

UNIVERSITY OF NEVADA, RENO
ADMISSIONS AND RECORDS DEPARTMENT
Internal Audit Report
Spring 2009

GENERAL OVERVIEW

The Admissions and Records Department at the University of Nevada, Reno (UNR) is responsible for the recruitment and admission of students and the maintenance of all pertinent student records. The department also provides assistance to students during the admissions and registration process, posts student grades and other information to the Student Information System (SIS), and evaluates and processes applications for graduation.

There are a total of 61 employees who work in the Admissions and Records Department, including 26 student employees. In the 2008-09 fiscal year, the department had an operating budget of over \$2 million.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the UNR Admissions and Records Department for the Spring 2009 semester.

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 and testing compliance with the university's established admissions and registration procedures.
2. Reviewing and testing compliance with grade posting and grade change procedures.

3. Reviewing employee access to SIS and the department's document imaging system for reasonableness.
4. Reviewing record retention procedures.
5. Testing expenditures for propriety, supporting documentation and proper signature approvals.

In our opinion, we can be reasonably assured that the Admissions and Records Department is operating in a satisfactory manner. However, implementation of the following recommendations would further improve operations.

RECORD TESTING

A sample of 25 students that were admitted to the university during the Spring 2009 semester was selected for review. The students' records were then examined to determine whether all required documentation was completed and on file and that established admissions policies were followed. Of the 25 students reviewed, no exceptions were noted with 23. The following errors were noted with the remaining two.

1. The application for admission form submitted by one student was not signed or dated by the student. By signing the application, students are acknowledging that all information provided is correct and that they agree to follow all of the university's rules and regulations.
2. The application for admission form for one student did not contain the date and the initials of an Admissions and Records Department employee to indicate when the application was received, as required by department procedures.

For items one and two above, we recommend that department personnel take greater care to ensure that the applications are properly signed and dated.

Institution Response

Correction:

Staff training was conducted. This training included a review of document intake procedures and special attention to the signing and dating of applications for admissions.

Prevention and Monitoring:

The staff training mentioned above is conducted every semester.

TEST SCORE REQUIREMENTS

During a review of the university's admissions policies, we noted conflicting information in regard to the requirements for submitting the American College Testing (ACT) and Scholastic Aptitude Test (SAT) scores, as indicated below.

1. In one section of the 2008-09 UNR General Catalog, under "Applying for Admission", it states that submission of ACT or SAT scores is optional and that the tests are used for placement and scholarships. In another section of the catalog, under "Admission Information for New Freshman", it states students who are at least 25 years old are exempt from the ACT/SAT requirement. From this statement it is assumed that all applicants under 25 years of age would be required to submit the tests.
2. On the UNR website, under "Admissions Requirements for New Freshman", it states that in order to be admitted as a regular freshman, ACT or SAT test scores must be submitted to support students' application for admission.

For items one and two above, we recommend the university's policies regarding ACT and SAT scores be reviewed and that a consistent policy be provided in all publications used by prospective students.

Institution Response

Correction:

The university catalog coordinator has corrected the General Catalog and the website to be consistent with Board policy.

Prevention and Monitoring:

Information consistency between the website, catalog copy and Board policy has been incorporated into the responsibilities of the catalog coordinator and will be conducted each semester.

EXPENDITURES

A sample of 18 department expenditures was reviewed. No exceptions were noted with 15. The following was noted for three of the remaining transactions.

1. Travel claims were not filed for two transactions involving the purchase of airfare to Las Vegas. University procedures require travel claims to be completed and approved for any university business-related travel for which the university incurs expense, even if no reimbursement is requested by the traveler.

We recommend compliance with existing travel policies.

Institution Response

Correction:

Staff meetings were conducted in June 2010 to review travel policies and procedures.

Prevention and Monitoring:

All staff are encouraged to attend Controller’s Office travel policies and procedures training. The Office Manager in Admissions and Records is responsible for following up with all travel related expenses to assure that travel claims have been filed.

2. On one occasion, a purchase order was completed “after-the-fact”, that is, after goods had already been purchased.

We recommend the department follow established purchasing procedures which require purchase requisitions and quotations to be submitted to the Business Center North (BCN)

Purchasing Department before a commitment to acquire goods and services is made.

Institution Response

Correction:

The Office of Admissions and Records requires that a written quotation for goods and services must be submitted to BCN purchasing prior to making a commitment to vendors thereby insuring that purchasing thresholds are not exceeded.

Prevention and Monitoring:

The Office of Admissions and Records has reiterated the policy to staff and requested that any questions or clarifications on purchasing procedures be directed in advance to BCN

Purchasing.

DOCUMENT STORAGE

The Admissions and Records Department is located on the second floor of the Fitzgerald Student Services building. Access to the department is restricted to authorized personnel and is alarmed during non-office hours. As a result, the files and records that are maintained in the department are generally considered to be secure. However, during audit fieldwork files containing sensitive information, including student health records, were observed that were left on an employee's desk or were maintained in an unlocked filing cabinet. The files involved students' withdrawal requests that were submitted to the campus' Appeals Board.

We recommend that files containing confidential medical records or other sensitive information be secured in locking file cabinets.

Institution Response

Correction:

Sensitive and confidential student information submitted to the Appeals Board is now maintained in a locked file cabinet.

Prevention and Monitoring:

The office reinforces the need to maintain security of confidential student records during staff meetings held each semester.

ACCOUNT REVIEW

We reviewed a sample of eleven revenue transactions that were posted to various department accounts during the audit period. The intent of the review was to determine whether the transactions were accurately processed and posted to the correct accounts. We noted two small transactions were processed incorrectly by the Cashier's Office. We were informed that Admissions and Records Department personnel periodically review the total revenue amounts

that are posted to the accounts for reasonableness but the individual revenue transactions are not examined.

