

COLLEGE OF SOUTHERN NEVADA
DISABILITY RESOURCE CENTER
Internal Audit Report
July 1, 2013 through September 30, 2014

GENERAL OVERVIEW

The College of Southern Nevada (CSN) Disability Resource Center (DRC) is responsible for providing equal access to its educational programs, campus facilities, and services to qualified persons with disabilities. This responsibility is mandated by federal legislation, including Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, and the Americans with Disabilities Act, Amendments Act of 2008. DRC has offices at each of its three main campuses; Charleston, Cheyenne and Henderson. During the 2013-2014 academic year, DRC facilitated accommodations for 595 students with disabilities.

DRC falls administratively under the college's Student Affairs division. It is managed by a Director/Assistant Vice President that currently reports to the Vice President of Academic Affairs. DRC staff consisted of a total of 16 full-time employees and 34 student employees as of the close of our audit fieldwork and had an operating budget of approximately \$1.6 million in fiscal year 2013-14.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the College of Southern Nevada's Disability Resource Center for the period of July 1, 2013 through September 30, 2014.

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. Evaluating the accessibility to campus facilities for individuals with disabilities.
2. Reviewing the process followed by the college for identifying students with disabilities and providing the necessary accommodations.
3. Reviewing controls over the confidentiality of records.
4. Reviewing the procedures for providing training and communication to students, faculty, and staff regarding the services offered by DRC.
5. Determining whether feedback is obtained from students with disabilities and whether this information is used to improve services.
6. Examining and testing equipment inventory and adaptive equipment loans.
7. Testing expenditures for reasonableness, supporting documentation, and proper approval.
8. Reviewing contracts for proper completion and approval and compliance with established Nevada System of Higher Education (NSHE) guidelines.
9. Reviewing administrative controls over student timekeeping, employee leave, and telephone charges.

In our opinion, we can be reasonably assured that the DRC is operating in a satisfactory manner and that no major control weaknesses exist. However, implementation of the following recommendations would further improve operations.

ACCOMMODATIONS TESTING

Individuals seeking disability services are required to submit medical evaluations to the DRC documenting their disability. The documentation is reviewed by a team of DRC specialists to determine the types of services each individual is eligible to receive, as defined by law, and to what extent accommodations must be made to ensure access to programs and services. During

our review of this process, we noted documentation was lacking regarding the process followed and the rationale that is used by DRC staff in making these determinations.

We recommend a document be developed on which the above information can be recorded. We recommend the document become a standard component of each individual's record that is stored in the DRC's program management and medical records application.

Institution Response

CSN's DRC agrees with the recommendation to develop and implement standardized documentation of the process and rationale used in determining reasonable and appropriate accommodations for our students with disabilities. We have identified the key components of this documentation and have developed and implemented the standardized form by which the accommodation process will be tracked and memorialized in the client record. This form is entitled DRC Documentation Review.

This recommendation suggests that a standardized practice be implemented for all DRC students. DRC has since incorporated the use of the DRC Documentation Review form into our review of the documentation of disability submitted by our clients. Each time a client submits new or updated documentation, the DRC Documentation Review form will be completed and entered into the client's DRC file as a record of the process and rationale behind the accommodation determinations. Compliance will be measured by the presence of the completed form with all client documentation submissions. It will be the responsibility of the Disability Specialist assigned to the client to ensure that the DRC Documentation Review form is completed and filed. It will be the responsibility of the DRC Coordinator and/or Manager to monitor the consistent and thorough completion of the form completed by the Disability Specialists.

Each Disability Specialist is responsible for the timely, accurate and thorough completion of the DRC Documentation Review form for each documentation submission from their assigned clients. The DRC Coordinator and/or Manager is responsible for oversight over this process and for holding Disability Specialists accountable for timeliness, accuracy and consistency of their work with regard to the DRC Documentation Review process and proper recording via the DRC Documentation Review form.

The DRC Documentation Review form will be completed each time a client submits documentation of disability to the DRC. Compliance and good practice will be secured via weekly review at the Documentation Review meeting. This meeting includes the Disability Specialists, Adaptive Tech staff, DRC Coordinator and DRC/DHH Manager. This meeting currently takes place on Wednesdays. Once the DRC Documentation Review form has been completed and entered into the DRC Titanium database by the Disability Specialist, it will be forwarded to the appropriate supervisor for review, with final approval signified via the supervisor's electronic signature.

