![Youngstown State University logo]

Wednesday, June 2, 2021   **Kilcawley Center**
2:00 p.m. or immediately following   **Chestnut Room**
previous meeting

AGENDA

A.   Disposition of Minutes for Meeting Held March 3, 2021

B.   Old Business

C.   Committee Items

    1.   Discussion Items

C.1.a. = Tab 1   **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 L. Miller, Director of Internal Audit, will report.

C.1.b. = Tab 2   **b.   FY21 Third Quarter Internal Audit Plan Update**
Kelli L. Miller, Director of Internal Audit, will report.

C.1.c. = Tab 3   **c.   Anonymous Reporting Hotline Stats Update**
Kelli L. Miller, Director of Internal Audit, will report.

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

C.1.e. = Tab 4   **e.   Ohio Auditor of State's Star Rating System, Monitoring Transparency in Government**
Katrena Davidson, Associate Vice President for Finance and Controller, will report.

    2.   Action Item

C.2.a. = Tab 5   **a.   Resolution to Approve the FY22 Annual Audit Plan and Risk Assessment**
Kelli L. Miller, Director of Internal Audit, will report.

D.   **New Business**

E.   **Adjournment**

AUDIT RECOMMENDATIONS STATUS - FY2021 Q3

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　　*6/30/2021* 　　CLOSED	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.	Internal Audit obtained and reviewed documentation supporting the implementation of Banner Faculty Load and Compensation Technology and related processes and procedures. Internal Audit has determined that recommendation has been adequately addressed and is considered closed.	Pending Faculty Workload Audit Scheduled FY 2021.
2018-02-04　　**Risk assessment and monitoring federal grant subrecipients** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 3/31/2020　　*12/31/2021* 　　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.	Final resolution has been delayed due to staffing shortages and COVID-19. Completion timeline contingent on staffing and remote work considerations. Temporary measures are in place to strengthen oversight until implementation completed.	Final resolution has been delayed due to staffing shortages and COVID-19. Completion timeline contingent on staffing and remote work considerations. Temporary measures are in place to strengthen oversight until implementation completed.
2018-02-05　　**Principal investigator communication and training** Research Compliance Audit 2/11/19 research Moderate Academic Affairs 1/31/2020　　*7/31/2021* 　　ON SCHEDULE	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.	ERA system training has been the focus. This has been conducted in conjunction with roll-out of new system in module format. This is an ongoing task that will extend well into FY 21 and future years.	ERA system training has been the focus. This has been conducted in conjunction with roll-out of new system in module format. This is an ongoing task that will extend well into FY 21 and future years.

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
2018-02-10 **Pre-approval of travel expenses charged to grants** Research Compliance Audit 2/11/19 Financial Low Finance and Business Operations 1/1/2020 *12/31/2021* 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.	Procurement position vacancies and COVID implications continue to delay progress. Target dates contingent on staffing and remote work.	Procurement position vacancies and COVID implications continue to delay progress. Target dates contingent on staffing and remote work.
2018-02-11 **Electronic research administration system** Research Compliance Audit 2/11/19 research Low 7/31/2020 *12/31/2021* 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.	System has been purchased and is being utilized by a limited number of users. There are still some issues that are being addressed. Wide distribution delayed while known issues are addressed.	System has been purchased and is being utilized by a limited number of users. There are still some issues that are being addressed. Wide distribution delayed while known issues are addressed.
2020-01-01 **Policies and Procedures** Student Organizations Audit 02/17/20 Financial Low Student Experience 8/31/2020 *8/31/2021* DEADLINE REVISED	Update policies to address financial management requirements including tax status, accounting concepts, record keeping, contract requirements, funding mechanisms and procedures, disbursement controls, agency account and off-campus cash accounts.	Policies will be developed in this area.	Progress delayed due to COVID related priorities and recent restructuring in this department.	COVID implications have delayed progress. Revised target dates contingent on COVID related priorities, staffing and remote work.
2020-01-02 **Training Oversight** Student Organizations Audit 02/17/20 Academic Affairs Low Student Experience 8/31/2020 *8/31/2021* DEADLINE REVISED	Improve student organization training and oversight of training compliance.	Will review and update training delivery methods and subject matter as will as monitoring compliance with training requirements.	Progress delayed due to COVID related priorities and recent restructuring in this department.	COVID implications have delayed progress. Revised target dates contingent on COVID related priorities, staffing and remote work.

