Youngstown
STATE UNIVERSITY

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BACKGROUND MATERIALS
Thursday, December 3, 2015

1. **Audits Timeline Matrix**   Tab 1
   This matrix tracks the progress of the implementation of recommendations for improvement
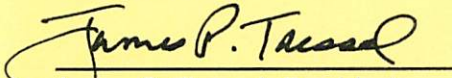   or correction made by internal and external auditors.

TAB 1: Audits Timeline Matrix

STAFF CONTACT: Katrena Davidson, Controller

HIGHLIGHTS OR ISSUES:

- The 33 recommendations at November 12, 2015 are from 1 external auditor management letter and 9 Packer Thomas internal audits. This compares to 28 recommendations at August 14, 2015.
- Of the 33 recommendations, 10 are complete, 15 are on schedule and 8 are behind schedule.

REVIEWED:

James P. Tressel

James P. Tressel, President

Audits Timeline Matrix Summary
As of November 12, 2015

The 33 recommendations at November 12, 2015 are from 1 external auditor management letter and
9 Packer Thomas (PT) internal audits. This compares to 28 recommendations at August 14, 2015.

Audit Name	Total		Critical		Behind		On Schedule		Complete	
	8/14/2015	11/12/2015	8/14/2015	11/12/2015	8/14/2015	11/12/2015	8/14/2015	11/12/2015	8/14/2015	11/12/2015
E&Y FY2007 Management Letter	1	1			0	1	1	0	0	0
PT Human Resources (Feb 2012)	3	3			2	0	1	1	0	2
PT Grants (Jan 2014)	4	4			0	0	4	3	0	1
PT Segregation of Duties (April 2014)	4	4			1	3	3	1	0	0
PT Events Management and Unrelated Business Income Tax (April 2014)	2	2			1	0	1	1	0	1
PT PCard-Analysis of Audit Procedures (Sept 2014)	1	1			1	0	0	0	0	1
PT Contract Management Specific to Services (Oct 2014)	2	2			2	0	0	0	0	2
PT Security of Personally Identifiable Information (Nov 2014)	6	4			0	4	4	0	2	0
PT Academic Processes (Feb 2015)	5	5			0	0	5	2	0	3
PT Cash Collections Sites (July 2015)	0	7			0	0	0	7	0	0
Totals	**28**	**33**	**0**	**0**	**7**	**8**	**19**	**15**	**2**	**10**

Audits_Timeline_Matrix_11-12-15 Summary

2 deleted,   7 added

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 8/14/2015	Status 11/12/2015	Comments
PT Human Resources (Feb 2012)	09/30/15	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.	*(green - on schedule)*		HR has developed two statements: one for the search committees and one for the applicants. For the search committee, it will advise against reviewing any applicants social networking profiles to avoid any outside influence or discriminatory animus being interjected into the process at the initial candidate review stage. The statement to the applicant will simply warn them that their social networking profiles may be viewed as part of the job application and reference checking process. The University will not be acting upon the recommendation to hire a third party to filter protected-class information from profiles prior to review of them.
Contract Management Specific to Services (October 2014)	09/30/15	Upon review of the contract with RefPay, we discovered that the University has agreed to indemnify and hold harmless the RefPay. According to the contract compliance administration guide, the University is prohibited from indemnifying or holding harmless the other party in the contract. We suggest that this contract be reviewed by the Legal Department to determine the proper resolution.	The contract with RefPay is an on-line click through agreement. Procurement Services will work with Athletics to seek a written agreement with RefPay to address mutual acceptance of terms.	*(yellow - behind but manageable)*		A contract addendum has been completed.

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 8/14/2015	Status 11/12/2015	Comments
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). An inventory of existing contracts has been performed and provided to IT to determine applicability.
PT Events Management and UBIT (April 2014)	10/31/15	The events management process varies across the campus. This creates confusion and increases risks to the University. We recommend that policies and procedures relating to the entire events management process and the rental of University facilities be developed and consistently applied.	The campus events team is currently reviewing, with legal's guidance, the current YSU Guidebook policy 4003.01 University Facilities-Use, Priorities and Fees. This policy is severely outdated and is up for review in 2015. With a total revision to match today's practices and developing standards, a new policy will be an effective tool in establishing consistency and better customer service. Also, when the campus events team reviews this policy, we plan to pay special attention to student groups and campus departments that have fronted in the past for off campus groups or organizations to hold their events using university facilities, and decide if this is a practice that we plan to allow to continue.	🟩		Policy 4003.01, Facilities Fees, Use and Priorities, was approved by the Board of Trustees and the updated version has been added to the guide book. It is in effect for all of campus to use.

