

# 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

January 30, 2019

## MEMORANDUM

**TO:** Dr. Patrick R. Carter, Chair  
Mr. Trevor Hayes, Vice Chair  
Mrs. Carol Del Carlo  
Mr. Donald Sylvantee McMichael Sr.  
Ms. Laura E. Perkins

**FROM:** Joe Sunbury, Chief Internal Auditor *JES*

**SUBJECT:** Internal Audit Reports  
Audit, Compliance and Title IX Committee – March 5, 2020

The Internal Audit Department has completed the enclosed audit and discussed the findings with the responsible administrators at the institution involved. The response to the audit findings is also enclosed. 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
DRI	Change in Leadership	A-3	7/1/18 – 6/30/19	<p>-Recommendations surrounding general business practices, e.g. purchasing policy, expense transaction approvals, contracts, hosting.</p> <p>-Review of financial accounts noting 17 contained a deficit balance &gt; \$500, including one &gt; \$80,000.</p> <p>-System office periodic reviews to ensure accurate leave balances when a President departs.</p>	

Follow-up responses have also been submitted for the internal audit reports presented to the Audit, Compliance and Title IX Committee at their meeting on September 5, 2019. The current state of the recommendations follows.

Institution	Audit	Agenda Ref.	Audit period	# of Recommendations open when audit was presented	Status Update	Additional Comments
TMCC	Foundation	A-2b	7/1/17 – 11/30/18	1	All recommendations have been implemented.	
GBC	Grants Management	A-2c	1/1/18 – 12/31/18	2	All recommendations have been implemented.	

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