

UNIVERSITY OF NEVADA, LAS VEGAS  
DIFFERENTIAL PROGRAM AND SPECIAL COURSE FEES  
Internal Audit Report  
March 1, 2012 through February 28, 2013

GENERAL OVERVIEW

Board of Regents policy allows institutions to charge Differential Program and Special Course Fees to students in addition to the standard per credit registration fees. These fees are identified in the NSHE Procedures and Guidelines Manual Chapter 7, Section 7 for Differential Program Fees and Section 9 for Special Course Fees.

Differential Program Fees are limited to high cost and/or high demand programs and were approved for use at the University of Nevada, Las Vegas (UNLV) beginning with four programs during the Spring 2012 semester and two programs during Fall 2012. The Differential Program Fees assessed by UNLV are applied to upper division and graduate level courses in architecture and nursing, and graduate level courses in business, physical therapy, social work, and urban leadership. Differential Program Fees require Board of Regents' approval.

Special Course Fees were initiated years ago and are authorized for courses with extraordinary instructional costs due to individual instruction, class supplies, specialized equipment and software, third party payment for use of facilities, special transportation requirements, intensive supervision or technical requirements, or some combination of these reasons. The university has delegated responsibility for reviewing Special Course Fee proposals to the Special Fees Committee. The Committee Chair will then present the fee requests to the President for final approval. Fees in excess of \$50 require Board of Regents approval and are listed in the NSHE Procedures and Guidelines Manual.

## SCOPE OF AUDIT

The Internal Audit Department has completed a review of Differential Program Fees and Special Course Fees at UNLV for the period of March 1, 2012 through February 28, 2013.

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

1. Testing Special Course Fees and Differential Program Fees to determine whether the fees were properly approved and that students were assessed the correct fees.
2. Reviewing the balance of funds maintained in Special Course Fee and Differential Program Fee accounts to determine whether fees collected were adequately expended and there is not an unreasonable balance in the accounts.
3. Reviewing expenditures paid with Special Course Fee and Differential Program Fee funds for reasonableness, supporting documentation, and proper signature approvals.

In our opinion, we can be reasonably assured that the university is managing Differential Program and Special Course Fees in a satisfactory manner. However, implementation of the following recommendations would further improve this process.

## SPECIAL COURSE FEES OVER \$50

We obtained a list of Special Course Fees assessed by the University from the UNLV Office of the Executive Vice President and Provost (EVPP). We compared the fees over \$50 to those approved by the Board of Regents as documented in the NSHE Procedures and Guidelines Manual. Our review of 130 courses over \$50 noted the following exceptions.

1. On four occasions, Special Course Fees were noted as established within the university's PeopleSoft fee tables, but were not included in the Procedures and Guidelines Manual.
2. On three occasions, Special Course Fees were noted as established within the university's PeopleSoft fee tables, but did not agree to the fees identified in the Procedures and Guidelines Manual.
3. On 14 occasions, inactive Special Course Fees remained within the university's PeopleSoft fee tables.

We recommend the university submit documentation to the System Administration Office and the Board of Regents to support the course additions and changes, and request that the Procedures and Guidelines Manual be updated with the correct information. We additionally recommend courses with inactive fees be removed from PeopleSoft.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**Our review of the discrepancies revealed that all the fees had been properly approved by the Board at one time, if required. Most of these fees had changes made to them after the initial approval or at one time did not require Board approval. These changes were not communicated properly to NSHE for adjustment in the Procedures and Guidelines Manual (PGM). Below are the specifics regarding each individual fee.**

**Regarding number one - courses cited by the auditor as being in the PeopleSoft fee tables but not in the PGM.**

1. **The BIO 350 course fee of \$15 was approved by UNLV in March 1998. Later the course was re-designated as BIO 451 with a course fee of \$60. No record is available to indicate that the \$60 fee was approved by the Board of Regents.**
2. **In reference to the PEX courses (PEX 126 and PEX 169), the special fees had been created before special fees required approval for Educational Outreach courses.**
3. **The KIN 796 course requires department approval to enroll in a two-credit course. This is part of the Nutrition Sciences program. The Dean of the Graduate College at that time established this as a certificate program or a non-degree granting, self-supporting program. The PGM, Chapter 6, Section 13 says that "In cases where there is an absence of significant programmatic change, minimal impact to other**

**NSHE institutions and clear adherence to approved institutional mission, institutions may seek approval through the Academic Affairs Council.”**

