The 16 recommendations at January 24, 2014 are from 3 external auditor management letters
and 5 Packer Thomas (PT) internal audits. This compares to 23 recommendations at November 8, 2013.

Audit Name	Total		Critical		Behind		On Schedule		Complete	
	11/8/2013	1/24/2014	11/8/2013	1/24/2014	11/8/2013	1/24/2014	11/8/2013	1/24/2014	11/8/2013	1/24/2014
E&Y FY2007 Management Letter	1	1			0	1	1	0	0	0
Crowe FY2011 Management Letter	1	0			0	0	0	0	1	0
Crowe FY2012 Management Letter	1	1			0	0	1	1	0	0
Crowe FY2013 Management Letter	0	1			0	0	0	1	0	0
PT Accounts Payable (Jan 2013)	4	2			0	1	2	0	2	1
PT Facilities Department (Jan 2012)	1	0			0	0	0	0	1	0
PT Human Resources (Feb 2012)	8	7			4	3	3	2	1	2
PT IT Governance (Nov 2009)	1	1			0	1	1	0	0	0
PT Payroll (Aug 2009)	1	1			0	1	1	0	0	0
PT Pollock Estate Project Construction Project Monitoring (Jan 2013)	1	0			0	0	0	0	1	0
PT Student Related Social Media (July 2013)	4	2			0	0	2	2	2	0
Totals	**23**	**16**	**0**	**0**	**4**	**7**	**11**	**6**	**8**	**3**

| Status as of:	Added	Deleted	Open
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
Januray 24, 2014	1	8	16
Totals	**436**	**413**	**23**

Audits Matrix
Additions & Deletions
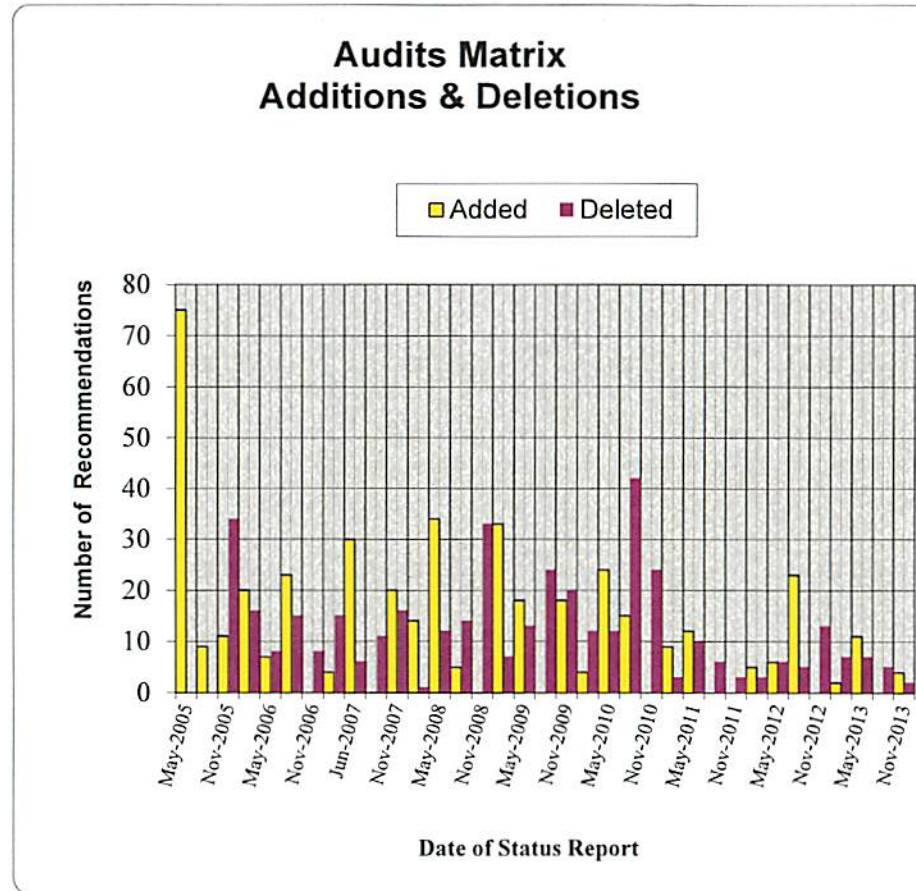
Audits Timeline Matrix

