

COLLEGE OF SOUTHERN NEVADA  
ASSOCIATED STUDENTS OF THE COLLEGE OF SOUTHERN NEVADA  
Internal Audit Report  
July 1, 2011 through December 31, 2012

GENERAL OVERVIEW

The Associated Students of the College of Southern Nevada (ASCSN) is the student government organization at the College of Southern Nevada (CSN). The funds allocated to support ASCSN activities are revenues from student fees assessed per credit hour to each CSN student. The mission of ASCSN is to provide activities for the social interaction of students, to involve students in the mission, philosophy and goals of CSN, to offer the student voice to the Administration of the College and to promote interaction with students from other segments of the Nevada System of Higher Education (NSHE).

The ASCSN is comprised of Executive Board Members and Campus Senators. Executive Board members consist of a President, Vice President, Secretary and Treasurer who represent the CSN campuses. There are four Campus Senators for each main campus and two Campus Senators to represent the Extension Campuses. The Executive Board Members and Campus Senators constitute the ASCSN Senate. The Senate votes on various affairs including allocation of student activities' general funds, recognition and review of student clubs and organizations, participation in college committees which require student representation and other business pertaining to the interests and general welfare of the student body.

ASCSN day-to-day operations and administration is managed by an interim advisor - the Assistant Vice President, Student Engagement Services, and its financial aspects by a financial advisor - the Executive Director, Business Operations. During the course of the audit, ASCSN employed the elected ASCSN officials and one classified employee.

## SCOPE OF AUDIT

The Internal Audit Department has completed a review of ASCSN for the period 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. Reviewing contracts for compliance with Board of Regents and Nevada System of Higher Education (NSHE) guidelines.
2. Reviewing the ASCSN Constitution and By-Laws, and institutional policies for departmental compliance.
3. Reviewing the fee distribution for compliance with the Board of Regents fee schedule.
4. Testing expenditures for propriety, supporting documentation and proper signature approvals.
5. Reviewing meeting minutes and agendas for compliance with Nevada Open Meeting Law, Chapter 241 of the Nevada Revised Statutes.
6. Examining student employee timesheets and class schedules.
7. Examining and testing student club and organization files and funding requests.
8. Examining and testing records of employee leave, telephone charges and equipment inventory.
9. Reviewing the ASCSN Cipriano Chavez Work for Your Book Assistance Program.

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

## ASCSN CONSTITUTION AND BY-LAWS

We noted during our review of ASCSN expenditures that there is an established approval procedure, which included the ASCSN Advisor, ASCSN Financial Advisor, and the ASCSN President and Treasurer. However, we noted the ASCSN Constitution does not identify required approvals for expenditures, and the ASCSN By-Laws only identify that the ASCSN President shall have signature authority. According to the Board of Regent's Handbook, Title 4 Chapter 20, "in order to guarantee fiscal accountability, expenditures must be approved by both the business manager funded by the student association and the student association in accordance with its constitution."

We recommend the required signature approvals for expenditures be identified in the ASCSN Constitution or By-Laws.

### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. The CSN Director of Student Life and Leadership Development is working with ASCSN leadership to review, modify, and update the ASCSN Bylaws to reflect the appropriate signature approvals for expenditures. The revision has been developed and the ASCSN By-Law and Constitution Committee is scheduled to meet on 7/19/13. Upon their approval, the revision must be posted for 10 days prior to consideration/ratification by ASCSN Senate at their scheduled meeting on August 2, 2013. This timeline will ensure that the proper By-Law language is in place effective fall semester 2013.**

### **Institution Follow-Up Response**

**By-Law Article XXIII (page 41 of the ASCSN Senate By-Laws) was ratified on August 2, 2013 to reflect the change. The By-Laws in their entirety been provided to NSHE Internal Audit for inclusion in the audit file. This recommendation has been completed.**