All completed DRC Documentation Review forms will be stored electronically in DRC's Titanium database and scheduling software. As with all other DRC forms and documents (e.g. Intake Form, Accommodation Request Form, etc.), this form will be clearly identified by its title in the client record and will accompany the scanned copies of the disability documentation submitted for review by the client.

LEAVE RECORDS

The leave records of two professional and two classified DRC employees were reviewed to determine whether the records were accurately completed and proper record keeping procedures were followed. A total of 127 leave requests were examined. We noted the following exceptions related to the timeliness in which leave was approved.

1. Seven of 69 sick leave requests were approved a week or more after the leave was taken.
2. Two of 29 annual leave requests were approved a week or more after the leave was taken.
3. Two of 10 compensatory time leave requests were approved a week or more after the leave was taken.

In accordance with established leave policies, we recommend leave be approved in advance whenever possible and that unanticipated leave be approved and recorded in a timely manner upon returning to work.

Institution Response

CSN's DRC agrees with the recommendation to ensure that leave is requested in advance whenever possible and to improve the timeliness of the request, approval and recording of unanticipated leave. To address this recommendation, DRC supervisors have been instructed to remind their employees to request leave in advance wherever possible and to submit requests for unanticipated leave within three working days following the date leave was taken.

At both the supervisor and the director level, leave requests will be monitored and approved through the iLeave system. The reviewer at each supervisory level will log in to the iLeave system at least twice weekly to address leave requests. Attention will be paid to the date(s) the leave was requested and the date(s) the leave was forwarded on for higher supervisory review. Delays in review exceeding three business days will be brought to the

attention of the previous reviewer. Consistent neglect of this responsibility will be addressed via the progressive discipline process.

DRC employees will be held responsible for the timely submission of iLeave requests. DRC supervisors will be held responsible for the initial review of their employees' iLeave requests, addressing compliance problems with employees, and the timely forwarding of leave requests to the director for final approval/denial. The DRC director will be ultimately responsible for overall compliance with established leave policies.

Leave review will be conducted at least twice weekly by DRC supervisory staff and the director, and is now currently being practiced in the department.

All leave requests will be requested, processed, and approved/denied from within the iLeave system. This system can track the progress of all DRC leave activity from date of first request through to final approval by the director. As was the case for this audit, the iLeave system can pull leave request data on demand for review by future audit, management and performance reviews.

STATEMENT OF REVENUES AND EXPENDITURES

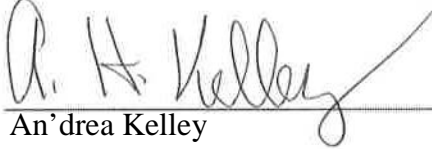
The statement of revenues and expenditures provided below is based on the activity of three state, one self-supporting, and two gift accounts that have been established for the DRC.


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


	State Accounts	Self-Supporting Accounts	Gift Accounts	Total
Balance, July 1, 2013	\$ -	\$ 4,498	\$ 330	\$ 4,828
Transfers-In	-	(2,436)	-	(2,436)
Revenues				
State Appropriation	1,383,653	-	-	1,383,653
Total Revenue	1,383,653	-	-	1,383,653
Transfers-Out	-	-	-	-
Expenditures				
Salaries	1,208,491	-	-	1,208,491
In-State Travel	324	-	-	324
General Operations	174,838	2,062	-	176,900
Total Expenditures	1,383,653	2,062	-	1,385,715
Balance, June 30, 2014	\$ -	\$ -	\$ 330	\$ 330
Balance, July 1, 2014	\$ -	\$ -	\$ 330	\$ 330
Transfers-In	-	-	-	-
Revenues				
State Appropriation	1,588,947	-	-	1,588,947
Total Revenue	1,588,947	-	-	1,588,947
Transfers-Out	-	-	-	-
Expenditures				
Salaries	254,569	-	-	254,569
In-State Travel	148	-	-	148
General Operations	5,845	-	-	5,845
Encumbrances	673,982	-	-	673,982
Total Expenditures	934,544	-	-	934,544
Balance, September 30, 2014	\$ 654,403	\$ -	\$ 330	\$ 654,733

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

Las Vegas, Nevada
December 18, 2014


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Internal Auditor II


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Internal Audit Manager


Scott Anderson
Director of Internal Audit

DRC Documentation Review			
Accommodations Requested	Supporting Documentation	Documentation Needed	Notes
Notes <i>FOR</i> Doc Review Meeting			
Notes <i>FROM</i> Doc Review Meeting			
Accommodations Approved and Recommended by DRC			
Disability Specialist signature		Date	