

TRUCKEE MEADOWS COMMUNITY COLLEGE
STUDENT GOVERNMENT ASSOCIATION
Internal Audit Report
July 1, 2012 through June 30, 2013

GENERAL OVERVIEW

The Student Government Association (SGA) of Truckee Meadows Community College (TMCC) is the student government organization of the college. Students enrolled in at least one credit at TMCC are members of SGA. The SGA provides a vehicle through elected officials, to voice student concerns. The SGA Senate is comprised of four elected officers and seven Senators. The organization is governed by a constitution and the By-Laws of the Student Government Association of Truckee Meadows Community College.

The SGA is funded by a \$.50 fee for each undergraduate credit hour. Over \$95,000 in student fees was distributed to the SGA during fiscal year 2012-13. These fees are used to fund various SGA programs, student clubs and organizations, and other services.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the Student Government Association at Truckee Meadows Community College for the period of July 1, 2012 through June 30, 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. Reviewing and testing controls over the receipt, recording and deposit of student government funds.

2. Reviewing the minutes of student government meetings for compliance with governing documents and the Nevada Open Meeting Law.
3. Reviewing the SGA Constitution and Bylaws for completeness and agreement with student government operations.
4. Testing SGA expenditures for reasonableness, supporting documentation and proper approval.
5. Examining and testing equipment inventory, student employment records and leave records.
6. Reviewing contracts for compliance with Nevada System of Higher Education guidelines.
7. Reviewing the amount of fees that are distributed to SGA for compliance with the Board of Regents fee schedule.

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

ASSOCIATION MEETINGS

Board of Regents policy requires meetings of student government organizations to be held in accordance with the Nevada Open Meeting Law, as provided in Nevada Revised Statute (NRS) 241. We reviewed a sample of nine SGA meetings to determine whether the meeting records were properly maintained and in compliance with the open meeting law. The following exceptions were noted.

1. Minutes were not available for two of the meetings reviewed.

2. The minutes for one meeting were not available to the public within thirty working days of the meetings.

For items one and two, we recommend that the minutes from SGA meetings be prepared and available within 30 working days as required by the Nevada Open Meeting Law.

Institution Response:

Corrective Action: TMCC concurs with this finding. Effective the beginning of the fall 2013 semester all SGA members were directed to comply with the Nevada Open Meeting Law as indicated in the SGA Bylaws. The TMCC Student Activities and Leadership Coordinator monitors and guides student compliance.

Prevention and Monitoring: The SGA's governing documents including the SGA Bylaws and the newly created SGA Operations Manual currently require the SGA to adhere to the Nevada Open Meeting Law. In addition, the SGA Operations Manual provides more detailed information regarding steps to ensure adherence to the Nevada Open Meeting Law. The TMCC Student Activities and Leadership Coordinator will remind SGA of the requirements of the Nevada Open Meeting Law each semester. In addition, the Student Activities and Leadership office will monitor deadlines and will provide reminders to the SGA as necessary. If an SGA member is found to be in violation of the Nevada Open Meeting Law, a student led Judicial Court will be convened to discuss disciplinary actions including possible removal from office.

3. SGA meeting agendas are prepared using a template which includes a standard statement that the agendas were posted at the main TMCC campus, the Meadowood Center, the Edison Campus, and the Redfield Campus. As this information is routinely recorded on all of the agendas, it cannot be determined whether the agendas were posted at the locations listed. The agendas also do not include the date and time of the postings to indicate the agendas were posted three days prior to the meetings, as required by the open meeting law. The SGA Office has requested proof of posting from each campus, however, documentation has not been provided. It should be noted that the SGA posts

agendas in both print form and on the internet. The issues mentioned above refer to the print agendas.

We recommend the SGA follow NRS 241.020, section 6.03, which recommends that the person posting the agendas complete a signed certificate stating the time and locations each agenda is posted. We recommend the certificate be retained with the meeting records as evidence the posting requirements were satisfied.