**Correction**

- 1. BIOL 451 will be re-submitted to the Regents at the next cycle (12/5-6/2014) for approval.**
- 2. Two courses (PEX 126 and PEX 169) were approved at the 12/6/2013 BOR meeting and are currently listed in the PGM for the Fall 2014 semester.**
- 3. The fourth course, KIN 796, does not fall under the criteria for special course fees (certificate programs less than 30 credits do not require BOR approval per the Procedures and Guidelines Manual, Chapter 6, Section 13). No additional action will be taken in reference to this course.**

**Processes/Background**

**Regarding number two - three occurrences of special course fees differing in amounts in PeopleSoft and the PGM;**

- 1. Four of the courses (PGM 301, 311, 401, 411) had the amounts changed in 2010 but the PGM did not accurately reflect this change. The BOR approved the correction to these amounts on 12/6/2013, and the deletion of inactive courses (PGM 311 and 411).**
- 2. The third course (SW 719), the amount was changed in December 2011 from \$225 to \$15. Students were incorrectly charged the \$225 in the Fall 2012 semester only.**

**Correction**

- 1. PGM 301 and PGM 401 had the amounts changed in 2010 but did not reflect this change. The BOR approved the correction to these amounts on 12/6/2013.**
- 2. For the third course (SW 719), the amount was changed in December 2011 from \$225 to \$15. Students incorrectly charged the \$225 amount for the Fall 2012 semester were reimbursed the difference.**

**Processes/Background**

**Regarding number three - fourteen inactive Special Course Fees remaining within the PeopleSoft fee tables.**

**Inactive courses are not necessarily permanently inactive. There are several reasons courses may become inactive. For example, the department may only teach a course one semester each year or there may be a temporary lack of an available teacher. In many cases these courses are reinstated in future semesters. Fees automatically stop being charged when a course is listed as inactive in PeopleSoft.**

**However, we do not want to remove all of these courses from PeopleSoft. We want to maintain this historical information so the information is still contained in the tables if the course becomes active again. If they are removed it will require all the data be re-entered into PeopleSoft which increases workload and the possibility of errors. We do not see any control issues with maintaining the data.**

### **Correction**

**We respectfully request that we be allowed to maintain the data in PeopleSoft.**

### **Prevention & Monitoring**

**During the spring of each year the Program Officer in the Provost Office will compare the NSHE Procedures Guidelines Manual (PGM) fees to the UNLV Internal Master List spreadsheet to verify accuracy. The Program Officer will then send the verified list to the Student Account Manager to update and verify PeopleSoft fee tables as needed and appropriate.**

**The Student Account Manager within Student Accounts and Cashiering Department, who makes the changes in PeopleSoft, will cross-check that the course fees are in fact included in the PGM while entering them into PeopleSoft.**

**This process, jointly overseen by the Provost's Office and the Student Accounts and Cashiering Department, should minimize discrepancies between the PGM and PeopleSoft fee tables. Any noted discrepancies will be forwarded to NSHE for inclusion in the PGM.**

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

### **SPECIAL COURSE FEES \$50 AND UNDER**

We reviewed 658 Special Course Fees under \$50 within PeopleSoft to compare to the Special Course Fee rates identified on the institution's Master Special Course Fee List. When comparing the institution's Master Special Course Fee List to the PeopleSoft listing, we noted some variances existed between the two listings.

We recommend the university compare the Master List to the PeopleSoft list of Special Course Fees and make the necessary changes/updates for the listings to correspond.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**The Provost Office maintains a list in Excel format that contains all fees approved by the Board of Regents and the ones that require only Presidential approval.**

### **Correction**

**The Master Course List and PeopleSoft list have been compared and corrections have been made as needed.**

### **Prevention & Monitoring**

**Prior to the start of each semester, the Program Officer will submit the UNLV Internal Master List to the Student Account Manager to update and verify PeopleSoft fee tables as needed and appropriate. Discrepancies will be corrected in the master list or from PeopleSoft to ensure the accuracy of both sources.**

**This process, jointly overseen by the Provost's Office and the Student Accounts and Cashiering Department, should minimize discrepancies between the UNLV Master List and PeopleSoft fee tables.**

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

### **SPECIAL COURSE FEE REVIEW/APPROVAL**

The UNLV Special Fee process requires proposals for new or modified Special Course Fees to be submitted to the Special Fee Committee for review and approval. During a review of the fee review/approval process, we noted previously approved courses are not required to be reevaluated on a periodic basis by the Special Fee Committee to determine whether the fee is still valid/accurate, and appropriate for continuation.