### **Prevention and Monitoring**

**Signature Compliance Checklists have been developed for each purchasing document (e.g. Limited Purchase Order (LPO), Purchase Request (RX), Payment Voucher (PV), etc.) The department is required to use these checklists to ensure that all required signature approvals and supporting documentation are in place per ASCSN Bylaws and CSN policies and procedures. In addition, CSN Financial Services has established protocols (SIGA Screen) to ensure that required signatures have been secured prior to document processing. The Director of Student Life and Leadership Development has implemented a mandatory monthly, quarterly, and annual reconciliation of all ASCSN**

**expenditures and supporting documentation to ensure that all files are complete and properly maintained. ASCSN leadership and department staff are also required to attend mandatory trainings regarding purchasing policies and procedures.**

#### **Institution Follow-Up Response**

**The Signature Compliance Checklists and the Procedure for Reconciliation were previously provided to NSHE Internal Audit for inclusion in the audit file. As described above, reconciliations of expenditures are occurring and the most recent report has been provided to NSHE Internal Audit under separate cover.**

**The Department of Student Life and Leadership Development staff and ASCSN Executive Board members attended a mandatory CSN Purchasing Department training session facilitated by CSN's Director of Purchasing on June 27, 2013.**

**With the start of Spring Semester 2014, there are new ASCSN officers. Purchasing training for the new officers is scheduled for January 31, 2014. These recommendations have been implemented/completed.**

We also reviewed stipend payments to ASCSN Executive Board members and Senators to determine whether the payments were awarded in accordance with the By-Laws. During our review, we noted the stipend amount paid is not an exact amount as stated in the By-Laws, but instead is broken down into an hourly wage for actual hours worked.

We recommend revising the current By-Laws to accurately reflect the distribution of stipend payments.

#### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. ASCSN By-Law 16.06 was reviewed, modified, and updated spring 2013 to accurately reflect the distribution of stipend payments. The language of the By-Laws has been clarified and clearly identifies a per-semester stipend amount as well as an hourly rate/wage. The updated ASCSN By-Laws have been provided to NSHE Internal Audit under separate cover for inclusion in the audit file.**

#### **Prevention and Monitoring**

**The Director of Student Life and Leadership Development and support staff attended CSN Human Resources Office's training on employment document creation to ensure accurate preparation, approvals and stipend distribution for all ASCSN officers/senators. ASCSN's Financial Advisor provides a second level of approval for all employment contracts to ensure compliance with ASCSN By-Law 16.06. The department will continue to comply with these protocols and will provide staff with future training as appropriate.**

### **Institution Follow-Up Response**

**As indicated above, all necessary updates to the ASCSN By-Laws were completed at the time of the initial response. All staff members have received the required orientation to the employment contract preparation. This orientation will occur again when and if new staff members are hired. These audit recommendations have been implemented.**

### **CLUB AND ORGANIZATION FILES**

We reviewed a sample of 10 club/organization packets from fiscal year 2013 for the requirements set forth in the ASCSN By-Laws. We noted the files maintained were missing required items such as the constitution definition of quorum for two of 10 tested, semester end expenditure report for eight of 10 tested, copies of Executive Board member's Student ID's for four of 10 tested and date/time stamp or signature of who received the club packet for four of 10 tested. Additionally, club meeting minutes maintained did not reconcile to the meeting schedule submitted by the club for 10 of 10 tested and minutes were submitted late to ASCSN for four of 10 clubs tested.

We recommend that greater care be taken to ensure the requirements in accordance with the ASCSN By-Laws for Clubs/Organizations are followed.

### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. Processes, procedures, and controls for reviewing and processing club/organization packets were revised during the spring 2013 semester. The ASCSN club/organization packet, ASCSN By-Law 19, and the process for monitoring of club/organization to improve accountability, compliance, and record keeping were included in these revisions. The revisions clearly outline the criteria for recognition that must be met including documentation, signatures, date and time stamps that must be in place for accountability purposes, etc. Attendance at the orientation for the club/organization advisor and membership is mandatory; failure to attend will result in ASCSN's denial of recognition. The club packet, relevant By-Laws, expectations and consequences for submitting incomplete packets are all topics covered during the orientation session. The updated ASCSN By-Laws have been provided to NSHE Internal Audit under separate cover for inclusion in the audit file.**

**The club/organization packet has been revised to require clubs to submit a complete tentative meeting schedule. This allows the club more flexibility if the need arises for a change to their scheduled dates. Clubs may notify ASCSN of meeting date changes via e-mail.**

### **Prevention and Monitoring**

Effective spring 2013, ASCSN compiles a monthly report of all recognized clubs/organizations documenting: 1) areas of compliance and non-compliance; and 2) warnings and revocations. At the conclusion of each semester all club documents are reconciled. The Director of Student Life and Leadership Development also implemented mandatory monthly, quarterly, and annual reconciliations of all club/organization packets, supporting documentation, and required items to ensure that all files are complete and properly maintained.

During spring 2013 semester, ASCSN revised By-Law 19 to clearly outline consequences for club/organization non-compliance. Consequences include a range of penalties from written warning and opportunity to remedy the deficiency, up to and including (for continued non-compliance with By-Law 19) the club's possible placement on the Senate agenda for revocation. Subsequent to By-Law 19's revision, ASCSN has held clubs/organizations accountable for non-compliance via revocation. Beginning fall semester 2013, Director of Student Life and Leadership Development will hold monthly meetings specifically for club/organization advisors to improve communication, engagement, and accountability with the goal of improving compliance with the standards set forth in By-Law 19.

All department staff, including ASCSN leadership, are required to attend training on processing club/organization packets to ensure compliance with By-Law 19. This will ensure that training will continue in future years with all incoming Student Government officers.

**These recommendations have been implemented.**

### **Institution Follow-Up Response**

The monthly reports are compiled and on file for review by audit staff. All reconciliations of club packets have taken place and are available for review. No warnings were necessary for non-compliance during the fall 2013 semester. The Club/Organization Compliance List has been provided to Internal Audit under separate cover.

During the Fall 2013 semester *Club Advisor Open Meetings* were held on: September 19, 2013; October 17, 2013; November 21, 2013; and December 19, 2013.

During the Spring 2014 semester, *Club Advisor Open Meetings* are scheduled for: February 20, 2014; March 27, 2014; April 17, 2014; and May 15, 2014.

Reference training for Student Life and Leadership Development staff and ASCSN Leadership occurred on June 27, 2013 to ensure packets are completed in compliance with ASCSN By-Laws. Spring 2014 trainings are scheduled for January 17, 2014.

**All audit recommendations have been implemented.**

## FUNDING REQUESTS

We reviewed six of the 10 funding proposal requests to test for compliance with ASCSN By-Law 17 and Funding Proposal Request Policies and Procedures requirements. During our review, we noted missing time stamps/initials on Accountability Worksheets for six of six tested, two for fiscal year 2012 and four from fiscal year 2013. We also noted proposals that should have returned unused funding for three of six tested, two for fiscal year 2012 and one for fiscal year 2013.

We recommend following the standards set forth in the ASCSN By-Laws and Funding Proposal Request Policies and Procedures.

### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. Processes, procedures, and controls for reviewing and processing funding proposal packets were revised during spring 2013 semester. These revisions include the ASCSN club/organization and department/division funding packet, ASCSN By-Law 17, and the process for monitoring of club/organizations and department/division funding proposals to improve accountability, compliance, and record keeping. ASCSN has since been in compliance. The Director of Student Life and Leadership Development worked with Student Government and the ASCSN Financial Advisor to secure the return of all of the unused funds referenced above. The updated ASCSN By-Laws have been provided to NSHE Internal Audit under separate cover for inclusion in the audit file.**

