

UNIVERSITY OF NEVADA, RENO
KIDS UNIVERSITY
Internal Audit Report
July 1, 2012 through November 30, 2013

GENERAL OVERVIEW

The Kids University program is part of the Extended Studies division at the University of Nevada, Reno (UNR). The program offers summer camps for children in grades two through eight on the university's main campus. Nearly 90 themed classes in science, math, art, computers and sports are offered over a seven week period. Each camp is one week in length and is available in full or half day sessions. Individuals may register and pay online, by phone or on a walk-in basis at the Extended Studies office. An internal computer application is used by Extended Studies that is designed to handle the development, management, registration and billing of its various programs. On an annual basis, the Kids University program collects approximately \$335,000 in registration fees.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of the UNR Kids University program for the period of July 1, 2012 through November 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. Testing controls over the receipt and deposit of funds received from business activities.
2. Reviewing course files for adequate documentation.

3. Testing expenditures for reasonableness, supporting documentation, and proper approval.
4. Reviewing leave records and timesheets for proper completion and approval.
5. Examining equipment inventories for proper accountability.
6. Reviewing employee access to the mainframe applications and the internal computer application that is used by the division.

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

CASH CONTROLS

Extended Studies staff collects payments for Kids University registration fees. We reviewed the procedures for collecting, processing, storing and depositing receipts to determine whether adequate controls are in place.

During this review, we noted seven employees have access to the Extended Studies registration system which allows the employees to process fee adjustments to customer accounts in certain circumstances. A report of these transactions is available but is not generated and reviewed by an independent staff member.

For improved control, we recommend fee adjustments be reviewed on a regular basis by an independent employee for reasonableness. We recommend the review be documented on the report with the employee's initials and date and that the report be maintained in the department's files.

Institution Response

- *Describe how compliance was achieved.*

As of month of March 2014 accounting staff started generating a “Manually Adjusted Invoice Items Summary Report” from Extended Studies (EXS) registration system C2K database. Accounting staff reviews the report to ensure any adjustments are valid and ensure all documentation has been accounted for.

- *Explain what will be done to avoid the identified problems and issue in the future.*
Accounting staff ensures that all adjustments have been made correctly and in keeping with department procedures. The Accounting Manager reviews the report on a monthly basis to ensure any adjustments are valid and valid reasons have been entered in the system. The report is then signed and dated as proof of review and filed. Any discrepancies are discussed with the Enrollment Manager.
- *Describe how compliance and future good management and practice will be measured.*
Accounting staff/Enrollment Manager reviews and ensures all adjustments have been made correctly and in accordance with department policy and procedures. Enrollment staff and accounting staff have been notified of these changes.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
Accounting Manager and Enrollment Manager are responsible for ensuring compliance with policy.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
This process was put in place during March 2014. Accounting staff produces the “Manually Adjusted Invoice Items Summary Report” monthly from Extended Studies registration system C2K database the accounting package and the Accounting Manager reviews, signs, and dates then files the document.
- *Describe how compliance and performance will be documented for future audit, management and performance review.*
Accounting staff ensures that all adjustments have been made correctly and in keeping with department standards and procedures. The report then is submitted to the Accounting Manager for review and approval. The report is filed in a secure location.

Follow-up responses

Item has been resolved as of month of March 2014.

EXPENDITURES

We reviewed 57 Kids University expenditures for proper supporting documentation, approval, reasonableness, and compliance with established purchasing procedures. During the review, three occasions were noted in which registration fees collected from the Kids University

program were used for hosted meals. According to the Board of Regents Handbook, Title 4, Chapter 10, Section 19, registration fees for continuing education and community service programs are to be used for instruction only. We also noted the expenditures were charged to the participant paid expense category even though the meals were attended by Kids University staff only. As a result, the transactions were not properly documented and approved on a host expense form.

We recommend that Kids University registration fees be used for instruction only, as required. We also recommend that hosting transactions be properly charged and documented on a host expense form.

