

Nevada System of Higher Education

www.nevada.edu

System Administration
4300 S. Maryland Parkway
Las Vegas, Nevada 89119
(702) 889-8426
Fax: (702) 889-8495



System Administration
2601 Enterprise Road
Reno, NV 89512
(775) 784-4958
Fax: (775) 327-5049

May 9, 2017

MEMORANDUM

TO: Ms. Allison Stephens, Chair
Dr. Andrea Anderson, Vice Chair
Dr. Patrick R. Carter
Dr. Mark W. Doubrava
Mr. Sam Lieberman
Mr. Kevin J. Page

FROM: Joe Sunbury, Chief Internal Auditor *JRS*

SUBJECT: Internal Audit Reports
Audit Committee – June 8, 2017

The Internal Audit Department has completed the enclosed two 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:

Institution	Audit	Agenda Ref.	Audit period	Key Findings	Additional Comments
TMCC	Change in Leadership	A-3	1/1/15 – 1/31/16	<ul style="list-style-type: none"> -Hosting expenditure classification and documentation. -Contracts requiring Chancellor approval. 	
DRI	Change in Leadership	A-4	7/1/15 – 6/30/16	<ul style="list-style-type: none"> -Classification and reimbursement of expenditures. -Timely review of deficit balances. -Amendment to the Procedures and Guidelines Manual to provide clarification regarding contract requirements. 	

Follow-up responses have been submitted for the four internal audit reports presented to the Audit Committee at your meeting on December 1, 2016. The current state of the recommendations follows.

Institution	Audit	Agenda Ref.	Audit period	# of Recommendations open when audit was presented	Status Update	Additional Comments
NSHE System Computing Services	Cloud Computing Management	A-2b	1/1/16 – 6/30/16	3	One recommendation open. Anticipated timeframe of completion is late 2018.	
UNR	Rental Properties	A-2c	7/1/14 – 10/31/15	0	All recommendations have been implemented.	
DRI	Purchasing Card Program	A-2d	7/1/15 – 6/30/16	0	All recommendations have been implemented.	
NSHE System Office	Travel	A-2e	1/1/15 – 3/31/16	1	One recommendation open. Anticipated timeframe of completion is Oct 2017.	

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