### **Prevention and Monitoring**

**All department staff, including ASCSN leadership, are now required to attend training on processing funding requests and accountability worksheets to ensure that all components (signatures, time stamps, and supporting documentation) are in place in accordance with standards set forth in the ASCSN By-Laws and Funding Proposal Request Policies and Procedures. As mentioned above, ASCSN revised the funding proposal packet as well as By-Law 17 during the spring 2013 semester. These revisions have resulted in more stringent criteria, higher expectations, and a greater level of accountability and consequences for non-compliance for clubs/organizations and departments/divisions who request funding from ASCSN.**

**Department procedures have been revised to include official written notification to clubs/organizations and department/divisions when their accountability sheets are past due. This recommendation has been implemented.**

### **Institution Follow-Up Response**

**Student Life and Leadership Development staff and ASCSN leadership received training on Funding Proposal Requests on June 27, 2013. As it relates to copies of notifications of noncompliance and other follow-up materials, none have been required up to, and including, January 14, 2014. There has been only one funding proposal request for which funds are now in the process of being transferred to the club.**

**The recommendations have been implemented.**

### **MEETING MINUTES**

We reviewed controls established for ensuring compliance with the Open Meeting Law, NRS Chapter 241, which requires meeting minutes be accessible and proper notification of meetings be provided to the public. Of the 35 Senate minutes and 37 Committee minutes reviewed, the following exceptions were noted.

1. For three Senate Meeting minutes during fiscal year 2012, only “unapproved copies could be located.
2. For fiscal year 2012, it is difficult to determine whether the Planning and Awards Committee and Outreach Committee meetings were held in accordance with the ASCSN By-Laws since minutes were unavailable for review.
3. Nine committee meeting minutes during fiscal year 2012 were not approved.

We recommend ensuring better care in approving and maintaining meeting minutes in accordance with the Nevada Open Meeting Law.

### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. At the start of FY2013, the Director of Student Life and Leadership Development worked with ASCSN to implement protocols to ensure that Senate and Committee meeting minutes are approved and maintained in accordance with Nevada Open Meeting Law. Since their implementation, the approval and maintenance of meeting minutes is compliant with the Nevada Open Meeting Law.**

### **Prevention and Monitoring**

**The Director of Student Life and Leadership Development implemented a mandatory bi-weekly review and reconciliation process to ensure that all ASCSN Senate**



and Committee meeting minutes are being approved in a timely manner and maintained in accordance with Nevada Open Meeting Law. This includes maintaining electronic and physical copies. This recommendation has been implemented.

#### **Institution Follow-Up Response**

All approved and unapproved minutes for the Senate and Committee meetings are available for review. The Director of Student Life & Leadership Development conducts a weekly reconciliation of Senate and Committee meeting minutes to ensure timely approval and compliance with Nevada Open Meeting Law. This recommendation has been implemented and is completed.

#### **EQUIPMENT**

We performed a review of controls over equipment inventory in accordance with NSHE policy. During our review, we performed a sample physical inventory of nine equipment items with an asset value of \$9,400 assigned to ASCSN on the department's master equipment inventory list to test for asset existence, property identification, and accuracy of inventory records. Our review resulted in locating eight of nine equipment items. One item with a cost of \$4,235 could not be located due to the item being previously traded in for another item without a corresponding entry to the inventory record.

We recommend the department maintain current and accurate equipment inventory records.

#### **Institution Response**

The College of Southern Nevada concurs with the recommendation. Paperwork for the \$4,235 item noted in the recommendation was located indicating that the item had been traded in. A corresponding entry to the inventory record was made to reflect this transaction. The Director for Student Life and Leadership Development has conducted an internal review of all ASCSN physical inventories. Physical inventory records accurately reflect the equipment that is currently in place at each ASCSN office.

#### **Prevention and Monitoring**

The Director of Student Life and Leadership Development has implemented a mandatory quarterly physical inventory review to ensure that all ASCSN physical inventory is accounted for and is accurately reflected in both departmental and institutional records. This recommendation has been implemented.

