

UNIVERSITY OF NEVADA LAS VEGAS
DEPARTMENT OF POLICE SERVICES
Internal Audit Report
July 1, 2012 through August 31, 2013

GENERAL OVERVIEW

The University of Nevada Las Vegas (UNLV) Department of Police Services (DPS) provides law enforcement services to the University and is responsible for the protection of life and property on campus. The primary goal of the DPS is the safety of the students and employees of the university community. In order to accomplish this goal, the DPS operates 24 hours a day, 365 days a year.

DPS is comprised of 11 units and offers the following services; Bicycle Registration, Evening Security Escort Services, Special Event Security, Vehicle Assistance, Fingerprinting Services, Notary Services and Police Report Copy Services. In addition, DPS maintains working relationships with numerous other law enforcement authorities, which are outlined in Memoranda of Understanding.

DPS is managed by a Director/Police Chief that reports up to the Vice President for Student Affairs. Additional staff includes one Assistant Chief of Police, two Lieutenants, six Police Sergeants, 19 Police Officers, three Detectives and eight Reserve Officers. As of the conclusion of our fieldwork, DPS had 47 full-time employees and 11 student employees.

DPS staff are located at one of three locations when not on patrol; the DPS Headquarters Building on E. Harmon Avenue, the Claude I. Howard Department of Public Safety Building residing on the main campus, and the Campus Services Building at UNLV's Shadow Lane Campus.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of DPS for the period of July 1, 2012 through August 31, 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 cash receipt and deposit controls.
2. Reviewing evidence records and storage controls.
3. Testing expenditures for reasonableness, supporting documentation, and proper approval.
4. Examining and testing equipment inventory, telephone charges, student timesheets and employee leave records.
5. Reviewing contracts for compliance with Board of Regents and Nevada System of Higher Education (NSHE) guidelines.
6. Reviewing personnel records for evidence of required officer training requirements.
7. Testing reimbursement billings for officer support provided for special events.
8. Reviewing citation management records.
9. Testing compliance with state and federal reporting requirements
10. Reviewing firearms controls, including testing of inventory.
11. Reviewing information technology (IT) controls.

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

CASH CONTROLS

The UNLV Business Operations Guide identifies expectations for deposit of funds received. Receipts are to be deposited daily with the University's Cashier if aggregate cash exceeds \$250, and within five business days regardless of amount. Our testing noted instances where cash and checks were not deposited timely to comply with the University's deposit guidelines.

We recommend DPS institute control procedures that will ensure deposits are made in a timely manner to comply with the University's guidelines set forth in the Business Operations Guide.

Institution Response

We agree with this recommendation.

Processes/Background

We were unaware of the requirement that deposits be made in this manner.

Correction

Deposits are now made in compliance with this requirement.

Prevention & Monitoring

The individuals with responsibility for oversight of the deposits (the Records Manager and the Business Manager) will track the deposit process in an Excel spreadsheet as a separate cross-check and proof of compliance. These individuals will be responsible for ensuring the overall compliance with this requirement.

We respectfully request that this item be closed.

INFORMATION TECHNOLOGY

DPS uses two software programs to support computer aided dispatch and records management, and evidence management. The data for these systems are managed on database servers that are housed within the Claude I. Howard Public Safety Building on the main campus. Our review of the security and administration of these servers noted the following exceptions.

1. The intermediate distribution frame (IDR) room where these database servers reside was not being locked/closed to facilitate security, due to temperature control problems.

We recommend DPS investigate possible solutions for temperature control in the IDR room where the servers reside, or consider relocating these servers to one of the existing server room facilities on campus that are properly secured and temperature controlled.

Institution Response

We agree with this recommendation.

Processes/Background

The “IDF” room is in reality a wiring closet that was created when the Claude I. Howard Public Safety Building was constructed. Its purpose was to house the punch-down block for the analog phone lines installed to service the building and a small two-post floor mounted equipment rack for the fiber distribution to the building and the two cisco switches that provide the network connections for devices in the building. It was never intended to be a server room; therefore it never received the proper ventilation and cooling that would be required of an Intermediate Distribution Frame (IDF) room.

Correction

We met with Office of Information Technology (OIT) staff and have arranged for this server to be moved to the OIT Data Center. This process should take about three weeks to complete and will be in place by the time of the BOR meeting.

Prevention & Monitoring

This is a one-time issue that does not require additional monitoring once the task is complete.

We respectfully request that this item be closed.

2. Daily backup of the server data for these two software programs to an off-site location was not occurring, even though it was occurring daily to a local campus location, and infrequently to an off-site location.

We recommend DPS investigate the possibility of daily backup of applications data residing on its servers to an off-site location, which could facilitate restoration of data that could potentially be lost or damaged due to a campus disaster.

Institution Response

We agree with this recommendation.

Processes/Background

Currently, database backups occur daily and are moved to a shared network folder and then to the IT manager's computer in his office. Thus, two backups are available each day, though both are campus locations. The IT manager moves the database backups to an off-site location as time allows.

Correction

We met with UNLV OIT staff and have arranged for the daily backup to be performed automatically as part of the University's daily back-up plan. This process is expected to take six weeks to implement and will be completed by the time of the BOR meeting.

Prevention & Monitoring

Once implemented, the process is automatic and will be monitored by OIT staff as part of the routine campus-wide back-up.

We respectfully request that this item be closed.

