

**BOARD OF REGENTS\* and its  
AUDIT COMMITTEE  
NEVADA SYSTEM OF HIGHER EDUCATION**  
Joe Crowley Student Union, Milt Glick Ballrooms B & C  
University of Nevada, Reno  
87 West Stadium Way, Reno  
Thursday, September 10, 2015, 3:30 p.m.

Video or Telephone Conference Connection from the Meeting Site to:  
System Administration, Las Vegas  
4300 S. Maryland Parkway, Board Room  
  
and  
  
Great Basin College, Elko  
1500 College Parkway, Berg Hall Conference Room

A video conference and/or telephone conference connection will be made from the meeting site to the Las Vegas System Administration Building, Board Room, at 4300 S. Maryland Parkway, Las Vegas, Nevada; and Great Basin College, 1500 College Parkway, Berg Hall Conference Room, Elko, Nevada. Members of the Board and/or the public may attend the meeting and provide testimony or public comment at these sites via the video or telephone conference connection.

**ROLL CALL:**

Mr. Rick Trachok, Chairman	_____
Mr. Michael B. Wixom, Vice Chairman	_____
Dr. Andrea Anderson	_____
Mr. Cedric Crear	_____
Mr. Robert Davidson	_____
Dr. Mark W. Doubrava	_____
Dr. Jason Geddes	_____
Mr. Trevor Hayes	_____
Mr. James Dean Leavitt	_____
Mr. Sam Lieberman	_____
Mr. Kevin C. Melcher	_____
Mr. Kevin J. Page	_____
Ms. Allison Stephens	_____

**COMMITTEE**

**ROLL CALL:**

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

\*In addition to the Audit Committee, this meeting is noticed as a meeting of the Board of Regents to allow other Regents who may wish to attend to participate.

**IMPORTANT INFORMATION ABOUT THE AGENDA AND PUBLIC MEETING**

**NOTE:** Below is an agenda of all items scheduled to be considered. Notification is hereby provided that items on the agenda may be taken out of the order presented, two or more agenda items may be combined for consideration, and an agenda item may be removed from the agenda or discussion relating to an item on the agenda may be delayed at any time.

In accordance with the Board of Regents' Bylaws, Title I, Article V, Section 20, items voted on may be the subject of a motion to reconsider at this meeting. A motion to reconsider an item may be made at any time before adjournment of this meeting. Similarly, if an item is tabled at any time during the meeting, it may, by proper motion and vote, be taken from the table and thereafter be the subject of consideration and action at any time before adjournment of this meeting.

\*The Board of Regents, at its regularly scheduled meetings, meets concurrently with its Committees (the Academic, Research and Student Affairs Committee; the Audit Committee; the Business and Finance Committee; the Cultural Diversity Committee; the Health Sciences System Committee; and the Investment and Facilities Committee). The Board's Committee meetings take place in accordance with the agendas published for those Committees. Regents who are not members of the Committees may attend the Committee meetings and participate in the discussion of Committee agenda items. However, action items will only be voted on by the members of each Committee, unless a Regent is temporarily made a member of that Committee under Board of Regents' Bylaws, Title 1, Article VI, Section 6. The full Board of Regents will consider Committee action items in accordance with the Board of Regents' agenda published for the current or for a subsequent meeting.

In accordance with the Board of Regents' Bylaws, Title 1, Art. V, Section 13, a quorum may be gained by telephonic hookup.

Some agenda items are noted as having accompanying reference material. Reference material may be accessed on the electronic version of the agenda by clicking the reference link associated with a particular item. The agenda and associated reference material may also be accessed on the Internet by visiting the Board of Regents' website at:

<http://system.nevada.edu/Nshe/index.cfm/administration/board-of-regents/meeting-agendas/>

Many public libraries have publicly accessible computer terminals. Copies of the reference material and any additional support materials that are submitted to the Board of Regents' Office and then distributed to the members of the Board of Regents after the mailing of this agenda but before the meeting, will be made available as follows: 1. Copies of any such materials are available at the Board of Regents' Office at 2601 Enterprise Road, Reno, Nevada and the Board of Regents' Office at 4300 South Maryland Parkway, Las Vegas, Nevada. A copy may be requested by calling Angela R. Palmer at (775) 784-4958; 2. Copies of any such materials will also be available at the meeting site.

Reasonable efforts will be made to assist and accommodate physically disabled persons attending the meeting. Please call the Board office at (775) 784-4958 in advance so that arrangements may be made.