### **Institution Follow-Up Response**

**Quarterly inventories are available for review by audit. The most recent inventory list has been forwarded to NSHE Internal Audit for inclusion in the file. This recommendation was completed at the time of the initial response.**

### **WORK FOR YOUR BOOKS**

The ASCSN Student Government sponsors the ASCSN/Cipriano Chavez Work for Your Book (WFYB) Assistance Program, which provides students the opportunity to receive a book voucher in exchange for providing work service hours to the college. We reviewed a sample of 32 WFYB applications/files to determine compliance with program requirements and noted the following exceptions.

1. Applications were missing signatures of the student and/or advisor for 19 of 32, 16 for fiscal year 2012 and three for fiscal year 2013.
2. Supporting student I.D.'s were missing for 18 of 32, 13 for fiscal year 2012 and five for fiscal year 2013.
3. Eight timesheets were missing student signatures, six for fiscal year 2012 and two for fiscal year 2013.
4. During fiscal year 2012, three students were required to repay the voucher, but supporting repayment documentation could not be located.
5. Ten vouchers were missing signatures of the student and/or advisor, nine for fiscal year 2012 and one for fiscal year 2013.

We recommend applications/files be completed with required signatures, supporting student I.D.'s, and that documentation be in place to support the required repayment of vouchers.

### **Institution Response**

**The College of Southern Nevada concurs with the recommendation. The Director of Student Life and Leadership Development is working with Student Government and Student Financial Services (Financial Aid) to convert the ASCSN/Cipriano Chavez Work**

**for Your Book (WFYB) Assistance Program to an ASCSN Scholarship program. Funds will be allocated to eligible students by Student Financial Services based on scholarship criteria developed by ASCSN. This transition will eliminate manual processing and storage of forms. In addition, it will allow for better tracking, processing, and improved oversight of fund disbursement and repayment. The goal is to continue to defray the cost of attendance for students but through a process and procedure that allows for better oversight, tracking, record keeping and compliance. The conversion to a scholarship program will be implemented not later than the start of spring semester 2014.**

#### **Prevention and Monitoring**

**To ensure compliance, funding for the ASCSN Scholarship will continue to be provided by ASCSN through established approval processes and procedures as set forth by the ASCSN Constitution and/or By-Laws. In addition, allocation of scholarship funds will be in accordance with established scholarship criteria and established institutional and financial aid protocols. The Director of Student Life and Leadership Development as well as ASCSN leadership will monitor and review all applications submitted for the ASCSN Scholarship to ensure that applicants meet scholarship criteria. Records will be reconciled during each semester to ensure compliance with scholarship requirements**

#### **Institution Follow-Up Response**

**As recommended, the ASCSN/Cipriano Chavez Work for Your Book (WFYB) Assistance Program was converted to the ASCSN Book Scholarship program has been completed. Funds have been transferred to the Financial Aid Office for disbursement to eligible students. The eligibility requirements are as follows: 1) Recipient must be a full-time student; 2) Have a minimum 2.0 cumulative Grade Point Average (GPA); and 3) Have an Expected Family Contribution (EFC) between \$3,600-\$5,081, as determined by Financial Aid.**

**Reconciliation of the ASCSN Book Scholarship will be completed by the ASCSN Financial Advisor, Director of Student Life & Leadership Development, and ASCSN Executive Board. Records will be held in the office of the Director of Student Life & Leadership Development. The reconciliation will be completed within sixty (60) days of the start of the semester. Since this program commences at the start of the current semester (Spring Semester, 2014) the reconciliation will not be completed for approximately 60 days. The reconciliation documents will be retained and be available upon request. This recommendation has been completed.**

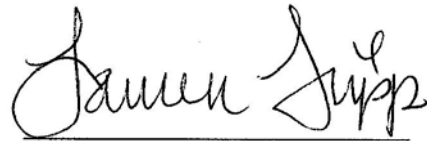
### **STATEMENT OF REVENUES AND EXPENDITURES**

The revenue and expenditure information was obtained from the financial accounting system. The statement is provided for informational purposes only.