Institution Response

- *Describe how compliance was achieved.*
In accordance with the University policy we have discontinued the staff appreciation lunches. For end of summer meetings the Program Director fills out hosting forms and appropriate hosting account is charged.
- *Explain what will be done to avoid the identified problems and issue in the future.*
The Accounting Manager discussed hosting policy with Program Director. Per the University Administrative manual we have discontinued the staff appreciation lunch. We will continue to have end of program meetings with Kids University (Kids U) staff. Program Director will complete hosting forms using the host account and submit paperwork for EXS Vice Provost, Extended Studies for approval.
- *Describe how compliance and future good management and practice will be measured.*
Program coordinators and staff have been notified of this change. The Program Director will monitor for compliance. For any Kids U staff meeting where food is involved it will be charged to a host account with appropriate approval.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
Kids U Program Director has the responsibility for these changes and will be held accountable in the future for any issues which may arise.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
Since May 2014 we have implemented UNR hosting policy and procedure, we also comply with policy by attaching a meeting agenda with the host form.

- *Describe how compliance and performance will be documented for future audit, management and performance review.*
In accordance with University policy we have discontinued the staff appreciation lunch. The Program Director and staff have been notified of this change. Kids U program director completes a hosting form for any hosting charges which is charged to a host account and appropriate approval is obtained. The form is filed with the program documentation

Follow-up responses

Item has been resolved as of month of May 2014.

STUDENT TIMESHEETS

The timesheets of ten student employees were reviewed for proper completion, accurate work hours, and compliance with the university's student employment policies. Of 52 timesheets reviewed, we noted one occasion in which a student's work hours were improperly calculated and resulted in an underpayment of wages.

We recommend the student be compensated for the error noted.

Institution Response

- *Describe how compliance was achieved.*
A payroll correction was submitted on June 30, 2014 to rectify the student's pay for the period of July 16-31, 2013. The student was paid on July 10, 2014.
- *Explain what will be done to avoid the identified problems and issue in the future.*
Supervisors and students were reminded to verify the accuracy of timesheets prior to submitting to EXS Human Resources (HR) for processing.
- *Describe how compliance and future good management and practice will be measured.*
Timesheets are reviewed semi-monthly by the student, supervisor, personnel technician and EXS HR Manager for proper completion and accuracy.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
EXS HR Manager is responsible for oversight and compliance.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
A payroll correction was submitted on June 30, 2014 to rectify the student's pay for the period of July 16-31, 2013. The student was paid on July 10, 2014.

Supervisors and students were reminded to verify the accuracy of timesheets prior to submitting to EXS HR for processing.

- *Describe how compliance and performance will be documented for future audit, management and performance review.*
A random sample of 5% timesheets will be audited yearly to ensure compliance to university policies. EXS HR Manager is responsible for oversight and compliance.

Follow-up responses

Item has been resolved for findings.

LEAVE RECORDS

The leave records of one professional and two classified Extended Studies employees were reviewed to determine whether the records were accurately completed and proper record keeping procedures were followed. During our review we noted two occasions in which leave taken was recorded but was not deducted on the leave record. As a result, the employee's accumulated leave balance is overstated.

We recommend the necessary adjustments be made to the employee's leave record. We also recommend greater care be taken to ensure leave taken is correctly deducted from the leave balance.

Institution Response

- *Describe how compliance was achieved.*
The employee's leave records and accumulated leave balance were corrected on June 24, 2014.
- *Explain what will be done to avoid the identified problems and issue in the future.*
Effective January 2014, Extended Studies HR changed its leave tracking process. The department implemented the leave tracking reports provided by Faculty Human Resources in an effort to streamline processes and eliminate errors as cited in this audit.
- *Describe how compliance and future good management and practice will be measured.*
EXS HR Manager has reminded all employees and supervisors to verify accuracy of the quarterly leave report prior to signing it. EXS HR manager oversees leave

reports and ensure all leave is recorded in compliance with State of Nevada, NSHE and University policy.

- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
EXS HR Manager has the responsibility for these changes and will be held accountable in the future for any issues which may arise and are responsible for oversight and compliance of policy.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
The employee's leave records were corrected on June 24, 2014. Effective January 2014, Extended Studies HR changed its leave tracking process. The department implemented the leave tracking reports provided by Faculty Human Resources in an effort to streamline processes and eliminate errors as cited in this audit.
- *Describe how compliance and performance will be documented for future audit, management and performance review.*
EXS HR staff ensures all leave calculated correctly in leave report. EXS HR Manager is responsible for oversight for these processes.

