YOUNGSTOWN STATE UNIVERSITY

BOARD OF TRUSTEES
AUDIT SUBCOMMITTEE
Michael A. Peterson, Chair
Molly S. Seals, Vice Chair
Anita A. Hackstedde
James E. "Ted" Roberts
Rocco L. Core

Wednesday, September 4, 2019
2:00 p.m. or immediately following previous meeting

Kilcawley Center
President's Suites

AGENDA

A. Disposition of Minutes for Meeting Held June 6, 2019

B. Old Business

C. Committee Items

1. Discussion Items

Tab C.1.a. **a. Audit Matrix Open Audit Recommendations Update**
This matrix tracks the progress of the implementation of recommendations for improvement or correction made by internal and external auditors.
Kelli Miller, Director of Internal Audit, will report.

b. Anonymous Reporting Hotline Stats Update
Kelli Miller, Director of Internal Audit, will report.

c. Enterprise Risk Management Update
Kelli Miller, Director of Internal Audit, will report.

2. Action Item

Tab C.2.a. **a. Resolution to Approve FY20 Proposed Internal Audit Plan and Risk Assessment**
Kelli Miller, Director of Internal Audit, will report.

D. New Business

E. Adjournment

AUDIT RECOMMENDATIONS STATUS - FY2020 Q1

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline *Revised Deadline* Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2015-03-02 Tracking Faculty Workload PT Academic Processes Feb. 2015 Academic Affairs Low Academic Affairs 12/31/2016 *7/31/2020* DEADLINE REVISED	We recommend that further research be done to determine if the Banner System has the capability to calculate and track teaching hours, non-teaching time, and total faculty workload, and if the system does, then the use of the system should be implemented.	Banner has the ability to monitor faculty workload, and there is faculty workload non-teaching capability. A more detailed analysis of Banner system capabilities should be completed. The academic division is currently working with the Registrar's office to implement a scheduling and registration system; this system will make much of the data available at an earlier time and improve tracking and reporting processes.	Analysis of Banner system has been completed. Banner Faculty Load and Compensation (FLAC) module is currently being implemented. Scheduled for testing in Spring 2020.	
2018-02-01 Conflict of interest in research Research Compliance Audit 2/11/19 research High Academic Affairs 7/31/2020 ON SCHEDULE	Develop and communicate procedures to ensure potential conflicts are timely and completely identified, disclosed, documented and reviewed in accordance with University Policy 3356-10-17 Objectivity in Research – Avoidance of Conflicts of Interest.	Management recognizes conflict of interest (CoI), whether real or apparent, represents one of the greatest potential liabilities to the University. It is proposed that all Principal Investigators must have a CoI declaration on file with the Research Office before being allowed to seek external support for scholarly activity or research.		
2018-02-02 Post award changes and rebudgets Research Compliance Audit 2/11/19 research High Academic Affairs 8/31/2019 CLOSED	Develop and implement a formal, documented internal pre-approval process for post award changes and rebudgets to ensure sponsor pre-approval is timely obtained.	Corrective actions include: currently PI's have the ability to process budget transfers within their grant fund in Banner. The Controller's Office is exploring limiting system ability for PI's to process budget transfers; development of an internally routed form in which transfers are requested by PI and submitted through an approval process, to ORS and ending with Grants Accounting; incorporation of these requirements into appropriate documentation and training.	Internal Audit obtained and reviewed correspondence issued to PIs/Financial Managers which mandated new procedures related to post award changes and rebudgets. These procedures address timely pre-approval of changes. IA believes Corrective Action has been implemented. Recommendation Closed Q1 FY 20.	

