Audits Timeline Matrix

Legend:		Critical delay		Behind but manageable		On schedule		Completed (will be deleted from next report)

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
Crowe Mgt Let FY 2012 (Oct 2012)		Perkins Loan collection procedures should be reviewed to identify areas that may bring the cohort default rate below 15 percent. Monitoring procedures should be implemented to ensure the Campus Loan Manager system is programmed to send notices in accordance with program guidelines.	We agree. The Perkins Loan process is being reviewed for alternative collection procedures to improve the collectability of past due Perkins loans. The due diligence invoice cycle in the Perkins Loan Campus Manager software will be changed to ensure that due diligence notifications are sent to borrowers in accordance with federal regulations.		(Completed)	Though collection procedures are in place and changes have been made to reduce the Perkins cohort default rate, additional alternatives are being reviewed and established to continue to maintain a less than 15 percent Perkins cohort default rate. We have met with the collection agencies assigned by the Ohio Attorney General's office and will be moving past due accounts from the agencies that are under performing in their collection efforts. The billing and due diligence invoice cycles in the Campus Loan Manager software have been changed to ensure that notifications are sent to borrowers in accordance with federal regulations.
PT Human Resources (Feb 2012)	03/31/13	The list of positions included in the bargaining unit agreement should be updated while ratifying the APAS bargaining unit agreement during 2012. When a new position is added to the bargaining unit, the University must ensure that the salary range of the position is easily identified.	We agree with the recommendations. Appendix A is supposed to match the most recent SERB certification. The University's labor lawyer prepared a petition to amend the bargaining unit and provided it to the OEA representative for the union's signature. It is now three years later and the university is still waiting for the union to sign the petition so it can be submitted to SERB. Human Resources maintains records that contain the proper titles and salary range assignments for APAS employees, including the titles and salary ranges for classifications not found in the current agreement.	(Yellow)	(Green)	Through external legal counsel the University is working with OEA to finalize a joint submission to SERB.

Audits Timeline Matrix

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
PT Human Resources (Feb 2012)	03/31/13	The University should ensure that the appropriate staff understand the University's worker classification procedures. Check requests and Department Charge Forms should be reviewed prior to payment to ensure that they are not for payment of services. No payments should be made until all required documentation is complete.	The approval process will be scrutinized to identify deficiencies in the review and approval processes currently in place for independent contractors. The Independent Contracts for the after school programs are under review. The Office of Human Resources will develop and provide regular training in collaboration with the Office of Procurement to supervisors to ensure that payments are within University guidelines and the appropriate payment type is utilized.	(yellow)	(yellow)	Presentations will be developed in conjunction with the related issues on supplemental pay and occasional service contracts.
PT Human Resources (Feb 2012)	03/31/13	The Department of Human Resources should be responsible for processing all new hires and should orient all new employees to help ensure that University policies and procedures are properly communicated to new employees.	We agree that all newly hired University employees with the exception of student employees should be processed by Human Resources. The Manager, HRIS will be charged with researching ways to initiate and implement workflows to expedite the hiring process. Human Resources will collaborate with the Provost's Office to formulate and implement a part-time Faculty orientation program.	(green)	(green)	Am Electronic Personnel Action from is being designed by the Interim HRIS Manager for review by users. **A revised date of June 30, 2013 has been established** due to the resignation of the Manager, HRIS. The Interim has picked up this assignment and will be moving it forward.

Audits Timeline Matrix

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
PT Human Resources (Feb 2012)	03/31/13	Human Resources should develop a procedure to inform the Benefits department of new hires or rehired retirees. Proper forms should then be completed so that retirement systems are timely notified of these hires.	The problem is limited to those employees paid on Occasional Service payment and faculty who are on Extended Teaching Service (ETS). New procedures and training are being developed for supervisors who regularly use Occasional Service employees. The Manager, Employment will develop a process to ensure that the appropriate pension system documentation is obtained at the time the Extended Teaching Service (ETS) contract is issued.			Development of new procedures and training for Occasional Service employees is ongoing.
PT Human Resources (Feb 2012)	03/31/13	University staff should be reminded of the requirements of University policy as it relates to supplementary payments. The Human Resources department should improve monitoring procedures over the timeliness of approvals and limitations on amounts of supplementary payments.	The existing supplemental pay policy is being revised to address the concerns expressed in the audit. Forms are being revised to correspond to the revised policy. Training will coincide with the revised processes and forms. The Manager, HRIS is charged with responsibility of exploring way to automate processes.			Revision of the Supplemental pay policy is in process. Supplemental pay process and forms will be revised by March, 2013
PT Human Resources (Feb 2012)	06/30/13	The University should develop policies to govern the use of social networking profiles during the hiring process, consider hiring a third party to filter protected-class information from profiles prior to review of them by the University and disclose to employment candidates that a search of their social networking profile may be conducted.	We are conducting research to identify appropriate issues and language to utilize in the formulation of a policy and have also reached out to the IUC schools to identify if they currently have a social networking in hiring policy.			Research continues.