We recommend previously approved Special Course Fees be periodically reviewed for necessity and accuracy.

### **Institution Response**

**We agree with this recommendation because it is already being done.**

### **Processes/Background**

**We currently have a process in place that ensures that special course fees are accurate and necessary. It is a joint effort between the initiating department, the Provost Office, Budget Office, and Student Accounts and Cashiering.**

**The necessity of each special course fee is evaluated each budget cycle. Annually the Provost office is required to submit budgets with justification for the fees. The Budget Office requires justification for accounts that cannot support expenditures activities or accounts that have excessive carryovers. These justifications are maintained as part of the budget files.**

### **Correction**

**All Special Course Fees have been reviewed annually. We have confirmed that they are valid/accurate. This review will continue to be part of the annual processes mentioned above. In addition, we plan to initiate a formal in-depth review of these fees and accounts to include a revenue and expenditure trend analysis.**

### **Prevention & Monitoring**

**We will continue with the current processes being used to prevent errors and monitor for necessity.**

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

### **DIFFERENTIAL PROGRAM FEES**

We reviewed 441 Differential Program courses under eight course lists to determine whether the fee rates were accurately charged as identified in the NSHE Procedures and Guideline Manual. We noted no exceptions. We also compared the Differential Program Fees (DPF) identified on the institutional listing against what is being applied in PeopleSoft. When comparing the two listings, we noted some variances existed between the institution's internal listing and the PeopleSoft listing. We additionally noted some inactive courses remained on the Course List within PeopleSoft.

We recommend the university's list and Course List in PeopleSoft, be compared and updated to reflect active courses.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**We agree that the best practice is for everything to agree; however, it is important to understand that the university list, noted in the finding which is an Excel file, is a tool for the Provost Office management to monitor the activities of the individual department fees that have been approved by the Board. It is not used to charge students. The errors noted in this finding were all on the list that is manually maintained. The errors were not in PeopleSoft which is the system that charges students.**

**The fees in PeopleSoft are reviewed by the Provost office and/or the individual departments to insure the fees charged to students are accurate. That is why there are no errors in PeopleSoft.**

### **Correction**

**The Master Course List and PeopleSoft list have been compared and corrections have been made as needed. We have added a field on the university master list to note when a course is inactive. The two lists now agree.**

### **Prevention & Monitoring**

**During the spring of each year the Program Officer in the Provost Office will compare the NSHE BOR Approved Differential Fees as approved to the UNL Internal Master List spreadsheet to verify accuracy. The Program Officer sends the verified list to the Student Account Manager to update PeopleSoft fee tables as needed and appropriate.**

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

### **ACCOUNT BALANCES**

In general, Differential Program and Special Course Fees should be spent as they are collected so as to benefit the students that pay the fees. Fee balances should not accumulate unless there is a specific reason for doing so, such as to make a major purchase. We examined the balance of funds contained within 45 Special Course Fee and 14 Differential Program Fee financial accounts for reasonableness. The balances were reviewed as of February 28, 2013.

The following exceptions were noted.

1. Five Special Course Fee accounts had excessive balances. The balance of funds in the five accounts was \$989,317 as of February 28, 2013.
2. Five Differential Program Fee accounts had excessive balances. The balance of funds in the five accounts was \$1,787,670 as of February 28, 2013.

We recommend Special Course and Differential Program Fees associated with the accounts be reviewed to determine whether the fees are reasonable or need to be adjusted.

### **Institution Response**

**We agree with this recommendation.**



### Processes/Background

Our process requires that a review be performed annually during the budget preparation process. This process is used as a mechanism to see if fees are outdated or need to be eliminated. Our review of the five accounts revealed the following (numbers in parentheses reflect the balance at the time of the audit):

