

Minnesota State Colleges and Universities

Audit Results – Bemidji State University & Northwest Technical College



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Minnesota State Colleges and Universities

The Minnesota State Colleges and Universities system is an Equal Opportunity employer and educator.

Audit Scope

- Internal controls and compliance for fiscal years 2011, 2012, and 2013 through December 31, 2012.
 - receipt collections (included tuition and supplemental receipts)
 - employee business expense reimbursements
 - procurement (included purchasing card activity), disbursement, and equipment inventory
 - Northwest Technical College bookstore

Overall Conclusion

- The university and college generally **had adequate internal controls**. For items tested, the university and college generally **complied with** MnSCU policies and finance-related legal provisions.
- Six audit findings



Audit Findings

- The university did not have adequate controls to ensure receipts from several supplemental revenue sources were safeguarded and properly deposited (Finding 1)
- The university provided student check cashing services, resulting in unnecessary risks (Finding 2).
- The reconciliation process for tuition waivers did not include all types of tuition waivers and was not performed by an independent person (Finding 3).



Audit Findings

- The university did not have written guidance to help employees determine the reasonableness of clothing purchases for admissions office recruiters (Finding 4).
- The university athletics department did not have written guidance for student athlete recruitment expenses and it did not comply with some travel and special expense procedures (Finding 5)
- A complete review and certification of employee's access to the State of Minnesota's accounting system was not performed (Finding 6).