Institution Response:

Corrective Action: TMCC concurs with this finding. Effective the beginning of the fall 2013 semester the person posting the agendas completes a signed certificate stating the time and locations each agenda is posted. The certificate is retained with the meeting records providing further evidence of compliance.

Prevention and Monitoring: The TMCC Student Activities and Leadership Coordinator will remind SGA of the requirements of posting agendas each semester. In addition, if an SGA member is found to be in violation of the Nevada Open Meeting Law, a student led Judicial Court will be convened to discuss disciplinary actions including possible removal from office.

CONSTITUTION AND BY-LAWS

The SGA Constitution and Bylaws were reviewed for completeness and accuracy.

During this review, the following exceptions were noted.

1. The bylaws refer to an SGA Policy and Procedure Manual. We were informed the manual is in the process of being completed but has not been fully developed and approved by the senate. In reviewing the draft manual, we also noted certain areas that are not addressed such as the process for establishing budgets for student clubs and organizations, cash controls, and procedures for processing expenditure transactions. We recommend the SGA Policy and Procedure Manual be completed including the information noted above, and that the manual be approved by the senate.

Institution Response:

Corrective Action: TMCC concurs with this finding. The SGA Policy and Procedure Manual was approved by the SGA on August 28, 2013. It has since been separated into two documents; a Clubs and Organizations Handbook specifically for Club and Organizations and an Operations Manual specifically for the SGA. Both documents were approved on February 5, 2014. The process for cash controls, and procedures for processing expenditure transactions are listed within the Clubs and Organizations Handbook. In addition, a template for clubs and organizations to use in establishing a budget has been added to their club recognition and renewal form.

Prevention and Monitoring: The SGA and TMCC Clubs and Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014. All financial transactions will be processed through the Student Activities and Leadership office to ensure compliance with appropriate policies and procedures.

2. The constitution includes the timeframe in which the annual budget should be presented to the senate. However, neither the constitution nor the by-laws provide information on how the budget is prepared and the persons who are responsible for the preparation.

We recommend a more detailed description of the budgeting process be included in the constitution, bylaws, and/or the SGA Policy and Procedure Manual.

Institution Response:

Corrective Action: TMCC concurs with this finding. The SGA Operations Manual currently lists information on how the budget is prepared and the persons who is responsible for the preparation. A more detailed description of the budgeting process is within the SGA Operations Manual.

Prevention and Monitoring: The SGA Operations Manual currently lists information on how the budget is prepared and the persons who are responsible for the preparation. A more detailed description of the budgeting process is within the SGA Operations Manual. If the TMCC Student Activities and Leadership Coordinator finds an SGA member to be in violation of the SGA Bylaws, Constitution or Operations Manual, a student led Judicial Court may be convened to discuss disciplinary actions including possible removal from office.

CASH CONTROLS – STUDENT CLUBS AND ORGANIZATIONS

There are 24 student clubs and organizations that have been recognized by the SGA. Receipts collected by the clubs and organizations from fundraising and other activities are taken to the TMCC Cashier's Office where they are receipted and deposited. The revenue collected, as well as expenditures incurred by the clubs and organizations, is posted to individual club accounts within the financial accounting system.

We reviewed a sample of 11 deposits that were made by student clubs and organizations and noted that there was no supporting documentation for nine of the transactions, other than the Cashier's Office receipt. According to the college's cash handling policies, a well-documented trail of evidence and accountability must be maintained from the time funds are received to the time of deposit. This includes the use of pre-numbered receipts for money received that was not subject to cash register, ticket sale, or other appropriate control.

For improved control, we recommend that the SGA review the college's cash handling procedures with student clubs and organizations. If it is determined that the level of cash collected from student clubs and organizations is not material, we recommend the college look into alternative procedures for handling deposits made by these groups.