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline *Revised Deadline* Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2018-02-03 **Export control** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 1/31/2020 *8/31/2020* DEADLINE REVISED	Develop an export control policy; and ensure communication of export control approval procedures within ORS and to principle investigators and researchers	The initial enabling action is the development of an Export Control policy that will be reviewed on a regular basis. Following appropriate policy development and focused communication to college/departmental units, forms and documents will be developed and implemented. The current proposal router makes PIs aware of the need to be aware of export control issues, but it does not require any declaration regarding the necessity for review. The Office of Research suggests that this could be an implementable first step in developing the required awareness.	Implementation date delayed to align this task with overall project review and implementation.	
2018-02-04 **Risk assessment and monitoring federal grant subrecipients** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 3/31/2020 ON SCHEDULE	Develop and implement procedures for subrecipient risk assessment and monitoring.	ORS and Grants Accounting are currently finalizing a formal sub-recipient risk assessment process based partially on the federal demonstration partnership best practices documentation. Of greater concern is the likelihood of sub-recipients failing to meet the terms and conditions of the sub award in a consistent and timely manner. Therefore, much of the focus of this issue will be on development of clear assessment protocols.		
2018-02-05 **Principal investigator communication and training** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 1/31/2020 *7/31/2020* DEADLINE REVISED	Develop formal, ongoing periodic training for PI's and potential PI's that is aligned with funding agency guidelines. Ensure required trainings are monitored for completion.	Management believes that the audit items can be substantially addressed as a result of the hiring a new Director of Research, Compliance and Initiatives (Dr. Van slambrouck) and the implementation of an eRA system. Pertinent tasks planned include: 1) Develop training materials on the use of the eRA software and establish procedures for proposal development and submission, consistent with relevant requirements. 2) Develop training videos which meet the scheduling needs of faculty, staff and students. 3) Develop a recordkeeping process within the eRA software for monitoring training.	Management Response Summary modified slightly based on analysis performed by new Director of Research Compliance and Initiatives. Implementation date delayed to align this task with overall project review and implementation.	
2018-02-06 **Preparation of budgets for Banner entry** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 8/31/2020 ON SCHEDULE	Coordinate procedures with Grants Accounting to ensure budgets accurately reflect the sponsor-approved budget in alignment with the university's accounting system	ORS and Grants Accounting will meet jointly monthly. Uniform budgeting processes will be developed and approved. Efficient mechanisms will be put in place to 'flag' inconsistencies during the proposal phase and remedial measures will be standardized.		

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline *Revised Deadline* Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2018-02-07 **Research Office supporting documentation** Research Compliance Audit 2/11/19 research Low Academic Affairs 1/31/2020 ON SCHEDULE	Develop procedures to ensure documentation is retained in accordance with the university's record retention schedule and Office of Research procedures.	Adherence to established procedures can be assured by implementation of: a regular review of existing documents with a view to resolving inconsistencies and completing the record; assignment of primary responsibility for record retention, archiving and destruction to a designated officer.		
2018-02-08 **Monitoring nonfinancial programmatic reporting** Research Compliance Audit 2/11/19 research Low Academic Affairs 8/31/2019 *7/31/2020* DEADLINE REVISED	Develop a process to track and monitor programmatic reporting to comply with Office of Research procedures ensuring timely submission of reports.	Appropriately configured eRA system will allow convenient tracking of reporting requirements and responses. Prior to such acquisition, ORS will follow-up on the reporting notifications the PI and ORS review from federal funding agencies.	Management Response Summary modified slightly based on analysis performed by new Director of Research Compliance and Initiatives. Implementation date delayed to align this task with overall project review and implementation.	
2018-02-09 **Cost transfer standardization** Research Compliance Audit 2/11/19 Financial Low Finance and Business Operations 7/1/2019 CLOSED	Develop standard procedures for requesting cost transfers to ensure consistent documentation of approval and justification.	New forms are being developed that will provide consistency for all types of cost transfer requests that will include an explanation, justification, and appropriate approvals.	Internal Audit obtained and reviewed correspondence issued to PIs/Financial Managers which mandated new procedures related to cost transfers. These procedures result in documentation supporting approval and justification for cost transers. IA believes Corrective Action has been implemented. Recommendation Closed Q1 FY 20.	
2018-02-10 **Pre-approval of travel expenses charged to grants** Research Compliance Audit 2/11/19 Financial Low Finance and Business Operations 1/1/2020 ON SCHEDULE	Include Grants Accounting in the Concur automated approval workflow routing for expenses charged to grant funds.	Grants Accounting understands the desire to automate workflow approvals in Concur rather than relying on manual routing. We are exploring the use of automated workflows for travel reimbursements in Concur.		