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
2020-01-03 **Activity Management** Student Organizations Audit 02/17/20 Academic Affairs Low Student Experience 8/31/2020 *8/31/2021* DEADLINE REVISED	Review and update policies, clarify roles and responsibilities and reinforce training related to use of campus space.	Will review and update policies regarding use of space and provide updates to students, advisors and reservationists.	Progress delayed due to COVID related priorities and recent restructuring in this department.	COVID implications have delayed progress. Revised target dates contingent on COVID related priorities, staffing and remote work.
2020-01-04 **Travel Management** Student Organizations Audit 02/17/20 Academic Affairs Low Student Experience 8/31/2020 *8/31/2021* DEADLINE REVISED	Clarify roles and responsibilities, reinforce training and modify record retention with regard to student organization travel.	Will clarify roles, enhance training and retain student travel records for three years.	Progress delayed due to COVID related priorities and recent restructuring in this department.	COVID implications have delayed progress. Revised target dates contingent on COVID related priorities, staffing and remote work.
2020-01-05 **Cash Account Signers and Cash Handling** Student Organizations Audit 02/17/20 Financial Low Student Experience 8/31/2020 *8/31/2021* DEADLINE REVISED	Clarify roles and responsibilities and monitor compliance with policies related to cash account signers.	Working to bring all organizations into compliance. Will communicate with advisors regarding this policy. Also additional training and policy development in this area. Will develop component of annual registration to document compliance with account signatory policies.	Progress delayed due to COVID related priorities and recent restructuring in this department.	COVID implications have delayed progress. Revised target dates contingent on COVID related priorities, staffing and remote work.
2021-01-01 **Monitoring and oversight of Rich Center Agreement** Rich Center 9/30/20 Financial Moderate Academic Affairs 7/31/2021 ON SCHEDULE	Review and update agreement between YSU and Rich Center and enhance ongoing monitoring and oversight.	Committee will be established to review and update existing agreement. Revisions to be presented to YSU leadership. A process will be established to monitor on a consistent basis.		

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
2021-01-02 **Monitoring Compliance with Agreement** Rich Center 9/30/20 Financial Moderate Academic Affairs 7/31/2021 ON SCHEDULE	Develop procedures to ensure compliance with terms of agreement including assignment of responsibility, evaluation and compliance communication.	Working to establish procedures, assign monitoring responsibility, institute annual compliance review and create process for communication of compliance matters.		
2021-01-03 **Monitoring Compliance with YSU Policies** Rich Center 9/30/20 human resources Moderate Academic Affairs 7/31/2021 ON SCHEDULE	Enhance compliance with YSU policies via training processes and review and approval of Rich Center specific policies and procedures.	Rich Center Autism (RCA) administration will review current policies and procedures, identify deficiencies and seek YSU BOT approval for Rich Center specific policies and procedures.		
2021-01-04 **Affiliated Organization Policy - Friends of Rich Center** Rich Center 9/30/20 N/A University Relations 6/30/2022 ON SCHEDULE	Educate and inform as to relationship between University, Rich Center and Friends. Execute a Memorandum of Agreement (MOA) to guide relationship between these parties. Ensure alignment with Affiliated Organization Policies.	RCA Administration will advocate for MOA between Friends and YSU which aligns with Affiliated Organization Policy.		
2021-01-05 **Fiscal Practices and External Reporting of Friends of Rich Center** Rich Center 9/30/20 N/A University Relations 6/30/2022 ON SCHEDULE	Develop policies and procedures and train staff in order to enhance fiscal practices and external reporting of Rich Center.	Procedures will be developed to address fiscal and reporting matters.		

