

**BOARD OF TRUSTEES  
AUDIT SUBCOMMITTEE  
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Samuel W. Grooms, Vice Chair  
Charles R. Bush  
Allan K. Metz  
Carole S. Weimer, *Ex-Officio*  
James P. Tressel, *Ex-Officio***

**Thursday, June 2, 2016  
9:00 a.m. or immediately following  
previous meeting**

**Tod Hall  
Board Meeting Room**

**AGENDA**

- A. Disposition of Minutes for Meeting Held March 15, 2016**
- B. Old Business**
- C. Committee Items**
  - 1. Discussion Items**

**Tab C.1.a.**

- a. Audits Timeline Matrix**  
This matrix tracks the progress of the implementation of recommendations for improvement or correction made by internal and external auditors.  
Packer Thomas will report.
- b. Internal Audit Risk Assessment for Fiscal Year 2016-2017**  
Packer Thomas will report.
- c. Update on Position Search for Director of Internal Audit and Risk Assessment**  
Neal McNally, Vice President for Finance and Business Operations, will report.

- D. New Business**
- E. Adjournment**

**Audits Timeline Matrix Summary**  
As of April 29, 2016

The 32 recommendations at April 29, 2016 are from 2 external auditor management letters and 10 Packer Thomas (PT) internal audits. This compares to 41 recommendations at February 12, 2016.

Audit Name	Number of Recommendations									
	Total		Critical		Behind		On Schedule		Complete	
	2/12/16	4/29/16	2/12/16	4/29/16	2/12/16	4/29/16	2/12/16	4/29/16	2/12/16	4/29/16
E&Y FY2007 Management Letter	1	1			1			1		
PT Human Resources (Feb 2012)	3	1			1			1	2	
PT Grants (Jan 2014)	4	3			2			2	2	1
PT Segregation of Duties (April 2014)	4	4			4			4		
PT Events Management and Unrelated Business Income Tax (April 2014)	2	1							2	1
PT PCard-Analysis of Audit Procedures (Sept 2014)	1	0							1	
PT Contract Management Specific to Services (Oct 2014)	2	1						1	2	
PT Security of Personally Identifiable Information (Nov 2014)	4	4				4	4			
PT Academic Processes (Feb 2015)	5	2	1		1	1		1	3	
PT Cash Collections Sites (July 2015)	7	7					3	2	4	5
PT Housing and Residence Life (Oct 2015)	5	5			1	1	2	2	2	2
PT Compliance Audit (Oct 2015)	2	2							2	2
Crowe Horwath FY2015 Management Letter	1	1							1	1
<b>Totals</b>	<b>41</b>	<b>32</b>	<b>1</b>	<b>0</b>	<b>10</b>	<b>6</b>	<b>9</b>	<b>14</b>	<b>21</b>	<b>12</b>

### Audits Timeline Matrix

9 deleted, 0 added

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 2/12/16	Status 4/29/16	Comments
E&Y Mgt Let FY 2007 (Oct 2007)	09/30/16	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.			The reciprocity agreement with the University of Akron has been signed. ITS is testing the DR rack and hopes to install within 90 days.
PT Human Resources (Feb 2012)	07/31/16	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.			Parallel testing through PeopleAdmin continues. After testing is complete, a paperless hiring process will be rolled out. Part-time faculty orientation has been implemented.