Audit Recommendation Number / Name Audit Date Issued Risk Category Risk Level Division Original Deadline *Revised Deadline* Current Status	Summary of Recommendation	Summary of Response	Current Status Comment	Prior Status Comment
2018-02-11 **Electronic research administration system** Research Compliance Audit 2/11/19 research Low 7/31/2020 ON SCHEDULE	Develop a formal implementation plan for the ERA system software to enable appropriate oversight and management of the project.	A viable eRA system was identified and purchased. However, the vendor went out of business, rendering the selected platform impractical. The Office of Research has begun the process of evaluating alternative systems and a potential eRA system has been identified, The procurement of the system is expected in 1st quarter 2020 and implementation will follow.	Management Response Summary modified slightly based on analysis performed by new Director of Research Compliance and Initiatives.	

YOUNGSTOWN
STATE
UNIVERSITY

RESOLUTION TO APPROVE THE FY20
ANNUAL INTERNAL AUDIT PLAN

WHEREAS, the Annual Internal Audit Plan contains the planned scope and time budget of audit engagements for the fiscal year; and

WHEREAS, Internal Audit assesses risk annually and focuses priorities of the Annual Internal Audit Plan on risk exposures throughout the University; and

WHEREAS, the risk-based Annual Internal Audit Plan for fiscal year 2020 has been developed; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the FY20 Annual Internal Audit Plan, as shown in Exhibit __ and made part hereof.

Board of Trustees Meeting
September 5, 2019
YR 2020-

Youngstown State University
Office of Internal Audit
FY 2019 Audit Plan
Approved June 7, 2018

	Jul - Sept	Oct - Dec	Jan - Mar	Apr - Jun	
	Q1 Total	**Q2 Total**	**Q3 Total**	**Q4 Total**	**FY19 Total**
Audit and Assurance: (see Proposed Audit Plan for detail)					
Audit engagements	155	250	240	205	**850**
Continuous Auditing/Analytics	120	155	155	120	**550**
Open Audit Recommendation Follow-up	35	35	35	35	**140**
Hotline Monitoring	15	15	15	15	**60**
	325	455	445	375	**1600**
Advisory (added FY18Q3)	90	90	90	90	**360**
Administrative & Planning:					
Administrative (includes student auditor hiring, training)	45	60	60	45	**210**
Audit Risk Assessment, Annual Planning, Audit Subcommitte Prep and Meetings	15	15	15	25	**70**
Enterprise Risk Management assistance	20	20	20	20	**80**
Professional Development & Training	10	10	10	10	**40**
Holiday, Vacation/Sick	80	30	40	20	**170**
	170	135	145	120	**570**
Total Hours	**585**	**680**	**680**	**585**	**2530**

Youngstown State University
Office of Internal Audit
FY 2020 Audit Plan and Risk Assessment
Proposed September 2019

Audit Engagements							
Area / Quarter Planned	**Last Audited**	**Project Scope**	**Risk**	**Risk Category**	**Preliminary Risk Assessment**	**Audit Objective**	**FY20 Budgeted Hours**
Student Organizations 1st quarter (carryover from FY19)	n/a	operational and financial controls related to registered student organizations	noncompliance with policies and procedures; inadequate and/or ineffectiveness of operational and financial controls	Financial	Moderate	identify, assess, and test processes to ensure compliance with policies and procedures, and design and effectiveness of financial and operational controls including adequacy of policy and procedures	70
Student Billing and Accounts Receivable 2nd quarter	2013	policies, procedures and controls related to student billing and student accounts receivable including billing, receiving, posting, and deposting student payments and collection efforts on past due accounts	tuition and fees charged are incorrect; manual adjustments are in error, unsupported or not authorized; student payments are applied incorrectly or not in a timely manner; past due accounts inadequately managed; student write offs do not comply with policies and procedures; allowance is not established, inadequate or not reviewed for reasonableness; lack of segregation of duties in billing, payment collection and a/r process	Financial	High	identify, assess, and test processes and selected transactions to ensure compliance with policies and procedures, overall efficiency and effectiveness of internal control and related procedures and evaluation of segregation of duties	170
Banner User Access 3rd quarter (carryover from 2019)	2016	procedures and controls for granting, modifying, and terminating Banner access within Banner modules	inappropriate Banner user access is inherently high risk in complex ERP system with a large number of users	IT	High	ensure Banner user access is appropriately assigned and restricted based on least privilege (users have access only to what is required to perform their duties) including read-only access to sensitive and confidential information, and maintains segregation of duties	280
Donor Restricted Funds	2009	policies, procedures and controls related to acceptance, receipt, documentation and use of donor restricted funds in accordance with donor intent	compliance, financial, reputational and governance risks resulting from improper understanding, documentation, and use of funds in accordance with donor intent	Financial	Moderate	identify, assess and test processes and selected transactions to ensure compliance with policies and procedures and overall effectiveness of internal control related to acceptance, tracking and use of donor restricted funds	173
						Total Audit Engagements	**693**

