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BACKGROUND MATERIALS
Thursday, December 12, 2013

- 1. Strategic Plan Matrix** **Tab 1**
This matrix details the ongoing initiatives from the four cornerstones of the Strategic Plan.
- 2. Audits Timeline Matrix** **Tab 2**
This matrix tracks the progress of the implementation of recommendations for improvement or correction made by internal and external auditors.
- 3. Accounting Year-End Implementation Timeline** **Tab 3**
This timeline is to reflect the process for key year-end activities of the audit process.
- 4. Report of Internal Auditors, Packer Thomas** **Tab 4**
Updates on Continuous Monitoring Reports on Payroll and Purchasing and quarterly report of services for 2013-2014.
- 5. Audit Subcommittee Charter and Internal Audit Charter** **Tab 5**
This is provided as a regular part of the agenda.

BACKGROUND MATERIALS:
Audit Subcommittee

TAB 1: Strategic Plan Matrix

STAFF CONTACT: Gene Grilli, Vice President for Finance and Administration

HIGHLIGHTS OR ISSUES:

- Note progress on Distance Education and Business Intelligence (Data Warehouse).
- Further progress on a new budget model is awaiting stable revenues and SSI allocation.
- A task force was established to understand barriers to collaborations with regional community colleges.
- Athletics is working with a national firm to improve sports marketing.
- There has been a significant improvement in conditionally admitted students achieving the conditions of their admissions – 38 percent increase in four years.
- All initiatives are on schedule.

TAB 2: Audits Timeline Matrix

STAFF CONTACT: Katrena Davidson, Controller

HIGHLIGHTS OR ISSUES:

- Note no significant delays. Audit issues are being addressed in a timely manner.

TAB 3: Accounting Year-end Implementation Timeline

STAFF CONTACT: Katrena Davidson, Controller

HIGHLIGHTS OR ISSUES:

- The time line has had no significant delays or changes.

TAB 4: Report of Internal Auditors, Packer Thomas

STAFF CONTACT: Gene Grilli, Vice President for Finance and Administration

HIGHLIGHTS OR ISSUES:

- Continuous monitoring is performed on Payroll and Purchasing functions for the prior quarterly period with no decline in performance.

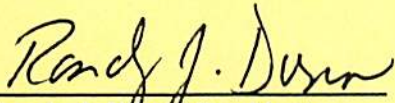
TAB 5: Audit Subcommittee Charter and Internal Audit Charter

STAFF CONTACT: Gene Grilli, Vice President for Finance and Administration

HIGHLIGHTS OR ISSUES:

- Required by Board Policy

REVIEWED:



Randy J. Dunn, President

STRATEGIC PLAN MATRIX

Legend: Critical Delay Behind But Manageable On Schedule Completed Status Has Been Revised