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PT Grants (Jan 2014)	12/31/15	A more formal review of the duties assigned to the Office of Grants and Sponsored Programs department should be made in order to determine whether appropriate tasks are being performed by the appropriate persons.	A request has been initiated to start a new search for a grants coordinator. One of the main goals with this position is to provide better education and service to PI's by increasing outreach efforts including grant submission procedures, budgeting, etc. A search is underway for a new Associate Provost and Dean of Graduate Studies and Research. This individual will restore continuity to supervision of the OGSP. A formal review of duties will be performed at that time.			The Director of Grants and Sponsored Programs and the AVP for Research have completed a review of assigned duties to determine task appropriateness. Going forward, the Office of Research hopes to extend this review of assigned duties to both upstream and downstream organizations to ensure smooth transition from faculty to pre-award to post-award processing. Thus far, two training sessions have been held for all faculty; multiple research training meetings have been held in every college and many departments, as well as with several individual faculty members. The Grants website is now updated, with all essential Grants Office forms updated and web-enabled. New business processes have been defined so as to expedite and clarify grants management processes. Four Board Policies related to Grants have been updated with the Board of Trustees in December.	
PT Grants (Jan 2014)	06/30/16	Currently, all accounting and operating functions are conducted by one individual. At a minimum, the bank statement should be reconciled by someone other than the sole YSURF staff and invoices should be approved by the YSURF staff's supervisor.	The YSURF President will bring the recommendation to the attention of the YSURF Board and will provide a follow-up response to the University.			Independent Legal Counsel for YSU Research Foundation has been engaged, and plans are being formed to reform and populate the Board of Director vacancies, as well as the YSU Research Foundation Officer vacancies. (Secretary and Treasurer). The fully staffed Board and officers will address strategic and operating concerns.	
PT Grants (Jan 2014)	06/30/16	We suggest that management consider developing a specific strategic direction for the YSURF and communicating it to employees.	The YSURF President and Board will work with University leadership (President, Provost, and Associate Provost and Dean of Graduate Studies and Research) to clarify the strategic direction and operation of YSURF.			Independent Legal Counsel for YSU Research Foundation has been engaged, and plans are being formed to reform and populate the Board of Director vacancies, as well as the YSU Research Foundation Officer vacancies. (Secretary and Treasurer). The fully staffed Board and officers will address strategic and operating concerns.	

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PT Segregation of Duties (April 2014)	9/30/17	There is a lack of segregation of duties for manual payroll time entries. There are employees who have the ability to enter manual time entries without additional approval or verification. This lack of segregation of duties increases the risk that incorrect or fraudulent paychecks may be issued. Manual time entries should be tracked and an individual should be assigned to confirm the validity of all manual time entries. This individual should not have access to create a manual time entry.	The Payroll Department, based on approved source documentation, is responsible to enter hours/time for the minority of hourly timesheets that were not electronically processed through self-service Banner. As a compensating control, a report will be developed to identify any hours manually entered. This report will be compared to the source documents by a different individual than the individual entering from the source document. Also, the Banner HR/Payroll security role classes were reviewed and the number of individuals with both duties has been reduced and segregated.			System constraints include lack of a two-step process for processing payroll adjustments after the supervisor approval and lack of an audit trail for any changes made after the supervisor approval. Banner XE includes enhancements that are anticipated to reduce risk of improper adjustments being made without detection. However, due to unanticipated factors, including employee turnover and competing priorities in the IT area, this upgrade is currently not scheduled to be implemented until at the earliest the second quarter of 2017. Some compensating controls currently in place include the distribution of personnel reports after each pay to the Financial Managers, audit reports generated from the system to identify irregularities, and external audit procedures performed on payroll.	
PT Segregation of Duties (April 2014)	9/30/17	There are 4 individuals with the ability to process/calculate payroll. Of these individuals, they all have ability to generate paychecks and add/approve hours, and 3 have access to record payroll in the general ledger and the ability to make general ledger entries. This lack of segregation within the process of generating the payroll creates and increases risk of error or fraud within a paycheck or payroll. We recommend a review of the workflow steps from running (calculating) the payroll through the financial recording of the payroll and reassign rights in the system to maximize segregation of duties.	Security access has been redesigned to limit the ability to perform the above workflow to only the Associate Controller. These functions are necessary for the Associate Controller in order to supervise the Payroll Department as well as the general accounting functions in the Controller's Office. However, any manual entry of hours by the Associate Controller will be reviewed in the audit report mentioned in Management's Response to Audit Finding & Recommendation #2. The security access for all of the other individuals mentioned has been segregated between entering, processing payroll, generating checks, and posting to the ledger.			System constraints include lack of a two-step process for processing payroll adjustments after the supervisor approval and lack of an audit trail for any changes made after the supervisor approval. Banner XE includes enhancements that are anticipated to reduce risk of improper adjustments being made without detection. However, due to unanticipated factors, including employee turnover and competing priorities in the IT area, this upgrade is currently not scheduled to be implemented until at the earliest the second quarter of 2017. Some compensating controls currently in place include the distribution of personnel reports after each pay to the Financial Managers, audit reports generated from the system to identify irregularities, and external audit procedures performed on payroll.	