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/14/2015	Status 11/12/2015	Comments
PT PCard - Analysis of Audit Procedures (Sept 2014)	12/31/15	We recommend using system parameters wherever possible in an effort to help eliminate the need of reviewing 100% of procurement card transactions.	Procurement Services is currently in the process of reviewing the policy monitoring tools offered by JP Morgan Chase. The policy monitoring tools will facilitate monitoring of high risk transactions not controlled through the use of MCCs. Implementation of the policy monitoring tool is expected by December 31, 2014. The audit procedures performed by the Controller's Office will be revised as part of that implementation.			Utilization of the Chase policy monitoring tools has been in place since mid March. Merchant Commodity Code groups have been reviewed and revised. Audit procedures have been modified accordingly.
PT Grants (Jan 2014)	12/31/15	The University should explore different alternatives to help increase the number and amount of grants received.	OGSP plays only a small role in providing incentives for faculty and staff to seek external grants. The primary incentive must come from the vision, goals, and policies established by the University Board of Trustees and administration. First, the faculty must realize that pursuit of external funding is essential in promotion and tenure decisions, and they must be given adequate release time for grant writing. Next, for senior faculty, University policies must reward continued scholarship and grant seeking. To this end, the Board of Trustees Policy 7023.02 on Supplemental Pay from Grants should be reviewed, and revised if possible and the idea of merit pay rewards should be revisited. Adding a grants coordinator in OGSP can contribute to growth by helping PI's to identify more funding opportunities, and by improved assistance in proposal submission and post-award guidance.			Board Policy 3356-7-48 *Supplemental pay from grants and sponsored programs for faculty and professional / administrative staff* (Formerly 7023.03) has been reviewed and rewritten, and will be presented to the Board of Trustees in December. No provisions have been made in this revised Policy for merit pay rewards, though that possibility was considered. The Office of Research includes an AVP for Research, Director of Grants and Sponsored programs, a Grants Coordinator, and an Administrative Assistant. Though titles have changed, no additional resources have yet been added to the department. Additional resources would enable better level of support for faculty and help ensure audit compliance. This team is helping PI's identify more funding opportunities, and is providing assistance in proposal submission and post-award guidance. Proposal submissions for FY 2016 to date are at a pace that will double submissions during FY 15.

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/14/2015	Status 11/12/2015	Comments
PT Human Resources (Feb 2012)	01/31/16	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.	(yellow)		All Supplemental pay policies are being brought to the Board for approval in the December 2015 meetings. The HR staff/Research Office staff have re-defined the use of supplemental pay and will be announcing new forms to process payments for all of the situations that were being called "supplemental" pay, but in reality were not. Training will be provided.
PT Academic Processes (February 2015)		We recommend that the revenue/cost system be completed and implemented and used as a tool to analyze financial data at lower levels. In addition, consideration should be given to participating in the National Study of Instructional Costs and Productivity ("Delaware Cost Study").	YSU has begun participating in the Delaware study. We recommend that the IT financial project be placed on hold while we review the information obtained through our participation in the Delaware Study.	(green)		The Delaware study will be used as the financial basis and the IT financial project discontinued.
PT Academic Processes (February 2015)		We recommend that the University implement a thorough academic program review process wherein all programs are reviewed on a cyclical basis.	Currently, YSU has requested that each program complete a program improvement plan which was required and received by the end of March 2015. These plans, in conjunction with participation in the Delaware Study, will form the basis on which to implement a program review process that will begin in the 2015-16 academic year.	(green)		Program review is now underway. First materials are due by mid-February.
PT Academic Processes (February 2015)		We recommend the University review the number and levels of Administrative Assistants in conjunction with other factors that are pertinent to each college to determine that the number of Administrative Assistants within each college meets the needs and objectives of each college and to determine where shared resources can be utilized.	Our participation in the Delaware Study will provide some benchmark data to determine how YSU staffing compares to other University's within our peer group. After obtaining that information, we will use it as a component of our program review process to determine where adjustments to staffing levels are required.	(green)		This recommendation is a low level of concern and is therefore not being implemented.

