

GREAT BASIN 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 Great Basin College (GBC) 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, MyGBC. 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.

GBC 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 GBC, 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 \$2.17 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 63 student accounts was selected for testing, 32 from the Fall 2012 semester and 31 from the Spring 2013 semester. We examined the students' accounts within the PeopleSoft application to determine whether tuition and fees was 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 40 student accounts was selected for testing, 20 from the Fall 2012 semester and 20

from the Spring 2013 semester. The intent of the review was to determine whether these transactions were accurately recorded and in compliance with GBC's drop and/or refund policies. The following exceptions were noted.

1. On one occasion, a student was administratively dropped from courses for non-payment of fees. We noted the tuition and fee charges were not removed from the student's account when the courses were dropped. We were informed the charges were not removed due to an error that occurred within the PeopleSoft application that did not recalculate the student's fees correctly. Upon notification of this situation with GBC personnel, the charges were removed from the student's account.

We recommend that college personnel work with System Computing Services (SCS) to resolve this problem and to prevent it from recurring in the future.

Institution Response

We agree with this recommendation.

Correction

The Student Accounts Manager is in the process of creating a query which will identify and list the students that have been purged as well as their account balances. Timeline for query completion is mid-February 2014.

Prevention & Monitoring

The query will run after each administrative drop occurs to ensure that student accounts reflect the dropped class charges.

2. On three occasions, students were charged non-resident tuition at the incorrect rate. The rate for fiscal year 2011-12, rather than 2012-13, was applied to the students' accounts.

We recommend that tuition and fees be appropriately updated within the PeopleSoft application.

Institution Response

We agree with this recommendation.

Correction

Tuition and fees have been appropriately updated within the PeopleSoft application by the Student Accounts Manager and tuition has been recalculated.

Prevention & Monitoring

For future fiscal rate changes, a second review of the tuition and fee charges will be conducted by a member of the Controller's Office staff to ensure the correct rates have been assessed.

3. During this review, we noted two fees that were not being posted to student accounts within the PeopleSoft application. We were informed the fees are collected at the department level and as a result; do not get posted to PeopleSoft.

We recommend the fees be posted to students' accounts to provide a complete record of fee assessments within the PeopleSoft application.

Institution Response

We agree with this recommendation.

Correction


The Student Accounts Manager met with Admissions & Records to identify and review charges that are assessed at the departmental level. As a result of the meeting, graduation application fees will be added to student accounts beginning in Summer 2014. A meeting with the Nursing Department regarding CNA testing fees is scheduled in February 2014.

Prevention & Monitoring


The VPBA and Student Accounts Manager reviewed a list of current fees and have identified which fees could be added to the PeopleSoft application. Not all fees are appropriate to be charged to a student account. For example, GED testing, proctoring, and special examination fees are charged to non-students and therefore accounts do not exist in PeopleSoft.

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

Reno, Nevada
October 15, 2013



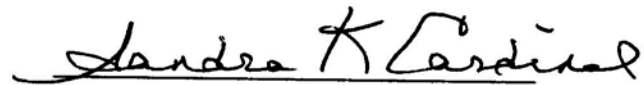
Stefania Pacheco
Internal Auditor I



Grant Dintiman
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Scott Anderson
Internal Audit Manager



Sandra K. Cardinal
Assistant Vice Chancellor for Internal Audit



MEMORANDUM

Vice President for Business Affairs

TO: Scott Anderson, Interim Director of Internal Audit

FROM: Sonja Sibert, Vice President for Business Affairs

SUBJECT: Audit Response for Great Basin College Student Accounts - PeopleSoft
Fall 2012 and Spring 2013 Terms

DATE: January 23, 2014

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Student Account Testing Work with SCS to resolve PeopleSoft application problem to ensure that students that have been administratively dropped will have all charges removed from their account.	Yes	No	02/2014
2	Appropriately update tuition and fees within the PeopleSoft application.	Yes	Yes	
3	Post department level fees to students' accounts to provide a complete record of fee assessments.	Yes	No	07/2014