Institution Response:

Corrective Action: TMCC concurs with this finding. The SGA reviewed the college's cash handling procedures with student clubs and organizations at club and organization training during the fall 2013 semester. In addition, it has been added to the SGA Clubs and Organizations Handbook that all clubs and organizations must adhere to TMCC's Purchasing Policy and Procedures. The Accounting Services office has determined that the level of cash collected from student clubs and organizations is not material, and has approved a new Club and Organization Deposit Record form as supporting documentation.

Prevention and Monitoring: The SGA will review the college's cash handling procedures with student clubs and organizations each semester. Clubs and Organizations will be required to use the Club and Organization Deposit Record form as supporting

documentation for future deposits. If a TMCC Club or Organization is found to be in violation, the SGA may put the Club or Organization on Probation, or revoke recognition completely.

ACCOUNTS – STUDENT CLUBS AND ORGANIZATIONS

As previously mentioned, there are 24 student clubs and organizations that have been recognized by the SGA. The clubs and organizations are listed on the SGA website as well as an internal department list. We were informed an account is established within the financial accounting system to monitor the financial activity of each club and organization. We noted an account has not been established for one of the 24 recognized clubs and organizations. We also noted accounts have been established for three clubs and organizations that are not included on the recognized list.

We recommend an account be established for the student club and organization noted. We also recommend the three other accounts be reviewed to determine whether they are still active or whether the accounts should be deactivated. If the accounts were established for recognized student clubs and organizations that are still active, we recommend the clubs and organizations be included on the recognized list.

Institution Response:

Corrective Action: TMCC concurs with this finding. An account has been created for the student club and organization noted. The three other accounts have been reviewed and it has been determined that they are no longer active. The inactive club accounts have been deactivated.

Prevention and Monitoring: The SGA will submit paperwork to create club accounts within thirty (30) days of the club being recognized by the SGA. Club accounts will be reviewed annually by the TMCC Student Activities and Leadership Coordinator, and will be deactivated if the club has been inactive for one (1) fiscal year.

FEE DISTRIBUTION

As previously mentioned, the SGA is funded by a \$.50 fee for each undergraduate credit hour. These fees are distributed to an SGA account, within the financial accounting system, each semester by the college. We noted the SGA does not have a process in place to verify the amount of fees received is accurate.

We recommend SGA management request the number of undergraduate enrollment credits from the Office of Institutional Research, Analysis and Effectiveness at the end of each semester and that the credits and fees distributed to SGA be reviewed for reasonableness.

Institution Response:

Corrective Action: TMCC concurs with this finding. In the fall of 2013 the number of undergraduate enrollment credits was requested by the TMCC Student Activities and Leadership Coordinator and reviewed for reasonableness.

Prevention and Monitoring: SGA management will request the number of undergraduate enrollment credits from the Office of Institutional Research, Analysis and Effectiveness at the end of each semester and the credits and fees distributed to SGA be reviewed for reasonableness. This review will be incorporated in the SGA budget process.

EXPENDITURES

We reviewed 32 SGA expenditures for proper supporting documentation and approval, reasonableness, and compliance with established purchasing procedures. Of the 32 expenditures, no exceptions were noted with 25. The following exceptions were noted with the seven remaining items.

1. On one occasion, a purchase order was issued "after-the-fact", that is, after an invoice for purchased items had already been received.

We recommend that purchase orders be completed in advance as required by NSHE purchasing guidelines.

Institution Response:

Corrective Action: TMCC concurs with this finding. The employee and supervisor have been reminded to complete purchase orders in advance as required by the NSHE purchasing guidelines.

Prevention and Monitoring: Purchase orders will be completed in advance as required by NSHE purchasing guidelines. SGA will work with the Budget and Planning office to provide training for individuals submitting purchase orders. Accounts Payable will continue to monitor DPO's and will notify both the AP supervisor and the TMCC Student Activities and Leadership Coordinator if the problem persists. Subsequent noncompliance will incur progressive escalation.