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/14/2015	Status 11/12/2015	Comments
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, Records management, will be reviewed at the next events meeting in December. Also reviewed will be the university's administrative guidelines for records retention. The information will be given to the committee prior to the meeting, so that all are prepared and discussions can occur.
PT Segregation of Duties (April 2014)	12/31/15	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 t 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.			Currently Banner tables do not hold the user name. Once HR extensions are in Banner INB, a name will located in the tables for the audit report on PHAHOUR. This cannot happen until the Banner XE upgrade, which may happen by Fall 2016. **Deadline revised to Fall 2016.**

| 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 8/14/2015	Status 11/12/2015	Comments
PT Segregation of Duties (April 2014)	12/31/15	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 t 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.			Currently Banner tables do not hold the user name. Once HR extensions are in Banner INB, a name will located in the tables for the audit report on PHAHOUR. This cannot happen until the Banner XE upgrade, which may happen by Fall 2016. **Deadline revised to Fall 2016.**
PT Segregation of Duties (April 2014)	12/31/15	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.			Currently Banner tables do not hold the user name. Once HR extensions are in Banner INB, a name will located in the tables for the audit report on PHAHOUR. This cannot happen until the Banner XE upgrade, which may happen by Fall 2016. **Deadline revised to Fall 2016.**

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Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/14/2015	Status 11/12/2015	Comments
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 was appointed on September 16, 2015. Together, the Director and the AVP for Research are continuing to review assigned duties to determine task appropriateness. Thus far, two training sessions have been held for all faculty; research meetings have been held in every college and many departments, as well as with several individual faculty members. The Grants website is in process of being updated, all Grants Office forms are being updated and web-enabled, and new business processes are being defined so as to expedite and clarify grants management processes. Three Board Policies related to Grants have been updated, with another to be presented to the Board of Trustees in December.
E&Y Mgt Let FY 2007 (Oct 2007)	12/31/15	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.			YSU is developing specifications for a DR rack. It will be purchased and tested in the YSU Data Center prior to installation in a remote site. **Deadline revised to January, 31, 2016.**

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 8/14/2015	Status 11/12/2015	Comments
PT Grants (Jan 2014)	12/31/15	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.			All YSURF documents (including the YSURF Code of Regulations) have been reviewed, and a strategy is being outlined to re-constitute the YSURF Board (largely vacant due to attrition) and enhance structure and effectiveness of YSURF through staff additions and changes, procedural enhancements, clear visioning of YSURF role and purpose, and marketing of YSURF services and process.
PT Grants (Jan 2014)	12/31/15	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.			Strategy sessions have been initiated with a high priority being the staffing of the YSURF Board, as well as assigning all YSURF Officers (President, Treasurer, Secretary), and re-defining the value proposition for YSURF.
PT Segregation of Duties (April 2014)	01/31/16	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 and 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.			

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 8/14/2015	Status 11/12/2015	Comments
PT Human Resources (Feb 2012)	01/31/16	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.	*(yellow)*	*(green)*	We have began testing electronic personnel action forms through new hire file exported by PeopleAdmin. After testing is complete, we will begin to implement a paperless hiring process.
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.		*(green)*	The Bursar has scheduled a meeting with the Responsible party to review the control weakness and develop procedural changes. The MOU will be revised to incorporate guidance regarding secure storage of cash.
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.		*(green)*	The Bursar has scheduled a meeting with the Responsible party to implement a change in procedure.
PT Security of Personally Identifiable Information (November 2014)	03/31/16	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.	*(green)*	*(yellow)*	The new Information Security Officer has been hired. One of his goals this year is to develop a plan for this project. **Deadline revised to July 2016.**

| 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 8/14/2015	Status 11/12/2015	Comments
PT Security of Personally Identifiable Information (November 2014)	03/31/16	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 new Information Security Officer has been hired. One of his goals this year is to develop a plan for this project. **Deadline revised to July 2016.**
PT Security of Personally Identifiable Information (November 2014)	03/31/16	A list of authorized hardware and software should be complied. 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 new Information Security Officer has been hired. One of his goals this year is to develop a plan for this project. **Deadline revised to July 2016.**
PT Security of Personally Identifiable Information (November 2014)	03/31/16	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 new Information Security Officer has been hired. One of his goals this year is to develop a plan for this project. **Deadline revised to July 2016.**
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.		🟩	Deposit slip forms will be revised and a review process implemented as part of the transition to the new bank.

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 8/14/2015	Status 11/12/2015	Comments
PT Academic Processes (February 2015)	06/30/16	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.	[green]	[green]	An audit of part time faculty credentials is in process. All data will be transmitted to HR for compilation within Banner. It is unclear where the data will reside.
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.		[green]	As MOU's are updated, the language will be revised to incorporate guidance regarding overages.
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.		[green]	Bursar to meet with Responsible party to implement a change in procedure.
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.		[green]	As MOU's are updated, the language will be revised to incorporate guidance regarding utilization of the University Police to transport deposits.

| 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 8/14/2015	Status 11/12/2015	Comments
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 to meet with Responsible party to implement a change in procedure.
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.			Awaiting installation of Banner XE, which is behind schedule and may happen by Fall 2016.