1. PEX account (\$69,159 - approximately 103% of annual revenue – balance is down to \$60,903 at time of submission) – funds are accumulated in this account for purchase of equipment and equipment replacement. We have begun purchasing the equipment and the balance will be reduced as this occurs.
2. EDU account (\$466,528 – approximately 233% of annual revenue – balance is down to \$298,600 at time of submission) – the account balance on this account occurred due to timing delays in payment to Clark County School District (CCSD). CCSD is in the process of submitting an invoice for reimbursement for the payment to the mentor teachers.
3. Hotel Internship (\$101,341 – approximately 404% of annual revenue – balance is at \$108,552 at time of submission) – this program was established to offset the costs of travel to internship sites and supplies for the program. The program has recently been discontinued because the administrative cost of oversight is too burdensome. The fee has also been discontinued. The Dean of the William F. Harrah College of Hotel Administration and the Executive Vice President and Provost will determine an appropriate expenditure plan for the remaining funds to benefit hotel student internships.
4. Biology/Life Sciences (\$312,456 – approximately 161% of annual revenue – balance is at \$281,957 at time of submission) – the funds used are for large pieces of equipment. For FY14, the purchases will include the purchases and improvements/upgrades for the Microbiology labs and the Comparative Vertebrate Anatomy Lab, and repairs for two autoclaves. These expenditures are estimated at \$150,000.
5. Social Work account (\$39,831 – approximately 50% of annual revenue – balance is \$62,169 at time of submission) – annual expenses for this program are about \$70,000 and this balance is reasonable and will be consumed in the current cycle.

**Differential Fees:** With the inception of the new differential fees at UNLV, we needed to be sure there was no decline in student enrollment and that the expected revenue would be generated. As a matter of responsibility, we needed to create some reserve funds for enrollment fluctuations. Also, many differential fee budgets include staffing. The delay in hiring staff from the inception of the differential fee, added to the normal turnover in staffing, resulted in some salary savings. Overall, we expect that the balances will decline with upcoming renovations and as staff are hired over the next two years. With reference to the specific accounts:

1. Architecture (balance \$328,395) – funds are reserved for two classroom renovations/upgrades to equip with smart technology during Spring 2014.
2. Nursing (balance \$758,094) – we are hiring new faculty and staff during FY15.
3. Physical Therapy (balance \$292,240) – we are hiring new faculty in FY15.
4. Social Work (balance \$266,875) – we are hiring new faculty in FY15.

**5. MBA (balance \$181,064) – we will hire a career advisor in FY15**

**Correction**

**No corrections to our processes appear to be necessary. The annual budget review process in place documents if fees are reasonable.**

**Prevention & Monitoring**

**We will continue documenting if a fee is reasonable through the annual budget process.**

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

UNLV groups multiple courses into single financial accounts to track fee revenue and expenditure activities based on subject. Our review noted two Special Course Fee accounts that included at least 50 courses lumped within their grouped account. This grouping methodology makes it difficult to identify which courses provided and expended the fee revenue. Further segregation of these course topics would facilitate a clearer audit trail for determining whether Special Course Fees are being expended in proportion to revenues collected.

We recommend the system be evaluated to determine whether the current account structure is adequate for tracking course revenues and expenditures, or if another process could facilitate greater transparency of account and course activity for Special Course Fees.

**Institution Response**

**We agree with this recommendation.**

**Evaluation Results**

**We used this recommendation as an opportunity to evaluate our account structure as well as the process for assuring that the funds are used wisely and in accordance with the purpose for which they are collected. Our process includes an annual evaluation of the amounts in each account as well as the usage of the funds in that account at the time of annual budget preparation. We are able to distinguish revenue and expenditures for each source with the current process. This process has served us well and we will continue to perform an annual review of the need for changes to the account structure as needs demand on an annual basis. This process is performed jointly by the Provost's Office and the Budget Office.**

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

## COURSE LISTINGS

For the Spring 2013 semester, we compared Special Course and Differential Program Fees to what was published in the class schedule. Of the 318 Special Course and 140 Differential Program Fee courses reviewed, we noted 55% of the Special Course and 100% of the Differential Program Fees were not included in the Spring 2013 Class Schedule. There were also three occasions where Special Course Fees were listed at a different amount in the Spring 2013 Class Schedule.

We recommend Special Course and Differential Program Fees be included in the class schedule, and at the correct amount, so students are aware of the fees that are due.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**Currently our system lacks a method whereby once a class number is entered into class scheduling, then the corresponding course fee attached would automatically populate. As such, a manual entry is made by department administrative assistants each time they schedule a class and enter the fee amount as “class notes.” With iNtegrate Phase I, the programming was not included to automate this function at UNLV.**

### **Correction**

**We are aware of other institutions who have addressed this problem. We have a committee working on PeopleSoft/MyUNLV issues that includes the UNLV Controller, Associate Vice President for Enrollment and Student Services, and the Vice Provost for Academic Affairs, to pursue what programming could be added and expenses associated. We believe automation for associated fees/field can be added, and that this will be the best solution to provide this information accurately for students to see special course and differential program fees in the class schedule in MyUNLV.**

