UNIVERSITY OF NEVADA, LAS VEGAS
OFFICE OF ADMISSIONS
Internal Audit Report
July 1, 2012 through January 31, 2014

GENERAL OVERVIEW

The University of Nevada, Las Vegas (UNLV) Office of Admissions (OA) oversees the

university's admissions, records, and recruitment functions. The majority of individuals

applying for admission to UNLV fall into two categories: those applying for acceptance as

freshmen immediately following graduation from high school, and those applying as advanced

students after completing college level work at other institutions of higher education. The OA

electronically maintains the integrity of the student admissions process through the student

information and application systems; thus ensuring efficient and systematic evaluation of

credentials.

The Office of Admissions is an office within Enrollment and Student Services unit. The

Interim Director of OA reports to the Associate Vice President for Enrollment & Student

Services, which falls under the Division of Student Affairs. The OA consisted of a total of 21

employees as of the close of our audit fieldwork and had an operating budget of approximately

$1.65 million. The office admitted 325 students in the summer 2013 semester, 10,077 in the fall

2013 semester, and 2,093 in the spring 2014 semester.

SCOPE OF AUDIT

The Internal Audit Department has completed a review of OA for the period of July 1,

2012 through January 31, 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. Reviewing admissions evaluation processes.

2. Examining and testing a sample of student admission files for the summer 2013, fall 2013, and spring 2014 terms to determine the following:

   a. Documents required for admission such as transcripts and standardized test scores were obtained and accurately evaluated.

   b. Students were admitted in accordance with the admissions policies stated in the UNLV catalog and the Board of Regents Handbook.

   c. Students admitted under alternative criteria were processed in compliance with established policies and procedures.

3. Reviewing the process for submitting external reports of admission statistics to college ranking entities.

4. Testing controls over the handling of deposits, including procedures for receipting, recording, and depositing application fees.

5. Testing expenditures for reasonableness, supporting documentation, and proper approval.

6. Examining and testing equipment inventory, contracts, student timesheets and employee leave records for proper completion and administration.

7. Verifying controls are in place for managing the paperless application management system – ApplyYourself.

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

ADMISSIONS - ALTERNATIVE CRITERIA

Students who do not satisfy the minimum admission requirements may still be eligible for admission under alternative criteria by appealing to the Faculty Senate Admissions Committee (FSAC). When reviewing the documents that are required to be submitted to the FSAC in these situations, we noted the following discrepancies between the fall 2012 to spring 2014 online undergraduate catalog and the UNLV Admission Alternatives website.

1. The UNLV Admission Alternatives website requires students to submit ACT or SAT test scores. Students that have more than 24 transferable credits and are unable to submit test scores must provide an explanation in a personal statement. The undergraduate catalog requires official standardized test scores or other documented evidence of success in university level study. There is no mention that an explanation must be provided in a personal statement if test scores are not provided.

2. The UNLV Admission Alternatives website requires an appeals application form to be submitted with the other required documentation. There is no mention of this document in the undergraduate catalog. We noted an appeals application form was not completed and included in three of five alternate admittance files reviewed.

   For items one and two, we recommend that the undergraduate catalog and the admissions alternatives website be reviewed and updated, as necessary, to ensure the criteria and required forms are accurately and consistently stated in each.

   Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **The Office of Admissions is currently engaged in the process of reviewing for consistency and updating as necessary information related to alternate admissions criteria and documentation requirements contained within the undergraduate catalog and on the Admissions Alternatives website.**
    - **The alternate admissions process does not change frequently. The updates made to the Admissions Alternatives website were understood to be process changes (as opposed to policy changes) requests initiated by the Faculty Senate Admissions Committee. Considering this, updates were not made to the undergraduate catalog as it was viewed as a policy document. The ability to update procedures in this way is recognized in the undergraduate catalog in the Limitations section when it indicates that the university reserves the right to revise catalog provisions.**
  - **The undergraduate catalog will be updated to clarify policy requirements related to Admissions Alternatives as outlined on the Alternate Admissions website. In addition, the Admissions Alternatives website will be referenced in the policy as the source for steps to initiate and complete the process.**
- **How compliance and future good management and practice will be measured and assured.**
  - **An annual review of websites related to policy information contained within the undergraduate catalog will occur in conjunction with the annual catalog review process.**
  - **The department will implement an internal approval process for change requests to website pages that contain policy-related information prior to changes being made.**
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - **The Executive Director of Undergraduate Admissions will be responsible for ensuring that staff make the necessary updates at this time, complete the annual review of the undergraduate catalog and related websites and implement an internal review process for policy website updates.**
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - **The needed review and updates will occur as part of the 2015-2016 catalog review process that is currently in process. All necessary changes and updates will be made by May 2015 (when the 2015-2016 catalog will be available).**
  - **The internal review process for policy website updates will be implemented by March 1, 2015.**
- **How compliance and performance will be documented for future audit, management and performance review.**
  - **The Office of Admissions will track and store internal approvals for changes to policy-related websites.**

We expect that this item will be fully implemented by May 31, 2015.

STUDENT TIME CARDS

We reviewed three months of time cards for seven student employees for proper completion, accurate work hours, and compliance with student employment policies. During this review, the following exceptions were noted.

1. Two student time cards were footed incorrectly for August 2013. As a result, the students were underpaid wages.

2. On two occasions, students worked in excess of eight hours in one day and were not paid overtime.

For items one and two, we recommend the individuals be appropriately compensated for their work hours.

Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **The Division of Enrollment and Student Services, which the Undergraduate Admissions Office is a part of, had taken steps even prior to the audit report to begin to address issues similar to the ones noted in this audit report. With the hiring of new business staff (Director of Business and Budget Coordinator) positions within the last six months, significant improvements have been made to internal accounting and business practices within all the offices in Enrollment and Student Services. In addition, an additional administrative assistant position has been put in place in the Office of Undergraduate Admissions to provide additional oversight. The past practice of processing student timesheets was antiquated and labor intensive and was not appropriately staffed. That, in addition to the very high volume of students employed, led to the kinds of audit exceptions noted. The ESS business manager had already begun working on identifying improved processes in this area and this work will continue in the future. An automated timekeeping system, compatible with the new payroll system that will be part of iNtegrate 2 will be investigated and put in place in the near future.**

- The Office of Admissions will provide the compensation to the students who were underpaid by February 25, 2015 payroll period. The three students whose time cards were footed incorrectly were underpaid a total of 15.25 hours. The four students who are owed overtime were for a total of 3.75 hours. The total compensation owed to these students is $187.
- **How compliance and future good management and practice will be measured and assured.**
  - All student time records will be stored electronically in the new system. Hours worked will also be calculated by the system. The time reports with the automatic calculations will be submitted to payroll. Regular reports will be run to ensure the time calculations (including overtime) are correct.
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - The Business Manager and Budget Coordinator will provide oversight to the appropriate staff in the Office of Admissions to ensure this problem does not occur moving forward.
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - As of January 1, 2015, The Office of Admissions and ESS business staff have been working on obtaining a quote for the electronic time clocks, and hope to have the system implemented by July 1, 2015 (once the iNtegrate 2 specifications have been published).
  - Once the new system is implemented, we will do compliance checks twice a month when payroll is due.
- **How compliance and performance will be documented for future audit, management and performance review.**
  - Compliance and performance will be documented in the electronic timekeeping system.

We expect to have this recommendation fully implemented by July 1, 2015.

3. On 42 occasions, work hours were calculated incorrectly on the time card by rounding on both the start and end of shift times, instead of rounding once based on total hours. For improved accuracy, we recommend that only the total work hours be subject to rounding.

   Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**

- ○ **The Division of Enrollment and Student Services, which the Undergraduate Admissions Office is a part of, had taken steps even prior to the audit report to begin to address issues similar to the ones noted in this audit report. With the hiring of new business staff (Director of Business and Budget Coordinator) positions within the last six months, significant improvements have been made to internal accounting and business practices within all the offices in Enrollment and Student Services. In addition, an additional administrative assistant position has been put in place in the Office of Undergraduate Admissions to provide additional oversight. The past practice of processing student timesheets was antiquated and labor intensive and was not appropriately staffed. That, in addition to the very high volume of students employed, led to the kinds of audit exceptions noted. The ESS business manager had already begun working on identifying improved processes in this area and this work will continue in the future. An automated timekeeping system, compatible with the new payroll system that will be part of iNtegrate 2 will be investigated and put in place in the near future.**
  - ○ **As discussed in a recommendation below, the Office of Admissions is in the process of implementing a new, electronic timekeeping system. This new system will electronically calculate time worked and apply institutional rounding rules which will eliminate the manual calculation of hours worked.**
  - ○ **Staff in the Office of Admissions have been provided additional training regarding institutional rules regarding rounding.**
  - ○ **While the new timekeeping system is being implemented, staff has changed the practice from rounding on the start and end times to the appropriate practice of rounding once on total hours worked.**
- ● **How compliance and future good management and practice will be measured and assured.**
  - ○ **All student time records will be stored electronically in the new system. Hours worked will be calculated by the system and institutional rounding rules will be automatically applied. The time reports with the automatic calculations will be submitted to payroll. Regular reports will be run to ensure the time calculations (including overtime) are correct.**
  - ○ **An internal review of student time and payroll records for the current fiscal year will be conducted to ensure the change in practice has been implemented appropriately.**
- ● **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - ○ **The Director of Finance, Business and Quality Assurance for Enrollment and Student Services will provide oversight to the appropriate staff in the Office of Admissions to ensure this problem does not occur moving forward.**
- ● **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - ○ **The change in the rounding practice (to round once on the total hours worked) has already been implemented.**

- ○ **The new, automated timekeeping system will be implemented by July 1, 2015.**
- ● **How compliance and performance will be documented for future audit, management and performance review.**
  - ○ **Compliance and performance will be documented in the electronic timekeeping system.**

We expect to have this recommendation fully implemented by July 1, 2015.

4. On 81 occasions, lunches taken by students were not recorded on their time card. The lunch breaks were properly deducted from the students' work hours.

We recommend students be instructed to clock out/in during their lunch break so the time cards accurately reflect both work and non-work hours.

Institution Response

We agree with this recommendation.

- ● **What will be done to avoid the identified problems and issues in the future?**
  - ○ **The Division of Enrollment and Student Services, which the Undergraduate Admissions Office is a part of, had taken steps even prior to the audit report to begin to address issues similar to the ones noted in this audit report. With the hiring of new business staff (Director of Business and Budget Coordinator) positions within the last six months, significant improvements have been made to internal accounting and business practices within all the offices in Enrollment and Student Services. In addition, an additional administrative assistant position has been put in place in the Office of Undergraduate Admissions to provide additional oversight. The past practice of processing student timesheets was antiquated and labor intensive and was not appropriately staffed. That, in addition to the very high volume of students employed, led to the kinds of audit exceptions noted. The ESS business manager had already begun working on identifying improved processes in this area and this work will continue in the future. An automated timekeeping system, compatible with the new payroll system that will be part of iNtegrate 2 will be investigated and put in place in the near future.**
  - ○ **The Office of Admissions has changed practices and is now requiring student employees to clock out/in for their lunch breaks as recommended.**
  - ○ **The new electronic timekeeping system that is being implemented will significantly aid in monitoring this process.**
- ● **How compliance and future good management and practice will be measured and assured.**