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
2021-Adv-01 **Noncompliance in Purchasing Contracts E-Cube Resolution** Advisory-Purchasing Contracts 4/19/2021 Financial High Finance and Business Operations 4/30/2021 CLOSED	Specific CVS purchase should be promptly and properly finalized in the ecube system. Management responses addressing non-compliance should be formalized as part of eCUBE documentation.	The purchase order will be finalized in the system. The instances of non-compliance will be noted in eCUBE with a reference to details surrounding the circumstances of the non-compliance.	Corrective Actions Completed	
2021-Adv-02 **Noncompliance in Purchasing Contracts Individual Staff Training** Advisory-Purchasing Contracts 4/19/2021 Financial Moderate Finance and Business Operations 9/1/2021 NEW	Director of EOHS, must be certain that she understands and fully complies with procurement requirements, including but not limited to, properly processing a purchase requisition, executing a bid waiver, and related budget requirements. Specifically the following should be undertaken: •Thoroughly read all policies, procedures and department guidance related to procurement and contract requirements. •Consider the need to refresh e-cube training. •Consider one-on-one consultation with procurement team.	Staff member will utilize the procurement services website to review all applicable procurement documents. Additionally, she will enroll in eCube refresher training. Finally, she will schedule a face-to-face meeting with Director of Procurement to discuss document review and training.		
2021-Adv-03 **Noncompliance in Purchasing Contracts Enhanced Training** Advisory-Purchasing Contracts 4/19/2021 Financial Moderate Finance and Business Operations 12/31/2021 NEW	The stated mission of Procurement Services is to provide assistance for the purchase and payment of quality goods and services at competitive costs in accordance with University guidelines and applicable laws. In this case, there were numerous indications that a key user managing a significant contract needed assistance with the process. Procurement Services should evaluate user knowledge and conduct consultations and training when circumstances warrant. Procurement services should also consider the need for new employee training in this area (particularly at the supervisory level) and refresher training for key employees involved in non-routine transactions.	Training opportunities, including eCUBE training are communicated to new employees when they are given access as a new user to Banner Finance. It is up to the employee to schedule training, the training is not mandated. Additionally, Procurement Services is in process of evaluating all aspects of training including content, frequency of availability, and delivery methods.		

Youngstown State University
Office of Internal Audit
Audit Plan Quarterly Update
Fiscal Year 2021
January 1, 2021 - March 31, 2021

	July 2020 - March 2021						April - Jun	
	July - Sep	Oct - Dec	Jan - Mar	FY21 to date as of March 31			Quarter 4	
	Quarter 1	Quarter 2	Quarter 3	Total	Budget	Difference	Budget	Comment
Audit and Assurance:								
Audit Engagements:								
Rich Center for Autism	175	34	0	209	*160*	49	*0*	Completed
Donor Restricted Funds	0	30	100	130	*170*	-40	40	In Progress
Banner User Access	0	0	30	30	*280*	-250	*0*	Preliminary
Faculty Workload	0	30	10	40	*32*	8	136	Planning & Assessment
Continuous Auditing/Analytics	133	249	220	602	*480*	122	155	FY21 - Q2
Open Audit Recommendation Follow-up	10	70	30	110	*105*	5	35	
Hotline Monitoring	25	30	30	85	*45*	40	15	
	343	443	420	1206	1272	-66	381	
Advisory	40	57	110	207	270	-63	90	Cares, Intl, Detect
Administrative & Planning:								
Administrative	40	27	48	115	*180*	-65	60	
Audit Risk Assessment, Annual Planning, Audit Subcommitte Prep and Meetings	20	15	20	55	*60*	-5	15	
ERM Assistance	15	15	25	55	*60*	-5	20	
Professional Development & Training	4	25	10	39	*30*	9	10	
Holiday, Vacation/Sick	87	73	43	203	*96*	107	20	
	166	155	146	467	*426*	41	125	
Total Hours	549	655	676	1880	1968	-88	596	

YSU Anonymous Reporting Hotline
Aggregated Statistics
Fiscal Year 2021
As of 04/29/2021

Hotline Activity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fiscal Year To Date Total
Reports received	2	7	2	5	**16**

Closed					
Unsubstantiated/insufficient information			1		1
Process enhancements noted					-
Investigation	2	2			4
Referred		4	2	5	11
Total Closed	2	6	3	5	**16**

Hotline Activity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Under review at quarter end	**0**	**1**	**0**	**0**	

