

# Nevada System of Higher Education

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August 6, 2024

## MEMORANDUM

**TO:** Mr. Joseph C. Arrascada, Chair  
Dr. Michele Cruz-Crawford, Vice Chair  
Mr. Patrick J. Boylan  
Mrs. Susan Brager  
Mrs. Carol Del Carlo

**FROM:** Lauren Tripp, Interim Chief Internal Auditor

**SUBJECT:** Internal Audit Reports  
Audit, Compliance and Title IX Committee – September 5, 2024

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
DRI	Hosting	A-2b	7/1/22 – 6/30/23	<ul style="list-style-type: none"> <li>-Required to test sample of host accounts annually per BOR Handbook (Title 4, Chapter 10, Section 25)</li> <li>-Opportunity to improve documentation and purchasing compliance</li> </ul>	Presented at 2/29/24 meeting. All recommendations have now been fully implemented.
UNR	Cooperative Extension	A-4	7/1/21 – 12/31/22	<p>Recommendations in the following areas:</p> <ul style="list-style-type: none"> <li>-Continue to strategize a spend-down plan and determine an optimal reserve range</li> <li>-Strengthen controls re: travel expenditures</li> <li>-Updating procedures related to cash controls, recharges and standardizing annual county reporting</li> </ul>	Presented at 2/29/24 meeting.
TMCC	Special Course and Differential Program Fees	A-5	7/1/22 – 9/30/23	<p>Recommendations in the following areas:</p> <ul style="list-style-type: none"> <li>-Review courses assessing an additional fee and account balances to ensure fees are for extraordinary costs and funds are not accumulating</li> <li>-Strengthen controls re: special course fee expenditures</li> </ul>	

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