- - **All student time records will be stored electronically in the new system. Regular reports will be run by the Office of Admissions as well as the Enrollment and Student Services Business Office to ensure that lunch breaks are documented appropriately.**
  - **An internal review of student time and payroll records for the current fiscal year will be conducted to ensure the change in practice has been implemented appropriately.**
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - **The Director of Finance, Business and Quality Assurance for Enrollment and Student Services will provide oversight to the appropriate staff in the Office of Admissions to ensure this problem does not occur moving forward.**
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - **The change of requiring students to clock out/in for lunch breaks has already been implemented.**
  - **The new, automated timekeeping system will be implemented by July 1, 2015.**
- **How compliance and performance will be documented for future audit, management and performance review.**
  - **Compliance and performance will be documented in the electronic timekeeping system.**

We expect to have this recommendation fully implemented by July 1, 2015.

5. On 15 occasions, students worked more than six hours in a day and took less than a 30 minute meal period. Nevada Administrative Code (NAC) 284.524 requires a minimum of a half to one hour meal period be provided for employees that work more than six hours in a day. UNLV student employment policy requires the meal period to be unpaid. We recommend student employees working more than a six hour shift take at least a 30 minute unpaid lunch break.

   Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **The Division of Enrollment and Student Services, which the Undergraduate Admissions Office is a part of, had taken steps even prior to the audit report to begin to address issues similar to the ones noted in this audit report. With the hiring of new business staff (Director of Business and Budget**

Coordinator) positions within the last six months, significant improvements have been made to internal accounting and business practices within all the offices in Enrollment and Student Services. In addition, an additional administrative assistant position has been put in place in the Office of Undergraduate Admissions to provide additional oversight. The past practice of processing student timesheets was antiquated and labor intensive and was not appropriately staffed. That, in addition to the very high volume of students employed, led to the kinds of audit exceptions noted. The ESS business manager had already begun working on identifying improved processes in this area and this work will continue in the future. An automated timekeeping system, compatible with the new payroll system that will be part of iNtegrate 2 will be investigated and put in place in the near future.

○ The Office of Admissions has changed practices and is now requiring student employees to clock out/in for their lunch breaks as recommended. With this change, the Office of Admissions is better able to monitor the length of the lunch break period to ensure students are taking the full lunch break period.
○ Training has been provided to student employees regarding the required minimum length for the lunch break period.
○ The new electronic timekeeping system that is being implemented will significantly aid in monitoring this process.

- **How compliance and future good management and practice will be measured and assured.**
  ○ All student time records will be stored electronically in the new system. Regular reports will be run by the Office of Admissions as well as the Enrollment and Student Services Business Office to ensure that the documented lunch breaks are the minimum required length.
  ○ An internal review of student time and payroll records for the current fiscal year will be conducted to ensure the change in practice has been implemented appropriately.
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  ○ The Director of Finance, Business and Quality Assurance for Enrollment and Student Services will provide oversight to the appropriate staff in the Office of Admissions to ensure this problem does not occur moving forward.
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  ○ The change of requiring students to clock out/in has already been implemented. Staff is now monitoring the lunch break length of student employees more closely to address any issues if they arise.
  ○ The new, automated timekeeping system will be implemented by July 1, 2015.
- **How compliance and performance will be documented for future audit, management and performance review.**
  ○ Compliance and performance will be documented in the electronic timekeeping system.

We expect to have this recommendation fully implemented by July 1, 2015.

In addition, we noted the timekeeping system used by OA is somewhat antiquated in that physical punch cards are used. Supervisors must manually calculate students' daily work hours which is time consuming and provides an opportunity for the work hours to be miscalculated due to human error. We also noted the time cards do not contain the student's signature attesting to the validity of hours worked.

For improved efficiency and accuracy, we recommend the department consider acquiring an automated timekeeping system with the capability of calculating daily and periodic work hours. We also recommend students be required to sign their time cards.

Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **The department has made the decision to purchase licenses for and implement an electronic timekeeping system for student employee hours. The new system, which requires a thumbscan to clock out/in, is already being used by several other departments on the UNLV campus. This system will eliminate the need for supervisors to manually calculate hours worked and significantly increase the efficiency by which student payroll can be prepared. The cost of implementing scanner (under the already existing contract UNLV has) is $1,243.85.**
  - **In addition, this new, electronic system requires student employees to validate (i.e. signature) hours worked either on a per shift or per pay period basis.**
- **How compliance and future good management and practice will be measured and assured.**
  - **All student time records will be stored electronically in the new system. Hours worked will also be calculated by the system. The time reports with the automatic calculations will be submitted to payroll. Regular reports will be run to ensure the time calculations (including overtime) are correct.**
  - **The student employee validations of their hours worked will also be stored in this system.**
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**

- - The Director of Finance, Business and Quality Assurance for Enrollment and Student Services will provide oversight to the appropriate staff in the Office of Admissions to ensure that this implementation is completed.
  - **When the measures will be taken and on what schedule compliance and good practice will be secured.**
    - The new, automated timekeeping system will be implemented by April 1, 2015.
  - **How compliance and performance will be documented for future audit, management and performance review.**
    - Compliance and performance will be documented in the electronic timekeeping system.

We respectfully request that this item be closed.

EXPENDITURES

We reviewed 52 expenditure transactions for proper supporting documentation, approval, reasonableness, and compliance with established purchasing procedures. We noted the Statement of Account for nine of 13 purchasing card transactions reviewed were not signed within 10 business days after the last day of the monthly business cycle, as required by the UNLV Purchasing and Contracts Department.

We recommend the Statement of Account be signed in a timely manner.

Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **The new policy the business staff is working towards is to have all transactions reconciled (accepted, assigned a valid account number and provided with a description of the charge) on a weekly basis to ensure enough time for routing, review and acceptance by the supervisors. This is a new policy that the business staff is working towards, and is different from a university policy that only requires reconciliation once a month, that many staff was used to, which allowed room for error, misplacement of receipts during that month, etc. The ESS office is also eliminating several PCards in CY 2015 and identifying other steps to improve the Pcard process, and hold Pcard users more accountable, and control some of the purchases within the central ESS office.**

- **How compliance and future good management and practice will be measured and assured.**
  - **Set up an internal policy to have all Pcard transactions reviewed weekly by Pcard holder and supervisor to ensure compliance and future good management. Set up internal policies to "suspend" the use of Pcard privileges if policies are not followed. The new internal policy will be implemented in spring 2015.**
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - **Pcard holder is responsible for compliance with the use of the Pcard and keeping original records/receipts of every transaction**
  - **Supervisors of Pcard holders are also responsible for any follow up or disciplinary actions taken if needed.**
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - **The internal policy will be implemented in spring 2015, and will require a reconciliation on weekly basis, rather than the monthly basis as current university review period is.**
- **How compliance and performance will be documented for future audit, management and performance review.**
  - **Internal policy around PCard procedures and timing will ensure that reconciliation is completed on weekly basis, and that those who do not comply with the internal policy may have their PCard suspended until corrections are made. A regular communication through email listserv to notify PCard holders of deadlines and hold them accountable for their actions.**

We expect to have this recommendation fully implemented by June 1, 2015.

LEAVE RECORDS

The leave records of one administrative faculty and two classified OA employees were reviewed to determine whether the records were completed and approved in compliance with institutional leave policies. We noted both classified employees earned compensatory time and did not extinguish it before use of annual leave.

We recommend compensatory time be earned and used in accordance with institutional policy.

Institution Response

We agree with this recommendation.