ACCOUNTABILITY & SUSTAINABILITY

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012		Utilize new budget model to ensure strategic alignment of budgets and expenditures. Leader: Neal McNally	<i>In order to meet an expected down turn in revenues and to do so under the new budget model, Area Division Officers were asked to reduce expenditures for FY 2014 and utilize strategic priorities when considering where to reduce expenditures. Division Officers complied, and strategic areas such as student recruitment and distance education were protected with reduction directed at less strategic areas. Personnel reductions were initiated and positions targeted from less strategic areas. The decentralization of positions to division and departmental control is operational for staff positions and is under development for faculty positions. Recruitment costs are in the process of being decentralized to the divisions. Finally, despite reductions in operating budgets for FY 2014, end-of-the-year carry-forward of budget balances has been preserved in principle.</i>	
2011-2012		Create a central database to support all initiatives. Leader: Eugene Grilli	<i>YSU has entered into the data definition, assessment and refinement phase of this project. In order to make effective use of the data for decisions, the data must be properly attributed to the lowest organizational level possible, requiring a great number of individual decisions on data definitions, what data gets attributed to which actions/programs and whether the data that we have is the data we need. For example, one class of problems has to do with data that was previously analyzed and collected at the college or departmental level but must and should be attributed to programs within the department. Improving data is a necessary but time consuming process. A second class of problems that must be resolved is the consistency of data over time. If we modify how we collect data today for better attribution, then do we / can we retroactively modify our data to ensure longitudinal consistency? Finally, the programs that actually run the analyses on the institutional data have to be tested for accuracy.</i>	
2011-2012		Systematically review, simplify, and automate business practices. Leader: Paul Kobulnicky	<i>YSU has been active on three major fronts in trying to review and improve our business practices. As an overarching issue we have begun to look at a metric for efficiency that looks at increasing the percentage of direct instructional expenses against the total University expenses. Increasing the percentage of the budget given to direct instructional expenses, especially in a time of decreasing net revenues, means that we are becoming more efficient. The technique can also be compared across institutions since the relevant data is reported to the state and federal governments. The second major activity that is underway is our effort to reduce "bad debt." A committee is working on this issue now and is focused on three major improvements to reduce bad debt. The first is as simple as improving our contact information for current students, especially telephone numbers. We cannot intervene to help students if we cannot get in touch with them. The second activity is the provision of better and more timely financial management and debt repayment counseling. Finally, we will work with faculty to improve attendance taking since proper attendance is related to the University's ability to receive federal funds related to outstanding student tuition invoices. The third major activity is centered on improving travel processes making use of software that is provided by vendors and housed in the cloud. It enables individuals to do all travel activities from planning a trip, through reservations and payment to final reimbursement, all online.</i>	
2011-2012		Explore and implement shared services as needed. Leader: Paul Kobulnicky	<i>Legislation in the State will now require reporting by higher education units on their shared services with other governmental and public organizations. IUC and the Ohio Association of Community Colleges are developing a reporting template for Ohio public universities. Reporting is expected to commence this calendar year.</i>	
2011-2012		Establish a culture of customer service. Leaders: Jack Fahey and Paul Kobulnicky	<i>The Vice President for Finance and Administration customer service survey has been activated and was open throughout July for input. Results will be collected at the beginning of August and analyzed.</i>	
2011-2012		Establish effective communication systems. Leaders: Joe Mosca and Paul Kobulnicky	<i>Communications on the Strategic Plan continue to be focused on interaction with groups. President Dunn takes the message of Enrollment, Excellence and Engagement to all of the communities with which he interacts. President Dunn also communicates to the campus community through regular columns in the YSU Update, and he appears regularly on WYSU radio. Matters of strategic importance are now a regular part of the agendas of Executive Administrative Staff Council, the Dean's Council and the Departmental Chairs Council.</i>	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2012-2013		Update and implement the Technology Master Plan on an ongoing basis. Leader: Ken Schindler	<i>Analysis of the current state of educational and administrative technology at YSU continues. Server and core network upgrades have been addressed. Further infrastructure upgrades have been identified, and budget initiatives are being developed. Long-term shifts in software strategies to embrace open source strategies when appropriate have been proposed.</i>	
2012-2013		Form an IT steering committee to align IT priorities with strategic priorities. Leader: Ken Schindler	<i>Duplication between two committees has been resolved. Working with the Information Technology Advisory Committee (ITAC), ITS has chartered a Learning Management System review, has endorsed a password change cycle of 180 days, and has recommended moving to a combination of WordPress and Drupal as website content management systems of choice.</i>	
REGIONAL ENGAGEMENT				
2011-2012	Ongoing	Develop strong relationships with regional economic development agencies. Leader: Ron Chordas	<i>Youngstown State University and the Youngstown Warren Regional Chamber were recognized for their collaboration in developing the relationship with Siemens Corp. that led to a \$440 million in-kind software grant to YSU at the Ohio Economic Development Association 2013 Annual Summit in Columbus. In July, the Youngstown Business Incubator ranked No. 11 out of 150 incubators worldwide on a list of the best university-affiliated incubators in the world. The University Business Incubator Index, based in Stockholm, compiled the list. The University collaborated with NASA Glenn and MAGENT – The Manufacturer’s Advocacy and Growth Network – to conduct a “NASA Roadshow” event to assist local manufacturers in solving technical challenges. That event will be held December 5, 2013 at Kilcawley Center. The Center for Urban and Regional studies was awarded a grant from EDA to develop economic development strategies in partnership with the City of Youngstown. The grant award in the amount of \$219,792 runs from October 1, 2013 to September 30, 2015. The grant will conclude with an Economic Development Summit in the fall of 2015.</i>	
2011-2012	Ongoing	Offer diverse arts and cultural programming to broaden audience demographics. Leader: Bryan DePoy	<ul style="list-style-type: none"> <i>The Department of Theater and Dance has devoted one of their season's programming spots to support audience diversification. This year's programming was a collaboration between the Jewish Federation and the University Theater program to produce “Tribunal”, which performed to seven consecutively sold out performances this past October (2013). This performance allowed us to not only engage with the Jewish community, but it allows us to present various historical perspectives regarding this troubling time in history. It was among the most successful theater runs by every measure in recent history.</i> <i>Over the past year, arts and culture programming alone brought 33,067 individuals onto campus.</i> <i>The academic units are working very closely with the Office of Diversity and Multicultural Affairs to ensure that diversity programming is not only being reported but is strategically implemented by the academic units. All academic units are represented and serving on this active task force led by Sylvia Imler.</i> <i>The Department of Theater and Dance is in the very early stages of a youth theater project titled “Penguin Playhouse,” which is a theater initiative designed to focus on a younger demographic.</i> <i>A partnership in cultural programming has been established at the Jewish Community Center to include a theater camp for youth serving citizens on the north side of Youngstown and the community at large.</i> <i>The College of Creative Arts & Communication is entering into a formal agreement with Chaney High School (Visual and Performing Arts School) to expand early arts and culture opportunities to the diversity represented at the school. The goal is to expand our audience reach by directly collaborating with the Youngstown City Schools and to facilitate access to programming. We already have several faculty and students working with instructors and students at Chaney High School, and this relationship continues to grow.</i> 	
2011-2012	2014	Establish policies to reduce barriers to partnerships. Leader: Task Force to be identified by Chet Cooper and Bryan DePoy	<ul style="list-style-type: none"> <i>It was decided that the focus would be placed on exploring barriers to academic partnerships with community colleges. As our recruiting demographic changes, a renewed importance will likely be placed on our positive and mutually beneficial relationships with two-year institutions. A task force has convened to address this challenge and has identified four primary components: 1) Faculty collaboration between the respective institutions is critical; 2) We should conduct a study to assess programs at the partner and host institution for program congruence; 3) We must streamline the transfer and articulation process; and 4) We must broaden and formalize our relationship with Eastern Gateway Community College. We are now reviewing the construct of possible Dual Admission agreements, to begin with Eastern Gateway Community College, as well as master agreements for transfer equates.</i> 	
2012-2013		Identify and secure sources of external funding to support student athletes and enhance their competitiveness. Leader: Ron Strollo	<ul style="list-style-type: none"> <i>The Department of Athletics is in the first year of a three year agreement with IMG, a national leader in sports marketing and promotions, to provide an analysis of our corporate marketing efforts, oversee our sales efforts, and assist with corporate sponsorship revenue.</i> <i>The Athletic Department will begin investigating a third party to assist in the sales of football and basketball tickets.</i> <i>The new video board in Beeghly Center will enhance marketing and fundraising capabilities.</i> <i>Discussions are underway with several potential donors to fund a portion of construction for the new softball field and track on the west side of campus.</i> <i>A 10% increase in external funding was secured over the past year.</i> 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012	Ongoing	Increase coordination/communication among academic units related to economic development and community engagement. Leader: Ron Chordas	<ul style="list-style-type: none"> • Within the Williamson College of Business Administration (WCBA), the Monus Entrepreneurship Center is collaborating with the Gerontology Program (Bitonte College of Health and Human Services; BCHHS) to plan a regional conference that will include a student entrepreneurship competition focusing on new business ideas for the senior market. • The Small Business Development Center (WCBA) continuously utilizes the skills of faculty members across campus to address business-related needs and planning. • New graduate courses have been developed by the WCBA. One is an elective course in Entrepreneurship, Technology and Innovation for MBA students, as well as those in the College of STEM. • The Engagement Task Force recently sponsored a Faculty Summit on Engagement in Kilcawley Center for YSU faculty and staff that focused on global engagement activities; best practices in setting objectives, evaluation of outcomes, and assessment for student internship placements; and development of service learning courses and activities. • The College of Creative Arts and Communication has been directly involved (Dean serves as co-chair) in a transformation regional arts advocacy initiative (Power of the Arts). To this date, the initiative has commissioned the first economic impact study for arts and culture in the region. In addition, the College is partnering with the organization to offer a quarterly professional development series for the community titled, "Arts Mean Business." 	
2011-2012	Ongoing	Improve communication between community outreach units and academic departments. Leader: Ron Chordas	<ul style="list-style-type: none"> • The College of Creative Arts and Communication is partnering with the Metro College to establish a Corporate Communication Training Center (funded, in part, by an Ohio Hub of Innovation and Opportunity grant) to offer communication skills training sessions to regional industry on a fee-based basis. The center will begin operating in fall 2013. • Meetings were conducted with the Chairs of CLASS and Bitonte College of Health and Human Services regarding opportunities for student engagement relating to community projects. These meetings will continue as needed throughout the academic year as opportunities arise. • The Beeghly College of Education submitted the Promise Neighborhoods Grant, a collaborative effort between Beeghly College, BCHHS, CLASS, and the Center for Urban and Regional Studies. They have also worked to obtain commitments from multiple social service organizations providing services on the east side of Youngstown. • The Executive Director of the Center for Urban and Regional Studies, along with the MRCI coordinator, serve on the board of directors of the Northeast Ohio Sustainable Communities Consortium, a twelve county consortium. This initiative is funded by a \$4.3 million grant from HUD. The grant's goals include creating a resilient Northeast Ohio, connecting our communities, restoring and protecting the natural resources. It is based upon a competitive framework for the economic vitality of the region. 	
2013-2014		Develop other general strategies to bolster engagement and institutional awareness. Leader: Scott Evans	<i>A subcommittee of the Cornerstone team met to identify possible strategies that are in progress or planned that are appropriate for this initiative. The offices of Marketing and Communications, Alumni Relations, and Diversity and Multicultural Affairs developed a raw list for further evaluation.</i>	
STUDENT SUCCESS				
2011-2012		Examine and revise admissions and retention requirements. Leader: Jack Fahey	<i>The recent changes in deadlines and conditional admission requirements are being monitored closely. We've seen a significant improvement in conditional students' compliance with the stipulations of their admission. For fall 2013, 97% of conditional admits signed a conditional admission agreement. As a result of their compliance, conditional student success has grown from 27% in fall 2009 to approximately 65% the last two semesters. We've begun the transition from open enrollment to open access by empowering an admissions committee to review all conditional student applications and deny admission to those students who are most unlikely to be successful. In addition, a work group was appointed to identify the factors that are driving the recent declines in enrollment of Black/African American students and recommend what the University can do to reverse this trend.</i>	
2011-2012		Develop Freshman-Year experience. Leader: Shearle Furnish	<p>A set of recommendations has been forwarded. Among recommendations on which the committee has reached consensus and that will be forwarded are these:</p> <ul style="list-style-type: none"> • The six undergraduate colleges should implement a one-to-three-hour freshman seminar suggested by the model being piloted now in the Bitonte College of Health and Human Services. • YSU should expand the implementation of learning or living/learning communities beyond the successful current instances. • YSU should improve and enhance outreach and communications with first-year students. • Deans should consider training and appointing faculty mentors. • The University should train resource allies among the student body, faculty, and staff. • The University should implement a virtual and physical "Ask the Penguin" informational service. • YSU should re-invent Freshman Convocation as a Welcome Week event for first-year students. 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012		<p>Improve course completion rates. Leader: Shearle Furnish</p>	<p>A new initiative group has been designated and will begin meeting shortly. Interim progress by college is below: Williamson College of Business Administration - Required course, BUS 1500 (Exploring Business) has ENGL 1550 as a prerequisite. This, plus our new admissions criteria, has had a very positive impact on our course completion rate. We offer supplemental instruction and tutoring for ACCT 2603. All students are required to have a 2.5 GPA to continue as a business major at the junior year and to take upper-division courses in business. We strictly enforce the limit on taking a course three times; when a student is given permission to take a course for the third time, they must submit a written action plan for success. Other initiatives that support student success: increased emphasis on applied learning and engagement with business, international study tours and an extensive internship program which enable students to earn academic credit, and strong emphasis on leadership development. The Bitonte College of Health and Human Services has taken the following steps towards enhancing rates of course/program completion: 1) An orientation course, HAHS 1500, has been developed in the College, and it is mandatory for any student who is conditionally admitted or placed in remedial courses. The purpose of the course is to orient the student to the college experience to include information about resources on campus and study strategies that will further assure success in their academic pursuits; 2) A second initiative is for students who have not been admitted to restricted programs in the College. Those students are individually engaged by the appropriate College advisor and/or chair and counseled with regard to other potential programs within the College that are related to their career aspirations. The STEM College implemented a comprehensive First-Year Engineering program in fall 2012 and hired a Director for the program at that time. The Director has implemented new hands-on learning activities that engage students in real engineering design challenges during their first year. In the spring semester, the students engaged in a group project in which they produced a prototype exhibit for OH Wow! The Roger and Gloria Jones Center for Science and Technology. We have worked to determine success metrics for this course and are pleased to report that 78% of the students were retained in engineering after their first year. Departments in the College of Creative Arts and Communication do the following to help improve course completion rates: Communication: Meet and greet sessions with the Dean Participation and facilitation of a CAC Living and Learning Community - Student Housing Periodic Ving messages to first year students are planned on a variety of topics (study/work skills, importance of the arts, making smart choices, etc.) College Leadership Team (new program, students selected by Dean's Office) Art: For the last two years the Department of Art has had a freshman retention committee that discusses and reviews recruitment and retention of freshman students. This committee has administered an entrance and exit survey of all freshman foundation students to get a sense of incoming expectations and end-of-year experiences. We are in the process of examining that information to adjust foundation curriculum and other relevant experiences to better address these students' needs. The Dana School of Music uses our Friday morning Convocations and applied music seminar classes to reach out to first-year students. Most of our first-year students have the opportunity to meet one-on-one with the applied faculty for applied music lessons. The faculty and students stay in contact through these meetings. We have also found that ensembles help with student retention. Theater: Regular student meetings with the Chair.</p>	
2011-2012		<p>Provide interview training and preparation. Leader: Jennifer Johnson</p>	<p>Current interview training and preparation provided by Career Services:</p> <ul style="list-style-type: none"> • Interview Skills presentations to capstone classes. The long-term goal is that each capstone class includes interview training. • Mock-Interview services – promoted in all department marketing and required by some classes. • Interview Skills Workshops offered each semester in conjunction with Reading & Study Skills Workshop series. • Career Services annually presents STEM Meet the Employers Day, an event where students can practice interviewing and networking skills with participating employers. <p>New initiatives underway that may expand interview training and preparation include:</p> <ul style="list-style-type: none"> • Career Services and Athletics are partnering to create a comprehensive career development program for student athletes. The program will focus on interview training for third-year athletes. • Development of new programming and partnerships to increase the number of students who receive interview training. • Through participation in networking events and other programming, increase employer involvement in delivery of interview training. 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012		Align advising systems. Leader: William Buckler	<i>Listed are activities that are being undertaken by the Office of Academic Advising and the college academic advisors. The tasks will be completed this academic year.</i> <ul style="list-style-type: none"> • Develop a Faculty Advising Syllabus. (Near completion.) • Develop an online Academic Advising Manual. (Planning to create a more robust advising website.) • Develop a single website on which all current university curriculum sheets are to be posted. (Tabled pending development of the E-Bulletin. The E-Bulletin will provide a one-stop searchable reference for students. It is planned for fall 2014.) 	
2012-2013		Increase learning-assessment endeavors. Leader: Hillary Fuhrman	<i>YSU's successful graduation from the HLC's Academy for the Assessment of Student Learning in spring 2013 has been a result of significant student learning and general education assessment activities. Student learning activities have included significant participation in (84% academic/76% co-curricular) and quality of assessment reports (83% academic/74% co-curricular); numerous professional development opportunities to build assessment capacity (19 workshops with 300+ participants, 40+ report review volunteers); programs to promote innovation and best practices in student learning assessment (best practices poster competition, assessment innovation mini-grants); and opportunities to build on and celebrate a vital assessment culture (university-, college-, and student affairs-level assessment bodies active or in implementation, assessment participation recognition, and appreciation). General education has also contributed significantly to student learning endeavors, with professional development from a national faculty learning community expert; development and implementation of the campus-wide ROAD project for general education learning outcome assessment in critical thinking and writing; further development in process to expand ROAD to promote faculty discourse around student learning; and expansion of the ROAD in process for other areas of general education knowledge and skills. HLC's new criteria places stronger effort on these areas. Accordingly, Academic Affairs has created a new workgroup to lead our efforts.</i>	
2012-2013		Raise more money for scholarships. Leader: Jack Fahey	<i>For the second year in a row, the YSU Foundation authorized a significant increase in scholarship funding. Funds were earmarked for merit and graduate scholarships. The University also created two new scholarships: the Provost's Scholarship http://info.yzu.edu/ysu-provost-scholarship/ for outstanding students from out of state and the International Scholarship to enhance international recruitment. The Advancement Division has completed a scholarship needs and prioritization process by college and is promoting gifts via the annual fund and through new and existing endowed scholarships. \$3.8 Million dollars were raised in FY 2013.</i>	
2012-2013		Streamline academic experiences—e.g., 3-year degrees, credit for prior learning. Leader: Teri Riley	<i>The state required each institution to have three-year degree plans for 10% of all baccalaureate degree programs by October 15, 2012 and plans for 60% of programs by June 30, 2014. We have met the 10% requirement, and the pathways are posted on the YSU website at http://web.yzu.edu/degreepathways. This summer we have completed eight more three-year degree pathways. We will meet the June 30, 2014 deadline for identifying three-year degree pathways for 60% of our programs. In May 2011, the Senate passed a policy on credit for Life Learning.</i>	
2012-2013		Develop a major marketing campaign to position YSU as a university of choice (e.g., YSU Success Stories). Recruit under-represented students, the best students, and students outside the immediate area. Leader: Mark Van Tilburg	<i>We are 50% complete. Our initiative includes:</i> <ul style="list-style-type: none"> • Increase YSU visibility • Improve YSU image • Expand electronic and social media footprint • Write and distribute student, faculty, alum success stories 	
2012-2013		Increase internship, cooperative-education, service-learning, and study-abroad opportunities. Leader: Betty Jo Licata	<i>STEM and the WCBA received a \$575,000 OBOR grant to support internships in advanced manufacturing and related industries. This grant also helps build a stronger internship infrastructure and support stipends and scholarships. A Wean Foundation grant supported 12 full-time interns in non-profit and public sector organizations. The University hosted a webinar on risk management and study abroad. Appropriate offices on campus will review risk management policies and procedures. The Center for Nonprofit Leadership promotes and coordinates the Service Learning Citizen Scholar designation for students who complete four service learning courses. Conversations are underway between WCBA, STEM, and Career Services to strengthen interface between Professional Practice and Career Services.</i>	
2012-2013		Offer flexibly scheduled, alternative delivery, and distance-education courses and programs. Leader: Millie Rodriguez	<i>Note: Each component represents a 10% need for the completion of the initiative. *Represents ongoing initiatives beyond review period.</i> <ol style="list-style-type: none"> 1. Build an interest in Distance Education programs to produce an increase in available programs for new applicants and enrollees interested in YSU. 8%* 2. Assist in the development of a Distance Education application individual to state-side graduate, undergraduate, and international students who plan to stay in their <u>country of origin</u>. 10% 3. Develop a tuition plan that will serve to maximize the revenues of out-of-region distance education students. This will help to guide the market dollar spending. 10% 	






Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2012-2013		Offer flexibly scheduled, alternative delivery, and distance-education courses and programs. Leader: Millie Rodriguez	<p><i>(Continued from page 5)</i></p> <ol style="list-style-type: none"> 4. Participate and advise in a variety of venues such as distance education meetings, online market planning, online recruitment planning, and process committees. 7%* 5. Create the Office of Distance Education to serve as a full-life cycle venue for online program students. 7% 6. Provide a professional training hub to support all faculty in Distance Education at Youngstown State University. 8%* 7. Advise the Faculty, Deans, Provost, President, and State body on a full array of service-level issues surrounding the students involved in online/web-based education. 7%* 8. Develop a website and specific training for the Distance Education Office at Youngstown State University. 9%* 9. Research technology and assist in the acquisition of key technology needed for the successful outreach, tracking, and efficiencies needed to successfully meet goals and service online students. 8%* 10. Collect Distance Education prospective, applicant and student data to evaluate and make recommended future changes where necessary to increase enrollments. 7%* 	
		Formalize exit interviews. Leader: Jeanne Herman	<p>Work on this initiative is progressing:</p> <ol style="list-style-type: none"> 1. Identify students who do not return to YSU. 100% 2. Contact students who have completely withdrawn from YSU during the term. 100% 3. Counsel students who want to completely withdraw from YSU. 60% 4. Identify where YSU students go if they do not register for the next term. 50% 5. Identify where YSU graduates go after graduation. 50% 6. Create a survey designed to identify key reasons a student leaves YSU. 25% 7. Respond to issues causing students to leave YSU. 30% 8. Measure impact of outreach. 0% 	
2012-2013		Implement Dual Enrollment with EGCC. Leader: Teri Riley	We've decided not to transition Math 1500 and 1501 to EGCC at this time. Dean DePoy is chairing a committee which is investigating a dual enrollment partnership with EGCC. This agreement will facilitate students transferring from EGCC to YSU.	
URBAN RESEARCH				
2011-2012	Ongoing	Provide technical support for grant writing and statistical analysis. Leader: Ed Orna & Scott Martin	Discussions have been completed with the Chair of the Department of Mathematics and Statistics to identify ways to provide statistical expertise to principal investigators who need significant data analysis for either grant submission and/or publication of results. Support can be provided by either faculty or graduate students in the Department. Incentives for faculty participation in these activities were evaluated and suggested (such as using reassigned time or supplemental compensation from University resources). These incentives can also be incorporated into new grant applications and external submissions for a variety of proposed projects.	
2011-2012	Ongoing	Expand undergraduate research opportunities. Leader: Jeff Coldren	At this point in the 2013-2014 academic year, there has been progress on three fronts: (1) Membership on the Quest committee has been dramatically increased, thus allowing students to find faculty contacts for mentoring research opportunities; (2) The deadline for funding undergraduate student research proposals will be December 6, 2013; and (3) A new undergraduate research website is expected to "go live" in the very near future.	
2011-2012	Ongoing	Create opportunities for interdisciplinary collaboration. Leader: Bryan DePoy	<ul style="list-style-type: none"> • Faculty development activities have created connections for shared information and collaboration. This year, workshops (e.g., teaching students about metacognition, employing classroom assessment tools, distance education, course design, prolific writing) create spaces for faculty from all corners of the campus to cross-pollinate ideas and strategies. Research collaboration is a goal of the InterCampus Mentors Program, which pairs new faculty members with experienced faculty from other colleges. Learning communities bring together colleagues from varied departments to focus on specific topics (this year, student writing and using classroom technology). New faculty orientation, followed by organized social activities, offer opportunities for that cohort to find commonalities. • The College of Creative Arts & Communication has implemented a proprietary cross-disciplinary grant program titled, Nexus. This year, \$3,000 in grants were awarded to four groups of students to support cross-disciplinary research and creative activities. • The College of Creative Arts & Communication and the College of STEM have developed an Art and Design course as a general elective for first-year engineering students. In addition, the Departments of Theater & Dance, Communication, and English in the Colleges of Liberal Arts & Social Sciences and Creative Arts & Communication are in the process of developing a cross-disciplinary degree program in Film Studies and Film Editing. 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012	Ongoing	Create opportunities for interdisciplinary collaboration. Leader: Bryan DePoy	<i>(Continued from page 6)</i> <ul style="list-style-type: none"> The Williamson College of Business Administration and the College of Creative Arts & Communication have teamed to offer new advising and certificate options with a BA in Music concentration to include: Entrepreneurship and Non-Profit Leadership. 	
2011-2012	Ongoing	Provide training for grant management and development. Leader: Ed Orona & Scott Martin	<p>The Office of Grants and Sponsored Programs (OGSP)—which is responsible for assisting YSU faculty and staff in submitting grant proposals for external funding, and for accepting grant awards for research, service, and academic development—is providing and/or sponsoring the following grant support and training. These activities also apply to benchmarking best practices in grant management.</p> <p>(a) Grant Workshops: The OSGP Director has continued a series of presentations (since FY 2011) on grant development for new and experienced faculty and staff, workshops on focused and specialized topics are being scheduled, and presentations to department chairs and deans were also delivered. Fall 2013 workshops (FY 2014) for new faculty are being planned. The CITI training (see below) also has other “modules” available for online workshops on a variety of grant issues. Staffing requirements to improve pre-award outreach to departments and post-award compliance are being evaluated.</p> <p>(b) RCR Training: Responsible Conduct of Research YSU is implementing processes to provide training and oversight on the responsible conduct of research (RCR) or ethics to YSU faculty and staff. The RCR training is required and mandated by sponsors, such as the National Science Foundation and other agencies. Equally important is the mentoring and training of undergraduates, graduate students, and postdoctoral researchers supported by agencies such as the NSF. OGSP is assisting in review of policies and best practices in the choice of an RCR training program. Commercially available software - CITI (Collaborative Institutional Training Initiative) Training Program, for faculty and staff to be certified, has been purchased. This CITI program is used by a host of other universities and was rolled out for YSU’s use in the fall semester 2013. Its use is being implemented in its initial stages for RCR training by the IRB, which provides oversight on research involving human subject participants (below).</p> <p>(c) Other Mandated Compliance and Training (Human and Animal Research): The OGSP provides oversight of University adherence to federal and state laws (compliance regulations) which require individual certifications on the responsible use of human and animal subjects in research. The Committee at YSU designated to provide oversight on research involving animals is the IACUC (Institutional Animal Care and Use Committee). Compliance under federally-supported research is under the domain of the USDA and ULAW. The USDA is the federal agency which promulgates and enforces the animal welfare regulations, inspects research animal facilities, and enforces the Animal Welfare Regulations (AWR). OLAW (Office of Laboratory Animal Welfare) is the office at the National Institutes of Health (NIH) which has responsibility for general administration and coordination of the PHS Policy on Humane Care and Use of Laboratory Animals. YSU has had a long-standing arrangement with NEOMED for assistance. A consortium comprised of YSU, NEOMED, Summa Health Systems, Kent State University, the University of Akron, and Akron General Medical Center is involved. A consortial “protocol” has been used for institutions to process and approve research on animal subjects; the current system of practice was updated starting in 2012 with Dr. Walter Horne (at NEOMED), who serves as the YSU veterinarian of record. Training presentations are provided at YSU for faculty and staff on an as-needed basis. Dr. Horne offers these sessions upon request. <u>Human subjects’ research projects</u>, when proposed, are reviewed and approved (as “protocols”) by the YSU Institutional Review Board (IRB). The Full Committee of the IRB meets monthly to approve projects involving vulnerable populations, such as children and prisoners. In addition, the IRB Chair reviews a hundred expedited protocols annually, which do not go to the full committee. To date, and since 2010, OGSP has provided oversight and required YSU personnel to receive training on conducting research on human subjects. All YSU faculty, students, and staff who are involved with Human Subjects research were required to complete training and be certified. Online training was provided by the module at the NIH Office of Extramural Research (module-Protecting Human Research Participants). At least 100 individuals have sent their certifications to the secretary of the IRB. The IRB will be using the new CITI training modules to assist with the online training and the new certifications.</p>	
2011-2012		Develop marketing and recruitment strategies for graduate students and selected undergraduates. Leader: Jack Fahey	See Student Success Initiative “Develop a major marketing campaign...” In addition, Admissions attended approximately 25 Graduate Fairs throughout the fall, and Marketing is developing print, web and social media materials designed to enhance marketing and recruitment. As Graduate Admission migrates back to the Graduate School, all parties are working diligently to enhance the momentum that Undergraduate Admissions has generated during their stewardship of the program.	
2011-2012	Ongoing	Add/implement selected graduate programs. Leader: Sal Sanders	A request to offer the Master of Arts in Financial Economics , 100% online, has been submitted to RACGS and the program is in the process of responding to comments. This degree program will be made available online for the fall semester of 2014, if approval is granted. RACGS has been notified and Graduate Council has approved a proposal for a 4+1 Master of Arts in Economics to move forward. A program development plan (PDP) for a Doctor of Nursing Practice (DNP) has undergone the campus review process, and comments from RACGS have been received. The full proposal is now in preparation by the department. This department is also developing a Post-Master’s Family Nurse Practitioner Certificate for RACGS review. The Department of Nursing has also tabled the Adult Gerontology Acute Care Nurse Practitioner Option for the Master of Nursing (MSN) degree and an Adult Gerontology Acute Care Nurse	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012	Ongoing	Add/implement selected graduate programs. Leader: Sal Sanders	<i>(Continued from page 7)</i> Practitioner Post MSN Certificate. Comments from RACGS regarding a program development plan (PDP) for a Master of Engineering Physics have been received. The full proposal remains in preparation by the department.	
2011-2012	Ongoing	Advance Centers of Excellence to prominence. Leader: Ikram Khawaja	<p>The following progress has been made in advancing Centers of Excellence to prominence:</p> <p>Center of Excellence in International Business State Recognition – Ohio Chancellor Jim Petro named YSU’s Center of Excellence in International Business an Ohio Center of Excellence on 11/3/11.</p> <p>Global Learning Experiences</p> <ul style="list-style-type: none"> • Seven students and two faculty members participated in an Emerging Markets study tour to India. • Sixteen students and three faculty members participated in the Global Entrepreneurship GLA to Dublin, Ireland March 9-17. The group attended lectures at Trinity College and visited several businesses and entrepreneurial companies such as Facebook, the Bank of Ireland, and the Industrial Development Agency. • The London Learning Experience is a four-week residential experience. Students live in London, participate in academic coursework, and complete team projects for London-based businesses. • New course in Exporting engaged students in developing an export plan for a regional business. • Place student with Altronic in an exporting-related internship. This is supported by the PICAM grant. • Development of other international internships is underway. <p>Business Community Outreach The Small Business Development Center, under the leadership of Ms. Patricia Veisz, was awarded a \$60,000 grant to establish an International Trade Assistance Center (ITAC) to assist businesses in starting or expanding international trade activities. The grant, a part of President Obama's National Export Initiative, funds programming and an international trade assistance advisor to work with companies to initiate or expand international trade activity. Mousa Kassis was named ITAC Adviser. Student teams are involved in conducting international trade projects for businesses in our region. A new course, Exporting, has been established and will be offered each semester. Students will develop exporting plans for regional businesses. In addition, international trade internships are being established with regional businesses. Several workshops have been conducted for the business community, and an additional grant was received to organize a Trade Mission to China in 2014.