Continuous Auditing/Analytics							
Area	**Last audited**	**Project Scope**	**Risk**	**Risk Category**	**Preliminary Risk Assessment**	**Audit Objective**	**FY20 Budgeted Hours**
Continuous Auditing - Payroll	ongoing	quarterly continuous auditing	fraud and errors related to payroll	Financial	High	analysis of quarterly payroll data to ensure operating effectiveness of internal controls	255
Continuous Auditing - Accounts Payable	ongoing	quarterly continuous auditing	fraud and errors related to payables	Financial	Moderate	analysis of quarterly payables data to ensure operating effectiveness of internal controls	295
						Total Continuous Auditing	**550**

Open Audit Recommendation Follow-up							
Area		**Project Scope**	**Risk**	**Risk Category**	**Preliminary Risk Assessment**	**Audit Objective**	**FY20 Budgeted Hours**
Open Audit Recommendation Follow-up	ongoing	Follow-up on open audit recommendations from previous audits	various	various	various	assess implementation of appropriate corrective action to address audit recommendations	140
						Total Open Audit Recommendation Follow-up	**140**

Hotline Monitoring							
Area		**Project Scope**	**Risk**	**Risk Category**	**Preliminary Risk Assessment**	**Audit Objective**	**FY20 Budgeted Hours**
Hotline Monitoring	ongoing	Ongoing monitoring of hotline reports	fraud/unethical conduct	various	TBD	assess risk level and quality of hotline reports; ensure timely follow-up of reports as deemed necessary	60
						Total Hotline Monitoring	**60**

Audit Plan Total **1443**

Youngstown State University
Office of Internal Audit
FY 2020 Audit Plan
Proposed September 2019

	Jul - Sept	Oct - Dec	Jan - Mar	Apr - Jun	
	Q1 Total	**Q2 Total**	**Q3 Total**	**Q4 Total**	**FY20 Total**
Audit and Assurance: (see Proposed Audit Plan for detail)					
Audit engagements	82	129	326	156	**693**
Continuous Auditing/Analytics	120	155	155	120	**550**
Open Audit Recommendation Follow-up	35	35	35	35	**140**
Hotline Monitoring	15	15	15	15	**60**
	252	334	531	326	**1443**
Advisory	90	90	90	90	**360**
Administrative & Planning:					
Administrative (includes student auditor hiring, training)	45	60	60	45	**210**
Audit Risk Assessment, Annual Planning, Audit Subcommitte Prep and Meetings	15	15	15	25	**70**
Enterprise Risk Management assistance	20	20	20	20	**80**
Professional Development & Training	10	10	10	10	**40**
Holiday, Vacation/Sick	44	52	20	20	**136**
	134	157	125	120	**536**
Total Hours	**476**	**581**	**746**	**536**	**2339**

Note: hours above include a total of 675 hours for a student audit intern in Fall 2019 and two student audit interns in the Spring 2020

YSU FY 2020 Internal Audit Risk Assessment

Facilities 100

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
FAC 101	Special Events, Facility Use	4	3	4	2	2	3	2	2	1	3	26	275
FAC102	Maintenance-Buildings/Grounds	4	4	4	2	3	4	3	3	1	2.25	30.25	307.5
FAC 103	Building Access/ Key Control	4	2	3	2	2	2	2	1	1	2.25	21.25	227.5
FAC 104	Capital Project Management	3	4	4	4	4	3	4	4	1	1.5	32.5	310
Fac 105	Government Compliance	4	3	4	4	4	3	2	3	1	3	31	310