2. Nevada sales tax was paid on one transaction. The purchase was made using a purchasing card which states that TMCC is exempt from Nevada Sales Tax.

We recommend employees be reminded that vendors should not charge sales tax on purchases. If the payment of sales tax cannot be avoided at the time a purchase is made or is not noticed until a later date, the employee should request a credit from the vendor and provide an explanation on the supporting documentation.

Institution Response:

Corrective Action: TMCC concurs with this finding. TMCC Clubs and Organizations were reminded that vendors should not charge sales tax on purchases.

Prevention and Monitoring: The SGA and TMCC Clubs and Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014. All financial transactions will be processed through the Student Activities and Leadership office to ensure compliance with appropriate policies and procedures.

3. For one transaction, the amount of charges listed on the receipt does not match the amount that was charged and paid.

We recommend that greater care be taken during the reconciliation process to ensure expenditures are charged correctly. We also recommend a written explanation be provided on the supporting documentation when this occurs.

Institution Response:

Corrective Action: TMCC concurs with this finding. TMCC employees were reminded that charges listed on the receipts must match the amount that was charged and paid.

Prevention and Monitoring: The SGA and TMCC Clubs and Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014. All financial transactions will be processed through the Student Activities and Leadership office to ensure compliance with appropriate policies and procedures.

4. On one occasion, a host form was not completed to document a hosting transaction. We also noted the charges were posted to an account that is not authorized for hosting activity.

We recommend that host forms be completed as required and that only authorized host accounts be charged for these expenses.

Institution Response:

Corrective Action: The employee has been reminded that host forms need to be completed as required and only authorized host accounts can be charged for these expenses.

Prevention and Monitoring: Host forms will be completed as required and only authorized host accounts will be charged for these expenses. SGA will work with the Budget and Planning office to provide training for employees with host accounts. The employee and their supervisor will be notified if future problems arise.

5. On two occasions, cash prizes paid to students at student events were processed on a Department Purchase Order (DPO). According to the TMCC Accounting Services User Manual, DPO's are not to be used to process transactions involving cash or cash equivalents.

We recommend the college's policies for processing cash and cash equivalent transactions be followed.

Institution Response:

Corrective Action: The employee has been reminded to include proper supporting documentation for all purchasing transactions.

Prevention and Monitoring: Proper supporting documentation will be included with all purchasing transactions. Purchasing card transactions will be reviewed by the appropriate supervisor. The SGA and TMCC Clubs and Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014. All financial transactions will be processed through the Student Activities and Leadership office to ensure compliance with appropriate policies and procedures.

STUDENT TIMESHEETS

The timesheets of two student employees were reviewed for proper completion, accurate work hours and compliance with the college's student employment policies. Of 16 timesheets reviewed, the following exceptions were noted.

1. On one occasion, a student's work hours were calculated incorrectly.

We recommend the department take greater care to ensure timesheets are properly completed and work hours are accurate.

Institution Response:

Corrective Action: The student employees and their supervisors were reminded to double check their calculations before submitting timesheets.

Prevention and Monitoring: Supervisors are now required to double-check employee's calculations of time prior to submitting their timesheets to ensure accuracy of calculations. SGA will work with the student employment office to provide training for individuals that supervise student employees. The employee and their supervisor will be notified if future problems arise.

2. On two occasions, a student worked during their scheduled class time.

We recommend students be reminded that, in accordance with the college's student employment policies, they are not to work during class time. If this does occur, we recommend students be instructed to provide an explanation on their timesheet.

Institution Response:

Corrective Action: The student in question indicated that she worked during a cancelled class time but did not have proper documentation to prove that this was the case. Student employees were reminded that they are not permitted to work during their class time, and if their class is cancelled they must indicate it on their timesheets.

