

2. Approved – Consent Items – (Continued)

Regent Lieberman moved approval of the consent items except Item 2b (Follow-Up: Intercollegiate Athletics, UNLV) which was heard separately. Regent Del Carlo seconded. Motion carried.

(Consent item heard separately.)

- 2b. Approved – Follow-Up: Intercollegiate Athletics, UNLV – The Committee recommended approval and acceptance of the follow-up response to the audit report of UNLV Intercollegiate Athletics for the period July 1, 2016, through December 31, 2017 (Ref. A2b on file in the Board Office).

Chair Carter disclosed he was previously a student in the Gaming Innovation course at UNLV where he developed a casino game. If the game is marketed and sold, he will be required to pay remuneration to UNLV in the form of shared royalties pursuant to a standard contract that all students in the course were required to sign. He will receive no remuneration from UNLV. He disclosed the relationship under NRS Chapter 281A, as recommended by the Nevada Commission on Ethics. He will abstain from the vote.

Regent Lieberman moved approval and acceptance of the follow-up response to the audit report of UNLV Intercollegiate Athletics for the period July 1, 2016, through December 31, 2017. Regent Del Carlo seconded. Motion carried. Chair Carter abstained.

(Audit Summary on file in the Board Office).

3. Approved – Thomas & Mack Center, UNLV – The Committee recommended approval of the report and institutional response to the UNLV Thomas & Mack Center audit for the period July 1, 2016, through December 31, 2017 (Ref. A3 on file in m7 (e)-9-1 (i)-2 (on)-37WE.5 (t (i)ale)-2.8r A h Deunr7 (e)-90 ((mde)4 (d. M)fon)-10 ((L)11 (

3. Approved – Thomas & Mack Center, UNLV– (Continued)

In response to a question from Regent Del Carlo, Chief Internal Auditor Sunbury stated the standard timeframe for follow up is six months later. Some findings may have a component that takes time to put in place.

Regent Del Carlo moved approval of the report and institutional response to the UNLV Thomas & Mack Center audit for the period July 1, 2016, through December 31, 2017. Regent Liberman seconded. Motion carried. Chair Carter abstained.

4. Approved – Purchasing Card Program, GBC The Committee recommended approval of the report and institutional response to the GBC Purchasing Card Program audit for the period January 1, 2018, through September 30, 2018. (Ref. A-4a and A4b on file in the Board Office.)

Chief Internal Auditor Sunbury reviewed the Audit Summary and Ref. A-4a and A4b and noted recommendations in the following areas

- ¾ Training
- ¾ Review controls by administrator

Chair Carter pointed out split transactions for the same vendor over a two period. This is a reoccurring problem at the institutions. Chair Carter requested a reminder be sent to the institutions.

Regent Del Carlo asked how large purchases are supposed to be handled. Ms. Sonja Sibert, GBC Vice President for Business Affairs, stated the transactions that were split involved a campus fiber upgrade project which required several needs over a span of two days. Purchasing card transactions have a limit of \$2,000 and \$5,000 dependent on the person's purchasing card. Larger purchasing card transactions should be handled at a higher level of authority. Purchase order requisitions are also used for large purchases.

Regent Del Carlo moved approval of the report and institutional response to the GBC Purchasing Card Program audit for the period January 1, 2018, through September 30, 2018. Regent Liberman seconded. Motion carried.

5. Approved – Purchasing Card Program, NSC The Committee recommended approval of the report and institutional response to the NSC Purchasing Card Program audit for the period January 1, 2018, through September 30, 2018. (Ref. A5 on file in the Board Office.)

Chief Internal Auditor Sunbury reviewed the Audit Summary and Ref A-5 and noted recommendations in the following areas

- ¾ Pilot of new report format
- ¾ Revision of purchasing card policy

5. Approved – Purchasing Card Program, NSC (Continued)

$\frac{3}{4}$ Merchant category codes and design

Regent Del Carlo moved approval of the report and institutional response to the NSC Purchasing Card Program audit for the period January 1, 2018, through September 30, 2018. Regent McMichael seconded. Motion carried.

6. Information Only – Internal Audit Departmental Updates and Emerging Risks, NSHE
Chief Internal Auditor Sunbury stated he will provide an update to the Board of Regents on June 7, 2019, related to the

