

August 12, 2009

MEMORANDUM

TO: Mr. Mark Alden, Chair
Mr. Kevin J. Page, Vice Chair
Mrs. Dorothy S. Gallagher
Mr. Robert Blakely
Dr. Jack Lund Schofield

FROM: Sandi Cardinal, Assistant Vice Chancellor for Internal Audit
and Risk Management

SUBJECT: Internal Audit Department Work Schedule
Audit Committee – September 17, 2009

Annually a work schedule is developed for the NSHE Internal Audit Department for review and approval by the Audit Committee.

The Internal Audit Department Work Schedule is determined based on a number of factors. Using a Risk Analysis software program, the program determines the relative risk/importance attached to each area subject to audit based on weights assigned to different risk factors. Consideration is given to audits requested by an institution. When possible, audits of similar activities at each institution are scheduled to be performed concurrently for efficiency purposes. The final selection of audits is determined by the Assistant Vice Chancellor after consideration of the risk analysis factors and other audit requests.

Please contact me if you have any questions or need additional information.

Nevada System of Higher Education
Internal Audit Department
Work Schedule
Fiscal Year 2009-2010

Audit Name	Date of Last Audit	Budgeted Hours	Total Hours
UNLV			
WUE Compliance Assessment+	New	160	
Unannounced		600	
Travel Office+	New	300	
Center for Academic Enrichment and Outreach (CAEO)+	New	300	
International Programs+	New	240	
Presidential Exit Audit		300	
Host	6/30/07	160	2,060
CSN			
Unannounced*	240		
Purchasing	6/30/01	360	
Distance Education	9/30/97	360	960
NSC			
Unannounced*		240	240
GBC			
Student Services	12/31/97	300	300
UNR			
Unannounced*	400		
Admissions & Records*	12/31/00	450	
ASUN Bookstore*	6/30/04	300	
Joe Crowley Student Union*	3/31/96	500	
Police Department – Follow-up	6/30/05	300	
Lombardi Recreation	1980-81	300	
Lawlor Events Center	3/31/02	300	
Unannounced		400	2,950
DRI			
Unannounced*		400	
Grants & Contracts*	3/31/99	300	700

NSHE
INTERNAL AUDIT DEPARTMENT
WORK SCHEDULE
2009-2010

Audit Name	Date of Last Audit	Budgeted Hours	Total Hours
TMCC			
Unannounced*	240		
Distance Education	New	400	
Library	2/29/04	300	940
WNC			
Unannounced*		240	
Communication Education and Training - Carson and Fallon campuses+	New	300	
Child Development Center+	8/31/04	300	840
System Administration			
Human Resources (SCS, Press, System)*	7/31/99	500	
Workers' Compensation	12/31/98	400	900
IT Audits			
CSN Software Management*	New	100	
WNC Computer Network Security*	New	300	
CSN Computer Network Security*	New	450	
DRI Computer Network Security	New	300	1,150

*audit was scheduled in 2008-2009 but has not been completed and is carried forward

+audit requested by the institution