

WESTERN NEVADA COLLEGE
STUDENT ACCOUNTS-PEOPLESOFT
Internal Audit Report
Fall 2012 and Spring 2013

GENERAL OVERVIEW

In recent years, institutions within the Nevada System of Higher Education (NSHE) have implemented a new student information system, PeopleSoft, as part of the first phase of the iNtegrate project. At Western Nevada College (WNC) the system was implemented beginning with the Fall 2011 semester. PeopleSoft includes a student accounts module, which allows students to access their account information through a self-service portal, MyWNC. This portal provides students, faculty, and staff with 24-hour online information and self-service capabilities. PeopleSoft allows students to check for important dates, access and update personal data, apply for financial aid, search for classes, register and pay for classes, and much more.

WNC is authorized in Title 4, Chapter 17 of the Board of Regents Handbook to charge Fees and Expenses to students. These applicable fees and tuition are identified in the NSHE Procedures and Guidelines Manual, Chapter 7.

At WNC, the Controller's Office is primarily responsible for charging and collecting tuition and fees. Tuition and fees charged to student accounts for the Fall 2012 semester was approximately \$2.88 million.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of student accounts within the college's PeopleSoft application for the Fall 2012 and Spring 2013 semesters.

Our review was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors, and included tests of the student

records contained within the application and other auditing procedures, as we considered necessary. The tests included, but were not necessarily limited to, these areas.

1. Testing student accounts to determine whether tuition and fees, and refunds, were accurately assessed and recorded.
2. Reviewing the procedures for updating the tuition and fee tables within the PeopleSoft application.
3. Reconciling student registration fees collected and distributed by the college and verifying the distribution complied with NSHE Procedures and Guidelines Manual, Chapter 7, Section 15.

In our opinion, we can be reasonably assured that the administration of fees and tuition processed within the PeopleSoft application is being performed in a satisfactory manner.

Implementation of the following recommendations, however, would further improve processes in this area.

STUDENT ACCOUNT TESTING

We generated reports of students enrolled in courses during the Fall 2012 and Spring 2013 semesters. From the reports a sample of 57 student accounts was selected for testing, 29 from the Fall 2012 semester and 28 from the Spring 2013 semester. We examined the students' accounts within the PeopleSoft application to determine whether tuition and fees were accurately assessed and recorded.

We also generated reports of students that had dropped courses or were dropped administratively by college personnel, within the PeopleSoft application. From the reports a sample of 47 student accounts was selected for testing, 24 from the Fall 2012 semester and 23 from the Spring 2013 semester. The intent of the review was to determine whether these

transactions were accurately recorded and in compliance with WNC's drop and/or refund policies. The following exceptions were noted.

1. Two students tested were assessed WUE (Western Undergraduate Exchange) tuition at the incorrect rate. The tuition was charged at 150% of the registration fee and student surcharge fee. According to the NSHE Budget and Finance Office, the student surcharge fee should not be included in the calculation.

We recommend the college review the manner in which WUE tuition has been calculated since the student surcharge fee was implemented in fiscal year 2011-12. We recommend refunds be processed and issued to students that were incorrectly assessed.

Institution Response

WNC concurs with this recommendation. The Business Office has refunded the two identified students for the portion of the WUE fee that was calculated on the surcharge. Additionally, a listing of all students with WUE was generated and all affected students have been issued refunds as of January 17, 2014.

Prevention and Monitoring

In the future, the Business Office and the Student Financials technical lead will ensure that WUE will not be calculated on any surcharge fees. Additionally, a surcharge has not been assessed in years subsequent to fiscal year 2011-12, so there has been no additional impact.

2. One student was assessed an incorrect Special Course Fee. The student was enrolled in a High School Fast Track Course and was charged a Special Course Fee of \$50 instead of \$15 as listed in the Procedures and Guidelines Manual. Upon further review, we noted

one other high school student was enrolled in the same course and was charged in the same manner.

We recommend the college review the enrollment in the above courses to determine whether additional students were incorrectly assessed. We recommend affected student accounts be corrected and refunds issued, as necessary.

Institution Response

WNC concurs with this recommendation. The Business Office has refunded the two identified students as of October 9, 2013. Additionally, it was verified that only two students were impacted.

Prevention and Monitoring

WNC has implemented various PeopleSoft queries that check for errors in scheduling. Additionally, the Assistant to the Vice President of Academic and Student Affairs reviews the entire schedule using these queries and reports back to the appropriate divisions. In this instance, one of the queries was not functioning as written and the staff did not catch the incorrect fee. The application support and development department reviews the queries on a semi-annual basis prior to the start of the fall and spring terms to ensure that this mistake does not occur in the future.

3. One student was assessed a late fee for exchanging courses during the college's designated even exchange period. Upon further review by college personnel, the late fee was reversed and the student was issued a refund.