</p> <p>Export Needs Assessment: The Williamson Center, in partnership with the ITAC, completed an export needs assessment of local businesses. Approximately 1,200 businesses and organizations within NE Ohio were surveyed regarding their export experience, interests, and perceived needs. Findings provided direction for future Center and ITAC initiatives.</p> <p>Partnership with the Hanoi School of Business: The Center is currently exploring the possibility of offering a graduate level executive certificate in marketing as a joint program with the Hanoi School of Business. This represents an opportunity for both increased international visibility for the WCBA and YSU as well as an opportunity for revenue generation.</p> <p>Website Development: In order to increase the visibility of the Williamson Center and the programs associated with the Center of Excellence, a website was developed and brought online in the fall of 2012. This is the first step in an expansion of promotional activities targeted at giving the Center more prominence outside of the region.</p> <p>The Emerging Markets Initiative Funded by a grant from the U.S. Department of Education, supported the India Study Tour during the 2013 winter break. Seven students and two faculty members visited businesses in Delhi, Agra, Mumbai, and Hyderabad. Dr. Mohan Eunni, EMI director, is also providing leadership for the fourth International Business course to be offered as a part of the YSU Summer Honors Institute. The EMI also hosted Ms. Elise Lasko (Honduras and microfinancing) and Dr. Ilan Alon (Globalization and Internationalization of Emerging Market Multinationals).</p> <p>Academic Programs</p> <ul style="list-style-type: none"> • WCBA has created a major in International Business; it is being offered as an ICP. • New courses have been developed in Emerging Economies, Exporting, and Global Marketing Communications. • The MBA-level Global Business course has been completely revised and has incorporated engagement with the business community. • Several faculty members have published journal articles and/or books in international business. <p>Faculty Research and Accomplishments <u>Books:</u> Keillor, Bruce D. (2013), <i>Understanding the Global Market: Navigating the International Business Environment</i>, Boston, MA: Praeger Publishing. Keillor, Bruce D. (2012), <i>Marketing in the 21st Century and Beyond: Timeless Strategies for Success</i>, Boston, MA: Praeger Publishing. Keillor, Bruce D. (2012), <i>Winning in the Global Market: A Practical Guide to Success in International Business</i>, Boston, MA: Praeger Publishing.</p>	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012	Ongoing	Advance Centers of Excellence to prominence. Leader: Ikram Khawaja	<p><i>(Continued from page 8)</i></p> <p>Refereed Journal Articles: Eunni, R.V. and Manolova, T. 2012. "Are the BRIC Economies Entrepreneur-Friendly? An Institutional Perspective." <i>Journal of Enterprising Culture</i>, 20(2). Starke, F., Eunni, R.V., Fouto, M.M.D. & Felisoni, C.D.A. 2012. "Does Quality Matter? ISO 9000 Certification and Firm Performance in Brazil." <i>Management Research Review</i>, 20 (10). Wang, Y. and Song, Y. (In Press). Counterfeiting Luxuries: Helper or Foes for Luxury Brands? <i>Journal of Global Marketing</i>. Supported Dr. Wang Ying's participation in the two-week CIBER sponsored faculty development program to Africa in May 2013.</p> <p>Plans for 2013-2014 Include:</p> <ol style="list-style-type: none"> 1. Aggressively build the BSBA in International Business. 2. Expand course offerings in International Business. 3. Expand projects for regional businesses. 4. Offer international study tour to India. 5. Expand Global Learning Experiences at undergraduate and graduate levels. 6. Expand YSU's academic presence outside of the U.S. market. 7. Increase the opportunities for YSU students to interact with students from other universities. 8. Expand student-business interactions through student projects and internships. 9. Increase integration of Ohio Small Business Development Center and International Trade Assistance Center with WCBA activities. 10. Seek external grants to support new international business initiatives. 11. Provide grants to support faculty research and instructional development. 10. Explore Global Executive in Residence program. 11. Continue to implement activities of Emerging Markets Initiative. <p>Center for Autistic Studies Scholarship – <i>Refereed Publications and Presentations</i> – During the past quarter, faculty and researchers affiliated with the Center for Autism Studies submitted or completed two publications, two poster presentations, and five presentations.</p> <p>Publications:</p> <ol style="list-style-type: none"> 1. Gongola, L., Fiol, C., VanVoorhis, R., & Lewis, S. (2013). <i>Use of comprehensive treatment teams for students with developmental disabilities and emotional and behavioral needs. The Ohio Psychologist</i>. 60, 15-17. 2. VanVoorhis, R. W., Miller, K. L., Miller, S. M., & Stull, J. C. (2013). <i>Impact of Stepping Stones Triple P on parents with a child diagnosed with autism spectrum disorder: Implications for school psychologists. (Submission in progress).</i> <p>Refereed Papers or Posters Presented at National or International Conferences:</p> <ol style="list-style-type: none"> 1. Daviso, A. (2013, November). <i>Using Apps to improve class participation and community integration. Poster session presented at OCALICON 2013, Columbus, OH.</i> 2. Daviso, A. & Sparber, C. (2013, November). <i>Promoting positive outcomes for students with moderate intensive disabilities. Paper presented at OCALICON 2013, Columbus, OH.</i> 3. Fiol, C., & Gongola, L. (2013, November). <i>Collaboration in inclusive environments for students with ASD. Poster session presented at OCALICON 2013, Columbus, OH.</i> 4. Gongola, L., Fiol, C., & Lewis, S. (2013, November). <i>Using comprehensive treatment teams to address challenging behavior. Paper presented at OCALICON 2013, Columbus, OH.</i> 5. Izzo, M.V., Unger, D., Bauer, B., Hoza, T., & Delvin, P. (2013, November). <i>Improving community employment outcomes for students with autism/intellectual disabilities – Building state capacity through postsecondary education programs. Paper presented at the 17th Division of Career Development and Transition International Conference, Williamsburg, VA.</i> 6. Izzo, M.V., Unger, D., Bauer, B., & McCord, S. (2013, November). <i>Going to college: A bridge to employment for students with autism. Paper presented at OCALICON 2013, Columbus, OH.</i> 7. Madaus, J., Carter, E., Dukes, L., Unger, D., & Test, D.W. (2013, November). <i>Reflecting on CDTEI's first 35 years: Where might the field go next? Paper presented at the 17th Division of Career Development and Transition International Conference, Williamsburg, VA.</i> 8. Unger, D. & Kaschak, S. (2013, November). <i>Increasing self-determination and employment skills for students with disabilities through participation in sustainable community initiatives. Paper presented at the 17th Division of Career Development and Transition International Conference, Williamsburg, VA.</i> 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012	Ongoing	<p>Advance Centers of Excellence to prominence. Leader: Ikram Khawaja</p>	<p><i>(Continued from page 9)</i></p> <p>Proposed & On-going Research: <i>During the fall semester, two graduate students in psychology are currently working with students and teachers at the Rich Center to investigate the use of iPads on the engagement and supervision of children with autism.</i> <i>In January, a graduate of YSU's chemistry program and a current teaching assistant in chemistry aims to investigate the effects of a music-based curriculum (i.e., Count Me In) on learning, sleep quality, and melatonin levels in children with autism. His research will be guided by a faculty sponsor from YSU's biology program. During the 2012-2013 school year, Mr. Dean collaborated with a colleague from the Creative Bridge Coalition (Dr. Marshall) in implementing the music-based education program with students in an elementary classroom at the Rich Center. The program was designed to build children's academic and social skills.</i> <i>Dr. Suzanne Guiffre (BCHHS) and three of her doctoral students in physical therapy are analyzing data from their research related to the health benefits of hippotherapy, such as trunk strength, balance and social engagement, of students diagnosed with autism.</i> <i>Dr. Melinda Wolford (BCOE) is organizing a group of faculty from her department (Drs. Miller, Larwin, Unger and VanVoorhis) and an external researcher (Dr. Susan Miller) to conduct a study related to resiliency and coping strategies of parents of children with autism. The sample for the study will be solicited from parents of students with autism attending the Rich Center.</i> <i>Dr. Darlene Unger (Center for Autism Studies/BCOE) is working with Dr. An Chih Cheng (DePaul University) and Dr. Brian McMahon (Virginia Commonwealth University) to complete two retrospective studies which examine patterns of employment discrimination alleged by working age-Americans with autism, and subsequent case resolutions, filed under Title I of the Americans with Disabilities Act.</i></p> <p>Service and Outreach <i>The YSU-Transition Options in Postsecondary Settings Project (YSU-TOPS), which serves students with autism, is collaborating with the Mahoning Valley Educational Service Center and the Mahoning Board of Developmental Disabilities to provide internships and work experiences for young adults with autism. Representatives from all agencies were selected to participate in Ohio's Employment First Transition Initiative, aimed at improving interagency collaboration in the high school-to-college and careers transition process for students receiving special education services.</i> <i>Also, as part of the YSU-TOPS project, Dr. Unger is working with colleagues at Ohio State University, Marietta College, Kent State University, University of Toledo, and the University of Cincinnati to explore policies and procedures of disability services organizations in an effort to improve access, retention, and advancement of young adults with autism and intellectual disabilities in community-based, competitive employment.</i></p> <p><u>The YSU Center for Applied Chemical Biology</u> <i>The Center continues to meet its goal of preparing both undergraduates and graduate students for careers in the chemical biological fields through rigorous laboratory training experience. At least 10 student trainees received their M.S. degrees with their research focus in projects supporting the field of chemical biology. Several of these students have secured positions in industry or are continuing to pursue academic interests in programs at other institutions. In addition, more than 25 undergraduates have participated in various research projects within the Center.</i> <i>Over the past year, nearly a dozen publications and two dozen more conference presentations document the research endeavors of the Center.</i> <i>Approximately 6 new grant submissions were made to external funding sources. Dr. Min received a small grant to study gene splicing from the Ohio Plant Biotechnology Consortium. Meanwhile, several grant-funded projects continue within the Center, including investigations in wound healing, biofuel production, and bioinformatics.</i> <i>The Center continues joint ventures with St. Elizabeth Hospital and NewTech (Salem). Recently, through the Youngstown State University Research Foundation, Dr. Caguiat performed biotesting assays for Environmental Water Solutions (Florida).</i></p> <p><u>Centers of Excellence in Materials Science and Engineering</u> <i>Based on reported activities of ten CEMSE-affiliated faculty/research staff, CEMSE activities over the past year (i.e., FY 2012) include:</i></p> <ul style="list-style-type: none"> • <i>Over 50 papers were published or accepted for publication in refereed journals.</i> • <i>At least 7 grants were awarded to CEMSE-affiliated faculty and staff with total award amount of about \$840,000. Awards were granted by NSF, the U.S Dept. of Energy, the Petroleum Research Fund, Wright Patterson Air Force Base, and the DoT-CTME.</i> • <i>Over 40 external conference presentations were given by CEMSE-affiliated faculty, staff, and students.</i> <p><i>Five MS students completed their thesis work in a Materials Science/Engineering area and graduated from YSU.</i></p>	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2012-2013		Re-engineer processes to reduce time, paperwork, and divisional barriers to research and scholarly activity. Leader: Gene Grilli	<i>A final report summarizing the subcommittee's finding and recommendations for "best practices" has been completed. It was presented to Provost Khawaja and Dr. Elias on 4/30/13. The subcommittee's work on this initiative is now complete. The report may be accessed in full at https://www.dropbox.com/sh/iv3b77cd1v24o08/fPdiP55G3m?n=91528472. This initiative has been referred to the Provost for funding.</i>	
2012-2013		Publicize research outcomes. Leader: Betty Jo Licata	The team consists of Betty Jo Licata (WCBA), Ron Cole (Marketing & Communications), Tim Francisco (English), Howard Mettee (Chemistry), Patrick Bateman (Management), Ying Wang (Marketing), Ganesaratnam Balendiran (Chemistry), Darlene Unger (Education), Rachael Pohle-Krauza (Human Ecology), and Ewelina Boczkowska (Music). The primary task is to recommend steps to be taken to proactively promote the quality and impact of the scholarship/research being done at YSU. The team will build upon the recommendations of the Urban Research Transition subcommittee report in developing a marketing and communications strategy that increases the visibility of YSU in the regional, national, and international arenas, promotes the outcomes and impact of faculty scholarship, and positions our faculty as experts with the national media.	
2012-2013		Benchmark and apply best practices in grant management. Leader: Theresa Orwell	Progress continues on the evaluation of the responses to the Best Practices Survey.	
<p>Legend: Critical Delay  Behind But Manageable  On Schedule  Completed  Status Has Been Revised </p>				

