

UNIVERSITY OF NEVADA LAS VEGAS  
SCHOOL OF DENTAL MEDICINE  
STUDENT GOVERNMENT  
Internal Audit Report  
July 1, 2011 through December 31, 2012

GENERAL OVERVIEW

The Dental Student Government Association (DSGA) of the University of Nevada, Las Vegas School of Dental Medicine School (SDM) was founded in February of 2003 for the purpose of providing a collective voice for dental school students to address their concerns and desires, and to enhance the social activities and academic goals of the SDM students. The DSGA reports directly to the SDM Dean, and is supported by the Assistant Dean for Admissions and Student Affairs who serves as the Faculty Advisor to the DSGA Executive Council and also reports directly to the dean. The DSGA responsibilities and procedures are outlined in their Bylaws and Constitution.

The governing body of the DSGA is its Executive Council, which consists of six elected officials from within the SDM student body. The Executive Council is to plan and implement courses of action to accomplish their purpose of facilitating communications between faculty and students, communications amongst and between classes, managing their business functions, overseeing disbursements, and to recognize and oversee the SDM organizations, clubs, and groups.

Matters pertaining to each single class within the SDM shall be under the jurisdiction of the respective Class Council, which also consists of six elected officials. Their purpose is to facilitate communication between faculty and students.

## SCOPE OF AUDIT

The Internal Audit Department has completed a review of the DSGA for the period of July 1, 2011 through December 31, 2012.

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

1. Ensuring the DSGA is fulfilling its purpose to serve as collective voice for students.
2. Reviewing DSGA's compliance with its Bylaws and Constitution.
3. Reviewing the Student Association portion of the Registration Fee collected from students to determine if in compliance with the Board of Regents fee schedule, and that SDM students are aware of and utilizing the corresponding services and monies available from the Graduate and Professional Student Association (GPSA).
4. Testing expenditures from the SDM Student Activities Account to ensure properly authorized, supported with documentation and related to the benefit of students.
5. Ensuring that elections occurred to fill the Executive and Class Council officer positions.
6. Ensuring meetings of the Executive Council and Class Councils are occurring, are attended by advisors and conducted in compliance with Nevada Open Meeting Law, Chapter 241 of the Nevada Revised Statutes.
7. Reviewing DSGA's oversight of events and fundraising activities.

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

## DSGA CONSTITUTION AND BY-LAWS

We noted the Student Activities, Community Service, and Elections Committees identified in the DSGA Bylaws Article V, were no longer active due to the limited availability of student participants. Their functions were reassigned to the DSGA Executive Council and the Executive Parliamentarian.

We recommend the DSGA By-Laws be reviewed by the SDM and the Executive and Class Councils to determine revisions required for accurately reflecting the responsibilities to be performed.

### **Institution Response**

**We agree with this recommendation.**

### **Correction**

**The DSGA By-Laws and Constitution have been revised on 5/21/13 by the 2013-14 Executive Council members to reflect elimination for standing committees (Student Activities, Community Service and Elections). Ad-hoc committees instead may be formed at the discretion of the Executive Council Chairperson. The revised documents, which are more reflective of the responsibilities and systems established within the DSGA, have been reviewed and approved by Dean Karen West. We anticipate that a vote of the current student body will take place by the end of July.**

### **Prevention & Monitoring**

**The SDM Assistant Dean for Admissions and Student Affairs/ Advisor will ensure the Constitution and By-Laws are reviewed by the Executive Council members soon after being elected in the Spring Semester so they are familiar with procedures at the commencement of their term (Summer Semester).**

### **FOLLOW-UP RESPONSE**

**The initial Constitution and Bylaws were created by the founding administration at the inception of the School of Dental Medicine (SDM) in 2002. It was created based on their experiences from other institutions and what they envisioned for the SDM. As the school evolved, the Dental Student Government Association (DSGA) Executive Council evolved to more efficiently perform the duties of the various committees. Committees were theoretically in existence but not functioning in the capacity as formalized in the Constitution and Bylaws.**

**The 2013-14 Executive Council members revised the Constitution and Bylaws to reflect current policies and procedures. Prior to the student body voting, the Dean reviewed and**

**approved the revisions. The student body voted to approve the changes. On July 1, 2013, the changes received final approval by the Executive Council and took effect.**

**On July 18, 2013, the Executive Council held a meeting to educate the officers of the class councils and student organizations under the purview of the DSGA. New training procedures were established to ensure that this type of problem does not recur. Future training sessions will be conducted each April to ensure subsequent Executive Council, Class Councils, and Student Organization representatives are adequately trained in the future. The Assistant Dean for Admissions and Student Affairs will ensure and oversee this training.**

**We respectfully request that this item be closed.**

We noted deficiency in complying with the DSGA Constitution and By-Law requirements related to maintaining meeting minutes for all Executive Council meetings. We noted some, but not all, of the Executive Council minutes were retained, and did not always identify the meeting attendees or identify approval of the minutes from the previous meeting.

We recommend the SDM brief their recently elected Executive and Class Council officers regarding requirements for completing and retaining meeting minutes.

### **Institution Response**

**We agree with this recommendation.**

### **Correction**

**The 2013-14 Executive Council members have met with SDM Assistant Dean for Admissions and Student Affairs/ Advisor on 5/21/13 to discuss the importance of recordkeeping. The Council has implemented the use of meeting minutes. On July 18, 2013, the Executive Council hosted a seminar for all Class Council members and student organization leadership Items to be discussed include current policies for completing and retaining meeting minutes, the overall structure of the DSGA, and general policies regarding DSGA affairs. Copies of the DSGA By-Laws and the Constitution will be made available on the SDM SharePoint document server.**

### **Prevention & Monitoring**

**The SDM Assistant Dean for Admissions and Student Affairs/ Advisor will review documents on the SDM SharePoint document server at least once a trimester to ensure the completeness of these records.**

**We respectfully request that this item be closed.**


**FOLLOW-UP RESPONSE**

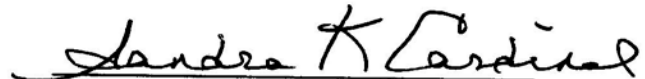
**This recommendation was fully implemented at the time of the initial responses.**

The Internal Audit Department appreciates the assistance and cooperation received from the School of Dental Medicine personnel and student officers during this review.

Las Vegas, Nevada  
May 8, 2013

  
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**AUDIT:** UNLV School of Dental Medicine Graduate Student Association

**AUDIT PERIOD:** 07/31/2011 – 12/31/2012

**NUMBER OF FINDINGS:** 2

**NUMBER OF RECOMMENDATIONS IMPLEMENTED:** 2

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Bylaws need to be reviewed/updated	Yes	Yes	
2	Meeting minutes not properly maintained	Yes	Yes	