Follow-up responses

Effective November 1, 2014 Extended Studies is now using iLeave. iLeave is an electronic leave tracking system. Employees request leave directly from their supervisor.

SENSITIVE EQUIPMENT

A review of sensitive equipment was performed to determine whether items listed on the Extended Studies sensitive equipment inventory report were physically present and whether other items were observed that were not included on the report. Of the eight equipment items reviewed, one could not be located. We were informed the equipment, a printer, was replaced and may have been sent to the Business Center North (BCN) Purchasing Department as surplus. There was no supporting documentation on file; however, indicating the item was transferred to the purchasing department.

We recommend the disposition of this item be determined. If it cannot be located, we recommend greater care be taken in the future to dispose of equipment through the purchasing department. We also recommend the item be removed from the department's sensitive equipment inventory, if necessary.

Institution Response

- *Describe how compliance was achieved.*
The printer was turned over to BCN for surplus when it was replaced. To avoid future issues with location of sensitive equipment items, the Extended Studies IT System Administrator has implemented new procedure for managing sensitive equipment. When equipment is sent to surplus the documentation is filed.
- *Explain what will be done to avoid the identified problems and issue in the future.*
To avoid future issues with the location of sensitive equipment items, Extended Studies has implemented new procedures for managing sensitive equipment. These procedures include fully documenting serial numbers, descriptions and locations of all sensitive equipment items in a Microsoft Excel spreadsheet. We also file a copy of the submitted surplus sensitive equipment receipts.
- *Describe how compliance and future good management and practice will be measured.*
To avoid future issues with the location of sensitive equipment items, EXS IT System Administrator has implemented new procedures for managing sensitive equipment. These procedures include fully documenting serial numbers, descriptions and locations of all sensitive equipment items in a Microsoft Excel spreadsheet. We also file a copy of the submitted surplus sensitive equipment receipts from Surplus property when the item was picked up. The accountant annually reviews the file to confirm that it is complete.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
IT System Administrator is responsible to ensure that inventory UNR Administrative procedures are followed and sensitive equipment inventories are maintained.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
As of June 2, 2014 IT System Administrator implemented new procedures for managing sensitive equipment.
- *Describe how compliance and performance will be documented for future audit, management and performance review.*
To avoid future issues with the location of sensitive equipment items, Extended Studies has implemented new procedures for managing sensitive equipment. These

procedures include fully documenting serial numbers, descriptions and locations of all sensitive equipment items in a Microsoft Excel spreadsheet we also file a copy of the submitted surplus sensitive equipment receipts from Surplus property when the item was picked up. The accountant annually reviews the file to confirm that it is complete.

Follow-up responses

Item was resolved in June 2014.

OTHER

The following items were noted during our review; however, they are the responsibility of the UNR departments specified below.

STUDENT TIMESHEETS

According to the UNR student employment manual, a student must be enrolled in a minimum of one credit during the first or second summer term, or six credits in the fall or spring semester, to be exempt from Federal Insurance Contribution Act (FICA) or the FICA Alternative Retirement Plan (FARP) deductions during these time periods. We noted seven students were not enrolled in classes during the 2012 and 2013 summer terms while working for the Kids University program. As a result, six pay periods were noted in which FICA/FARP was not withheld, as required.

We recommend the UNR Human Resources Office verify student enrollment during the summer terms. We also recommend this information be provided to the BCN Payroll Department to ensure that FICA/FARP deductions are processed correctly.

Institution Response

- ***Describe how compliance was achieved.***
The UNR Human Resources Office runs reports throughout the year to identify student employees that are not eligible for FICA exemption during the fall, spring, and summer terms. At the time of the noted audit finding, the report of FICA eligible students was run once for the summer at the end of May. Beginning June 1, 2014, the

UNR Human Resources Office is running the report on a monthly basis. The report is run on the 30th of each month and provided to Payroll. Payroll then makes the changes to the system coding to trigger FICA to be withheld.

