

# Nevada System of Higher Education

www.nevada.edu

System Administration  
4300 S. Maryland Parkway  
Las Vegas, NV 89119  
Phone: 702-889-8426  
Fax: 702-889-8492



System Administration  
2601 Enterprise Road  
Reno, NV 89512  
Phone: 775-784-4901  
Fax: 775-784-1127

January 29, 2016

## MEMORANDUM

TO: Ms. Allison Stephens, Chair  
Dr. Andrea Anderson, Vice Chair  
Mr. Mark Doubrava  
Mr. James Dean Leavitt  
Mr. Sam Lieberman  
Mr. Kevin J. Page

FROM: Joe Sunbury, Chief Internal Auditor JCS

SUBJECT: Internal Audit Reports  
Audit Committee – March 3, 2016

The Internal Audit Department has completed the enclosed four audits and discussed the findings with the responsible administrators at the institutions involved. The institution's response to the audit findings is also enclosed. The Internal Audit reports must be read in their entirety so as not to arrive at any conclusions out of context; however, I have summarized the reports in the following table:

# Nevada System of Higher Education

www.nevada.edu

**System Administration**  
4300 S. Maryland Parkway  
Las Vegas, NV 89119  
Phone: 702-889-8426  
Fax: 702-889-8492



**System Administration**  
2601 Enterprise Road  
Reno, NV 89512  
Phone: 775-784-4901  
Fax: 775-784-1127

Institution	Audit	Agenda Ref.	Audit period	Key Findings	Additional Comments
UNLV	CSUN Preschool	A-3	7/1/13 – 12/31/14	<p>-3 of 15 employees did not have an active tuberculin (TB) skin test on file for a brief period as required by the NAC.</p> <p>-Contract compliance issues (authorization, approvals, inconsistency with NSHE policy).</p>	
UNR	Child & Family Research Center	A-4	7/1/13 – 5/31/15	<p>-One volunteer file reviewed did not include documentation of current background investigation.</p> <p>-Recommendations for control improvements surrounding:</p> <ul style="list-style-type: none"> <li>-segregation of duties</li> <li>-deposit procedures</li> <li>-establishment of petty cash</li> <li>-monitoring of past due accounts</li> </ul>	
UNR	Facilities Maintenance Services	A-5	7/1/13 – 2/28/15	<p>-Need for increased monitoring/tracking of tool inventory.</p> <p>-Continued pursuit of a centralized function for supply inventories.</p> <p>-Staff training regarding Recharge Center policies and procedures.</p>	
UNR	Fleischmann Planetarium	A-6	7/1/14 – 6/30/15	<p>-Recommendations for control improvements surrounding:</p> <ul style="list-style-type: none"> <li>-contract compliance</li> <li>-deposit procedures</li> <li>-establishment of change fund</li> <li>-monitoring of voids/returns</li> </ul>	

# Nevada System of Higher Education

www.nevada.edu

System Administration  
4300 S. Maryland Parkway  
Las Vegas, NV 89119  
Phone: 702-889-8426  
Fax: 702-889-8492



System Administration  
2601 Enterprise Road  
Reno, NV 89512  
Phone: 775-784-4901  
Fax: 775-784-1127

Follow-up responses have been submitted for two internal audit reports presented to the Audit Committee at your meeting on September 10, 2015. The current state of the recommendations follows.

Institution	Audit	Agenda Ref.	Audit period	# of Recommendations open when audit was presented	Status Update	Additional Comments
UNR	Cashier's Office	A-2b	7/1/13 – 10/31/14	1	All recommendations have been implemented.	
WNC	Bookstore Contract	A-2c	7/1/13 – 12/31/14	2	Both recommendations expected to be implemented in conjunction with new contract in June 2016.	

Please contact me if you have any questions or need additional information.