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 2/12/16	Status 4/29/16	Comments
PT Segregation of Duties (April 2014)	9/30/17	There is a lack of segregation of duties with the manual (off-cycle) check process. There are individuals who can print manual checks and who have access to the check stock. An individual who has the ability to generate a manual (off-cycle) check should not have access to the check stock.	In order to segregate duties, the individuals who had access to the blank check stock no longer have the ability to initiate a manual check except for one person. As a compensating control, any manual entry of hours by that person will be reviewed in the audit report mentioned in Management's Response to Audit Finding & Recommendation #2.			System constraints include lack of a two-step process for processing payroll adjustments after the supervisor approval and lack of an audit trail for any changes made after the supervisor approval. Banner XE includes enhancements that are anticipated to reduce risk of improper adjustments being made without detection. However, due to unanticipated factors, including employee turnover and competing priorities in the IT area, this upgrade is currently not scheduled to be implemented until at the earliest the second quarter of 2017. Some compensating controls currently in place include the distribution of personnel reports after each pay to the Financial Managers, audit reports generated from the system to identify irregularities, and external audit procedures performed on payroll.
PT Segregation of Duties (April 2014)	09/30/16	There is a lack of segregation of duties within the process of entering and/or modifying the permanent employee file, which includes payroll and benefit information. This increases the risk of errors or fraudulent activity regarding the set up and payment of an employee. We recommend that an individual be assigned to verify that all additions and changes to the employee master file are authorized. This individual should not have access to make entries into the employee master file.	The Employee Processing Center (EPC) in the Human Resource (HR) department is responsible to enter employee information into the Banner employee master file based on approved source documentation. The Banner system cannot separate the ability to update the master file and the ability to approve changes to the master file, nor is it feasible to have an employee review all changes. HR is however in the process of implementing an electronic workflow to segregate these functions with expected implementation commencing December 2014. Currently, as a compensating control in addition to the new hire report, the EPC Manager will continue to review exception reports to identify irregularities and incomplete data. In addition, the number of employees with access to the master file has been reduced.			Continue running parallel testing through Banner EPAF (electronic personnel actions forms). EPAF's have a two step process for approval and application prior to loading into Banner master file.

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PT Contract Management Specific to Services (October 2014)	10/31/15	There is no evidence that the University has a process in place to perform due diligence prior to contract execution to verify that a vendor has effective internal controls surrounding data confidentiality and security, when applicable. We recommend implementing a procedure to obtain and review Service Organization control Reports (SOC) to evaluate the suitability of the design and operating effectiveness of a service organization's internal controls relative to the service being provided.	A procedure will be implemented to require that service organizations provide a SOC report prior to contract execution and that periodic SOC reports are provided throughout the contract period. Agreement templates for the Standard Independent Contractor Agreement (SICA) and the Professional Service Agreement (PSA) will be updated to incorporate language to require SOC reports when appropriate. In addition, as part of Contract Administration, a procedure will be implemented to ensure that the University sponsor of the agreement has a procedure in place to obtain, review and file SOC reports with Procurement Services. An inventory of existing goods and service contracts will be performed to identify contracts which may be subject to SOC reports and efforts made to obtain and review such reports.			The PSA agreement and contract administration procedures were updated July 2015 to incorporate the SOC language (it was determined that the SICA agreement did not need modified). In May 2016, Packer Thomas performed verification procedures regarding the SOC report process. It is their recommendation that the IT department review all SOC reports obtained by the University in order to determine if there are risks to the University that need addressed. We are in the process of reviewing procedures to address the additional recommendations.
PT Events Management and UBIT (April 2014)	12/31/15	We noted that important records, including signed contracts, proof of liability insurance, and liquor permits count not be located when requested. The causes of the problem appeared to be the lack of a clearly specified and organized system for record storage and retention. This disorganization increases the risk that these records will not be located in the event they are needed to settle a claim or dispute. We recommend the following steps be taken: Decide on a systematic manner of filing documents and establish a policy specifying which records should be retained permanently and which records should be kept only for a given period.	Departments will work together to establish a policy for recordkeeping following the guidelines listed in "Records Retention for Public Colleges and Universities in Ohio". Departments will determine where to store each type of document (contracts, liquor permits, etc.) and for how long. Some departments are currently scanning documents for storage and utilizing shared drives for open department access to certain documents. Currently, room reservations are kept indefinitely in the system. Other options will be explored for better organization of and quicker access to documents for personnel involved in event planning/scheduling.			Policy 3356-9-09 was distributed at all-campus events in January, 2016. Policy can be found here: <a href="http://cms.ysu.edu/administrative-offices/university-policies/9-administration-and-personnel">http://cms.ysu.edu/administrative-offices/university-policies/9-administration-and-personnel</a> . All parties have agreed to initiate in their event-planning process, evaluation and documentation.
PT Security of Personally Identifiable Information (November 2014)	07/31/16	As part of the risk assessment process, the data classification policy in the University's "Sensitive Information Policy should be implemented. Highly sensitive PII data should be located in the processes and data system and evaluated for additional cybersecurity protection measures.	Network and Data security is in the process of evaluating areas known to utilize PII as well as the storage and accessibility of such data on a department by department basis.			The Information Security Officer has prepared an overall plan for the coming year. The plan which is included in Board materials addresses this point. The plan is expected to be fully implemented by January 31, 2018. <b>Deadline revised to January 31, 2018.</b>