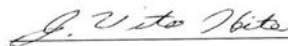
	Restricted Gifts	Auxiliary Accounts	Agency Funds	Total
Balance, July 1, 2011	\$ -	\$ 147,072	\$ -	\$ 147,072
Transfers-In	-	101,758	-	101,758
Revenues				
Tuition & Fees	-	298,336	-	298,336
Sales & Services	-	20,472	-	20,472
Private G, G, and C	1,574	-	-	1,574
Other	-	-	-	-
Total Revenue	1,574	318,808	-	320,382
Transfers-Out	-	236,788	-	236,788
Expenditures				
Salaries	-	95,862	-	95,862
Travel	-	1,283	-	1,283
Operating	-	95,940	-	95,940
Hosting	-	44,108	-	44,108
Encumbrances	-	-	-	-
Total Expenditures	-	237,193	-	237,193
Balance, June 30, 2012	\$ 1,574	\$ 93,657	\$ -	\$ 95,231
Balance, July 1, 2012	\$ 1,574	\$ 93,657	\$ -	\$ 95,231
Transfers-In	-	19,735	-	19,735
Revenues				
Tuition & Fees	-	188,439	-	188,439
Sales & Services	-	10,859	-	10,859
Private G, G, and C	-	-	-	-
Other	-	-	176	176
Total Revenue	-	199,298	176	199,474
Transfers-Out	-	33,608	-	33,608
Expenditures				
Salaries	-	41,732	-	41,732
Travel	-	602	-	602
Operating	-	54,381	-	54,381
Hosting	-	8,886	-	8,886
Encumbrances	-	2,171	-	2,171
Total Expenditures	-	107,772	-	107,772
Balance, December 31, 2012	\$ 1,574	\$171,310	\$ 176	\$ 173,060

The Internal Audit Department appreciates the assistance and cooperation received from  
CSN staff during this review.

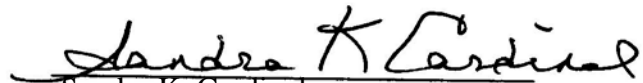
Las Vegas, Nevada  
April 16, 2013



Lauren Tripp  
Senior Internal Auditor



J. Vito Hite  
Internal Audit Manager



Sandra K. Cardinal  
Assistant Vice Chancellor for Internal Audit



## Memorandum

### Senior Vice President, Finance & Administration

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**TO:** Scott Anderson, Audit Manager  
NSHE

**FROM:** Patricia Charlton  
Senior Vice President, Finance & Administration

**SUBJECT:** Follow-Up Response for Associated Students of the College of Southern Nevada  
Audit For the period July 1, 2011 through December 30, 2012

**DATE:** January 16, 2014

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Attached is the initial response to the CSN's Associated Students of CSN Audit for the period from July 1, 2011 through December 31, 2012. The recommendation and status of corrective actions are provided below.

#	Recommendation	Agree	Completed
1.	<p>ASCSN Constitution &amp; By-Laws</p> <p>a. We recommend that the required signature approvals for expenditures be identified in the ASCSN By-Laws.</p> <p>b. We recommend revising the current By-Laws to accurately reflect the distribution of stipend payments.</p>	Yes	<p>ASCSN By-Law Article XXIII was ratified on 8/2/13 and the updated by-laws have been provided in their entirety to NSHE Internal Audit for inclusion in the audit file.</p> <p>Signature Compliance Checklists and Procedures for Reconciliation and updated reports were previously provided to NSHE Internal Audit for inclusion in the audit file. All training was conducted in June, 2013; new officers will receive training January 31, 2014 with the commencement of the Spring 2014 semester.</p> <p>The ASCSN By-Laws were updated at the time of the initial response.</p> <p>All recommendations have been implemented/ completed.</p>
2.	<p>Club and Organization Files</p> <p>We recommend that greater care be taken to ensure the requirements in accordance with the ASCSN By-Laws for Clubs/Organizations are followed.</p>	Yes	<p>All reports have been completed and are on file for review by audit staff; reconciliations have taken place and compliance of Clubs/Organizations has been ensured; Club Advisor Meetings were held Fall Semester 2013 and a set schedule for Spring 2014 is in place; and reference training has occurred for the Student Life and Leadership and the ASCSN Leadership to ensure compliance with ASCSN By-Laws.</p> <p>All audit recommendations have been implemented.</p>