## **1. PUBLIC COMMENT**

## **INFORMATION ONLY**

Public comment will be taken during this agenda item. No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken. Comments will be limited to three minutes per person. Persons making comment will be asked to begin by stating their name for the record and to spell their last name. The Committee Chair may elect to allow additional public comment on a specific agenda item when that agenda item is being considered.

In accordance with Attorney General Opinion No. 00-047, as restated in the Attorney General's Open Meeting Law Manual, the Committee Chair may prohibit comment if the content of that comment is a topic that is not relevant to, or within the authority of, the Board of Regents, or if the content is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers.

**2. CONSENT ITEMS FOR POSSIBLE ACTION**

Consent items will be considered together and acted on in one motion unless an item is removed to be considered separately by the Committee.

**2a. MINUTES FOR POSSIBLE ACTION**

Request is made for approval of the June 11, 2015, meeting minutes. ([Ref. A-2a](#))

**2b. FOLLOW-UP: NEVADA TERAWATT FACILITY, UNR FOR POSSIBLE ACTION**

The Committee may approve acceptance of the follow-up response to the audit report of UNR Nevada Terawatt Facility for the period July 1, 2012, through May 31, 2014. ([Ref. A-2b](#))

**2c. FOLLOW-UP: KUNV RADIO STATION, UNLV FOR POSSIBLE ACTION**

The Committee may approve acceptance of the follow-up response to the audit report of UNLV KUNV Radio Station for the period July 1, 2013, through June 30, 2014. ([Ref. A-2c](#))

**2d. FOLLOW-UP: STUDENT HEALTH CENTER, UNLV FOR POSSIBLE ACTION**

The Committee may approve acceptance of the follow-up response to the audit report of UNLV Student Health Center for the period July 1, 2013, through June 30, 2014. ([Ref. A-2d](#))

**2e. FOLLOW-UP: OFFICE OF ADMISSIONS, UNLV FOR POSSIBLE ACTION**

The Committee may approve acceptance of the follow-up response to the audit report of UNLV Office of Admissions for the period July 1, 2012, through January 31, 2014. ([Ref. A-2e](#))

**2f. FOLLOW-UP: ADMISSIONS AND RECORDS, TMCC FOR POSSIBLE ACTION**

The Committee may approve acceptance of the follow-up response to the audit report of TMCC Admissions and Records for the period July 1, 2012, through May 31, 2014. ([Ref. A-2f](#))

*ESTIMATED TIME: 5 mins.*

(See reference document: [Audit Summary](#))

**3. CASHIER'S OFFICE, UNR FOR POSSIBLE ACTION**

Internal Audit Manager Scott Anderson will present the report and institutional response to the UNR Cashier's Office for the period July 1, 2013, through October 31, 2014. The Committee will discuss the audit findings and recommendations and may recommend specific action to the Board of Regents and/or the Chancellor to address the findings and recommendations. ([Ref. A-3](#))

*ESTIMATED TIME: 5 mins.*

**4. BOOKSTORE CONTRACT, WNC FOR POSSIBLE ACTION**

Internal Audit Manager Scott Anderson will present the report and institutional response to the WNC Bookstore Contract audit for the period July 1, 2013, through December 31, 2014. The Committee will discuss the audit findings and recommendations and may recommend specific action to the Board of Regents and/or the Chancellor to address the findings and recommendations. ([Ref. A-4](#))

*ESTIMATED TIME: 5 mins.*

**5. AUDIT EXCEPTION REPORT FOR POSSIBLE ACTION**

Internal Audit Manager Scott Anderson will present for approval the Audit Exception Report for the six months ended June 30, 2015. The Audit Exception Report is a compilation and status of the audit findings of the Audit Committee for the six month period. ([Ref. A-5](#))

*ESTIMATED TIME: 5 mins.*

**6. INTERNAL AUDIT DEPARTMENT  
WORK PLAN, NSHE FOR POSSIBLE ACTION**

Internal Audit Manager Scott Anderson will present for approval the Internal Audit Department Work Plan for the year ending June 30, 2016. ([Ref. A-6](#))

*ESTIMATED TIME: 10 mins.*

**7. INTERNAL AUDIT DEPARTMENT  
QUALITY ASSURANCE REVIEW FOR POSSIBLE ACTION**

Internal Audit Manager Scott Anderson will present a report of the examination of the Nevada System of Higher Education Internal Audit Department Self-Assessment and Independent Validator Statement for the five years ended December 31, 2014. The Committee will discuss the findings and recommendations and may recommend specific action to the Board of Regents and/or the Chancellor to address the findings and recommendations. ([Ref. A-7](#))