Reporting Method	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fiscal Year To Date Total
Ethicspoint Phone	-	-			0
Ethicspoint Website	2	7	2	5	16
Total:	**2**	**7**	**2**	**5**	**16**

Reporter Anonymity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fiscal Year To Date Total
Anonymous	2	7	2	5	**16**
Not anonymous	-				**-**
Total:	**2**	**7**	**2**	**5**	**16**

St☆RS

Star Rating System: Monitoring transparency in government

Reach for a star... by meeting every Sunshine Law requirement. Then add
best practices from the list below to achieve a multiple-star rating

★   Compliant: Meets all Sunshine Law requirements

★★   Compliant, plus 1-2 best practices

★★★   Compliant, plus 3-4 best practices

★★★★   Compliant, plus 5 or more best practices

Visit the StaRS page

Click on the ratings in Best Practices or
Non-Compliant columns for details

Seach: | Youngstown State University | Go

3359 Results

Name of Entity	County	Audit Period	Compliant	Best Practices	Non-Compliant
Youngstown State University	Mahoning	07/01/2019 to 06/30/2020	★	★★★	

RESOLUTION TO APPROVE THE FY22
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 2022 has been developed; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the FY22 Annual Internal Audit Plan, as shown in Exhibit __ and made part hereof.

Board of Trustees Meeting
June 3, 2021
YR 2021-

YSU FY 2022 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	6	3	4	2	2	3	5	2	1	6	34	350
FAC102	Maintenance- Buildings/Grounds	4	4	4	2	3	4	4	3	1	4.5	33.5	335
FAC 103	Building Access/ Key Control	5	2	3	2	2	2	3	1	1	4.5	25.5	
FAC 104	Capital Project Management	3	4	4	4	4	3	5	4	1	3	35	330
Fac 105	Government Compliance	5	3	4	4	4	3	4	3	1	6	37	365

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	6	5	4	5	5	7	6	5	3	47	445
FIN 202	YSU Foundation	1	5	5	4	4	2	3	3	2	6	35	355
FIN 203	Budget Management	1	6	5	6	6	5	6	5	5	4	49	465
FIN 204	Procurement, Contracts	1	6	5	5	3	6	7	4	4	3	44	410
FIN 205	Financial Aid	1	5	5	5	5	5	5	4	6	1	42	410
FIN 206	Collections - Receivables	1	5	5	5	3	5	5	4	6	4.5	43.5	425
FIN 207	Payroll	1	5	5	5	5	5	5	4	6	3	44	430
FIN 208	Disbursements, A/P	1	5	4	3	3	5	4	3	4	4.5	36.5	360

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	6	5	5	5	6	7	6	4	4.5	49.5	455
RES 302	Human/Animal Subjects	5	5	5	5	4	3	4	3	4	1	39	410
RES 303	Intellectual Property	1	4	4	5	5	3	5	4	4	4.5	39.5	375
RES 304	External Partnerships	1	3	4	5	5	3	5	4	4	8	42	395
RES 305	Research Funding	1	5	5	5	5	4	5	4	5	4.5	43.5	425
Res 306	3D Printing	5	4	4	4	4	3	5	4	4	10	47	475

YSU FY 2022 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	4	4	3	10	46	460
HR 402	Employee Travel	5	3	3	3	1	3	4	2	2	5	31	315
HR 403	Volunteers	5	1	4	2	1	1	2	1	2	3	22	
HR 404	Employee Productivity	6	4	4	4	5	5	6	5	4	6	49	480
HR 405	Succession Planning	4	5	5	4	5	4	5	3	2	10	47	470
HR 406	Employment Practices, Termination	4	5	4	4	4	3	3	4	4	7.5	42.5	440
HR 407	Employment Practices, Hiring	6	4	4	4	4	4	3	3	4	3	39	410

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	5	3	3	3	2	2	2	1	1	4.5	26.5	
ATH 502	Camps -Athletic	6	5	4	4	3	2	2	1	2	6	35	390
ATH 503	NCAA Compliance	3	5	4	5	4	2	3	2	2	3	33	340
ATH 504	Athletic Injury	5	5	4	4	3	2	3	2	2	6	36	385