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PT Security of Personally Identifiable Information (November 2014)	07/31/16	Audit logs are not routinely reviewed for potential security incidents or breaches. The University should consider using tools to create automatic reports from system activity logs that would identify system anomalies. These exception reports would be sent to IT personnel for investigation and timely follow up.	The University agrees. However, ITS must first implement a central log file repository and retain system logs for a consistent length of time. Once that is achieved, routine scanning of all logs will be explored. Packages that exist for this purpose will be evaluated at that time.			The Information Security Officer has prepared an overall plan for the coming year. The plan which is included in Board materials addresses this point. <b>Deadline revised to January 31, 2017.</b>
PT Security of Personally Identifiable Information (November 2014)	07/31/16	A list of authorized hardware and software should be compiled. The University should employ scanning tools that will periodically scan the network for unauthorized software and devices and create action alerts.	YSU has deployed the Altiris Desktop management system. Not only does it push software, it inventories almost all software packages installed by users with administrator accounts. In addition, Altiris inventories authorized hardware connected to the wired network. YSU is exploring solutions that will identify and send an alert when unauthorized hardware is connected to the wired network.			The Information Security Officer has prepared an overall plan for the coming year. The plan which is included in Board materials addresses this point. <b>Deadline revised to January 31, 2018.</b>
PT Security of Personally Identifiable Information (November 2014)	07/31/16	The University could configure the system to prohibit the copying of sensitive data onto USB drives, once the highly sensitive data has been identified in the system. In the event that there is a legitimate business need to use a USB drive, the University could configure the system to encrypt sensitive data when copied, or supply selected employees with hardware encrypted USB flash drives for use when copying PII.	The University will review its policies & procedures with regard to extracting PII to any mobile media or local storage in light of improved access restrictions being implemented. This review will include consideration of scanning local storage for PII as we believe PII stored locally poses a more significant security threat than mobile storage.			The Information Security Officer has prepared an overall plan for the coming year. The plan which is included in Board materials addresses this point. <b>Deadline revised to January 31, 2018.</b>
PT Academic Processes (February 2015)	07/31/16	We recommend that part time faculty contracts be electronically generated through the Human Resource system, and the contract routed electronically to the applicable people for electronic signature.	Human resources personnel are working to implement PeopleAdmin for generating part-time faculty contracts. This process is not simple as it requires the integration of two separate tracking systems; on to pull data from the personnel system and the other to integrate with the student registration system.			Parallel testing through PeopleAdmin continues. After testing is complete, a paperless hiring process will be rolled out. Part-time faculty orientation has been implemented.