3. Written IT procedures for DPS were not completed to address general control operations, including the routine performance of data backup and recovery operations for servers, and contingency operating procedures in the event of disaster.

We recommend written IT procedures be completed for DPS to address both routine and disaster operations.

Institution Response

We agree with this recommendation.

Processes/Background

Procedures for IT operations such as backups do exist but have become completely outdated over time.

Correction

The OIT department will assist us in preparing the disaster recovery plan. This plan will be completed by the time of the BOR meeting.

Prevention & Monitoring

Once the documentation is in place it will be reviewed on a yearly basis by the Police Services IT Manager to ensure that the procedures remain pertinent.

We respectfully request that this item be closed.

CONTRACTS

We reviewed contracts and memorandums of understanding (MOU's) to determine whether the format and language was in compliance with Board of Regents and NSHE guidance, and whether approvals were properly obtained. We noted one service agreement contract that did not include the proper format and language, and lacked the proper signature authority.

We recommend DPS work with UNLV Purchasing for placement and negotiation of contracts to ensure the proper format and language is included, such as identification of the Board of Regents as the contracting party, and inclusion of hold harmless clauses and other desired terms and conditions.

Institution Response

We agree with this recommendation.

Processes/Background

The MOU discovered in the audit has been in place for 20 years and has undergone automatic renewals during that entire period.

Correction

We are currently renewing our mutual aid and assistance agreements. We are involving UNLV Office of General Counsel and the Office of General Counsel for Las Vegas Metropolitan Police Department to renew this agreement. The MOU is currently at UNLV General Counsel. We expect to have the process completed by March 31, 2014.

Prevention & Monitoring

The Assistant Chief of Police will be responsible and will coordinate with General Counsel to ensure that this MOU is properly completed for the future.

We also recommend contracts be placed with proper signature authority.

Institution Response

We agree with this recommendation.

Processes/Background

This recommendation also refers to the MOU mentioned above.

Correction

The MOU will be completed with the appropriate signature authority by March 31, 2014. The involvement of General Counsel will assure that this process is correct.

Prevention & Monitoring

The Assistant Chief of Police will be responsible and will coordinate with General Counsel to ensure that this MOU is properly completed for the future.

STATEMENT OF REVENUES AND EXPENDITURES

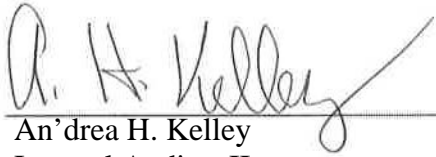
The statement of revenues and expenditures based on the activity of the department's accounts is provided below. The statement is provided for informational purposes only.

	State Funds	Auxiliary Accounts	Gifts Accounts	Total
Balance, July 1, 2012	\$ -	\$ 735,680	\$ 5,151 ¹	\$ 740,831
Transfers-In	-	146,323	-	146,323
Revenues				
State Appropriation	4,453,420	-	-	4,453,420
Sales & Services	-	130,755	-	130,755
Total Revenue	4,453,420	130,755	-	4,584,175
Transfers-Out	-	2,500	-	2,500
Expenditures				
Salaries	4,239,243	729,042	-	4,968,285
Travel	-	9,129	-	9,129
Operating	214,177	73,659	-	287,836
Recharge	-	(552,402)	-	(552,402)
Encumbrances	-	-	-	-
Total Expenditures	4,453,420	259,428	-	4,712,848
Balance, June 30, 2013	\$ -	\$ 750,830	\$ 5,151 ¹	\$ 755,981
Balance, July 1, 2013	\$ -	\$ 750,830	\$ 5,151 ¹	\$ 755,981
Transfers-In	-	137,058	-	137,058
Revenues				
State Appropriation	4,758,057	-	-	4,758,057
Sales & Services	-	57,943	-	57,943
Total Revenue	4,758,057	57,943	-	4,816,000
Transfers-Out	-	-	-	-
Expenditures				
Salaries	732,062	60,328	-	792,390
Travel	-	401	-	401
Operating	30,599	6,003	-	36,602
Recharge	-	(7,392)	-	(7,392)
Encumbrances	3,601,096	96,896	-	3,697,992
Total Expenditures	4,363,757	156,236	-	4,519,993
Balance, August 31, 2013	\$ 394,300	\$ 789,595	\$ 5,151 ¹	\$ 1,189,046

1. Balance of \$2,525 for self-defense gift is planned to be expended on training in the current fiscal year. The unexpended balance of \$2,626 for motor pool gift related to mounted patrol unit, which disbanded in August 2013. Currently awaiting disposition instructions from the university regarding these funds.

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

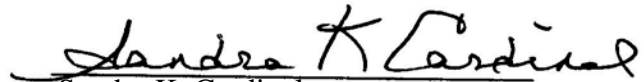
Las Vegas, Nevada
October 10, 2013



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AUDIT: UNLV Police Services

AUDIT PERIOD: 07/01/2012 – 08/31/2013

NUMBER OF FINDINGS: 6

NUMBER OF RECOMMENDATIONS IMPLEMENTED: 4

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Deposits not made in a timely manner	Yes	Yes	
2	IDR room not secured	Yes	Yes	
3	Daily off-site backups not performed	Yes	Yes	
4	Written procedures not in place	Yes	Yes	
5	MOU not in correct contract language	Yes	No	03/31/14
6	MOU not completed with proper signatures	Yes	No	03/31/14