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	6	5	5	5	5	4	4	4	2	10	50	505
SAF 602	Environmental Compliance	6	4	5	3	4	3	5	3	2	2	37	385
SAF 603	Youth Programs	6	3	5	4	3	2	4	2	2	7.5	38.5	405
SAF 604	Occupational Safety	6	4	5	4	4	4	4	4	2	3	40	405
SAF 605	Police/Law Enforcement	6	2	3	2	3	2	3	2	1	3	27	
SAF 606	Chemical Safety	7	3	4	3	3	2	3	2	2	3	32	350
SAF 607	Crime Reporting	6	3	4	4	3	2	3	2	2	4.5	33.5	355
SAF 608	Laboratory Safety	6	3	4	3	3	2	3	2	2	10	38	405

YSU FY 2022 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	5	15	10	100	
IT 701	Data management, PII	4	5	5	3	5	5	5	4	5	6	47	480
IT 702	Records Retention	4	4	4	3	3	5	5	4	5	6	43	410
IT 703	Cyber Security	4	5	5	3	5	5	5	4	5	8	49	500

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	6	3	3	4	2	1	3	2	1	6	31	325
ACA 802	Student Organizations/Clubs (RSO)	6	2	2	2	2	1	2	2	1	6	26	
ACA 803	Title IX, VAWA	4	5	5	5	5	5	6	4	4	10	53	520
ACA 804	Residence Life	6	3	3	4	4	3	5	4	1	6	39	375
ACA 805	Diversity	5	3	3	5	5	3	4	5	1	4.5	38.5	360
ACA 806	Substance Abuse	6	3	3	3	4	1	3	4	1	10	38	390
ACA 807	Student Counseling	6	2	2	4	4	1	2	5	1	10	37	365
ACA 808	Distance Learning	4	5	5	4	5	5	7	4	4	3	46	450
ACA 809	Student Admission	3	5	5	4	5	5	5	5	4	3	44	430
ACA 810	Student Internships	3	2	2	2	3	1	2	2	1	6	24	
ACA 811	Enrollment Special Needs	2	5	5	5	5	5	5	4	4	4	44	425
ACA 812	Student Data Management	3	5	5	4	4	5	4	4	5	4.5	43.5	440
ACA 813	Study Abroad Programs	6	2	2	4	2	1	4	3	1	4.5	29.5	
ACA 814	International Students	6	3	3	3	2	2	4	3	1	4.5	31.5	320

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	2	2	2	1	23	
	Parking Services	3	2	3	3	1	1	2	1	1	1	18	
	Outsourced - Revenue Sharing/Commissions	2	3	3	2	1	2	3	1	1	1	19	
	UBIT	1	4	4	3	4	2	4	4	1	1	28	
	Strategic/Governance	4	4	5	4	5	5	6	5	3	1	42	400
	Motor Pool	4	3	3	3	2	3	3	2	1	1	25	
	Radio	3	2	4	3	2	2	2	2	1	1	22	
	Rich Center	4	4	5	5	3	3	5	4	3	1	37	365
	Career Services	2	3	4	3	4	3	3	3	3	1	29	

Prior Audits:

Year	Audit Areas
2021	Rich Center; Donor Restricted Gifts; and Continuous Monitoring
2020	Student Organizations; Student Billing and A/R; Continuous Monitoring
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

Youngstown State University
Office of Internal Audit
FY 2021 Audit Plan - Reference
Approved June 3, 2020

	Jul - Sept	Oct - Dec	Jan - Mar	Apr - Jun	FY21
	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Total
Audit and Assurance: (see Proposed Audit Plan for detail)					
Audit engagements	165	165	165	165	**660**
Continuous Auditing/Analytics	120	180	180	120	**600**
Open Audit Recommendation Follow-up	35	35	35	35	**140**
Hotline Monitoring	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	**60**
	335	395	395	335	1460
Advisory	90	90	90	90	**360**
Administrative & Planning:					
Administrative (includes student auditor hiring, training)	60	60	60	60	**240**
Audit Risk Assessment, Annual Planning, Audit Subcommittee Prep and Meetings	20	20	20	30	**90**
Enterprise Risk Management assistance	20	20	20	20	**80**
Professional Development & Training	10	10	10	10	**40**
Holiday, Vacation/Sick	<u>24</u>	<u>24</u>	<u>48</u>	<u>40</u>	<u>**136**</u>
	134	134	158	160	586
Total Hours	**559**	**619**	**643**	**585**	**2406**

