

Nevada System of Higher Education

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May 12, 2026

MEMORANDUM

TO: Mrs. Susan Brager, Chair
Mrs. Carol Del Carlo, Vice Chair
Mr. Aaron Bautista
Mr. Patrick J. Boylan
Mr. Pete Goicoechea

FROM: Lauren Tripp, Chief Internal Auditor

SUBJECT: Internal Audit Reports
Audit, Compliance and Title IX Committee – June 4, 2026

The Internal Audit Department has completed the enclosed audits and discussed the observations with the responsible administrators at the institutions involved. The responses to the audit observations and follow-ups are embedded within the enclosed documents. 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 Observations	Additional Comments
UNLV	Intercollegiate Athletics	AC-2b	7/1/23 – 3/31/25	<ul style="list-style-type: none"> -Strengthen controls re: team travel, hosting and other Athletics related expenditures -Compliance with purchasing card requirements and timely verification and approval of charges -Implement stronger controls related to balanced budgeting process 	Presented at 11/20/2025 meeting.
NSU	Facilities Contract	AC-2c	7/1/22 – 3/31/25	<ul style="list-style-type: none"> -Improve clarification on contracts related to out-of-scope projects and allowable overhead -Strengthen controls and processes over purchasing policies/requirements and exceeding contract thresholds 	Presented at 11/20/2025 meeting.
TMCC	Change in Leadership	AC-3	7/1/23 – 6/30/25	<ul style="list-style-type: none"> -Strengthen controls re: expenditures for host and invoice payment timing -Improve equipment inventory process 	

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