#	Recommendation	Agree	Completed
3.	<p>Funding Requests We recommend the standards set forth in the ASCSN By-Laws and Funding Proposal Request Policies and Procedures</p>	Yes	<p>Processes, procedures and controls for reviewing and processing funding proposal packets were revised during spring 2013 semester. Revisions to ASCSN By-Law 17, ASCSN club-organization and department/division funding packet, and the process for monitoring funding proposals to improve accountability, compliance and record keeping were completed at the time of the initial response.</p> <p>Student Life and Leadership and ASCSN leadership received training on Funding Proposals in June, 2013. To date (January 14, 2014) only one funding proposal request has been received; the funds are in the process of being transferred to the club.</p> <p>This recommendation has been completed.</p>
4.	<p>Meeting Minutes We recommend ensuring better care in approving and maintaining meeting minutes in accordance with the Nevada Open Meeting Law.</p>	Yes	<p>At the start of FY2013, the Director of Student Life and Leadership Development worked with ASCSN leaders to implement protocols to ensure that Senate and Committee meeting minutes are approved and maintained in accordance with Nevada Open Meeting Law. Since their implementation, the approval and maintenance of meeting minutes is compliant with the Nevada Open Meeting Law and includes electronic and physical copies.</p> <p>All minutes (approved and those in process that are currently unapproved) are available for review. Weekly reconciliation of all ASCSN Senate and Committee meeting minutes ensure timely approval and compliance with the Nevada Open Meeting Law. This recommendation has been implemented.</p>
5.	<p>Equipment We recommend the department maintain current and accurate equipment inventory records.</p>	Yes	<p>Quarterly inventories are available for review by Internal Audit. The most recent inventory list was forwarded to NSHE Internal Audit for inclusion in the audit file. This recommendation was completed at the time of the initial response.</p>
6.	<p>Work for your Books We recommend applications/files be completed with required signatures, supporting student I.D.'s and that documentation be in place to support the required repayment of vouchers.</p>	Yes	<p>Work was completed to convert this program to the ASCSN Book Scholarship Program. Funds were transferred to Financial Aid Office and will be disbursed to students who meet established eligibility requirements. Reconciliation of the ASCSN Book Scholarship will be completed by ASCSN Financial Advisor, Director of Student Life &amp; Leadership and the ASCSN Executive Board.</p>

#	Recommendation	Agree	Completed
6.	Work for your Books (continued)		According to the established requirements, the first reconciliation will be completed within the 60 days of the start of Spring Semester 2014, which is the first semester that this scholarship is in effect.  This recommendation has been implemented.

As referenced in the attached comprehensive Audit Response, the following documents were forwarded under separate cover to NSHE Internal Audit for inclusion in the ASCSN Audit File:

- ASCSN Student Government By-Laws (Revised 10/04/13)
- ASCSN Expenditure Reconciliation Report (through 12/30/13)
- ASCSN Club/Organization Compliance List (through 1/13/14)
- ASCSN Equipment Inventory (dated 11/1/13)

The Audit Committee Agenda Request form is also attached. Please let me know if you have any questions regarding this information.

Thank you!

PAC:mte

- c: Michael D. Richards, President  
 Mary Kaye Bailey, Associate Vice President for Financial Services/Controller  
 Stephanie Hill, Assistant Vice President, Student Engagement Services  
 Dan Morris, Executive Director for Business Operations