Financial 200

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
FIN 201	Grants: Accounting/Management	1	4	4	4	4	4	4	4	4	1.5	34.5	330
FIN 202	YSU Foundation	1	5	5	4	4	2	2	3	1	3	30	305
FIN 203	Budget Management	1	5	5	5	5	5	4	5	4	2	41	390
FIN 204	Procurement, Contracts	1	5	4	4	3	5	3	3	3	1.5	32.5	315
FIN 205	Financial Aid	1	5	5	5	5	5	4	4	5	0.5	39.5	385
FIN 206	Collections - Receivables	1	5	5	5	3	5	4	4	5	2.25	39.25	382.5
FIN 207	Payroll	3	5	5	5	5	5	4	4	5	1.5	42.5	425
FIN 208	Disbursements, A/P	1	5	4	4	4	5	4	4	5	1.5	37.5	365

Research 300

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
RES 301	Grant Management	1	4	5	5	5	4	5	5	3	1.5	38.5	355
RES 302	Human/Animal Subjects	5	5	5	5	4	3	3	3	3	0.5	36.5	385
RES 303	Intellectual Property	1	4	4	5	5	3	4	4	3	2.25	35.25	332.5
RES 304	External Partnerships	1	4	4	5	5	3	4	4	3	4	37	350
RES 305	Research Funding	1	5	5	5	5	4	4	4	4	2.25	39.25	382.5
Res 306	3D Printing	5	4	4	4	4	3	4	4	3	5	40	405

YSU FY 2020 Internal Audit Risk Assessment

Human Resources 400

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
HR 401	Discrimination, Harassment	4	4	5	4	4	4	3	4	2	5	39	390
HR 402	Employee Travel	4	3	3	3	1	3	2	2	1	2.5	24.5	250
HR 403	Volunteers	4	1	4	2	1	1	1	1	1	1.5	17.5	200
HR 404	Employee Productivity	4	4	3	4	3	4	1	4	3	2	32	325
HR 405	Succession Planning	3	5	5	4	5	4	4	3	1	5	39	385
HR 406	Employment Practices, Termination	4	5	4	4	4	3	2	4	3	3.75	36.75	382.5
HR 407	Employment Practices, Hiring	4	4	4	4	4	4	2	3	3	1.5	33.5	345

Athletics 500

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
ATH 501	Team Travel	4	3	3	3	2	2	1	1	1	2.25	22.25	242.5
ATH 502	Camps -Athletic	5	5	4	4	3	2	1	1	2	3	30	340
ATH 503	NCAA Compliance	3	5	4	5	4	2	2	2	2	1.5	30.5	320
ATH 504	Athletic Injury	5	5	4	4	3	2	2	2	2	3	32	350

Safety 600

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
SAF 601	Campus Safety -Crisis Management	5	3	4	3	4	4	3	3	2	5	36	365
SAF 602	Environmental Compliance	5	4	5	3	4	3	4	3	2	1	34	355
SAF 603	Youth Programs	5	3	5	4	3	2	3	2	2	3.75	32.75	347.5
SAF 604	Occupational Safety	5	3	4	3	3	4	3	3	2	1.5	31.5	320
SAF 605	Police/Law Enforcement	4	2	3	2	3	2	2	2	1	1.5	22.5	235
SAF 606	Chemical Safety	5	3	4	3	3	2	2	2	2	1.5	27.5	300
SAF 607	Crime Reporting	5	3	4	4	3	2	2	2	2	1.5	28.5	305
SAF 608	Laboratory Safety	5	3	4	3	3	2	2	2	2	3	29	315

YSU FY 2020 Internal Audit Risk Assessment

Information Technology 700

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
IT 701	Data management, PII	4	5	5	3	5	5	4	4	4	3	42	430
IT 702	Records Retention	4	4	4	3	3	5	4	4	4	3	38	380
IT 703	Cyber Security	4	5	5	3	5	5	4	4	4	4	43	440

