to be implemented March 1, 1984.

Finding (4):

The College has indicated that systems development efforts are more difficult and take longer to complete than they should because the roles and responsibilities of the developers are not clearly defined. The College has a standard for systems development and documentation but it does not include a description of how systems development efforts should be managed on a day-to-day basis.



CURRENT-YEAR RECOMMENDATIONS

(Continued)

Recommendation (4):

The College should consider adopting a standard methodology for managing the systems development process which includes a project team organization. For example, each system development effort is a project. Each project should have a project team, a project director and a project work plan. Members of the team should be assigned to the project during a project's life and, for project responsibilities, should report to the project director. The project director should have authority for defining the responsibilities of the team members and directing their day-to-day project activities, for developing the project work plan and for managing the project to completion.

College's Response (4):

Recommendation to be implemented March 1, 1984.

Finding (5):

The user department managers do not have contingency plans for recovery processing in the event of an interruption in service or an unexpected failure requiring reprocessing. During the last year an undetected computer program error made it necessary to reload an historical file and reprocess transaction batches to recover. The recovery was delayed and was more expensive to complete than it should have been because neither the user nor the assigned systems analyst knew what archival files were available, and plans for reprocessing had not been made in advance.

Recommendation (5):

- A. User departments and their assigned systems analysts should develop written contingency plans for each application. The plans should identify the back-up computer files available for recovery processing, the transactions to be reprocessed and their location, and the control procedures to be used to ensure the accuracy and completeness of reprocessing.
- B. The contingency plans should be tested at least once each year to ensure that changes in manual or data processing operations have not made them unworkable.

College's Response (5):

Recommendations to be implemented September 1, 1984.



PRIOR-YEAR RECOMMENDATIONS AND DISPOSITIONS

Disposition of recommendations made by Touche Ross & Co. following its examination of the financial statements for the year ended June 30, 1982 has been as follows:

<u>RECOMMENDATION</u>	<u>DISPOSITION</u>
1. Written contingency plans should be prepared.	Implemented. Computer Services has developed a written agreement with CCD to provide a back-up processing facility.
2. Contingency plans should include user procedures.	Not implemented. See current-year recommendation, finding number 5.
3. Contingency plans should be reviewed and approved by users.	Partially implemented. The arrangement for an alternative processing facility was presented to users but was not formally approved.
4. Contingency plans should be tested annually.	Partially implemented. The Director of Computer Services says the alternative processing facility will be tested annually. User procedures have not been defined; see 2 above.
5. The back-up site should be tested annually.	Implemented.

STATE OF COLORADO

METROPOLITAN STATE COLLEGE

YEARS ENDED JUNE 30, 1983 AND 1982

ORGANIZATION AND FUNCTIONS

ROLE AND MISSION OF THE COLLEGE

Colorado Revised Statutes 1963, Section 23, Article 54, paragraphs 1-5, provide for the creation of Metropolitan State College (MSC) as part of the State's college system. The Statutes clearly define MSC as a four-year, undergraduate institution offering degree programs in a variety of arts and sciences and professional and semi-professional areas. They also stipulate that the institution is "to serve the needs for higher education in the Denver metropolitan area, as well as the State of Colorado generally."

Since its original chartering, MSC has become a large-scale, comprehensive, urban undergraduate college that offers, in addition to its traditional programs in the arts, sciences and professional fields, an opportunity for the non-traditional student to further his or her education. Together with the Community College of Denver-Auraria, Metropolitan State College continues to develop levels so these students may be able to overcome their particular learning disabilities and to perform at college level.

It is the College's role and mission to provide a variety of academic opportunities to the urban student, and to offer both enrichment and special courses as a member of both the Consortium of State Colleges - the governing Board of the College, and the Auraria Higher Education Center. Further, the College is called upon to provide resident instruction throughout the four counties that comprise metropolitan Denver.



Check Appropriate Boxes
 (**If checked-explain in comments)

Recommendations

Report Page Ref.	No.		See Comments	Requires Legislative Action**	Imple- mented*	To Be Imple- mented*	Deferred **	Rejected **
14	1.	The tuition receivable data processing program should be changed to eliminate University of Colorado students.	See comment on page 14			February 23, 1984		
14	2A.	<p>A detailed action plan should be prepared for management's use to monitor the progress of the conversion. This plan should include activities to be completed, estimated completion dates and assignment of responsibilities. Major activities should include:</p> <ul style="list-style-type: none"> - Hiring personnel. - Training new personnel and retraining current personnel. - Developing operating procedures and controls. - Conversion of each application. - Vendor equipment contract negotiation and approval. - Preparing the facility. - Installing and testing equipment. 				April 1, 1984		



Check Appropriate Boxes
(*Include Date) (**If checked-explain in comments)

Recommendations

Report Page Ref.	No.		See Comments	Requires Legislative Action**	Imple- mented*	To Be Imple- mented*	Deferred **	Rejecte **
15	2B.	<p>User department managers should participate in planning for the conversion by performing the following procedures:</p> <ul style="list-style-type: none"> - Review and approval of back-up and recovery procedures to be implemented. - Management and control of data file conversions. - Testing the converted applications on the new equipment. 	See comment on page 15			April 1, 1985		
15	3A.	<p>The Director of the Computer Service Department should review the circumstances in which GGCC operators take these unauthorized actions and establish a policy which permits this action only in circumstances the Department determines to be acceptable.</p>				March 1, 1984		
	3B.	<p>A formal agreement should be established with GGCC to reflect the policy of the College.</p>				March 1, 1984		
16	4.	<p>The College should consider adopting a standard methodology for managing the systems development process which includes a project team organization. For example, each system development effort is a project. Each project should have a project team, a project director and a project work plan. Members of the team should be assigned to the project during a project's life and, for project responsibilities,</p>	See comment on page 16			March 1, 1984		

Check Appropriate Boxes
(*Include Date) (**If checked-explain in comments)

Recommendations

Report Page Ref.	No.		See Comments	Requires Legislative Action**	Imple- mented*	To Be Imple- mented*	Deferred **	Reject **
16	4.	should report to the project director. The project director should have authority for defining the responsibilities of the team members and directing their day-to-day project activities, for developing the project work plan and for managing the project to completion.	See comment on page 16					
16	5A.	User departments and their assigned systems analysts should develop written contingency plans for each application. The plans should identify the back-up computer files available for recovery processing, the transactions to be re-processed and their location, and the control procedures to be used to ensure the accuracy and completeness of re-processing.				September 1, 1984		
16	5B.	The contingency plans should be tested at least once each year to ensure that changes in manual or data processing operations have not made them unworkable.				September 1, 1984		

