

WESTERN NEVADA COLLEGE
CHILD DEVELOPMENT CENTER
Internal Audit Report
July 1, 2008 through March 31, 2010

GENERAL OVERVIEW

Western Nevada College (WNC) operates a child care facility on campus called the Child Development Center (CDC). The CDC was founded in 1994 and has an enrollment of approximately 115 children in its various programs. More than 30 full and part-time employees work in the facility. The Nevada Administrative Code (NAC) mandates requirements for child care facilities throughout the state. The CDC is required to undergo at least two reviews per year by the State of Nevada Bureau of Services for Child Care to determine compliance with these requirements.

The CDC was recently accredited by the National Association for the Education of Young Children (NAEYC). Accreditation by NAEYC is considered a standard of excellence in the child care industry.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the WNC Child Development Center for the period of July 1, 2008 through March 31, 2010.

The scope of our review included tests of departmental records and other auditing procedures as we considered necessary. The tests included, but were not necessarily limited to, these areas.

1. Reviewing procedures for the recording and depositing of registration fees.
2. Testing expenditures for propriety, supporting documentation, and proper approvals.
3. Testing compliance with State of Nevada regulations for child care facilities.

4. Reviewing contracts for proper completion and compliance with Nevada System of Higher Education (NSHE) policy.
5. Reviewing employee leave records for proper completion.
6. Examining and testing equipment inventory for proper accountability.

In our opinion, we can be reasonably assured that the Child Development Center is operating in a satisfactory manner. However, implementation of the following recommendations would further improve operations.

STATE REGULATIONS - EMPLOYEE RECORDS

Child care centers within the State of Nevada are subject to requirements stipulated in the Nevada Administrative Code (NAC), including the maintenance of specified employee records. Requirements include evidence that employees have had a background check, are of a minimum age, have had tuberculosis testing, and have completed specified training. To determine compliance with the regulations, we selected a sample of nine of the NAC employee record requirements and reviewed the records on file for eight CDC employees. The following exceptions were noted.

1. One employee did not receive their initial training in cardiopulmonary resuscitation (CPR), first aid, and illness prevention within 90 days of being hired, as required NAC 432A.323.1. Another employee did not receive their initial training in illness prevention within 90 days of being hired.

We recommend a system for tracking employee training be developed to help ensure the training requirements are met.

Institution Response

The CDC developed and implemented a process to track new hires during the 90-day training period. Staff training is tracked through the Center's ProCare system, as well as on a Nevada Child Care Licensing Bureau's "Listing of Residents or Employees" spreadsheet (see attached). Each employee of the CDC is tracked giving special consideration to timelines for new hires.

2. One employee received blood borne pathogens training two years after their hire date.

For three other employees, documentation of blood borne pathogens training was not on file. Although this training is not a requirement of the NAC, it is required by the Occupational Safety and Health Administration (OSHA). The regulations state the training must be offered upon initial employment and then at least annually thereafter.

We recommend the training be provided, as required.

Institution Response

The trainer currently used for CPR/first aid training is now certified to teach blood-borne pathogens which will ensure that we have access to, and provide training for all new hires within the first 90 days, and for all other staff on an annual basis. Training is also tracked as outlined in the previous response.

STATE REGULATIONS - CHILD RECORDS

The NAC requires the maintenance of children's records, such as application information, evidence of health, and immunizations. We tested the records of 15 children who attended the CDC during the audit period to determine compliance with the requirements.

During our review, we noted three children for which an evidence of health form was not provided to the CDC within 30 days of the children's enrollment, as required by NAC

432A.370.1

We recommend parents be informed, at the time of enrollment, of the requirements for submitting the evidence of health and other required forms. We also recommend a file be maintained to track the date the forms are due so parents can be reminded accordingly.

Institution Response

Language has been added to the health check form which is given to parents in their enrollment packet. The Center also developed a spreadsheet for newly enrolled children (see attached) to track health data form returns. The spreadsheet includes: date of enrollment, 30-day deadline, return and file dates.