**An immediate interim solution is to improve our training for class scheduling to indicate that employees have circumstances where notes are required to be entered for special and/or differential fees. This will be completed by the UNLV Scheduling Unit and MyUNLV Training Team.**

### **Prevention & Monitoring**

**The monitoring of this process will be established as the procedure is finalized.**

**We anticipate that this recommendation will be fully implemented by June 30, 2014.**

## **EXPENDITURES**

We reviewed a sample of 53 operational expenditures charged to nine Special Course Fee accounts and 27 operational expenditures charged to three Differential Program Fee accounts. The expenditures were reviewed for reasonableness and proper use of Differential Program and Special Course Fee revenue, proper supporting documentation and approval, and compliance with established purchasing procedures. The following exceptions were noted.

1. Two transactions did not have adequate support maintained for the expenditure.
2. One Purchasing Card Statement of Account could not be provided and three statements were missing the required signatures.
3. Three expenditures were improperly classified.

For items one through three, we recommend employees be reminded to comply with purchasing policies.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**Each of the transactions listed above were PCard transactions. For the two transactions without adequate support (\$292 and \$1126), each was missing the receipt. The three expenditures which were improperly classified (\$1695, \$116 and \$901) had incorrect sub-object codes, but were properly listed as operating expenses. Since the time of this audit, the Campus Audit department has reviewed each of the cardholders indicated with discrepancies.**

### **Correction**

**Affidavits of Missing Receipt have been approved for each of the missing receipts by the supervisor of the cardholder. The affidavits have been placed in the cardholders' records. Statements of Account with proper signature authority have been obtained and placed in the cardholders' records. No action was taken regarding the expenditures with inaccurate sub-object codes as these occurred in a previous fiscal year and cannot be corrected in the current fiscal period.**

**The cardholders have been reminded about the importance of maintaining original receipts and the supervisors have been reminded of the importance of timely reviewing and approving Pcard statements.**

### **Prevention & Monitoring**

**During the reviews by the campus auditor, no additional major violations were found for two of the three cardholders. The third cardholder had major violations including missing receipts and Statements of Account not submitted to his supervisor for approval. The individual's PCard has been revoked and the employee has left the University for unrelated reasons. Supervisors of the involved cardholders were also contacted by the auditor to ensure that they were aware of the review requirements, including the need for the presence of receipts for each transaction. The supervisors were reminded that they are ultimately responsible for ensuring that PCard purchases are within established policy. The cardholders have been flagged as higher risk for future problems and will be reviewed more frequently than the standard review cycle.**

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

4. Five expenditures did not fall under the allowable instruction costs per the Handbook and the Procedures and Guidelines Manual.

We recommend each expenditure transaction comply with the Handbook and Procedures and Guidelines Manual stipulations regarding the use of Differential Program and Special Course Fees.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**Three of the issues cited were for food and beverage at a reception. One was for laundry service, and the fifth was for office supplies. Although an argument could be made that each purchase was actually for the course the funds were taken from, the purchases do not fall under the guidelines for special course fees.**

### **Correction**

**The funds that were used improperly have been refunded to the appropriate special fees account. This was done using an appropriate self-supporting account.**

### **Prevention & Monitoring**

**The issue involved is in reference to awareness of allowable purchases. The individuals involved in the incorrect purchases have been verbally advised of the limitations of using special course fee accounts for non-allowable purposes. Part of the approval process for future accounts will include instructions as to the proper usage of these accounts. As always, responsibility for individual purchases will fall upon the actual purchaser.**

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

5. Two participant funded expenditures from non-host accounts related to food and beverage were not supported with a brochure or catalog to establish the participant paid fees were to include food and beverage.

We recommend participant funded expenditures from non-host accounts be supported with the documentation required by institutional policy.

### **Institution Response**

**We agree with this recommendation.**

### **Processes/Background**

**The two courses cited by the auditor were both food-tasting portions of classes within the Hotel College. The field trips have been part of the course for years but had inadvertently left out of the course description.**

### **Correction**

**The information regarding the inclusion of the field trips has been added to the catalog to ensure compliance with this requirement.**

### **Prevention & Monitoring**

**The inclusion of this information is to be accomplished by the individuals in charge of the accounts. The process will be monitored by the Program Manager at least annually as a crosscheck mechanism.**

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

## PRIOR AUDIT

The prior audit of Special Course Fees was conducted for the period of July 1, 1990 through June 30, 1991. All recommendations from the prior audit have either been implemented, are no longer applicable, or are addressed in the current audit.