Audits Timeline Matrix

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
PT Human Resources (Feb 2012)	06/30/13	The University should expand the use of the Applicant Tracking Module of the PeopleAdmin software, which is currently used to collect and review employment applications.	The Manager, HRIS will be charged with the responsibility of expanding the applicant tracking module of PeopleAdmin. Additionally, the Manager, HRIS and the Technology and Training Coordinator will collaborate on the development of training programs to be presented on a regular basis to ensure that hiring managers are able to effectively utilize the system.	On schedule	On schedule	The changes will coincide with the initiation of the PeopleAdmin upgrade which will be implemented by June 2013.
PT Facilities Department (Jan 2012)	06/30/13	We recommend that policies be updated to specifically state the rules and regulations regarding the personal use of University vehicles by employees and the use of University vehicles at locations beyond campus boundaries. [This recommendation is a repeat from a prior audit.]	Policy language regarding personal use of University vehicles will be drafted by the end of the current fiscal year.	Behind but manageable	On schedule	The policy has been drafted and is in its final stage of review.
PT IT Governance (Nov 2009)	12/31/13	Develop formal IT governance standards.		On schedule	On schedule	To date, focus has been on the assessment of the University's current approach to Data Governance. This effort and the resulting recommendations are a direct product of the data warehouse initiative. The goal being to provide timely access to data relevant to the strategic decision-making process.

Audits_Timeline_Matrix_2013-1-25.xlsx Detail

Audits Timeline Matrix

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
E&Y Mgt Let FY 2007 (Oct 2007)	12/31/13	The University should review the draft DRP plan to ensure it meets requirements in the event of a disaster. It should be tested to ensure that it functions as intended, includes a continuity strategy based on University priorities, and encompasses all key processes. A Business Impact Analysis (BIA) should be performed to determine the functions that are considered essential to the University's core business operations and the timeframe that these need to be recovered. Annually and when major changes occur to the technology environment, the plan should be reviewed, revised, and tested. [This recommendation was made in prior years.]	Several steps have been taken to address this repeated language to prepare the campus to move forward with the disaster recovery initiative. It is estimated that a complete and verifiable Banner-specific disaster recovery strategy will be delivered within 6-12 months following the implementation of the SCT Banner systems. In preparation for the Banner specific disaster recovery initiative, a service level agreement with Ohio State University to serve as YSU's disaster recovery site has been completed. Hardware was purchased to establish connectivity with Ohio State University. YSU personnel traveled to Columbus to install the hardware and have begun testing connectivity to YSU.			Off-site data centers are being considered either through state contracts or reciprocity agreements with other Higher Education Entities for long term DR plans. Other short term alternatives are also being explored.
PT Payroll (Aug 2009)	12/31/13	We suggest that a disaster recovery plan be established. [This recommendation is a repeat from a prior audit.]	Resolution is contingent upon the completion of the University-wide Disaster Recovery plan which is not expected to be completed until December 2012.			Off-site data centers are being considered either through state contracts or reciprocity agreements with other Higher Education Entities for long term DR plans. Other short term alternatives are also being explored.

Audits_Timeline_Matrix_2013-1-25.xlsx Detail

Audits Timeline Matrix

Legend:	■ Critical delay		■ Behind but manageable		■ On schedule		□ Completed (will be deleted from next report)

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
PT Human Resources (Feb 2012)	06/30/14	Personnel forms should be filed immediately and files should be locked whenever not attended by a responsible person, such as during lunch breaks and when away from their desk. Access should be monitored and a method of tracking those individuals who use the files, other than Human Resources staff, should be used consistently throughout the department.	We agree that there are issues with the administration of documents and employee files. That was a component of the decision to create the Manager, Processing and Employee Records position. The Manager, Processing & Employee Records (who began employment on May 21st) will be charged with the responsibility to conduct an audit of existing personnel files, identify the manner (electronic/paper) in which the files will be maintained and to ensure that the files are secure.	■	■	On track to complete this by the anticipated deadline date of June 2014. The review of Classified Employee Files has been completed. A process has been initiated to ensure the files remain in the same condition. The Professional Administrative Employee Files are currently being reviewed. The process will continue with the Faculty Employee Files upon completion of the Professional Administrative.
PT Human Resources (Feb 2012)	12/31/14	The University should establish a timeline for the implementation of the Position and Performance Management Module of PeopleAdmin.	The Manager, HRIS will be charged with the responsibility of ensuring that the interface between Banner and PeopleAdmin is updated so that the uploading of job descriptions to People Admin can be complete. Once position descriptions are uploaded to PeopleAdmin, the focus will turn to performance reviews.	■	■	All job descriptions have been loaded into PeopleAdmin. The Performance Management component will be piloted during 2013 with full implementation for 2014.