We recommend greater care be taken when processing even exchange transactions.

Institution Response

WNC concurs with the finding and has since refunded the late fee back to the student. This transaction was an even exchange and was not a late addition to their course load and a fee should not have been charged.

Prevention and Monitoring

The Controller and Director of Admissions & Records will ensure that the add/drop period dates are communicated to each other. Additionally, the Business Office will not add the late fee unless authorized by Admissions & Records staff.

4. One student was assessed the incorrect amount of tuition and fees. The student enrolled in 17 credits but was charged for 13 credits.

We recommend the cause of the error be determined so it can be resolved and not recur in the future.

Institution Response

WNC concurs with this finding and agrees that the student was incorrectly charged. As this was a system error discovered after the fact, WNC elected to not go back and charge the student for the additional course.

Prevention and Monitoring

It has been determined that the student system had a “swap” feature turned on, but as this feature has been very problematic, it has since been disabled by System Computing Services and this type of error will not occur in the future.

5. During this review, we noted a late registration fee of \$25 is listed on the WNC website. The fee is not listed in the NSHE Procedures and Guidelines Manual. We were informed

the fee is assessed students that register and pay for courses during the late registration period.

We recommend the language on the WNC website be revised to more accurately describe the fee.

Institution Response

WNC concurs with this finding. WNC has corrected the language on the WNC website to properly reflect the NSHE Procedures and Guidelines Manual.

Prevention and Monitoring

In the future, the webmaster and appropriate department heads will ensure that the language used on the website is consistent with NSHE policy.

6. Two students were assessed Special Course Fees that were approved by the college but were not included on the WNC Special Course Fees master list.

We recommend the fees be included on the master list.

Institution Response

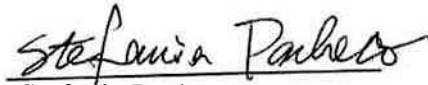
WNC concurs with the finding and has since included the special course fees in the current listing.

Prevention and Monitoring

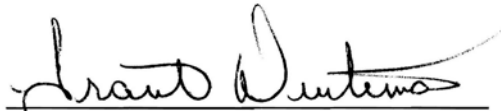
In the future, the Assistant to the Vice President of Administrative and Legal Services will ensure that the Special Course Fees master list will remain updated to ensure that charges entered into the system are accurate and approved.

The Internal Audit Department appreciates the cooperation and assistance received from the Cashier's Office and other university personnel during this review.

Reno, Nevada
November 5, 2013



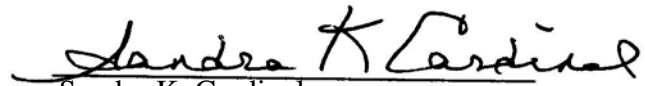
Stefania Pacheco
Internal Auditor I



Grant Dintiman
Information Technology Auditor



Scott Anderson
Internal Audit Manager



Sandra K. Cardinal
Assistant Vice Chancellor for Internal Audit

Memorandum

TO: Scott Anderson, Director of Internal Audit, NSHE

FROM: Chester Burton, President

SUBJECT: Audit Response for Western Nevada College Student Accounts-PeopleSoft Fall 2012 and Spring 2013

DATE: January 17, 2014

Attached is the initial response to WNC Student Accounts-PeopleSoft audit for the Fall 2012 and Spring 2013 semesters. The recommendations and status of corrective actions are provided below.

#	Recommendation	Agree	Completed
1.	We recommend the college review the manner in which WUE tuition has been calculated, since the student surcharge fee was implemented in fiscal year 2011-12. We recommend refunds be processed and issued to students that were incorrectly assessed.	Yes	The Business Office has refunded the two identified students for the portion of the WUE fee that was calculated on the surcharge. Additionally, a listing of all students with WUE was generated and all affected students have been issued refunds as of January 17, 2014.
2.	We recommend the college review the enrollment in the above courses to determine whether additional students were incorrectly assessed. We recommend affected student accounts be corrected and refunds issued, if necessary.	Yes	The Business Office has refunded the two identified students as of October 9, 2013. Additionally, it was verified that only two students were impacted.

#	Recommendation	Agree	Completed
3.	We recommend greater care be taken when processing even exchange transactions.	Yes	The Business Office has since refunded the late fee back to the student. This transaction was an even exchange and was not a late addition to their course load and a fee should not have been charged.
4.	We recommend the cause of the error be determined so it can be resolved and not recur in the future.	Yes	The Business Office agrees that the student was incorrectly charged. As this was a system error discovered after the fact, WNC elected to not go back and charge the student for the additional course.
5.	We recommend the language on the WNC website be revised to more accurately describe the fee.	Yes	WNC has corrected the language on the WNC website to properly reflect the NSHE Procedures and Guidelines Manual
6.	We recommend the fees be included on the master list.	Yes	WNC has since included the special course fees in the current listing.