- **What will be done to avoid the identified problems and issues in the future?**
  - **Supervisors of classified staff were provided with refresher training regarding institutional policy regarding the use of earned compensatory prior to the use of annual leave.**
  - **Classified staff was provided with a reminder that earned compensatory time must be used prior to using annual leave.**
  - **Departmental classified leave guidelines have been updated to include a bullet point about this item.**
  - **Supervisors of classified employees will adjust the leave type from annual to compensatory (if needed) prior to approving classified staff leave requests.**
- **How compliance and future good management and practice will be measured and assured.**
  - **Classified employee leave records are stored in the iLeave system. Supervisors and the Enrollment and Student Services Business Office will run periodic reports to ensure compliance with this institutional policy.**
- **Who will be responsible and may be held accountable in the future if repeat or similar problems occur?**
  - **The Director of Finance, Business and Quality Assurance for Enrollment and Student Services will provide oversight to classified staff supervisors in the Office of Admissions to ensure that compensatory time is being used prior to the use of annual leave.**
- **When the measures will be taken and on what schedule compliance and good practice will be secured.**
  - **Measures related to this item were implemented and good practice had been secured prior to this audit taking place (because the audit period was somewhat earlier than the actual audit).**
- **How compliance and performance will be documented for future audit, management and performance review.**
  - **Classified employee leave records are stored and available in the electronic iLeave system.**

We respectfully request that this item be closed.

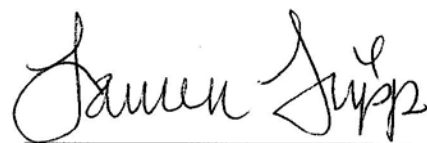## STATEMENT OF REVENUES AND EXPENDITURES

The statement of revenues and expenditures provided below is based on the activity of

one state and one self-supporting account that have been assigned to the Office of Admissions.

The revenue and expenditure information was obtained from the financial accounting system and

is provided for informational purposes only.

	State Accounts	Self-Supporting Accounts	Total
Balance, July 1, 2012	$ -	$ 79,107	$ 79,107
Transfers-In	-	-	-
Revenues			
Tuition & Fees	-	319,071	319,071
State Appropriations	1,349,059	-	1,349,059
Total Revenue	1,349,059	319,071	1,668,130
Transfers-Out	-	-	-
Expenditures			
Salaries	1,249,061	93,222	1,342,283
Out of State Travel	-	39,875	39,875
General Operations	99,998	161,620	261,618
Outstanding Encumbrances	-	-	-
Total Expenditures	1,349,059	294,717	1,643,776
Balance, June 30, 2013	$ -	$ 103,461	$ 103,461
Balance, July 1, 2013	$ -	$ 103,461	$ 103,461
Transfers-In	-	-	-
Revenues			
Tuition & Fees	-	161,732	161,732
State Appropriations	1,547,379	-	1,547,379
Total Revenue	1,547,379	161,732	1,709,111
Transfers-Out	-	-	-
Expenditures			
Salaries	754,611	54,495	809,106
Out of State Travel	-	36,857	36,857
General Operations	69,580	142,798	212,378
Outstanding Encumbrances	441,253	18,326	459,579
Total Expenditures	1,265,444	252,476	1,517,920
Balance, January 31, 2014	$ 281,935	$ 12,717	$ 294,652

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

Las Vegas, Nevada
November 14, 2014

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UNLV
UNIVERSITY OF NEVADA LAS VEGAS

AUDIT: UNLV Admissions

AUDIT PERIOD: 07/01/2012 – 01/31/2014

NUMBER OF FINDINGS: 8

NUMBER OF RECOMMENDATIONS IMPLEMENTED: 1

Nbr	Finding	Agree	Implemented	Est Date of Completion
1	Undergrad catalog and Admissions website do not agree	Yes	No	05/31/2015
2	Students were not paid for time worked	Yes	No	07/01/2015
3	Student hours worked were not calculated properly	Yes	No	07/01/2015
4	Lunch breaks not documented	Yes	No	07/01/2015
5	Students did not take a required 30 minute off-the-clock break	Yes	No	07/01/2015
6	Time clock system is antiquated	Yes	No	07/01/2015
7	Statements of Account not signed in a timely manner	Yes	No	06/01/2015
8	Classified employees did not use comp time before using annual leave	Yes	Yes	