Audits Timeline Matrix

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/2/2012	Status 1/25/2013	Comments
Crowe Mgt Let FY 2011 (Oct 2011)	12/31/14	We recommend management evaluate the ability to store CLM passwords in an encrypted format. In addition, the enhancement of Windows Active Directory password requirements such as enabling password complexity, history and change requirements is recommended.	As an alternative to the unencrypted CLM password, the vendor suggested using a Window Directory Services login which utilizes encrypted passwords. Password change, complexity, and history requirements would then be enforced given this scenario. This alternative login will be investigated with the intent to implement.	(yellow)	(green)	This need will be satisfied through the solution associated with audit recommendation 'Crowe Mgt Let FY 2012 (Oct 2012) - The enhancement of Windows Active Directory password requirements'.
Crowe Mgt Let FY 2012 (Oct 2012)	12/31/14	We recommend an enhancement of Windows Active Directory password requirements such as enabling password complexity, history and change requirements.	Agree. The University Security Practice document clearly sets improved password management as a standard. It is a project within ITS priorities and is scheduled to be addressed after certain pressing infrastructure projects have been completed. We would anticipate completing this upgrade within two years.		(green)	This is currently an active project within ITS. Enhancements to the Active Directory environment will be phased-in over the course of the estimated 24-month project.

Audits_Timeline_Matrix_2013-1-25.xlsx Detail

YOUNGSTOWN STATE UNIVERSITY
Accounting Timeline Status for Key Activities
FY 2012 Cycle

Legend:	■ Critical delay	■ Behind but manageable	■ On schedule	☐ Completed

Topic	Deadline	Critical Task	1/30/2013	Comments
External Audit	04/02/12	Planning Meeting (Crowe Horwath)		
Internal Audit	04/30/12	Planning Meeting (Packer Thomas)		
General	04/30/12	July 1, 2011 through March 31, 2012 monthly processing, reconciling and reporting		
General	05/31/12	April monthly processing, reconciling and reporting		
General	06/30/12	May monthly processing, reconciling and reporting		
External Audit	07/15/12	Interim external audit activities (YSU, A-133)		
General	08/31/12	June monthly processing, reconciling and reporting		
General	08/31/12	July monthly processing, reconciling and reporting		
General	09/30/12	August monthly processing, reconciling and reporting		
External Audit	10/15/12	Ohio Revised Code (ORC) Compliance		
External Audit	10/15/12	Year-end external audit activities (YSU)		
External Audit	10/15/12	YSU Filing - Comprehensive Annual Financial Report (CAFR) to OBM and State Auditor		
External Audit	10/22/12	WYSU and NCAA ready for auditors		
External Audit	10/31/12	YSU Filing - Auditor of State (Unaudited Financial Report)		
General	10/31/12	YSU Filing - OBOR (Unaudited Financial Report)		
General	10/31/12	September monthly processing, reconciling and reporting		
External Audit	11/16/12	Management response to FY12 management letter		
External Audit	11/30/12	YSU Filing - Bond Trustee - Audited Financial Report		Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	11/30/12	YSU Filing - Moodys - Audited Financial Report		Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	11/30/12	YSU Filing - Standard & Poors - Audited Financial Report		Bond Series 2009, Bond Series 2010, and Bond Series 2011
General	11/30/12	October monthly processing, reconciling and reporting		

YOUNGSTOWN STATE UNIVERSITY
Accounting Timeline Status for Key Activities
FY 2012 Cycle

Legend:	■ Critical delay	■ Behind but manageable	■ On schedule	☐ Completed

Topic	Deadline	Critical Task	1/30/2013	Comments
External Audit	12/31/12	YSU Filing - WYSU (reflects one month extension)		
External Audit	12/31/12	YSU Filing - Auditor of State - Audited Financial Report		
External Audit	12/31/12	YSU Filing - OBOR-Financial Report		
General	12/31/12	November monthly processing, reconciling and reporting		
External Audit	01/15/13	NCAA Agreed Upon Procedures		
General	01/31/13	December monthly processing, reconciling and reporting		
External Audit	03/01/13	YSU Filing - Bond Trustee for filing to Municipal Securities Rulemaking Board (MSRB) (Annual Financial Information and Operating Data and Audited Financial Report)	On schedule	Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	03/31/13	YSU Filing - Federal Audit Clearing - Single Audit Report		
External Audit	03/31/13	YSU Filing - Dept. of Ed. E-Z Audit A-133		

YOUNGSTOWN STATE UNIVERSITY

SINGLE AUDIT REPORT
June 30, 2012 and 2011