*ESTIMATED TIME: 10 mins.*

**8. INFORMATION TECHNOLOGY MASTER PLAN, UNLV FOR POSSIBLE ACTION**

At the June 11, 2015, meeting, UNLV administration provided a status update on the UNLV Information Technology Master Plan as the result of audit findings related to information technology. The Committee requested that a timeline for implementing the plan be provided. UNLV administration will review progress on the development of the Information Technology Plan and will provide a timeline for its implementation. The Committee will discuss and may recommend specific action to the Board of Regents, the Chancellor, and/or President Len Jessup with regard to the UNLV Information Technology Master Plan. ([Ref. A-8](#))

*ESTIMATED TIME: 15 mins.*

**9. HANDBOOK REVISION, AUDIT DEPARTMENT CHARTER AND INSTITUTION AUDIT RESPONSE REQUIREMENT FOR POSSIBLE ACTION**

At the June 11, 2015, meeting, the Committee discussed institutional shared governance procedures as they relate to the timely resolution of audit matters and findings. The Committee requested Vice Chancellor for Legal Affairs Brooke Nielsen to work with the faculty senate chairs and the NSHE Internal Audit Department in drafting a policy to address this issue. Vice Chancellor Nielsen will present and requests approval of the new Board of Regents policy, *Handbook* Title 4, Chapter 9, Section A.9, which requires institutions to develop expedited processes for amendment or creation of institutional policy in response to audit findings. The institution process must include expedited consultation with the faculty senate. ([Ref. A-9](#))

*ESTIMATED TIME: 10 mins.*

**10. A-133 SINGLE AUDIT REPORT REGARDING STUDENT FINANCIAL AID, UNR, WNC AND NSC FOR POSSIBLE ACTION**

The Committee will discuss recent communications with the United States Department of Education regarding the request of additional information from UNR, WNC and NSC as a follow-up to the A-133 Single Audit Report addressing student financial aid performed for the year ending June 30, 2014, by Grant Thornton, LLP. Presidents of the institutions involved will review the findings identified in the A-133 Single Audit Report addressing student financial aid that are related to the request for information and the measures that have been taken to further diagnose and remedy these issues. The Committee will discuss and may recommend specific action to the Board of Regents, the Chancellor and/or the presidents with regard to the findings or other matters related to financial aid administration. ([Ref. A-10](#))

*ESTIMATED TIME: 10 mins.*

**11. NEW BUSINESS**

**INFORMATION ONLY**

Items for consideration at future meetings may be suggested. Any discussion of an item under "New Business" is limited to description and clarification of the subject matter of the item, which may include the reasons for the request.

*ESTIMATED TIME: 5 mins.*

**12. PUBLIC COMMENT**

**INFORMATION ONLY**

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POSTED ON THE NEVADA SYSTEM OF HIGHER EDUCATION WEBSITE (<http://system.nevada.edu/>) AND ON THE NEVADA PUBLIC NOTICE WEBSITE PURSUANT TO NRS 232.2175 (<http://notice.nv.gov/>), AT THE SYSTEM ADMINISTRATION BUILDINGS AND E-MAILED FOR POSTING AT THE EIGHT NSHE INSTITUTIONS:

CSN, Building D, 1<sup>st</sup> Floor, 6375 W. Charleston Boulevard, Las Vegas, NV 89146  
DRI, Maxey Building, 2215 Raggio Parkway, Reno, NV 89512  
DRI, Southern Nevada Science Center, 755 E. Flamingo Road, Las Vegas, NV 89119  
GBC, Berg Hall, 1500 College Parkway, Elko, NV 89801  
NSC, Great Hall, 1125 Nevada State Drive, Henderson, NV 89015  
TMCC, Red Mountain Building (RDMT 200), 7000 Dandini Boulevard, Reno, NV 89512  
UNLV, Flora Dungan Humanities Building (FDH), 1<sup>st</sup> & 7<sup>th</sup> Floors, 4505 Maryland Pkwy, Las Vegas, NV 89154  
UNR, Clark Administration, University of Nevada, Reno, Reno, NV 89557  
WNC, Bristlecone Building Lobby, 2201 W. College Parkway, Carson City, NV 89703  
System Administration, 4300 South Maryland Parkway, Las Vegas, NV 89119  
System Administration, 2601 Enterprise Road, Reno, NV 89512