## STATEMENT OF REVENUES AND EXPENDITURES

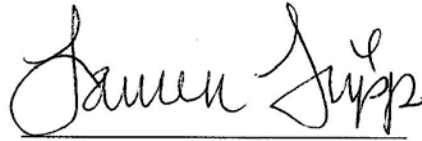
The statement of revenues and expenditures provided below is based on the activity of 59 self-supporting accounts that have been established for the administration of Differential Program and Special Course Fees. The revenue and expenditure information was obtained from the financial accounting system for our audit period. Distance Education Fee charges of \$3,338,205 for terms Summer 2012, Fall 2012, and Spring 2013 were not included in the totals below since this fee is not program specific. The statement is provided for informational purposes only.

	Special Course Fees	Differential Program Fee	Total
Balance, March 1, 2012	<u>\$1,986,856</u>	<u>\$ 996,794</u>	<u>\$2,983,650</u>
Transfers-In	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Revenues			
Tuition & Fees	344,055	532,191	876,246
Sales & Services	27,328	-	27,328
Other	<u>36,970</u>	<u>-</u>	<u>36,970</u>
Total Revenue	<u>408,353</u>	<u>532,191</u>	<u>940,544</u>
Transfers-Out	<u>46,758</u>	<u>-</u>	<u>46,758</u>
Expenditures			
Salaries	361,609	135,870	497,479
Operations	607,505	135,743	743,248
Travel	2,223	3,849	6,072
Recharge	(8,909)	-	(8,909)
Scholarships	-	101,585	101,585
Encumbrances	<u>(540,709)</u>	<u>(79,241)</u>	<u>(619,950)</u>
Total Expenditures	<u>421,719</u>	<u>297,806</u>	<u>719,525</u>
Balance, June 30, 2012	<u><u>\$1,930,232</u></u>	<u><u>\$1,231,179</u></u>	<u><u>\$3,161,411</u></u>
Balance, July 1, 2012	<u>\$1,930,232</u>	<u>\$1,231,179</u>	<u>\$3,161,411</u>
Transfers-In	<u>54,513</u>	<u>-</u>	<u>54,513</u>
Revenues			
Tuition & Fees	2,451,063	2,948,217	5,399,280
Sales & Services	91,856	-	91,856
Other	<u>38,232</u>	<u>-</u>	<u>38,232</u>
Total Revenue	<u>2,581,151</u>	<u>2,948,217</u>	<u>5,529,368</u>
Transfers-Out	<u>76,556</u>	<u>-</u>	<u>76,556</u>
Expenditures			
Salaries	663,152	859,316	1,522,468
Operations	890,838	454,108	1,344,946
Travel	3,711	3,008	6,719
Recharge	(9,519)	-	(9,519)
Scholarships	-	312,807	312,807
Encumbrances	<u>606,317</u>	<u>459,971</u>	<u>1,066,288</u>
Total Expenditures	<u>2,154,499</u>	<u>2,089,210</u>	<u>4,243,709</u>
Balance, February 28, 2013	<u><u>\$2,334,841</u></u>	<u><u>\$2,090,186</u></u>	<u><u>\$4,425,027</u></u>



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

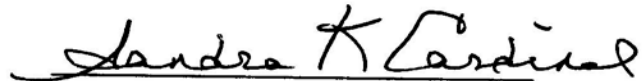
Las Vegas, Nevada  
July 15, 2013



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**AUDIT:** UNLV Differential Program and Special Course Fees

**AUDIT PERIOD:** 03/01/2012 – 02/28/2013

**NUMBER OF FINDINGS:** 10

**NUMBER OF RECOMMENDATIONS IMPLEMENTED:** 9

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Fees not properly approved by BOR	Yes	Yes	
2	UNLV Master List does not agree with PeopleSoft	Yes	Yes	
3	Special course fees need periodic review	Yes	Yes	
4	UNLV Master List does not agree with PeopleSoft	Yes	Yes	
5	Accounts may have excessive balances	Yes	Yes	
6	Accounts may cover too many special fees	Yes	Yes	
7	Fees are not included in class schedules	Yes	No	06/30/2014
8	Transactions not in compliance with purchasing policy	Yes	Yes	
9	Transactions were not allowable special fees charges	Yes	Yes	
10	Insufficient supporting documentation for hosting transactions	Yes	Yes	