STATE REGULATIONS – MISCELLANEOUS

We reviewed the CDC's compliance with 15 miscellaneous child care regulations required by the NAC. These included facilities and licensing requirements, records of employee attendance, emergency drills, and compliance with health standards. The following was noted.

1. Fire drills were not completed for two months of the review period.

We recommend fire drills be completed on a monthly basis, as required by NAC 432A.280.3.

Institution Response

The CDC will be more consistent with fire and disaster drills per licensing requirements. Approximately six (6) months ago, the center developed a calendaring system for all center events including staff meetings, center events and fire and disaster drills. This ensures that fire and disaster drills are part of the center's regular monthly schedule.

2. During a physical inspection of the CDC facility, four occasions were noted in which staff members were present but were not signed in on the daily sign-in sheet that is maintained in each classroom.

We recommend CDC staff be reminded to sign-in and out on the sheet upon their arrival and departure from the classroom, as required by NAC432A.280.5.

Institution Response

CDC administration and head teachers will continue to monitor and remind staff to sign-in in each classroom that they work in during their designated shift.

3. On one occasion, a medication permission form was on file for a child but the dates and times the medicine was administered was incomplete.

We recommend CDC staff be reminded that the date and time must be documented on the form each time medicine is given to a child, as required by NAC432A.376.3.

Institution Response

Medication permission slips are maintained in a binder in the kitchen area near the non-refrigerated medicine cabinet. A duplicate copy of the medication permission slip is located in the classroom for medications that are distributed on a daily basis. Each time medication is administered, staff members note date, time of administration, amount administered, and their initials on the medication permission slip.

4. One medication was located that was no longer being taken by a child. A second medication had an expired date.

We recommend the medication lock boxes be reviewed on a regular basis. We recommend any medication that is no longer being taken or that has expired be returned to children's parents or destroyed, as required by NAC432A.376.4.

Institution Response

The medication boxes are checked on a bi-monthly basis to ensure that out-of-date medications are discarded.

VOLUNTEERS

The CDC has a parent involvement program which requires parents to volunteer 30 hours per year or 10 hours per semester at the center. Parents are not required to complete any forms or documentation to fulfill this requirement. We were informed by the Business Center North (BCN) Risk Management/Worker's Compensation Office that parents performing such activities for the CDC should complete an NSHE Volunteer Agreement for proper documentation and worker's compensation coverage. Volunteers are also required to complete the NSHE Sexual Harassment Policy and Complaint Acknowledgement form.

We recommend parents who volunteer time at the CDC be required to complete these documents.

Institution Response

The CDC distributed the Volunteer Agreement, Sexual Harassment Policy and Complaint Acknowledgement Form to all current parents and has added these documents to the new enrollment packets for new incoming families. Completed forms are processed through the office of the Vice President for Finance and Administrative Services.

DEPOSITS

The CDC collects payments for child care services. Payments are made by either check or credit card. Cash payments are required to be made at the Controller's Office. We reviewed the payment history of five accounts to determine whether payments were processed correctly in the financial accounting system and the center's software application.

During this review, we noted a two month period of time during which deposits were being processed every two weeks. WNC policy requires deposits over \$500 to be made on a daily basis.

We recommend CDC receipts be deposited in accordance with college procedures.

Institution Response

The current CDC Administrative Assistant maintains a regular schedule for deposits and the director posts deposits in the assistant's absence to ensure that deposits are made in a timely manner. We recognize that the money on-hand should not exceed \$500 to meet standard college procedures.

ACCOUNTS RECEIVABLES

We reviewed a summary of all active CDC accounts with the respective balance of child care fees owed. The purpose of the review was to determine whether payments are made in a timely manner and in accordance with CDC policy. We also selected a sample of five accounts from the list with balances of fees owed and requested a detailed report of charges and payments. The following exceptions were noted.

1. There are a number of accounts with large balances. We were informed many of the balances are due to children who no longer attend the CDC that were not terminated from the billing function of the center's software application. As a result, fees continued to be assessed on the accounts even though the accounts were inactive. This has also caused the CDC's accounts receivables to be overstated.