Note: hours above include a total of 900 hours for two student audit interns in the Fall 2020 and two student audit interns in the Spring 2021

Youngstown State University
Office of Internal Audit
FY 2022 Audit Plan
Proposed June 2, 2021

	Jul - Sept	Oct - Dec	Jan - Mar	Apr - Jun	
	Q1 Total	Q2 Total	Q3 Total	Q4 Total	FY22 Total
Audit and Assurance: (see Proposed Audit Plan for detail)					
Audit engagements	165	165	165	165	660
Continuous Auditing/Analytics	195	195	195	195	780
Open Audit Recommendation Follow-up	35	35	35	35	140
Hotline Monitoring	15	15	15	15	60
	410	410	410	410	1640
Advisory	85	85	85	85	340
Administrative & Planning:					
Administrative (includes student auditor hiring, training)	50	50	50	50	200
Audit Risk Assessment, Annual Planning, Audit Subcommittee Prep and Meetings	25	25	25	25	100
Enterprise Risk Management assistance	25	25	25	25	100
Professional Development & Training	12	12	12	12	48
Holiday, Vacation/Sick	34	34	34	34	136
	146	146	146	146	584
Total Hours	**641**	**641**	**641**	**641**	**2564**

Note: hours above include a total of 900 hours for year round audit intern position

Youngstown State University
Office of Internal Audit
FY 2022 Audit Plan and Risk Assessment
Proposed June 2, 2021

Audit Engagements						
Area / Quarter Planned	Project Scope	Risk	Risk Category	Preliminary Risk Assessment	Audit Objective	FY22 Budgeted Hours
Banner User Access 3rd quarter (completion of 2021 project)	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	100
Student Billing, Collections and Accounts Receivable	Procedures and controls related to tuition maintenance and billing, application of student payments, collection processes, account write-offs, allowance for bad debt, and segregation of duties	Tuition, adjustments, and payments are incorrect; past due accounts are not properly managed; write offs are not compliant with policies; allowance for bad debt is not adequate; and billing and collection responsibilities are not properly segregated	Financial	high	Ensure billing, collections and accounts receivable internal controls are adequate and ensure that students were billed, collections applied and accounts receivable were managed in accordance with University policies and procedures.	200
Conflict of Interest	Procedures and controls related to conflict of interest policy and annual disclosure statements; review standard and documented vendor selection and hiring processes	Instances of corruption, loss of instructional resources, improper vendor selection, inappropriate purchases and hiring decisions, and reputational risk	Various	high	Provide assurance that frameworks exists to support effective management of conflicts of interest and controls are applied to ensure compliance with conflicts of interest in hiring and vendor relationships	220
Facilities and Building Access	Procedures and controls related to key issuance, replacement and return; and procedures for vendor or visitor access	Unauthorized individuals gain access to buildings; Ineffective key controls; lack of exit procedures for inter-department transfers or separated employees	Facilities	low	Analyze processes for issuing and managing University keys; removal of building access when it is no longer necessary; managing vendor or visitor access and the accuracy of related records	140
					Total Audit Engagements	**660**

Continuous Auditing/Analytics

Area	Project Scope	Risk	Risk Category	Preliminary Risk Assessment	Audit Objective	FY22 Budgeted Hours
Continuous Auditing - Payroll	quarterly continuous auditing	fraud and errors related to payroll	Financial	high	analysis of quarterly payroll data to ensure operating effectiveness of internal controls	380
Continuous Auditing - Accounts Payable	quarterly continuous auditing	fraud and errors related to payables	Financial	high	analysis of quarterly payables data to ensure operating effectiveness of internal controls	400
					Total Continuous Auditing	**780**

Open Audit Recommendation Follow-up

Area	Project Scope	Risk	Risk Category	Preliminary Risk Assessment	Audit Objective	FY22 Budgeted Hours
Open Audit Recommendation Follow-up	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	FY22 Budgeted Hours
Hotline Monitoring	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	**1640**