Prevention and Monitoring: Students will be reminded each semester that are not permitted to work during their class time and if their class is cancelled they must indicate it on their timesheets. SGA will work with the student employment office to provide training for individuals that supervise student employees. The employee and their supervisor will be notified if future problems arise.

3. On five occasions, students worked a shift that exceeded six hours in length and did not take the required half-hour unpaid break.

We recommend that student workers take a half-hour unpaid break when their work shift exceeds six hours, as required by TMCC Student Employment policies.

Institution Response:

Corrective Action: Students were reminded to take a half-hour unpaid break when their work shift exceeds six hours, as required by TMCC Student Employment policies. The TMCC Student Activities and Leadership Coordinator reminded supervisors to monitor student lunch breaks.

Prevention and Monitoring: Students will be reminded each semester to take a half-hour unpaid break when their work shift exceeds six hours, as required by TMCC Student Employment policies. SGA will work with the student employment office to provide training for individuals that supervise student employees. The employee and their supervisor will be notified if future problems arise.

OTHER

The following was noted during this review; however, it is the responsibility of the TMCC Controller's Office.

BUS PASS PROGRAM

During this review, a self-supporting account was reviewed that was established to record the purchase of bus passes by students at TMCC. We noted the money collected from the bus passes was recorded as revenue in the financial accounting system. We were informed the account is a pass-through account in that the revenue collected is subsequently paid to the bus company. However, expenditures from this account exceeded the \$25,000 threshold and the account was required to be reported to the System Administrative office for inclusion in the annual self-supporting account report.

We recommend the account be reported to the System Administrative office as required.

Institution Response:

Corrective Action: TMCC concurs with this finding. TMCC will complete a self-supporting budget revision form to have this account added as a reportable account in FY 14. As the funds in the Bus Pass Program are a pass through activity of agency funds between TMCC and the RTC, the Bus Pass Program will be properly accounted for as an agency account starting in FY 15.

Prevention and Monitoring: TMCC will comply with Title 4, Codification of Board Policies, Title 4, Section 2, Paragraph 3 by insuring that self-supporting accounts with more than \$25,000 of projected annual expenditure activity will be included in the annual budget process. During the annual self-supporting budget process, the list of budgeted self-

supporting accounts will be reviewed by Budget and Planning staff against the list of self-supporting accounts being submitted to the System Administration to insure all accounts meeting the reporting threshold are included in the submission. In addition, Budget and Planning staff will coordinate closely with System Administration in setting appropriate funds like agency funds to reflect financial transactions accordingly.

TRAVEL CLAIMS

During this review, five travel-related expenditures were reviewed for which employees completed and submitted a travel claim to the Controller's Office. We noted the travel claims were not entered into the financial accounting system. We were informed by Controller's Office personnel that the travel claims were not entered because a reimbursement was not due to the travelers.

As a best practice, we recommend that each travel claim be entered in the financial accounting system so as to maintain a complete record of employee travel.

Institution Response:

Corrective Action: TMCC concurs with this finding. Effective the beginning of the TMCC 2014 Spring Term, travel claims with no reimbursements due will be entered into the financial accounting system.

Prevention and Monitoring: Semiannually the travel claims administrator's supervisor will audit a representative sample of purchase card travel expenses to insure that the travel claims have been entered into the financial accounting system by the travel claims administrator. A memorandum documenting, the number of purchase card travel transactions sampled and number of exceptions noted will be completed by the travel claims administrator's supervisor. The memorandum will be filed and be available for inspection by the travel claims administrator's supervisor.