YSU 2020 STRATEGIC PLAN COMPLETED INITIATIVES

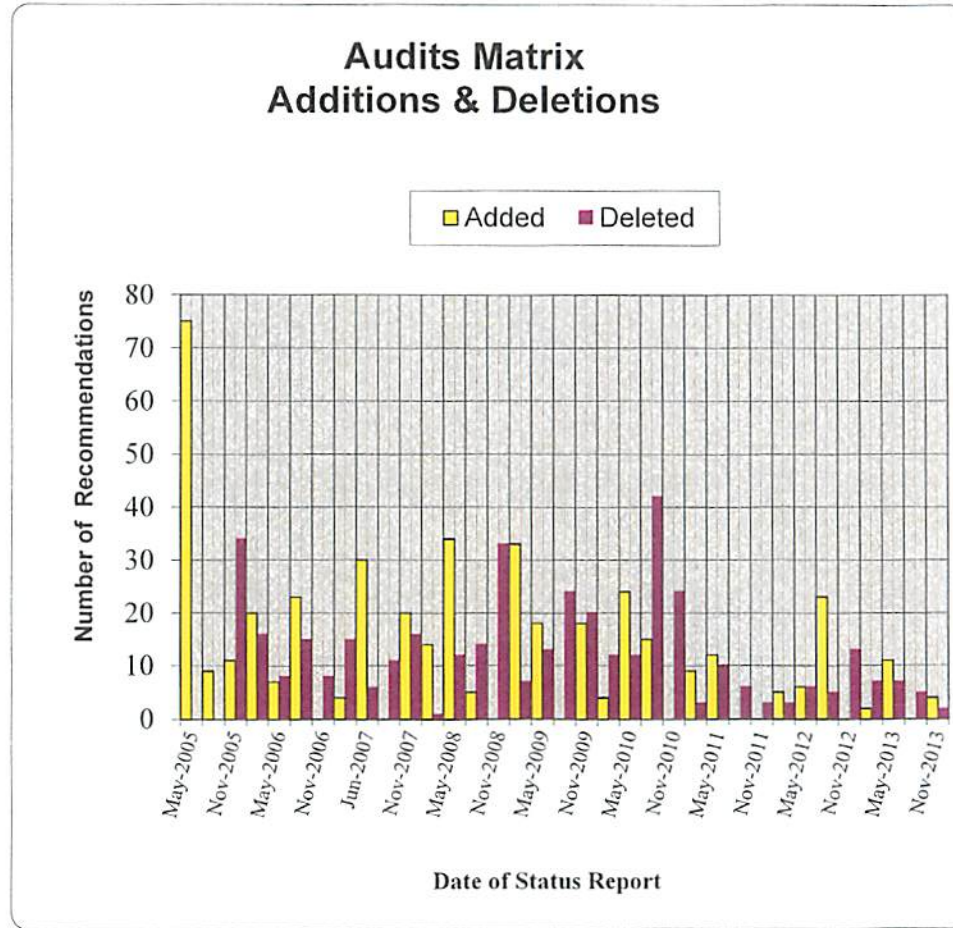
Start Date	Date of Completion	Summary of Initiative	Current Status
REGIONAL ENGAGEMENT			
2011-2012		Develop a task group for nonviolent behavior and community safety. Leaders: Tammy King and Yulanda McCarty-Harris	A task force to examine violent behavior and community safety was created in spring 2012. The task force, referred to as the Community Safety Committee, promulgated two successful initiatives: 1) a new YSU Workplace Violence Policy (in collaboration with the Domestic Violence Committee) and 2) the Community Safety Summit. The YSU Board of Trustees approved the Workplace Violence Policy (#7001.04) on December 14, 2012. The Community Safety Summit, sponsored by the Bitonte College of Health and Human Services, was held on November 10, 2012. More than 100 persons attended and partook in the opportunity to engage with other individuals and organizations to address the myriad of issues pertaining to community safety.
STUDENT SUCCESS			
2011-2012		Improve orientation processes and programs. Leader: Jonelle Beatrice	Committee work is complete for now. The committee recommended more faculty involvement and finding ways to make the experience more personal and interactive. The SOAR program has been changed to incorporate these recommendations. We will monitor the success of these changes through this year's program. Evaluations indicate that the changes made are having the intended effect.
2011-2012		Tighten and improve enforcement of academic progress. Leader: Jonelle Beatrice	On May 2, 2012 Academic Senate passed a new conditional admission policy which raises the standard for regular admission and creates a very structured program (based on best practices research) for students who are admitted conditionally. The program should provide a set of expectations (such as regular meetings with staff, regular class attendance) and a safety net that helps serious students to be more successful. The program should increase student retention. Approximately 2/3 of these at risk students succeeded during fall semester (which is a surprisingly high percentage compared to 27% in 2009).
2011-2012		Create early-warning processes to improve student success. Leader: Jeanne Herman	The committee has implemented the "Early Alert" product of Starfish. The system is designed to capture all at-risk behaviors of students. It also allows the University to track all campus resources for intervention and retention. Early Alert permits faculty members to easily identify students who are not progressing in class, refer that information to designated campus services, and then receive up-to-date information regarding the referral. We anticipate that implementation will immediately improve retention. Initial indicators appear to show increases in freshman GPA and course completion.
2011-2012		Support faculty development in teaching and learning. Leader: Cary Wecht	The Faculty Development Committee and Coordinator have worked very hard to expand development opportunities throughout the academic year. New Faculty Orientation is the first scheduled event of the year, where we begin the process of acclimation assistance and support. Also, a cross-campus mentoring program for new faculty is in its second year, designed to create additional support and connectivity, and opportunities for interdisciplinary research and creativity. There is also a social chair, who has organized merriment for the new faculty cohort. Learning communities are offered to all faculty, this year on the subjects of classroom technology and student writing. Various workshops and brown bag sessions organized throughout the year aid all faculty, whether full- or part-time, in improvement in teaching, research productivity, classroom management, and life balance. Assessments indicate overall satisfaction with offerings to date. The Faculty Development website displays events and activities along with helpful links and information for YSU faculty. The site has a new, user-friendly URL: http://web.ysu.edu/ysufaculty The Provost's office sponsors and provides generous support for all activities here under the umbrella of "Faculty Development." Wholly separate faculty development efforts are also underway via the Chairs Committee (meetings, yearly retreat) and other technology training opportunities through the offices of Human Resources, Distance Learning, and Media and Academic Computing.
2011-2012		Publish lists of companies that recruit on campus. Leader: Jennifer Johnson	<ul style="list-style-type: none"> • Efforts include employer site visits, email, and phone communication with hiring employers, participation in events on and off campus, and collaboration with colleges to establish relationships with employers. • Weekly email notices of PenguinLINK job postings are sent to faculty and staff for their respective majors. • Efforts to increase alumni usage of PenguinLINK include collaboration with Alumni Relations and the creation of marketing pieces to make alumni aware of Career Services/PenguinLINK. • More support/interest is needed to proceed with merging all Symplicity recruiting programs on campus into one system, which would provide "one-stop" recruitment services for employers and allow sharing of employer contacts across departments/academic units. • Student awareness/usage of PenguinLINK will be the focus of Career Services programming/marketing in the 2013/2014 academic year. • On average 54 new employers are listed per month.