We recommend accounts be deactivated from the software application, including the billing function, when enrollment at the center is terminated. We recommend the balance of fees owed for the above accounts are corrected in the software application.

Institution Response

- a. **Closer care is taken when deactivating a student account to ensure all billing processes have been suspended to avoid erroneous billing after the child has terminated enrollment. Quarterly account reports are run to double check the disenrollment processes and catch any account that should be closed.**
- b. **All accounts showing an outstanding balance with a disenrollment date have been corrected in the ProCare system.**

2. Of the five accounts chosen for review, six instances were noted in which an account was not assessed a 5% late payment charge when the account was two weeks delinquent, as required by CDC policy. We were subsequently informed that a payment plan was made with the customer and for that reason; the late fee was not assessed.

When special payment arrangements are made, we recommend a note be added to the account within the software application.

Institution Response

- a. **Language is added to the Parent Handbook outlining the payment plan process and including language about suspending any 5% late charges as long as the requirements of the payment plan are being adhered to (see attached). Payment plans are also noted on the family ledger in our ProCare system.**
- b. **The CDC will be consistent with the application of the approved billing policy and increase diligence in applying the 5% late charge to accounts over two**

weeks past due. The current administrative assistant has developed a spreadsheet and schedule for the administration of 5% late fees.

3. CDC accounts receivables are not reported to the Controller's Office for financial statement reporting purposes.

We recommend the accounts receivables balance be forwarded to the Controller's Office at the end of each fiscal year for possible inclusion in the campus financial statements.

Institution Response

The CDC increased communication with the Controller's Office related to this item, and completes monthly and quarterly reports related to accounts receivable.

COLLECTIONS

Accounts that are determined to be uncollectable by CDC staff are sent to a collection agency. We examined a recent statement from the collection agency and compared it to CDC's internal records of collection accounts, which was obtained from the center's software application.

During this review, significant differences were noted in both the number of accounts and the balance of the accounts on the collection agency's statement as compared to CDC's records. The CDC's records reflected a greater number in both areas. The reason for the differences could not be determined by CDC staff. We subsequently selected four accounts with large balances that were not included on the collection agency's statement and requested CDC staff to obtain information on the accounts from the collection agency. We were informed that the agency had no record of two of the accounts and that the other two had zero balances.

We recommend a review be performed to determine the reason for the differences and that necessary adjustments be made within the software application. We recommend a determination be made whether any accounts need to be submitted to the collection agency. In

the future, we recommend the statements received from the collection agency be reconciled to the software application when they are received and that payments be posted to the CDC software application.

In addition, we noted four accounts from the current collection lists that were at collections when the prior audit was conducted approximately six years ago.

We recommend a determination be made as to the length of time accounts will remain at collections before they are written-off as bad debt. We recommend this information be included in the CDC Policies and Procedures Manual.

Institution Response

As recommended, the CDC completed a review of the balances of both the overdue CDC accounts and balances with the collection agency and the balances reconciled with any differences researched and corrected. Procedures have been put into place to insure the balances on the Summit Collections statements are in agreement with the CDC balances.

In addition, a new internal policy has been developed as follows:

“All collection accounts will be reviewed at one (1) year. All accounts with remaining balances at the one (1) year mark will be reduced to 50%. All accounts with remaining balances at the two (2) year mark will be “written off” the books. Collection accounts that have been “written off” will still remain active accounts with the CDC’s current collection service.”

TIMESHEETS

The CDC employs a number of workers on Hourly Letter of Appointment (LAH) contracts as well as some student employees. A sample of the employees’ timesheets was reviewed for proper completion and approval. We also verified that students were enrolled in at least six credits and met other conditions required for student employment.

Letter of Appointment, Hourly

Of 41 timesheets reviewed, the following exceptions were noted.

1. On sixteen occasions, overtime was not paid when employees worked in excess of eight hours in a day. Nevada Revised Statute (NRS) 608.018 states "An employer shall pay 1 ½ times an employee's regular wage rate whenever an employee who receives compensation for employment at a rate less than 1½ times the minimum rate works more than 40 hours in any scheduled week of work or more than 8 hours in any workday."