We recommend the revenue transactions be periodically reviewed by department personnel for accuracy.

Institution Response

Correction:

The Office Manager now reviews revenue transactions periodically.

Prevention and Monitoring:

This review will occur quarterly.

DOCUMENT IMAGING SYSTEM

The Admissions and Records Department utilizes an electronic document imaging system to store student records. A review of the employees who have been provided access to the system revealed some employees who have terminated or transferred to another department are still listed as users in the system.

We recommend the user identifications of all such employees be removed from the system. We also recommend the Admissions and Records and Information Technology Departments develop a process in which user identifications are removed or modified as changes in employment occur.

Institution Response

Correction:

Admissions and Records has informed Information Technology of those employees who are no longer authorized to have access to the document imaging system.

Prevention and Monitoring:

Admissions and Records will inform Information Technology, upon employee terminations, to remove access to the document imaging system. The IT department also periodically sends user reports to Admissions and Records to review whether access needs to be removed or modified.

OTHER

The following items were noted during this review but are not the responsibility of the Admissions and Records Department.

BOARD OF REGENTS ADMISSIONS POLICY

University admissions policy, as addressed in Title Four, Chapter 16 of the Board of Regents Handbook, states the ACT test is required for freshman admission for use in academic advisement, proper course placement, and for students who do not qualify on the basis of a high school record. According to System Administration personnel, the test is only required for students who do not qualify based on their high school record.

We recommend the policy be updated for clarification.

STATEMENT OF REVENUES AND EXPENDITURES

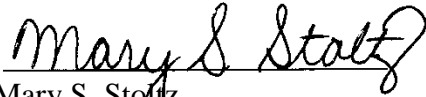
The statement of revenues and expenditures provided below is based on the activity within the department's one state and four self-supporting accounts during the 2008-09 fiscal year. The revenue and expenditure information was obtained from the financial accounting system. The statement is provided for informational purposes only.

	State Funds	Self Supporting Funds	Total
Balance, July 1, 2008	\$ <u> -</u>	\$ <u> 359,084</u>	\$ <u> 359,084</u>
Transfers In	<u> -</u>	<u> 18,893</u>	<u> 18,893</u>
Revenues			
State Appropriations	1,305,113	-	1,305,113
Tuition & Fees Unrestricted	-	688,412	688,412
Sales Educational Activities	-	18,966	18,966
Other	<u> -</u>	<u> 20,000</u>	<u> 20,000</u>
Total	<u> 1,305,113</u>	<u> 727,378</u>	<u> 2,032,491</u>
Transfers Out	<u> -</u>	<u> 24,970</u>	<u> 24,970</u>
Expenditures			
Salaries	1,074,013	527,931	1,601,944
Travel	4,778	7,348	12,126
Operations	<u> 237,437</u>	<u> 187,213</u>	<u> 424,650</u>
Total	<u> 1,316,228</u>	<u> 722,492</u>	<u> 2,038,720</u>
Balance, June 30, 2009	\$ <u> (11,115)¹</u>	\$ <u> 357,893</u>	\$ <u> 346,778</u>

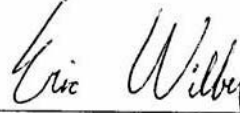
¹This balance was combined with the activity in the university's other state funded accounts at the end of the fiscal year, for final reporting to the state. According to the UNR Planning, Budget and Analysis Department, at the end of the 2008-09 fiscal year the university had \$85 that was reverted to the State.

The Internal Audit Department appreciates the cooperation and assistance received from Admissions and Records Department personnel during this review.

Reno, Nevada
April 30, 2010



Mary S. Stoltz
Senior Internal Auditor



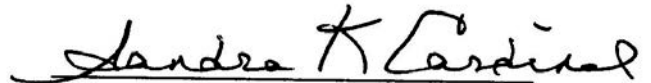
Eric Wilber
Internal Auditor II



Grant Dintiman
Information Technology Auditor



Scott Anderson
Internal Audit Manager



Sandra K. Cardinal
Assistant Vice Chancellor for
Internal Audit and Risk Management



Memorandum

To: Sandi Cardinal, Assistant Vice Chancellor for Internal Audit and Risk Management, Nevada System of Higher Education

From: Tom Judy

Date: July 1, 2010

Subject: Response to the Audit of University of Nevada, Reno Admissions and Records Department

The purpose of this memorandum is to transmit the response from the University of Nevada, Reno Admissions and Records Department for the audit covering the spring 2009 term. I have reviewed and concur with all responses.

Appropriate action has been taken on each recommendation as summarized below. One item must be addressed at the NSHE system level and is not included as part of the university's audit findings.

Number of UNR Findings: 8

Number of Recommendations Implemented: 8

#	Finding	Responsible Party	Implemented
1	Student applications signed and dated	UNR – Admissions	Yes
2	Policies regarding test scores reviewed	UNR – Admissions	Yes
3	Compliance with travel policies	UNR – Admissions	Yes
4	Purchase requisitions submitted in advance	UNR – Admissions	Yes
5	Confidential student records secured	UNR – Admissions	Yes
6	Revenue transactions reviewed periodically	UNR – Admissions	Yes
7	User IDs for document imaging removed	UNR – Admissions	Yes
8	Develop a process to remove or modify user IDs	UNR – Admissions	Yes

Attachments (2)

cc: Milton Glick, President
Shannon Ellis, Vice President, Student Services
Ronald Zurek, Vice President, Administration and Finance