Academic & Student Affairs - 800

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
ACA 801	Student Travel: Domestic and International	4	3	3	3	2	1	1	1	1	3	22	245
ACA 802	Student Organizations/Clubs (RSO)	4	3	4	4	3	3	2	2	1	3	29	295
ACA 803	Title IX, VAWA	1	5	5	5	5	5	4	3	4	2.25	39.25	382.5
ACA 804	Residence Life	5	3	4	3	4	3	3	3	1	3	32	325
ACA 805	Diversity	3	3	5	4	5	3	3	4	1	2.25	33.25	322.5
ACA 806	Substance Abuse	4	3	4	3	4	1	2	3	1	5	30	315
ACA 807	Student Threat Assessment	4	2	5	4	4	1	1	4	1	5	31	320
ACA 808	Distance Learning	1	3	3	2	4	2	3	2	2	1.5	23.5	235
ACA 809	Student Admission	3	5	4	4	5	4	4	4	4	1.5	38.5	385
ACA 810	Student Internships	1	2	3	2	3	1	1	1	1	3	18	190
ACA 811	Enrollment Growth	1	5	5	5	5	5	4	3	4	2	39	380
ACA 812	Student Special Needs	4	2	3	3	3	1	1	1	1	2	21	250
ACA 813	Student Data Management	3	5	5	4	4	5	3	3	5	2.25	39.25	407.5
ACA 814	Study Abroad Programs	4	2	4	3	2	1	2	2	1	2.25	23.25	247.5
ACA 815	International Students	3	3	4	3	2	2	2	2	1	1.5	23.5	245

Other Areas Not Discretely Presented in ERM

Category #	Activity	Health and Safety	Financial Impact	Public Image and Reputation	Outside Influence	Strategic Risks	Volume & Size	Change	Complexity	IT & System Risk	ERM Results	Total Risk	Weighted Risk Score
		15	15	15	5	10	5	5	5	15	10	100	
	Endowment And Development	2	3	4	3	2	2	1	2	2	1	22	235
	Parking Services	3	2	3	3	1	1	1	1	1	1	17	185
	Outsourced - Revenue Sharing/Commissions	2	3	3	2	1	2	2	1	1	1	18	190
	UBIT	1	4	4	3	4	2	3	4	1	1	27	260
	Strategic/Governance	4	4	5	4	5	5	5	5	3	1	41	395
	Motor Pool	4	3	3	3	2	3	2	2	1	1	24	245
	Radio	3	2	4	3	2	2	1	2	1	1	21	220
	Rich Center	5	3	4	5	3	3	2	3	3	1	32	330
	Career Services	2	3	4	3	4	3	2	3	3	1	28	285

Prior Audits:

2019	Payroll Process; Penguin Tuition Promise; and Continuous Monitoring
2018	Research Compliance; Procurement; and Continuous Monitoring
2017	YSU Foundation Agreement
2016	Compliance; Student Housing; James Dale Ethics Center; IT Security Access for Banner; Cash Counts; and Continuous Monitoring
2015	Academic Processes; IT (PII personally identifiable info and segregation of duties); Contract Mgmt., Title IV and Perkins Due Diligence; Travel and Continuous Monitoring
2014	Grants (YSU Research Foundation); IT, Business Expense Guidelines (pcard and employee expense reimbursements); Events Mgmt. and UBIT; and Continuous Monitoring
2013	Student Accounts and University Receivables; A/P; Social Media (as part of student affairs); and Continuous Monitoring
2012	Athletics; Human Resources; Facilities and Continuous Monitoring
2011	Budget; Financial Aid; Cash Management; Chargebacks; and Continuous Monitoring
2010	Human Resources; Payroll; Parking; Centennial Campaign; Continuous Monitoring of P/R and Purchasing
2009	Bookstore; Early College; Gifts; Payroll Projects; and Surprise Cash Counts
2008	Human Resource/Payroll; Budget; Petty Cash; Athletics, and Rich Center
2007	Grants; Metro College; Equipment and Facilities
2006	Human Resources; Contract Management; Admittance and Registration; Receiving and Purchasing
2005	Financial Aid; Accounting; Payroll; Gifts and IT