STATEMENT OF REVENUE AND EXPENDITURES

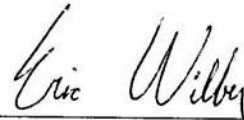
The statement of revenues and expenditures provided below is based on the activity of twenty five self-supporting accounts and one agency account that have been assigned to the

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

	Self- Supporting	Agency Account	Total
Balance, July 1, 2012	\$ <u>152,999</u>	\$ <u>8,124</u>	\$ <u>161,123</u>
Transfers In	<u>17,365</u>	<u>-</u>	<u>17,365</u>
Revenues			
Tuition & Fees, Unrestricted	95,826	-	95,826
Private Gifts	4,192	-	4,192
Sales Education Account	4,201	8,032	12,234
Other Sources	<u>6,958</u>	<u>3,547</u>	<u>10,505</u>
Total	\$ <u>111,178</u>	\$ <u>11,579</u>	\$ <u>122,757</u>
Transfers Out	<u>20,196</u>	<u>-</u>	<u>20,196</u>
Expenditures			
Salaries	29,200	-	29,200
Travel	6,799	5,885	12,684
Operations	<u>68,349</u>	<u>7,047</u>	<u>75,396</u>
Total	\$ <u>104,348</u>	\$ <u>12,932</u>	\$ <u>117,280</u>
Balance June 30, 2013	\$ <u><u>156,998</u></u>	\$ <u><u>6,771</u></u>	\$ <u><u>163,769</u></u>

The Internal Audit Department appreciates the cooperation and assistance received from the Student Government Association of Truckee Meadows Community College during this review.

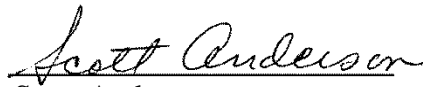
Reno, Nevada
January 31, 2014



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TRUCKEE MEADOWS COMMUNITY COLLEGE
 STUDENT GOVERNMENT ASSOCIATION
 AUDIT RESPONSE SUMMARY
 JULY 1, 2012 through June 30, 2013

#	Recommendation	Implemented	Update*	Est. Date of Completion
1 & 2	<p>Association Meetings</p> <p>We recommend that the minutes from SGA meetings be prepared and available within 30 working days as required by the Nevada Open Meeting Law.</p>	Yes	<p>All SGA members were directed to comply with the Nevada Open Meeting Law as indicated in the SGA Bylaws. The TMCC Student Activities and Leadership Coordinator monitors and guides student compliance.</p> <p>The SGA Operations Manual provides more detailed information regarding steps to ensure adherence to the Nevada Open Meeting Law. The Student Activities and Leadership office will monitor deadlines and will provide reminders to the SGA as necessary.</p>	Fall 2013
3	<p>Association Meetings</p> <p>We recommend the SGA follow NRS 241.020, section 6.03, which recommends that the person posting the agendas complete a signed certificate stating the time and locations each agenda is posted. We recommend the certificate be retained with the meeting records as evidence the posting requirements were satisfied.</p>	Yes	<p>Effective the beginning of the fall 2013 semester the person posting the agendas completes a signed certificate stating the time and locations each agenda is posted. The certificate is retained with the meeting records providing further evidence of compliance. The Student Activities and Leadership office will remind SGA of the posting requirements each semester.</p>	Fall 2013
1	Constitution and By-Laws	Yes	The SGA Policy and Procedure Manual was	Feb. 2014

#	Recommendation	Implemented	Update*	Est. Date of Completion
2	<p>We recommend the SGA Policy and Procedure Manual be completed including the information noted above, and that the manual be approved by the senate.</p>	Yes	<p>approved by the SGA on August 28, 2013. It has since been separated into two documents; a Clubs and Organizations Handbook specifically for Club and Organizations and an Operations Manual specifically for the SGA. Both documents were approved on February 5, 2014. All financial transactions will be processed through the Student Activities and Leadership office to ensure compliance with appropriate policies and procedures.</p>	Aug. 2013
	<p>Constitution and By-Laws</p> <p>We recommend a more detailed description of the budgeting process be included in the constitution, bylaws, and/or the SGA Policy and Procedure Manual.</p> <p>Cash Controls</p> <p>For improved control, we recommend that the SGA review the college's cash handling procedures with student clubs and organizations. If it is determined that the level of cash collected from student clubs and organizations is not material, we recommend the college look into alternative procedures for handling deposits made by these</p>		<p>The SGA Operations Manual currently lists information on how the budget is prepared and the persons who are responsible for the preparation. A more detailed description of the budgeting process is within the SGA Operations Manual.</p> <p>The SGA reviewed the college's cash handling procedures with student clubs and organizations at club and organization training during the fall 2013 semester. In addition, it has been added to the SGA Clubs and Organizations Handbook that all clubs and organizations must adhere to TMCC's Purchasing Policy and Procedures. The Accounting Services</p>	