We recommend the employees be compensated for overtime hours worked.

Institution Response

Payroll checks are issued to the two identified employees.

WNC Human Resources implemented a practice of collecting and auditing hourly employee timesheets from departments. It is believed that the current audit process is effective in preventing future occurrences of employees working overtime without being compensated at the proper rate.

2. On eleven occasions, employees did not take a half-hour meal break when their work period exceeded six hours as required by CDC policy.

We recommend employees be reminded of this requirement.

Institution Response

Staff is required to take a half-hour lunch when they are scheduled to work shift that will exceed six (6) hours. Center administration and head teaching staff will more closely monitor and remind part-time staff to take their breaks when appropriate.

3. Nine timesheets were not signed and/or dated by the employee.

We recommend greater care be taken to ensure timesheets are properly completed, signed and dated by both the employee and the supervisor.

Institution Response

Over the last year, the CDC has changed the timesheet processes and the director has been more diligent about signing all timesheets before they are turned into Human Resources. When timesheets are processed, each staff member receives the copy to review, correct and sign. A memorandum was developed for distribution to a staff member who was unavailable to review and sign their timesheet due to absence. The memorandum directs the staff member to go to Human Resources to review and sign their timesheet.

4. A timesheet for one employee was missing.
5. The hours reported on two timesheets did not agree to those recorded in the Human Resources Management System (HRMS).

For items four and five above, we recommend greater care be taken to ensure timesheets are maintained and work hours are reported correctly to the payroll department.

Institution Response

- 1. The CDC is more diligent about maintaining timesheet records. Consistent with the policy at the time of the audit period, the employee was paid using the reconciliation form provided by Human Resources. Since that time, new procedures have been developed whereby the individual timesheets are attached to the reconciliation form for all LOA employees.**
- 2. The CDC pays closer attention to the hours noted on the timesheets and the record sheet that his provided to Human Resources. Copies of timesheets are now required to be turned in to Human Resources which will eliminate errors in recording.**

Student Employees

Of 19 timesheets reviewed, the following exceptions were noted.

1. On ten occasions, a student worked in excess of eight hours in a day but was not paid overtime.

As previously mentioned, the NRS requires the payment of overtime in this situation.

We recommend the employee be compensated for overtime hours worked.

Institution Response

A payroll check is issued to the identified employee.

2. On eight occasions, a student worked more than 20 hours a week during the Spring 2009 semester.

We recommend students be reminded to work no more than 20 hours a week during the fall and spring semesters as stated in the Student Employment Application.

Institution Response

The CDC works to keep student schedules under the 20 hours per week. As a child care center we are required to maintain proper child-to-staff ratios. In situations when a staff member is unable to work and immediate coverage is needed, the center must utilize staff that is available to maintain those ratios. Language has been added to the LOA and Student Handbook reminding student employees that they are not eligible to work in excess of 20 hours per week during the fall and spring semesters (see attached). This language is also present on the student employee contract signed by both the student employee and the director.

3. On three occasions, a student did not take a half-hour meal break when her work period exceeded six hours. The NAC 284.524 states “A ½- to 1-hour meal period must be provided during each period of work that exceeds six hours.”

We recommend students be reminded of this requirement.

Institution Response

As with all LOA contracts, student employees are reminded to take 30 minute breaks when they are scheduled for a shift that exceeds six (6) hours.

4. Two timesheets were not signed by the student or a supervisor.

We recommend greater care be taken to ensure timesheets are signed by both the employee and the supervisor.

Institution Response

All timesheets are reviewed by the center’s administrative assistant to assure that all signatures are completed.

5. On two occasions, a student worked during class time.

We recommend student employees be reminded not to work during class time. If this does occur, we recommend students be instructed to provide an explanation on the timesheet.

Institution Response

The CDC enforces WNC policy that dictates that students work only when they are not in a scheduled class. The CDC will be more diligent about noting if the student’s class was cancelled and counseling the student to refrain from working during scheduled class time.