YSU 2020 STRATEGIC PLAN COMPLETED INITIATIVES

Start Date	Date of Completion	Summary of Initiative	Current Status
2011-2012		Enhance Job Fairs and Professional Days. Leader: Jennifer Johnson	<p><i>Career Services has increased promotion of Job Fairs via:</i></p> <ul style="list-style-type: none"> • <i>Class presentations</i> • <i>Campus signage: Banner on Wick Ave bridge; "people cutout" displays in buildings</i> • <i>Flyers in study lounges around campus</i> • <i>Multiple PenguinLINK emails to students; announcement/event details in PenguinLINK</i> • <i>Inclusion in Student Activities Digest (email)</i> • <i>"Majors Recruited Flyer" to faculty and staff (email)</i> • <i>Announcements on electronic displays (i.e., WCBA, DeBartolo)</i> • <i>Lawn signs throughout campus</i> • <i>YSU News Briefs article</i> <p><i>Additional efforts include increasing faculty buy-in and promotion and expanding our employer base with more "big name" employers.</i></p>
URBAN RESEARCH			
2011-2012		Develop a comprehensive startup packages policy. Leader: Peter Kasvinsky	Revised policy/procedures complete and reviewed by Deans. To be posted on the School of Graduate Studies and Research website.
2011-2012		Examine admission standards and policies for graduate students. Leader: Jack Fahey	Committee work is complete – see "Graduate School Best Practices" document. The University has elected to implement a transition of graduate admissions processing to undergraduate admissions. The goals of this change are to modernize and improve processing, improve customer service and increase graduate enrollment. Significant changes have been made and are continuing to be made.

**Audits Timeline Matrix
Cumulative Statistics
As of November 8, 2013**

<u>Status as of:</u>	<u>Added</u>	<u>Deleted</u>	<u>Open</u>
May 13, 2005	75	0	75
September 9, 2005	9	0	84
November 10, 2005	11	34	61
February 10, 2006	20	16	65
May 19, 2006	7	8	64
August 25, 2006	23	15	72
November 13, 2006	0	8	64
February 9, 2007	4	15	53
June 6, 2007	30	6	77
August 31, 2007	0	11	66
November 8, 2007	20	16	70
February 11, 2008	14	1	83
May 16, 2008	34	12	105
August 15, 2008	5	14	96
November 14, 2008	0	33	63
February 6, 2009	33	7	89
May 12, 2009	18	13	94
August 19, 2009	0	24	70
November 6, 2009	18	20	68
February 10, 2010	4	12	60
May 12, 2010	24	12	72
August 20, 2010	15	42	45
November 8, 2010	0	24	21
January 28, 2011	9	3	27
May 6, 2011	12	10	29
August 12, 2011	0	6	23
November 4, 2011	0	3	20
January 27, 2012	5	3	22
May 4, 2012	6	6	22
August 10, 2012	23	5	40
November 2, 2012	0	13	27
January 25, 2013	2	7	22
May 3, 2013	11	7	26
August 9, 2013	0	5	21
November 8, 2013	4	2	23
Totals	<u>436</u>	<u>413</u>	<u>23</u>



Audits Timeline Matrix Summary
As of November 8, 2013







The 23 recommendations at November 8, 2013 are from 3 external auditor management letters and 7 Packer Thomas (PT) internal audits. This compares to 21 recommendations at August 9, 2013.

Audit Name	Number of Recommendations									
	Total		Critical		Behind		On Schedule		Complete	
	8/9/2013	11/8/2013	8/9/2013	11/8/2013	8/9/2013	11/8/2013	8/9/2013	11/8/2013	8/9/2013	11/8/2013
E&Y FY2007 Management Letter	1	1			0	0	1	1	0	0
Crowe FY2011 Management Letter	1	1			0	0	1	0	0	1
Crowe FY2012 Management Letter	1	1			0	0	1	1	0	0
PT Accounts Payable (Jan 2013)	6	4			2	0	2	2	2	2
PT Facilities Department (Jan 2012)	1	1			1	0	0	0	0	1
PT Human Resources (Feb 2012)	8	8			5	4	3	3	0	1
PT IT Governance (Nov 2009)	1	1			0	0	1	1	0	0
PT Payroll (Aug 2009)	1	1			0	0	1	1	0	0
PT Pollock Estate Project Construction Project Monitoring (Jan 2013)	1	1			0	0	1	0	0	1
PT Student Related Social Media (July 2013)	0	4			0	0	0	2	0	2
Totals	21	23	0	0	8	4	11	11	2	8

Audits Timeline Matrix

2 deleted, 4 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 8/9/2013	Status 11/8/2013	Comments
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.			Guidebook Policy 4016.01 Use of University Vehicles was approved by the Board of Trustees at the September meeting.
PT Accounts Payable (Jan 2013)	10/31/13	Many financial managers are not adhering to the University's procurement card policy. Infractions include failure to remit original receipts, failure to perform their review and failure to submit the supporting receipts by the required due date. The use of a procurement card should be viewed as a privilege and not a right. Therefore, stricter disciplinary actions should be taken in order to ensure compliance with University policy.	Enforcement efforts have increased, including systematic application of disciplinary actions. Stricter disciplinary actions will be incorporated into the updated P-Card manual and cardholders will be required to attend training by October 2013.			Audit efforts (Controller's Office and Internal Audit) and targeted training have increased and consequences enforced, including suspension and cancelation of cardholder privileges and personnel actions. A memo from the Vice President for Finance and Administration has been distributed campus wide to communicate areas of continued non-compliance, cardholder and supervisor/financial manager responsibilities and consequences for non-compliance.
PT Accounts Payable (Jan 2013)	10/31/13	General Accounting's 100% audit of monthly procurement card transactions is not resolving non-compliance issues. Users of procurement cards should be retrained on how to use these cards and disciplinary actions should be taken when non-compliance issues are habitual. Questionable costs should be researched and resolved as soon as they are discovered.	The audits are being utilized as part of a comprehensive review to identify areas of non-compliance. As a result of audit findings, enforcement efforts increased, including systematic application of disciplinary actions. Updating of the P-Card manual is in process and will require mandatory cardholder re-training by October 2013. An accounting intern position has been added to assist in audit processes, including timely identification and follow-up of potential P-Card non-compliance.			Audit efforts (Controller's Office and Internal Audit) and targeted training have increased and consequences enforced, including suspension and cancelation of cardholder privileges and personnel actions. A memo from the Vice President for Finance and Administration has been distributed campus wide to communicate areas of continued non-compliance, cardholder and supervisor/financial manager responsibilities and consequences for non-compliance.













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 8/9/2013	Status 11/8/2013	Comments
PT Human Resources (Feb 2012)	12/31/13	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.			It appears we have reached an impasse with APAS on resolving this matter. APAS is looking for some limitation on the university's ability to exclude externally funded positions from the bargaining unit. We are not interested in agreeing to such a restriction. In light of the current status it is unlikely that this will be completed by Dec 31, 2013. Human Resources maintains records that contain the proper titles and salary range assignments for APAS employees, including the titles and salaries for classifications not found in the current agreement.
PT Pollock Estate Project Construction Project Monitoring (Jan 2013)	12/31/13	For all construction projects the Facilities Department should reconcile their construction cost summaries with the costs in the Banner system. This would provide the Facilities Department the ability to monitor all construction costs in addition to contractor payments on a timely basis and allow them to make more informed decisions to help prevent cost overruns.	Construction project budgets utilized by Facilities to manage projects will be reconciled to the budget activity maintained in the Banner System on a regular basis.			A process is in place to track and reconcile financial activity for construction budgets.
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.			The ECSI hosted solution went live in October 2013 supporting the Perkins' student population. CLM is temporarily being maintained in parallel to verify the integrity of the data migration.
PT Student Related Social Media (July 2013)		The University should actively enforce its policies regarding its trademarks and then take appropriate action in dealing with sites that are not affiliated with the University.	The University policy regarding the wordmark was written with publications in mind. It will be updated to incorporate broader communication media.			The trademark statement was updated on the Marketing Communications website to read: "The YSU wordmark is the official identifier and may be used only for purposes that will promote the goals of the University. It must appear on all University visual print communications."