#	Recommendation	Implemented	Update*	Est. Date of Completion
	<p>groups.</p> <p>Accounts</p> <p>We recommend an account be established for the student club and organization noted. We also recommend the three other accounts be reviewed to determine whether they are still active or whether the accounts should be deactivated. If the accounts were established for recognized student clubs and organizations that are still active, we recommend the clubs and organizations be included on the recognized list.</p> <p>Fee Distribution</p> <p>We recommend SGA management request the number of undergraduate enrollment credits from the Office of Institutional Research, Analysis and Effectiveness at the end of each semester and that the credits and fees distributed to SGA be reviewed for reasonableness.</p>	<p>Yes</p> <p>Yes</p>	<p>office has determined that the level of cash collected from student clubs and organizations is not material, and has approved a new Club and Organization Deposit Record form as supporting documentation.</p> <p>An account has been created for the student club and organization noted. The three other accounts have been reviewed and it has been determined that they are no longer active. The inactive club accounts have been deactivated.</p> <p>In the fall of 2013 the number of undergraduate enrollment credits was requested by the TMCC Student Activities and Leadership Coordinator and reviewed for reasonableness.</p> <p>SGA management will request the number of undergraduate enrollment credits from the Office of Institutional Research, Analysis and Effectiveness at the end of each semester and the credits and fees distributed to SGA be</p>	<p>Fall 2013</p> <p>Fall 2013</p>

#	Recommendation	Implemented	Update*	Est. Date of Completion
1	<p data-bbox="272 384 443 415">Expenditures</p> <p data-bbox="272 457 662 604">We recommend that purchase orders be completed in advance as required by NSHE purchasing guidelines.</p>	Yes	<p data-bbox="889 237 1247 993">reviewed for reasonableness. This review will be incorporated in the SGA budget process. The employee has been reminded to complete purchase orders in advance as required by the NSHE purchasing guidelines. SGA will work with the Budget and Planning office to provide training for individuals submitting purchase orders. Accounts Payable will continue to monitor DPO's and will notify both the AP supervisor and the TMCC Student Activities and Leadership Coordinator if the problem persists.</p>	Fall 2013
2	<p data-bbox="272 1014 443 1045">Expenditures</p> <p data-bbox="272 1087 670 1476">We recommend employees be reminded that vendors should not charge sales tax on purchases. If the payment of sales tax cannot be avoided at the time a purchase is made or is not noticed until a later date, the employee should request a credit from the vendor and provide an explanation on the supporting documentation.</p>	Yes	<p data-bbox="889 1014 1247 1644">TMCC Clubs and Organizations were reminded that vendors should not charge sales tax on purchases. The SGA and TMCC Clubs and Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014.</p>	Fall 2013
3	<p data-bbox="272 1665 443 1696">Expenditures</p> <p data-bbox="272 1738 638 1877">We recommend that greater care be taken during the reconciliation process to ensure expenditures are</p>	Yes	<p data-bbox="889 1665 1247 1877">TMCC employees were reminded that charges listed on the receipts must match the amount that was charged and paid. The SGA and TMCC Clubs and</p>	Fall 2013