- *Explain what will be done to avoid the identified problems and issue in the future.*
A copy of the report, dated with the date the report is sent to payroll each month, are retained for a minimum of three years. Future plans for integration of the student and HR systems with iNtegrate2 will allow the systems to capture daily changes in enrollment and the potential for programming logic to automatically update the Payroll system with FICA deductions. This is currently a manual process that is completed in batch on a monthly basis.
- *Describe how compliance and future good management and practice will be measured.*
The monthly reporting to Payroll is monitored by the Director, HR Systems.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problem arise.*
The Director, HR Systems is responsible for ensuring the completion of the report and will be held accountable in the future for any issues which may arise.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*
Appropriate measures have been implemented given current HR and student system limitations. Compliance with monthly reporting procedures are reviewed quarterly.
- *Describe how compliance and performance will be documented for future audit, management and performance review.*
The copies of the monthly reports are retained on the UNR Human Resources shared server and are available for quarterly review by the Associate Vice President, Human Resources for performance evaluation and future audits.

Follow-up responses

As of original response payment corrected and a new process was put into place.

LEAVE RECORDS

During a review of the leave records for one professional employee, the following exceptions were noted and are the responsibility of the UNR Provost's Office.

1. Five leave request forms were not signed and dated by a supervisor.

We recommend leave request forms be approved by a supervisor, as required.

Institution Response

- *Describe how compliance was achieved.*
The Vice Provost, Faculty Affairs has been delegated authority to approve the employee's leave, and approved the five leave request forms that had not been signed. A copy has been placed in the employee's leave record file, and a copy was sent to the employee for his records.
- *Explain what will be done to avoid the identified problems and issues in the future.*
Effective April 1st, 2014, the Provost's Office transferred leave records from paper to the iLeave electronic system. The new electronic system requires individuals with leave records maintained by the Provost's Office to submit their leave requests online. After the request is submitted online, an email is sent to the employee's supervisor, or designee, requesting the approval of the leave. The leave requests are posted immediately to the employee's leave record. Once the leave has been approved, the employee receives an email letting them know their leave has been approved, and the leave entry shows as approved in the employee's electronic leave record. This new system eliminates the requirement of having a supervisor, or designee, sign a paper leave request form, eliminates the hand posting of requests, and eliminates copying and mailing acknowledgments to employees. Supervisors with unapproved leave requests in the system for leave prior to July 1 have been contacted to request they approve or disapprove the pending leaves. All items have now been resolved, so that there are no unapproved leave requests prior to June 30, 2014.
- *Describe how compliance and future good management and practice will be measured, monitored and assured.*
In addition to the conversion to electronic submission, approval, and posting of leave requests and the cleanup of unapproved leaves prior to July 1, effective July 18, the Provost's Office will use a calendar feature in the iLeave system to verify all leave requests submitted are approved by the supervisors. This calendar will be printed on the last business day of every week, with any unapproved leave in the system being highlighted. If Provost's Office personnel finds leave requests in the system pending approval, supervisors will be contacted to inform them the leave needs their attention, either through approval or disapproval.
- *Explain who will be responsible and may be held accountable in the future if repeat or similar problems arise.*
The Assistant to the Executive Vice President & Provost oversees leave records and ensures all leave is recorded and approved in compliance with State of Nevada, NSHE and University policies.
- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*

The Assistant to the Executive Vice President & Provost or delegate prints the calendar of approved and unapproved leaves on the last business day of each week. This calendar shows approved and unapproved leave requests for the next two weeks. The Administrative Assistant II, or delegate, contacts the supervisors to request that pending leave requests be approved or disapproved.

- *Describe how compliance and performance will be documented for future audit, management and performance review.*

The calendars of approved and unapproved leaves are maintained in a file by the Assistant to the Executive Vice President & Provost. Supervisors are contacted regarding unapproved leaves as described above. In addition, at the time of printing each weekly report, the Assistant reviews the prior weekly reports to verify that any issues identified were taken care of, with any unresolved issues being brought to the attention of one of the Vice Provosts for their attention. Employees involved in this effort in the Provost's Office are evaluated on their performance in ensuring compliance, with adjustments to Work Performance Standards or Individual Performance Objectives being made, and yearly evaluations or appraisals addressing their performance in this regard.

Follow-up responses

Item was completed on first response.