8 deleted, 1 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 11/8/2013	Status 1/24/2014	Comments
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.	On schedule	Completed	The applicant tracking is completed with the PeopleAdmin upgrade that was initiated in January 2014. Training is presented as needed.
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.	On schedule	Completed	A procedure has been developed and implemented.
PT Human Resources (Feb 2012)	03/31/14	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.	Behind but manageable	Completed	The Manager, Employment has initiated a process for all occasional service contracts and all Independent Contractor documentation to be scrutinized by the Employment staff to ensure that payments are not processed prior to a determination being made regarding appropriateness.

Audits Timeline Matrix

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

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/8/2013	Status 1/24/2014	Comments
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.	🟩	🟨	Since Packer Thomas is currently reviewing IT segregation of duties, those findings will be incorporated into the overall analysis of the segregation of duties. **Deadline has been revised to June 30, 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. **Deadline has been revised to June 30, 2015.**
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. **Deadline has been revised to Dcember 31, 2014.**

Audits Timeline Matrix

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

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/8/2013	Status 1/24/2014	Comments
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.	On schedule (green)	Behind but manageable (yellow)	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. However, further environmental equipment needs to be installed as current HVAC systems were subsequently found to be inadequate. We hope to complete this installation during the next 3 months. **Deadline has been revised to June 30, 2014.**
PT Human Resources (Feb 2012)	03/31/14	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.	Behind but manageable (yellow)	Behind but manageable (yellow)	Research continues. **Deadline has been revised to June 30. 2014.**
PT Human Resources (Feb 2012)	03/31/14	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.	Behind but manageable (yellow)	Behind but manageable (yellow)	The Manager, HRIS is developing a workflow for supplemental payments in collaboration with the IT staff. **Deadline has been revised to June 30, 2014.**
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.	Behind but manageable (yellow)	Behind but manageable (yellow)	The Manager, HRIS is engaged in an onboarding project that will automate the hiring process. **Deadline has been revised to December 31, 2014.**

Audits_Timeline_Matrix_2013-1-24 Detail

Audits Timeline Matrix

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

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/8/2013	Status 1/24/2014	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.	🟩	🟩	Work will be completed by the stated deadline.
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 individuals(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.	🟩	🟩	Work will be completed by the stated deadline.

Audits_Timeline_Matrix_2013-1-24 Detail

Audits Timeline Matrix

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

Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 11/8/2013	Status 1/24/2014	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 schedule	On schedule	The Manager, Processing and Employee Records has established procedures to ensure that file cabinets are locked unless the employees are actively engaged in a project that requires the use of the files. Further, a log is maintained that identifies who has reviewed a file(s) with the exception of the HR staff. On track to complete by the June, 2014 deadline.
Crowe Mgt Let FY 2013 (Oct 2013)	06/30/14	We recommend the University review its current policies to ensure review and oversight procedures over the reporting requirements are implemented and that reports are submitted in a timely manner.	An oversight procedure will be implemented by the Grants and Sponsored Programs Office to monitor the timely submission of the reports by the Principal Investigator. Non-compliance by the Principal Investigator will be communicated to the appropriate supervisors who will provide and recommend guidance, including disciplinary actions as needed.	On schedule	On schedule	An accounting intern has been hired to assist in the implementation of the oversight procedure.
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.	On schedule	On schedule	This is currently an active project within ITS. Enhancements to the Active Directory environment will be tested in February. If testing is successful, implementation campus-wide will occur during the next 6 months.