#	Recommendation	Implemented	Update*	Est. Date of Completion
4	<p>charged correctly. We also recommend a written explanation be provided on the supporting documentation when this occurs.</p> <p>Expenditures</p> <p>We recommend that host forms be completed as required and that only authorized host accounts be charged for these expenses.</p>		<p>Organizations will be monitored by the Student Activities and Leadership office to ensure processes for cash controls and procedures for processing expenditure transactions are followed. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014. The employee has been reminded that host forms need to be completed as required and only authorized host accounts can be charged for these expenses. Host forms will be completed as required and only authorized host accounts will be charged for these expenses. SGA will work with the Budget and Planning office to provide training for employees with host accounts.</p>	Fall 2013
5	<p>Expenditures</p> <p>We recommend the college's policies for processing cash and cash equivalent transactions be followed.</p>	Yes	<p>The employee has been reminded to include proper supporting documentation for all purchasing transactions. Proper supporting documentation will be included with all purchasing transactions and purchasing card transactions will be reviewed by the appropriate supervisor. In addition, purchasing cards assigned to TMCC Clubs and Organizations will be cancelled as of July 2014.</p>	Fall 2013

#	Recommendation	Implemented	Update*	Est. Date of Completion
1	<p>Student Timesheets</p> <p>We recommend the department take greater care to ensure timesheets are properly completed and work hours are accurate.</p>	Yes	<p>The student employees and their supervisors were reminded to double check their calculations when submitting timesheets. The employees are now required to have their supervisor double-check their calculations prior to submitting their timesheets to ensure accuracy of calculations. SGA will work with the student employment office to provide training for individuals that supervise student employees.</p>	Fall 2013
2	<p>Student Timesheets</p> <p>We recommend students be reminded that, in accordance with the college's student employment policies, they are not to work during class time. If this does occur, we recommend students be instructed to provide an explanation on their timesheet.</p>	Yes	<p>The student in question indicated that she worked during a cancelled class time but did not have proper documentation to prove that this was the case. Students will be reminded each semester that are not permitted to work during their class time and if their class is cancelled they must indicate it on their timesheets. SGA will work with the student employment office to provide training for individuals that supervise student employees.</p>	Fall 2013
3	<p>Student Timesheets</p> <p>We recommend that student workers take a half-hour unpaid break when their work shift exceeds six hours, as required by TMCC Student Employment policies.</p>	Yes	<p>Students were reminded to take a half-hour unpaid break when their work shift exceeds six hours, as required by TMCC Student Employment policies. Students will be reminded each semester to take a half-hour unpaid break</p>	Fall 2013

#	Recommendation	Implemented	Update*	Est. Date of Completion
	<p data-bbox="272 569 508 600">Bus Pass Program</p> <p data-bbox="272 642 634 779">We recommend the account be reported to the System Administrative office as required.</p> <p data-bbox="272 1079 456 1110">Travel Claims</p> <p data-bbox="272 1152 667 1367">As a best practice, we recommend that each travel claim be entered in the financial accounting system so as to maintain a complete record of employee travel.</p>	<p data-bbox="695 569 748 600">Yes</p> <p data-bbox="695 1079 748 1110">Yes</p>	<p data-bbox="889 237 1247 1066">when their work shift exceeds six hours, as required by TMCC Student Employment policies. SGA will work with the student employment office to provide training for individuals that supervise student employees. TMCC will complete a self-supporting budget revision form to have this account added as a reportable account in FY 14. As the funds in the Bus Pass Program are a pass through activity of agency funds between TMCC and the RTC, the Bus Pass Program will be properly accounted for as an agency account starting in FY15.</p> <p data-bbox="889 1079 1247 1646">Effective the beginning of the TMCC 2014 Spring Term, travel claims with no reimbursements due will be entered into the financial accounting system. Semiannually the travel claims administrator's supervisor will audit a representative sample of purchase card travel expenses to insure that the travel claims have been entered into the financial accounting system by the travel claims administrator.</p>	<p data-bbox="1271 569 1406 600">July 2014</p> <p data-bbox="1271 1079 1365 1146">Spring 2014</p>