6. One student was not enrolled in classes during the summer 2008 term but FICA tax was not withheld from the student's pay. The student employment application states students must be enrolled in at least one credit during the summer to be FICA exempt.

We recommend CDC personnel perform periodic reviews during each academic term to ensure student employees' are eligible for FICA exempt status.

Institution Response

The student employee in question was not enrolled in summer classes and FICA taxes were not withheld from the student's pay. The WNC Financial Assistance office confirmed with BCN Payroll that the office must provide payroll with a list of employee's who are not eligible for a FICA exempt status. The Student Employment coordinator has added this requirement to the Student Employment Handbook and the process for issuing summer contracts. The Student Employment coordinator will use the following steps when issuing a summer contract:

- 1. Check for Satisfactory Academic Progress**
- 2. Ensure student is meeting requirements to remain on a student contract**
- 3. Students enrolled in at least one credit will remain FICA exempt and no changes will be made to their payroll status**
- 4. If a student is eligible for a student employee contract and is not enrolled in summer courses, the student employee's name will be forwarded to BCN Payroll to change the FICA exempt status**
- 5. The student employee and the supervisor will be informed that the student employee is not eligible to remain FICA exempt while employed during the summer.**

EXPENDITURES

A sample of 63 expenditures, incurred by CDC during the audit period, was tested for proper supporting documentation, approval, reasonableness, and compliance with established purchasing policies. Of the 63 expenditures tested, no exceptions were noted with 61.

The two remaining transactions were charged to the incorrect expense category. One of the transactions involved the purchase of small gifts that were provided to employees as teacher appreciation awards. The transaction was charged as an operating rather than a host expense. In addition, the CDC account to which the transaction was charged is not authorized for hosting

expenditures. The other transaction, for a washing machine, was charged as instructional supplies.

We recommend greater care be taken when coding expenditures and to ensure hosting transactions are charged to authorized accounts.

Institution Response

In the last year, the CDC director has provided the proper expense codes for credit card purchases with a change in the electronic reconciliation process for ProCards. The CDC filters hosting cost through the host account of the Vice President for Finance and Administrative Services for hosting so this type of transaction is performed college policy.

OTHER

The following items were noted during this review; however, they are not the responsibility of the Child Development Center.

LEAVE RECORDS

The leave records of one professional and two classified CDC employees were reviewed to determine whether the records were accurately completed and proper record keeping procedures were followed. During the review, we noted one occasion in which sick leave taken by an employee was not recorded on the leave record. As a result, the employee's accumulated sick leave balance is overstated by one day.

We recommend the employee's leave record be corrected.

Institution Response

The correction was made to the employee's leave record. WNC Human Resources staff take great care to post leave requests and calculate leave balances in an accurate manner. The office conducts audits of leave records on an annual basis at the end of each year.

BUDGET REVISION

Board of Regents policy requires revisions to self-supporting budgets of \$100,000 or greater, for budgets exceeding \$400,000, to be approved by NSHE System Administration and reported to the Board of Regents. During our review, we noted a budget revision of more than \$138,000 that was not submitted, as required.

We recommend budget revisions be reported, as required.

Institution Response

Self-supporting budgets are reviewed quarterly to ensure that any budget revisions exceeding the mandated thresholds will be reported in accordance with NSHE policy.

STATEMENT OF REVENUE AND EXPENDITURES

The statement of revenues and expenditures provided below is based on the activity within the one self-supporting account that has been assigned to the CDC. The revenue and expenditure information was obtained from the financial accounting system.

We noted the ending balance of the account for the 2008-2009 fiscal year did not agree with the beginning balance for the 2009-2010 fiscal year. We were informed by Controller's Office personnel that the 2009-2010 beginning balance did not reflect a journal voucher that was processed at the end of 2008-2009.

We recommend the Controller's Office prepare a correcting entry, within the financial accounting system, so the account balance is accurately stated.

Institution Response

The correcting entry was made within the financial accounting system and the stated account balance is now accurately stated. Policies are now instituted to prevent financial postings at the end of the fiscal year during the time that account balances are being transferred between fiscal years.