2. One two occasions, leave taken was not recorded on the leave record. As a result, the employee's accumulated leave balance is overstated.
3. On one occasion, a day of annual leave was recorded on an employee's leave record; however, a leave request form was not on file.

For items two and three above, we recommend the necessary adjustments be made to the employee's leave record.

Institutional Response

- *Describe how compliance was achieved.*
The missing leave was recorded on the employee's leave record and his balances have been corrected. Those corrections were made to the employee's iLeave balances.
- *Explain what will be done to avoid the identified problems and issues in the future.*
With the iLeave system, all leave is recorded and tracked electronically without the necessity of an employee having to enter the leave manually. The leave request posts automatically to the employee's record at the time it is requested, though it is marked pending and not deducted from leave balances. The system to ensure leave requests are approved in a timely manner is described above. Upon approval by the

supervisor, leave is automatically posted by the system and deducted from the employee's leave balances, eliminating the possibility of an employee forgetting to record the leave in an employee's record.

- *Describe how compliance and future good management and practice will be measured, monitored and assured.*

The adoption by the Provost's Office of the iLeave system, where requested and approved leaves are automatically posted and deducted from employee's leave balances, eliminates the need for human posting to an employee's records. The system ensures that leaves requested and approved through iLeave are recorded on the employee's leave record.

- *Explain who will be responsible and may be held accountable in the future if repeat or similar problems arise.*

The Assistant to the Executive Vice President & Provost oversees leave records and ensure all leave is recorded and approved in compliance with State of Nevada, NSHE and University policies.

- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*

The iLeave system was implemented by the Provost's Office effective April 1, 2014, eliminating the human error factor from the recording of approved leave requests. Leave balance records were reviewed at that time to ensure balances transferred to iLeave correctly. Since April 1, 2014, the system has performed well with no errors being discovered. Employees, their supervisors and key Provost's Office personnel have constant access to leave balance records, and any failure in the system to accurately record leave would be evident. Provost's Office personnel continue to monitor employee leave records to ensure the system is operating correctly.

- *Describe how compliance and performance will be documented for future audit, management and performance review.*

Employees, Provost's Office key personnel and their supervisors have constant online access to leave records, with any failure of the system to accurately record leave being reported and rectified.

Follow-up responses

Item was completed on first response.

We also recommend greater care be taken to ensure leave taken is correctly recorded on the leave record and leave request forms are completed and maintained.

Institution Response

- *Describe how compliance was achieved.*

The day of leave that was recorded in error on the employee's leave record has been removed.

- *Explain what will be done to avoid the identified problems and issues in the future.*

This was a human error on the part of the Provost's Office leave keeper, the Administrative Assistant II. She recorded a day of leave on the employee's leave record when leave was not taken. With the adoption of the iLeave system as of April 1, 2014, all leave is recorded and tracked electronically and will not be deducted from an employee's leave balance until it is submitted and approved by the supervisor, eliminating errors of this type in the future.

- *Describe how compliance and future good management and practice will be measured, monitored and assured.*

The adoption by the Provost's Office of the iLeave system, where only requested and approved leaves are automatically posted and deducted from employee's leave balances, eliminates the possibility of a Provost's Office employee manually posting incorrect leave to an employee's records. The system ensures that leaves requested and approved through iLeave are recorded on the employee's leave record.

- *Explain who will be responsible and may be held accountable in the future if repeat or similar problems arise.*

The Assistant to the Executive Vice President & Provost oversees leave records and ensure all leave is recorded and approved in compliance with State of Nevada, NSHE and University policies.

- *Explain when the measures will be taken and on what schedule compliance and good practice will be secured.*

The iLeave system was implemented by the Provost's Office effective April 1, 2014, eliminating the human error factor from the recording of approved leave requests. Leave balance records were reviewed at that time to ensure balances transferred to iLeave correctly. Since April 1, 2014, the system has performed well with no errors being discovered. Employees, their supervisors and key Provost's Office personnel have constant access to leave balance records, with any failure in the system to accurately record leave being evident. Provost's Office personnel continue to monitor employee leave records to ensure the system is operating correctly.

- *Describe how compliance and performance will be documented for future audit, management and performance review.*

Employees, Provost's Office key personnel and their supervisors have constant online access to leave records, with any failure of the system to accurately record leave being reported and rectified.