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 8/9/2013	Status 11/8/2013	Comments
PT Student Related Social Media (July 2013)		The University should have a procedure in place that requires the departments/organizations to inform the social media site managers when they want to create a new platform in which to interact with students.	We will address this concern as we write the policy.			Changed wording on social media web page to indicate that future social site administrators will need to inform the Office of Marketing and Communications if they wish to create a social site that interacts with students.
PT Human Resources (Feb 2012)	12/31/13	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. Deadline has been revised to March 31, 2014.
PT Human Resources (Feb 2012)	12/31/13	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.			The changes will coincide with the completion of the PeopleAdmin update.
PT Accounts Payable (Jan 2013)	12/31/13	There is a lack of segregation of duties with Accounts Payable. The same person who has access to vendor maintenance also has the ability to post invoices in the accounts payable system. Any person who has the ability to post in the accounts payable system should not be able to create or change a vendor in the vendor maintenance files.	Responsibilities in the Accounts Payable area are split to ensure that the three main functions, vendor maintenance, invoice posting and check creation, are not assigned to any one staff member. This is controlled through Banner security. Although it may be desirable to segregate vendor maintenance and posting, we believe that our current segregation of duties is a compensating control that limits disruption during employee absences and minimizes the risk of fraud.			The Settlement module was implemented effective July 1, 2013. Segregation of duties will continue to be evaluated as processes are refined. Packer Thomas's continuous monitoring procedures function as a compensating control.





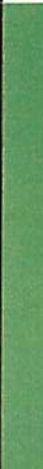
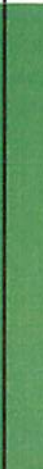
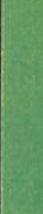

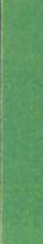

Audits Timeline Matrix

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 8/9/2013	Status 11/8/2013	Comments
PT Accounts Payable (Jan 2013)	12/31/13	We recommend that the vendor lists be reviewed periodically to remove inactive vendors. An aged activity report could be generated by vendor to assist with this review.	Although a comprehensive review of the vendor master file is performed when a new system is implemented, a routine vendor maintenance procedure does not currently exist. Vendor maintenance procedures will be established and implemented by July 1, 2013.			Development of the vendor maintenance procedures continues.
PT Human Resources (Feb 2012)	12/31/13	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.			Presentations will be developed in conjunction with the related issues on supplemental pay and occasional service contracts. Deadline has been revised to March 31, 2014.
PT Human Resources (Feb 2012)	12/31/13	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. Deadline has been revised to March 31, 2014.
PT IT Governance (Nov 2009)	12/31/13	Develop formal IT governance standards.				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

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 8/9/2013	Status 11/8/2013	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.			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.
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.			The initial phase of the disaster recovery project was completed as the automated tape library hardware was installed in the Tod Hall Basement in order to separate the location of the backup media from the location of the actual data.
PT Human Resources (Feb 2012)	03/31/14	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.			The Manager of HRIS was hired effective August 1, 2013. Workflows will become a priority as she becomes more aware of Banner capabilities.

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 8/9/2013	Status 11/8/2013	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 of June, 2014.
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.			This is on schedule as a component of the PeopleAdmin update that will be completed this academic year.
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.			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

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 8/9/2013	Status 11/8/2013	Comments
PT Student Related Social Media (July 2013)	03/31/14	We recommend the University create a social media policy to include such aspects as what constitutes social media, how it will be monitored, who owns the rights to the information, determine who is responsible for managing and participating in the various social media platforms, establish ground rules for students and employee participation. Management should be sure to include legal counsel and other risk managers throughout the University.	We agree and will implement the recommendation.			Marketing communications staff are currently working with the Office of General Counsel to develop a policy that includes the best practices of other institutions.
PT Student Related Social Media (July 2013)	03/31/14	Upon the implementation of a formal social media policy, a decision will need to be made as to who will be ultimately responsible for enforcing the policy. Since each department has a different message and priority, it is reasonable to identify individuals within each department as the persons responsible for their social media site. We recommend the University designate an individual(s) to periodically check for unauthorized websites and to notify legal counsel so that appropriate action can be taken to shut down websites, when able to, as soon as possible.	We will address this concern as we write the policy.			The Assistant Editor of New & Social Media is contacting all officially sanctioned YSU social site administrators and compiling a list of all individuals who are responsible for their pages. Wording on the social media web page was updated to inform the YSU community that they are obligated to contact the Assistant Editor of New & Social Media to provide this information and any future changes. This position is responsible for regularly monitoring all YSU-related social media sites and reporting non-compliance issues to legal counsel as well as communicating future updates/training/etc.

YOUNGSTOWN STATE UNIVERSITY
Accounting Timeline Status for Key Activities
FY 2013 Cycle

Legend: ■ Critical delay ■ Behind but manageable ■ On schedule Completed					
Topic	Deadline	Critical Task	11/8/2013	Comments	
External Audit	04/25/13	Planning Meeting (Crowe Horwath)			
General	04/30/13	July 1, 2012 through March 31, 2013 monthly processing, reconciling and reporting			
Internal Audit	05/10/13	Planning Meeting (Packer Thomas)			
General	05/31/13	April monthly processing, reconciling and reporting			
General	06/30/13	May monthly processing, reconciling and reporting			
External Audit	07/15/13	Interim external audit activities (YSU, A-133)			
General	08/31/13	June monthly processing, reconciling and reporting			
General	08/31/13	July monthly processing, reconciling and reporting			
General	09/30/13	August monthly processing, reconciling and reporting			
External Audit	10/15/13	Ohio Revised Code (ORC) Compliance			
External Audit	10/15/13	Year-end external audit activities (YSU)			
External Audit	10/15/13	YSU Filing - Comprehensive Annual Financial Report (CAFR) to OBM and State Auditor			
External Audit	10/22/13	WYSU and NCAA ready for auditors			
External Audit	10/31/13	YSU Filing - Auditor of State (Unaudited Financial Report)			
General	10/31/13	YSU Filing - OBOR (Unaudited Financial Report)			
General	10/31/13	September monthly processing, reconciling and reporting			
External Audit	11/16/13	Management response to FY13 management letter			
External Audit	11/30/13	YSU Filing - Bond Trustee - Audited Financial Report			Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	11/30/13	YSU Filing - Moodys - Audited Financial Report			Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	11/30/13	YSU Filing - Standard & Poors - Audited Financial Report			Bond Series 2009, Bond Series 2010, and Bond Series 2011
General	11/30/13	October monthly processing, reconciling and reporting			

YOUNGSTOWN STATE UNIVERSITY
Accounting Timeline Status for Key Activities
FY 2013 Cycle

Legend: Critical delay Behind but manageable On schedule Completed				
Topic	Deadline	Critical Task	11/8/2013	Comments
External Audit	12/31/13	YSU Filing - WYSU (reflects one month extension)		
External Audit	12/31/13	YSU Filing - Auditor of State - Audited Financial Report		
External Audit	12/31/13	YSU Filing - OBOR-Financial Report		
General	12/31/13	November monthly processing, reconciling and reporting		
External Audit	01/15/14	NCAA Agreed Upon Procedures		
General	01/31/14	December monthly processing, reconciling and reporting		
External Audit	03/01/14	YSU Filing - Bond Trustee for filing to Municipal Securities Rulemaking Board (MSRB) (Annual Financial Information and Operating Data and Audited Financial Report)		Bond Series 2009, Bond Series 2010, and Bond Series 2011
External Audit	03/31/14	YSU Filing - Federal Audit Clearing - Single Audit Report		
External Audit	03/31/14	YSU Filing - Dept. of Ed. E-Z Audit A-133		

Youngstown

STATE UNIVERSITY

CONTINUOUS MONITORING - PAYROLL INTERNAL AUDIT REPORT

November 11, 2013

DISTRIBUTION

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Management: Dr. Randy Dunn
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CONTINUOUS MONITORING - PAYROLL INTERNAL AUDIT REPORT

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Cover Letter

Overview and Summary of Results

Attachment A



“In the long run, if you don’t put ethics before profits,
there won’t be a long-run.”



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Certified Public Accountants & Business Consultants

Youngstown State University
One University Plaza
Youngstown, Ohio 44555

The results of our continuous monitoring of the payroll process for the three month period ending September 30, 2013 are attached for your review. We have reviewed all of the results of this monitoring with management.

Packer Thomas

PACKER THOMAS
November 11, 2013

6601 Westford Place
Suite 101
Canfield, Ohio
44406

330-533-9777
1-800-943-4278
Fax: 330-533-1734
www.packerthomas.com



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"In the long run, if you don't put ethics before profits,
there won't be a long-run."

**Youngstown State University
Continuous Monitoring - Payroll
For the period covering 7/1/13-9/30/13**

The goal of continuous monitoring is to provide greater transparency of the operations of the University and a more timely evaluation of operations for management and the Board of Trustees. Our continuous monitoring process will consist of the analysis of information from the University’s system, processes, transactions, and controls. The timely analysis of this information helps to ensure compliance with policies and procedures and identify trends that may need to be addressed. In many cases, continuous monitoring can act as an early warning to detect control failure.

These analyses are intended to provide trends in operational controls between regularly scheduled internal audits. These trends are then reviewed by management in order for them to determine whether or not the results need to be investigated further. Continuous monitoring is not intended to replace normal internal audit procedures which are more in-depth and include inquiries, walkthroughs, and specific testing conducted on various sample sizes. However we have listed below the results of our procedures.

	PROCEDURES	RESULT
1.)	Duplicate check numbers	
2.)	Duplicate direct deposit numbers	
3.)	Duplicate back account numbers	
4.)	Excessive regular hours worked	
5.)	Overtime hours worked	Refer to Attachment A for analysis of overtime by department by quarter.
6.)	Terminated employees receiving payment after termination	
7.)	Employees who have changed their own employee records in the system	
8.)	Employees with no address	
9.)	Employees with PO address	

	Items identified do not require further investigation per management
	Exception(s) found in testing



“In the long run, if you don’t put ethics before profits, there won’t be a long-run.”

Attachment A - YSU Payroll Continuous Monitoring Report as of September 30, 2013

	see below							
	<u>1st Q 2014</u>	<u>4th Q 2013</u>	<u>3rd Q 2013</u>	<u>2nd Q 2013</u>	<u>1st Q 2013</u>	<u>4th Q 2012</u>	<u>3rd Q 2012</u>	<u>2nd Q 2012</u>
Facilities Maintenance	21,057.27	21,942.27	15,875.96	3,461.13	8,195.00	2,271.69	2,451.34	-
Police Department	9,190.98	4,151.28	3,021.73	6,444.98	6,137.48	1,343.76	6,880.11	12,620.33
Parking	-	-	747.75	2,738.58	-	-	1,465.70	3,140.46
Admin Assistants	1,196.52	1,318.23	2,378.25	2,120.64	1,195.68	-	-	-
Account Clerk	-	1,074.47	767.48	1,296.18	-	-	-	-
Network Services	7,939.09	-	-	-	-	-	-	-
	39,383.86	28,486.25	22,791.17	16,061.51	15,528.16	3,615.45	10,797.15	15,760.79

Brief explanation for overtime

1st QTR 2014

Facilities	OT for open shifts
Police Department	OT for shift deficit and special events
Admin Assistants	OT for programming gates for first week of school and commencement
Network Services	OT for DeBartolo and Cushwa Hall renovation projects



**CONTINUOUS MONITORING -
PURCHASING
INTERNAL AUDIT REPORT**

November 11, 2013

DISTRIBUTION

Audit Subcommittee: Mr. Leonard D. Schiavone, Chair
Mr. David C. Deibel, Vice Chair
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Management: Dr. Randy Dunn
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Ms. Katrena Davidson
Mr. William Wheelock



YOUNGSTOWN STATE UNIVERSITY

CONTINUOUS MONITORING - PURCHASING INTERNAL AUDIT REPORT

CONTENTS

Cover Letter

Overview and Summary of Results



“In the long run, if you don’t put ethics before profits,
there won’t be a long-run.”