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PT Academic Processes (February 2015)	12/31/16	We recommend that further research be done to determine if the Banner System has the capability to calculate and track teaching hours, non-teaching time, and total faculty workload, and if the system does, then the use of the system should be implemented.	Banner has the ability to monitor faculty workload, and there is faculty workload non-teaching capability. A more detailed analysis of Banner system capabilities should be completed. The academic division is currently working with the Registrar's office to implement a full year scheduling and registration system; this system will make much of the data available at an earlier time and improve tracking and reporting processes.			We continue to await implementation of Banner XE. Implementation cannot occur without this critical system upgrade.
PT Cash Collection Sites (July 2015)	01/31/16	We recommend that the vault in a collection site be locked during business hours and only be accessible by those individuals with supervisory responsibilities. We also recommend each ticket window cashier be issued a cash drawer at the beginning of their shift that provides them with the ability to make change. Cashiers would also be responsible for reconciling their drawer at the end of their shift to provide adequate internal controls and to timely identify any overages/shortages.	Management agrees and will amend the MOUs to specifically require secure storage of cash at all times.			Bursar met with Collection site and the Audit recommendations were put into place. In addition, the office space is being remodeled so that the space is designed as a cashier window.
PT Cash Collection Sites (July 2015)	01/31/16	During surprise cash counts, it was determined that the Director did not have/know the combination to the vault. We recommend the Director have direct access to the vault at the collection site and for the Director to be properly trained on the monitoring process as stated in the MOU.	Management agrees with this recommendation and will communicate this to the Director, her supervisor, and Human Resources so that her job description may be updated, if necessary.			Bursar met with Collection site and the recommendation were put into place.
PT Cash Collection Sites (July 2015)	05/31/16	We recommend deposit slip forms be reviewed and possibly modified to include space for a secondary review sign-off. For instance there should be separate sections of the form that read, "Deposit Prepared By" and "Deposit Reviewed By".	Management agrees and will take steps to revise the deposit slip forms accordingly.			The deposit slips were redesigned to include a space for a secondary review and are now available on the Bursar web-site. The Cashier will notify any Department still using the old forms.
PT Cash Collection Sites (July 2015)	06/30/16	We recommend incorporating a statement regarding cash overages/shortages similar to that utilized by the University cashier's office into either the "Cash Collection Sites" policy or in the individual MOUs for the collection sites.	The MOUs already include language that any missing cash should immediately be reported to the Bursar; however the MOU's do not address overages. Management agrees that guidance should be given as to what to do with overages and will take steps to update the MOUs accordingly.			All updates are complete.

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PT Cash Collection Sites (July 2015)	06/30/16	The MOU for one site contains a mitigating procedure that is designed to overcome the limited segregation of duties associated with collections. The personnel at the clinic however, were not familiar with the procedure, nor had the procedure been performed. We recommend management assist in implementing the control and consider evaluating the adequacy of deposits over the past fiscal year.	Management agrees with this assessment and will assist in implementing this control.			Bursar is meeting with the site on 5/12/16.
PT Cash Collection Sites (July 2015)	06/30/16	We recommend all collection sites utilize the services of the University Police to transport deposits. All sites should be equipped with a locked money bag for transportation. If not feasible, then the MOU should be altered for sites that will self transport funds and/or provide for dollar limits.	Management agrees and will incorporate this requirement into all MOUs.			All MOUs have been updated to incorporate guidance regarding utilization of the University Police to transport deposits. The three sites noted in the report that are not currently utilizing Police transport now have language in the MOU that allows for staff transportation under \$1000 and over \$1000 to utilize University Police. Bursar will monitor to make sure sites are adhering to the requirement.
PT Cash Collection Sites (July 2015)	06/30/16	During audit of one collection site, it was determined that the cash drawers are not being balanced at the end of the cashier's shift, as per the applicable MOU. We recommend all cash drawers be closed and balanced at the end of each cashier shift and evidenced by sign-off by both the cashier and supervisor responsible for verification of the process.	Management agrees.			Bursar is meeting with the site on 5/5/16.
PT Housing and Residence Life (Oct 2015)	06/30/16	We recommend management consider a swipe card system, similar to that utilized by the University Courtyard apartments, for each of the student housing complexes.	Housing & Residence Life has already identified this as a need and has begun research on products and received preliminary quotes to determine approximate cost of the project. Plans are to move forward by the end of fiscal year 2016.			Quotes have been obtained and a vendor has been chosen. The PO has been started and the access control system will be in place by mid-summer for plenty of testing prior to fall residence hall move-in.
PT Housing and Residence Life (Oct 2015)	03/31/16	We recommend that criminal background checks be performed on all applicants for student housing. Furthermore, management should consider incorporating an application fee to the process to assist in offsetting such cost.	Housing & Residence Life will consider this recommendation. We will research potential vendors and costs associated with enough time to make a final decision for academic year 2016-2017 before the start of fall semester recruitment which begins on February 1, 2016.			We have yet to obtain three vendors for price comparisons. We have committed to utilizing criminal background checks on all residents and it is only a matter of finding a vendor. <b>Deadline revised to 5/31/16.</b>

