

Nevada System of Higher Education

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January 31, 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 – March 2, 2017

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:

Institution	Audit	Agenda Ref.	Audit period	Key Findings	Additional Comments
NSHE System Office	Change in Leadership	A-3	7/1/15 – 6/30/16	<ul style="list-style-type: none"> -Review professional services / consulting agreements for sufficient detail re: scope of work, travel reimbursement. -Education re: the purchasing policy (timing of purchasing requisitions). -Legal Affairs maintain copies of fully executed contracts requiring Chancellor approval. 	
DRI	Travel	A-4	7/1/15 – 6/30/16	<ul style="list-style-type: none"> -Adjustments / education for travelers and reviewers when completing documentation. -Updates to the DRI Administrative Manual. 	
NSHE System Office	Host	A-5	7/1/15 – 6/30/16	<ul style="list-style-type: none"> -Identification of hosting expenditures. -Proper categorization for expense tracking purposes. 	
NSC	Human Resources	A-6	7/1/14 – 9/30/15	<ul style="list-style-type: none"> -New employee file review maintenance re: degree verifications, workplace safety, and online training (diversity, harassment, discrimination). -Timely and complete employee performance evaluations. 	

Follow-up responses have been submitted for the internal audit report presented to the Audit Committee at your meeting on September 8, 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
UNLV	Reprographics / Design Services	A-2b	7/1/14 – 6/30/15	2	All recommendations have been implemented.	
GBC	Student Financial Aid	A-2c	7/1/14 – 6/30/15	1	All recommendations have been implemented.	
UNR	Travel Office	A-2d	7/1/14 – 10/31/15	1	All recommendations have been implemented.	
UNR	Purchasing Card Program	A-2e	7/1/14 – 10/31/15	1	All recommendations have been implemented.	

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