	Self- Supporting	
Balance, July 1, 2008	\$ 665	
Transfers In	25,671	
Revenues		
Tuition and Fees	10,955	
WNC Foundation Gifts	6,128	
Miscellaneous	503	
Child Care Fees	656,853	
Total	<u>674,438</u>	
Transfers Out	<u>500</u>	
Expenditures		
Salaries	697,644	
Operations	35,468	
Total	<u>733,112</u>	
Balance, June 30, 2009	\$ <u>(32,838)</u>	¹
Balance, July 1, 2009	\$ <u>(30,682)</u>	¹
Revenues		
Tuition and Fees	12,874	
WNC Foundation Gifts	4,289	
Miscellaneous	18	
Child Care Fees	536,726	
Total	<u>553,907</u>	
Transfers Out	<u>138,751</u>	
Expenditures		
Salaries	481,019	
Operations	36,191	
Total	<u>517,210</u>	
Balance March 31, 2010	\$ <u>(132,736)</u>	²

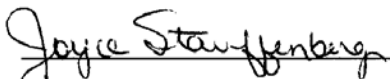
¹ Difference is noted as an exception under "Statement of Revenue and Expenditures"

² Deficit balance includes encumbrance of expenditures and accounts receivables that are due to the CDC

The Internal Audit Department appreciates the cooperation and assistance received from
CDC and other college personnel during this review.

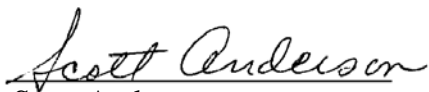
Reno, Nevada
October 5, 2010



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Scott Anderson
Internal Audit Manager


Sandra K. Cardinal
Sandra K. Cardinal
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LISTINGS OF RESIDENTS OR EMPLOYEES

FACILITY: _____ DATE OF COMPLETION: _____

GENERAL INFORMATION	DATE OF RESIDENCE/HIRE	DATE PRINTS EXPIRE: (5 YRS FROM DATE PRINTED)	C & R *	LETTER OR CARD **	TB EXPIRES (2 YRS FROM DATE TAKEN)	HEALTH CARD EXPIRES If Applicable	FIRST AID EXPIRES	CPR EXPIRES	SYMPTOMS OF ILLNESS	CHILD ABUSE & NEGLECT	DATE, TITLE, TRAINING HOURS (15) DURING THIS LICENSING PERIOD ***
NAME: ADDRESS: PHONE: DOB: SS#: TITLE:			√	√							
NAME: ADDRESS: PHONE: DOB: SS#: TITLE:											
NAME: ADDRESS: PHONE: DOB: SS#: TITLE:											

* Consent and Release Form.

** Clearance Letter, Sheriffs Card, or Police Card

*** Only record up to 15 hours of training for each employee. Remember CPR only counts as three hours.

(Revised 8-04)

Medical Forms Due - New Students

NAME	Date Enrolled	Deadline to have Med form returned to C.D.C	Completed & On File <input type="checkbox"/>