PACKER · THOMAS

Certified Public Accountants & Business Consultants

Youngstown State University
One University Plaza
Youngstown, Ohio 44555

The results of our continuous monitoring of the purchasing process for the three month period ending September 30, 2013 are attached for your review. We have reviewed all of the results of this monitoring with management.

Packer Thomas

PACKER THOMAS
November 11, 2013

6601 Westford Place
Suite 101
Canfield, Ohio
44406

330-533-9777
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Fax: 330-533-1734
www.packerthomas.com



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there won’t be a long-run.”

**Youngstown State University
Continuous Monitoring - Purchasing
For the period covering 7/1/13-9/30/13**

The goal of continuous monitoring is to provide greater transparency of the operations of the University and a more timely evaluation of operations for management and the Board of Trustees. Our continuous monitoring process will consist of the analysis of information from the University's system, processes, transactions, and controls. The timely analysis of this information helps to ensure compliance with policies and procedures and identify trends that may need to be addressed. In many cases, continuous monitoring can act as an early warning to detect control failure.

These analyses are intended to provide trends in operational controls between regularly scheduled internal audits. These trends are then reviewed by management in order for them to determine whether or not the results need to be investigated further. Continuous monitoring is not intended to replace normal internal audit procedures which are more in-depth and include inquiries, walkthroughs, and specific testing conducted on various sample sizes. However we have listed below the results of our procedures.

	PROCEDURES	RESULT
Purchase Order and Pcard		
1.)	Purchase orders missing from sequential order	
2.)	Purchase orders generated on weekends	
3.)	Duplicate purchase order numbers	
4.)	Purchase orders just below authorization amount	
5.)	Analysis of large dollar volume vendors	
6.)	Vendors with same address as employee	
7.)	Duplicate invoices paid	
8.)	Single transaction split to circumvent approval for both PO and Pcard	
9.)	P-cards issued to terminated employees	
10.)	Terminated employees who remain financial managers	
Vendor Master List		
11.)	No vendor address	
12.)	Vendors with same address as employee	
13.)	Unauthorized users making changes to the vendor master list	

	Items identified do not require further investigation per management
	Exception(s) found in testing



"In the long run, if you don't put ethics before profits, there won't be a long-run."

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Youngstown State University
Internal Audit - Packer Thomas
Internal audit contract year 2013-2014

Summary of hours through November 11, 2013

6601 Westford Place
Suite 101
Canfield, Ohio
44406

330-533-9777
1-800-943-4278
Fax: 330-533-1734

www.packerthomas.com

Internal audit project	Hours through November 11, 2013	Status of project
Business Expenses/Pcard	318	90% complete
Grants	184	50% complete
IT	23	10% complete
Events management	5	Not yet started
Continuous monitoring	46	25% complete
Risk Assessment, Board Meetings, ERIP, misc.	139	Continuous
Total hours to date	715	

Total contract \$ 232,000

Services to date \$ 96,639

Contract remaining \$ 135,361

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Youngstown State University
Audit Subcommittee Charter

Purpose

The primary function of the Audit Subcommittee is to assist the Board of Trustees in fulfilling its oversight responsibilities for the institution's accounting and financial reporting processes and audits by monitoring:

- the integrity of the University's financial statements,
- the independence, qualifications, and performance of its external and internal auditors,
- the University's system of internal controls, and
- the University's compliance with laws, regulations and codes of conduct.

Subject to State Auditor's role and requirements, the Audit Subcommittee will be responsible for the appointment, compensation, retention, oversight and evaluation of the University's external and internal auditors. The Audit Subcommittee shall maintain an effective, open avenue of communication among the external auditors, internal auditors, senior management and the Board of Trustees.

The Subcommittee's function is one of oversight, and as such it recognizes that management is responsible for preparing the financial statements and that the external auditors are responsible for auditing those financial statements.

The Subcommittee has the authority to retain legal, accounting and other advisors to assist in the performance of its responsibilities. The University shall compensate the independent auditors and advisors employed by the Audit Subcommittee, and provide for associated administrative expenses.

Structure

The Audit Subcommittee is a subcommittee of the Finance & Facilities Committee of the Board of Trustees of Youngstown State University. Board members are appointed by the Governor of the State of Ohio. The Board will seek to ensure financial expertise on the Audit Subcommittee through appointments and training. Further, no member of the Audit Subcommittee may concurrently serve on the Investment Subcommittee.

Meetings

The Audit Subcommittee shall meet at least quarterly and at any other convenient date on an as-needed basis. The Audit Subcommittee may ask members of management or others to attend Audit Subcommittee meetings and provide pertinent information when needed. The Audit Subcommittee shall meet periodically with management, external auditors and the independent Internal Auditor.

Date Last Reviewed12-2012

Youngstown State University
Audit Subcommittee Charter

Functions and Responsibilities

Internal Control

1. Review with management, Internal Audit and external auditors the adequacy and effectiveness of the University's policies for assessing and managing risk.
2. Examine internal and external auditors' findings of weaknesses and recommendations for the improvement of internal controls. Monitor management's response to and implementation of internal control recommendations.

Financial Reporting

1. Review annual financial statements prior to public release and discuss such statements with management and the independent auditors.
2. Discuss any changes in accounting principles, significant judgment areas and significant or complex transactions (including any off-balance sheet structures) that occurred. Consider management's handling of proposed audit adjustments identified by the independent auditors.
3. Consult with auditors and accounting personnel on the integrity of the internal and external financial reporting process. Determine if key reporting objectives are being met.

Independent Auditors

1. Serve as the authority to which the independent auditors report.
2. Review, at least annually, all relationships between the independent auditors and the University and assess the independent auditors' independence.
3. Review the audit scope and approach of the independent auditors' examinations and direct the auditors to areas that, in the Audit Subcommittee's opinion, require more attention. Audit engagement letters are to be addressed to the Audit Subcommittee rather than to management.
4. Discuss with the independent auditors any significant findings, difficulties, disagreements with management, restrictions on scope of the audit, or limitations on information or personnel encountered while performing the audit.
5. Pre-approve all significant audit and permitted non-audit services and related fees to be performed by the University's independent auditors. The Chairperson of the Audit Subcommittee shall have the authority to review and approve all such proposals and shall report back to the full Subcommittee at each meeting.

Internal Auditors

1. Review and examine the objectivity, effectiveness and resources of the internal audit function.
2. Concur in the appointment or replacement of the provider of internal audits services.
3. Review the internal audit plan for the current year and review the risk assessment procedures used to identify projects included in the plan.
4. Review the results of internal audit activities and track the progress of the internal audit plan.

Date Last Reviewed _____ 12-2012 _____

Youngstown State University
Audit Subcommittee Charter

Other

1. Ensure that appropriate code(s) of conduct/ethics are formalized in writing. Review management's monitoring of compliance therewith, including changes or waivers to the code(s).
2. Review legal and regulatory matters that may have a material impact on the financial statements and the related compliance policies and procedures.
3. Ensure that procedures exist for the receipt, retention and treatment of complaints regarding accounting, internal controls or auditing matters, including procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. Periodically review summary reports of such complaints.
4. Review and assess, at least every three years, the Audit Subcommittee's charter and performance, and submit changes to the charter for approval of the Board.
5. Recommend to the Board policies for hiring employees or former employees of the independent auditor.
6. Perform other oversight functions as requested by the Board of Trustees.

Date Last Reviewed _____ 12-2012 _____

YOUNGSTOWN STATE UNIVERSITY INTERNAL AUDIT CHARTER

Mission Statement

Internal Audit will assist The YSU Board of Trustees and University management in the discharge of their oversight, management, and operating responsibilities through *independent* audits and consultations designed to evaluate and promote the system of internal controls, including effective and efficient operations.

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Authority and Accountability

To ensure maximum independence and adequate consideration of recommendations, Internal Audit will report to the Audit Subcommittee of the Board of Trustees and will have direct access to the Audit Subcommittee and/or President. Daily interactions and administration of the internal audit contract will be coordinated by the Vice President for Administration and Finance or his designee.

Internal Audit is authorized to have unrestricted access to University information, including records, computer files, property, and personnel of the University in accordance with the authority granted by the Board's approval of this charter and applicable federal and state statutes. Internal Audit is free to review and evaluate all policies, procedures, and practices of any University-related activity, program, or function except where limited by law or University policy.

Scope of Work

Internal Audit will assess the University's processes of risk management, control, and governance to ensure that:

- Risks are appropriately identified and managed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the University.

In developing the annual audit plan:

- During the March Audit Subcommittee meeting, Internal Audit will meet with the Audit Subcommittee to present its risk-based methodology. During that meeting, the Board will be notified that Internal Audit will begin to develop the annual audit plan. Feedback from the Board is welcome and desired. Next, Internal Audit will meet with the President and Vice President of Administration and Finance to discuss the risk analysis and specific areas of concern. Following that, Internal Audit will meet with the Chair and Vice Chair of the Audit Subcommittee to further discuss the risk analysis and specific areas of Board concern. Finally, Internal Audit will develop a flexible annual audit plan using an appropriate risk-based methodology, including any risks or concerns identified by the Board and/or management, and submit that plan to the President for signature to commence implementation of the plan.

YOUNGSTOWN STATE UNIVERSITY INTERNAL AUDIT CHARTER

- Internal Audit will implement the annual audit plan and provide quarterly status reports.
- Internal Audit will maintain a professional audit staff with sufficient knowledge, skills, and experience to meet the requirements of this Charter. At a minimum, comply with relevant professional standards, such as the *International Standards For The Professional Practice of Internal Auditing* and the *Code of Ethics* of the Institute of Internal Auditors, Inc.
- Internal Audit will issue periodic reports to management, and Audit Subcommittee as appropriate, summarizing results of audit activities.