Follow-up responses

Item was completed on first response.

PRIOR AUDIT

A prior audit of the Kids University program was conducted for the period of January 1, 2000 through July 31, 2001. All recommendations from the prior audit have been implemented, are no longer applicable, or are addressed in this audit.

STATEMENT OF REVENUE AND EXPENDITURES

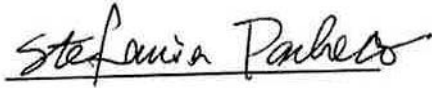
The statement of revenues and expenditures provided below is based on the activity of one self-supporting account that has been assigned to the Kids University program. The revenue and expenditure information was obtained from the financial accounting system and is provided for informational purposes only.

**Self-Supporting
Account**


Balance July 1, 2012	\$ -
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Revenues	
Tuition & Fees, Unrestricted	334,767
Total Revenues	<hr/> 334,767
Transfers Out	<hr/> 176,672
Expenditures	
Salaries	116,152
Operations	41,943
Total Expenditures	<hr/> 158,095
Balance June 30, 2013	\$ -
<hr/> <hr/>	
Balance July 1, 2013	\$ -
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Revenues	
Tuition & Fees, Unrestricted	332,444
Total Revenues	<hr/> 332,444
Transfers Out	<hr/> 165,558
Expenditures	
Salaries	127,194
Operations	39,692
Total Expenditures	<hr/> 166,886
Balance November 30, 2013	\$ -
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The Internal Audit Department appreciates the cooperation and assistance received from the Extended Studies and Kids University staff during this review.

Reno, Nevada
July 23, 2014



Stefania Pacheco
Internal Auditor I



Debbie L. Ottaviano
Senior Internal Auditor



Grant Dintiman
Information Technology Auditor



Scott Anderson
Director of Internal Audit

Memorandum

To: Scott Anderson, Director Internal Audit,
Nevada System of Higher Education

From: Tom Judy

Date: January 22, 2015

Subject: Kids University audit response

The purpose of this memorandum is to transmit the follow-up response from the Kids University to the audit for the period July 1, 2012 through November 30, 2014.

I have reviewed and concur with all responses.

cc: Marc Johnson, President
Ronald Zurek, Vice President, Administration and
Finance
Kevin Carman, Executive Vice President and Provost
Fred Homan, Vice Provost, Extended Studies



AUDIT

Kid's University

AUDIT PERIOD

July 1, 2012 through November 30, 2013

NUMBER OF RECOMMENDATIONS

15

#	Recommendation	Implemented	Est. Date of Completion
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Cash Controls

1	For improved control, we recommend fee adjustments be reviewed on a regular basis by an independent employee for reasonableness.	Yes	
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2	We recommend the review be documented on the report with the employee's initials and date and that the report be maintained in the department's files.	Yes	
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Expenditures

3	We recommend that Kids University registration fees be used for instruction only, as required.	Yes	
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4	We also recommend that hosting transactions be properly charged and documented on a host expense form.	Yes	
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Student Timesheets

5	We recommend the student be compensated for the error noted.	Yes	
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Leave Records

6	We recommend the necessary adjustments be made to the employee's leave record.	Yes	
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7	We also recommend greater care be taken to ensure leave taken is correctly deducted from the leave balance.	Yes	
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Sensitive Equipment

8	We recommend the disposition of this item be determined.	Yes	
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9	If it cannot be located, we recommend greater care be taken in the future to dispose of equipment through the purchasing department.	Yes	
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10	We also recommend the item be removed from the department's sensitive equipment inventory, if necessary.	Yes	
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Other Student Timesheets

11	We recommend the UNR Human Resources Office verify student enrollment during the summer terms.	Yes	
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12	We also recommend this information be provided to the BCN Payroll Department to ensure that FICA/FARP deductions are processed correctly.	Yes	
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Other Leave Records

13	We recommend leave request forms be approved by a supervisor, as required.	Yes	
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14	For items two and three above, we recommend the necessary adjustments be made to the employee's leave record.	Yes	
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15	We also recommend greater care be taken to ensure leave taken is correctly recorded on the leave record and leave request forms are completed and maintained.	Yes	
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