GENERAL INFORMATION

1. At orientation, you need to have the following
 - a. A completed hire packet
 - b. Proof of TB skin test clearance
 - c. Fingerprint cards and money order
2. Training
 - a. Each year, you will be required to obtain 15 hours of training for State Childcare Licensing Regulations
 - b. You will need CPR, First Aid, Infectious Disease and Child Abuse and Neglect, and SIDS training within the first 3 months of your hire date
 - c. You will also be required to attend a Bloodborne Pathogens training on an annual basis.
 - d. Training is your responsibility. Taking a 1 credit Early Childhood or Child Development course will satisfy your 15 hour requirement. Our licensing year goes from October 1 through September 30 each year..
3. Procedures for being absent
 - a. You need to call 3 hours prior to your shift if you are going to be absent
 - b. If you are absent for more than 2 days you need to have a doctor's note
 - c. If you are going to be absent for a planned event you must fill out a leave request and turn it in for authorization to the office or the director
 - d. You will need to find a substitute for an absence for any reason
 - e. Procedures for personal time off
 - f. Time off requests are just that – requests. Please clear any time off with a head teacher before making plans
 - g. A minimum of one week notice is to be given for time off and you are responsible for finding coverage
 - h. The director or assistant director must authorize time off requests
4. Time sheet procedures
 - a. Upon electronic prompt or verbal request you need to sign your timesheet to ensure payment
 - b. If you are absent on the day timesheets are due you may be called in to sign or risk not being paid for that pay period.
 - c. Please be sure you are clocking out for lunches, clocking in no more than 10 min. early unless requested to do so, and clocking out when you are off duty
 - d. Maintaining your time sheet on the Procure system is your responsibility, please make sure you are doing your best to clock in and out every day.
 - e. Active student employees are not eligible to work in excess of 20 hours per week during the fall and spring semesters.
5. Child Discipline
 - a. We enhance a child's behavior through positive guidance, redirection of the child, and setting a clear-cut limit on behavior.
 - b. Use positive language to direct or address a child or a child's behavior
 - i. Do say - please put your feet on the floor Do NOT say – no standing on the furniture
 - c. AT NO TIME are the following acceptable
 - i. Physical punishment
 - ii. verbal abuse or threatening statements
 - iii. derogatory remarks toward or around a child
 - iv. withholding food or threatening to do so
 - d. Treat the children with the respect you would want to be treated with, they are individuals just like you and deserve to be treated kindly and with understanding that all behavior has meaning



AUDIT: WNC Child Development Center Audit

AUDIT PERIOD: July 1, 2008 – March 31, 2010

NUMBER OF FINDINGS: 24

NUMBER OF RECOMMENDATIONS IMPLEMENTED: 24; 24 completed

Number	Finding	Agree	Implemented	Est. Date of Completion
1	Tracking of employee training requirements	Yes	Sept. 2010	Completed
2	Provide blood borne pathogens training	Yes	Aug. 2010	Completed
3	Parent notification of health and other required forms; tracking of required form submission	Yes	Sept. 2010	Completed
4	Conduct monthly fire drills	Yes	April 2010	Completed
5	Remind employees to complete sign-in and sign-out procedures	Yes	July 2010	Completed
6	Maintain current medication documentation	Yes	Sept. 2010	Completed
7	Removal of out-dated medications	Yes	July 2010	Completed
8	Parents complete volunteer and sexual harassment forms	Yes	Oct. 2010	Completed
9	Deposits made in accordance with college procedures	Yes	April 2010	Completed
10	Complete deactivation of accounts when enrollment is terminated	Yes	Aug. 2010	Completed
11	Notations made for any special payment arrangements	Yes	Sept. 2010	Sept. 2010
12	Forward accounts receivable balances to the Controller's office	Yes	Oct. 2010	Completed
13	Determination of time frame for writing off bad debt	Yes	Oct. 2010	Completed
14	Ensure payment of any overtime worked	Yes	April 2010	Completed
15	Employees reminded to take a half-hour lunch break	Yes	Sept. 2010	Completed
16	Complete signing of timesheet by employee and supervisor	Yes	April 2010	Completed
17	Missing time sheet and hours reported did not match Human Resources office recorded time	Yes	October 2010	Completed
18	Student employees reminded to not work in excess of 20 hours per week during spring and fall semesters.	Yes	April 2010	Completed
19	Student employees working during scheduled class times	Yes	Sept. 2010	Completed

AUDIT: **WNC Child Development Center Audit**

AUDIT PERIOD: July 1, 2008 – March 31, 2010

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20	Implement process to complete periodic reviews of student enrollment related to eligibility for FICA exempt status.	Yes	October 2010	Completed
21	Accurate code of expenditures and to ensure hosting transactions are charged to authorized accounts	Yes	April 2010	Completed
22	Correction to employee leave record	Yes	October 2010	Completed
23	Budget reversion be reported	Yes	October 2010	Completed
24	Process correcting entry for end-of-year transaction	Yes	October 2010	Completed