

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.

Las Vegas System Administration Building, Board Room, at 4300 S. Maryland Parkway, Las

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.

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/boardregents/meetingagendas/>

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 Sunrise 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

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. A2a](#))

2b. FOLLOW -UP: NEVADA TERA WATT 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. A2b](#))

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. A2c](#))

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. A2d](#))

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. A2e](#))

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. A2f](#))

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 the Chancellor to address the findings and recommendations([Ref. A3](#))

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 the Chancellor to address the findings and recommendations([Ref. A4](#))

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. A5](#))

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. A6](#))

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 the Chancellor to address the findings and recommendations([Ref. A7](#))

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 actions to the Board of Regents, the Chancellor, and/or President Jessup with regard to the UNLV Information Technology Master Plan. (Ref. A8)

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. A9)

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 A133 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 A133 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 the presidents with regard to the findings or other matters related to financial aid administration. (Ref. A10)

ESTIMATED TIME: 10 mins.