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PT Housing and Residence Life (Oct 2015)	01/31/16	All twenty-five applications tested did not contain proof of health insurance as required by the University housing contract. It is recommended that the Office of Housing and Residence Life comply with the policy as set forth in the housing contract, or review its requirements for obtaining such information.	Housing & Residence Life agrees that this policy needs to be clarified. We need to either 1) require students to provide proof of health insurance by uploading a copy of their health insurance card into their application or 2) change the current language to eliminate the need for student to provide proof of health insurance. A final decision will be in place by the start of fall semester recruitment which begins on February 1, 2016.			The requirement of providing Housing & Residence Life with proof of health insurance has been removed from the Housing Contract.
PT Housing and Residence Life (Oct 2015)	01/31/16	While we understand that lease agreements are based on different types of living arrangements, the University should verify the completeness and consistency of language for all University owned residential contracts. We recommend the legal department review and compare all housing contracts for completeness of required disclosures and consistency of language.	Housing & Residence Life acknowledges the significant differences between the lease used for University Courtyard Apartments, managed by Ambling, and the contract used for University Housing residence halls, managed by YSU. We agree to compare the documents and in conjunction with General Counsel make adjustments which will provide more consistency between them. Any changes to the housing contract will be approved and in place by the start of fall semester recruitment which begins on February 1, 2016.			The housing contract has been reviewed and updated to reflect more consistency with the University Courtyard lease. The housing contract is more comprehensive. General Counsel has signed off on it and it is currently in place.
PT Housing and Residence Life (Oct 2015)	04/30/16	There are a number of housing options listed on the University website which appear to be endorsed by the University, yet not owned or managed by the University. We recommend management consider the feasibility of an affiliation, or referral agreement with the housing options not owned or managed by the Office of Housing and Residence Life.	We agree this could be a potential issue and will move forward with pursuing more formal affiliations with student housing facilities near and adjacent to campus.			Final draft of a residential affiliation agreement has been completed. We are now putting together an implementation plan that will work with our current partners and guide us moving forward.
PT Compliance Audit (Oct 2015)		We recommend that the ASFR be reviewed by someone in the legal department for accuracy and to ensure all disclosures required by law are properly included prior to it being published or submitted to the DOE. In addition, the crime and fire statistics presented in the ASFR should be reviewed by an independent person from the preparer to ensure accuracy.	The University shall designate a Clery Act Compliance Officer. This person will receive continuing and inclusive training on the Clery Act.			YSUPD has assigned Officer William Rogner to the position of Clery Compliance Officer. Officer Rogner has extensively reviewed <i>The Handbook for Campus Safety and Security Reporting</i> , a federal publication that outlines requirements and guidelines for the Clery Act. Officer Rogner has also completed two NACCOOP webinars of a ten part series, covering different aspects of Clery; and he will be attending a Clery seminar in June.

### Audits Timeline Matrix

Legend: <span style="display: inline-block; width: 15px; height: 15px; background-color: red; border: 1px solid black; margin-right: 5px;"></span> Critical delay <span style="display: inline-block; width: 15px; height: 15px; background-color: yellow; border: 1px solid black; margin-left: 20px; margin-right: 5px;"></span> Behind but manageable <span style="display: inline-block; width: 15px; height: 15px; background-color: green; border: 1px solid black; margin-left: 20px; margin-right: 5px;"></span> On schedule <span style="display: inline-block; width: 15px; height: 15px; background-color: lightblue; border: 1px solid black; margin-left: 20px; margin-right: 5px;"></span> Completed						
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 2/12/16	Status 4/29/16	Comments
PT Compliance Audit (Oct 2015)		Formal training of Campus Security Authorities (CSAs) regarding the Clery Act has not been performed since November 2012. If someone has significant responsibility for student and campus activities, he or she is a CSA. We recommend that individuals be notified annually of their responsibility as a CSA and annual training should be provided.	The YSUPD will annually identify and notify CSAs as to who they are. The YSUPD will develop and work with the Human Resource department to administer and monitor training.. CSA's are informed in training who they can contact regarding any questions.			Officer Rogner has identified a majority of the Campus Security Authorities, and notified them of their role. The CSA's have completed two of the NACOOOP webinars with Officer Rogner. Officer Rogner is currently in the process of developing CSA training and reporting modules utilizing the "BlackBoard" academic platform. The platform can be tethered to The Banner System, therefore allowing Human Resources to monitor training. Officer Rogner has distributed his contact information to the current list of CSAs should they need direction.
Crowe Horwath Mgt Let FY 2015 (Oct 2015)		We recommend management review the policy and procedures governing the withdrawal date used in Return of Title IV Funds calculations. We further recommend documentation be maintained to support withdrawal dates.	Management will review its existing policy and procedures to ensure compliance with federal regulations.			Bursar worked with the Student One Stop who implemented a process whereby the attempted drop date will now be entered in Banner so that Bursar has accurate dates. In addition Student One Stop will use comments and Bursar updated procedures so that staff is required to check comments prior to processing a R2T4.