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BACKGROUND MATERIALS
Thursday, September 12, 2013

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| 1. Strategic Plan Matrix
This matrix details the ongoing initiatives from the four cornerstones of the Strategic Plan. | Tab 1 |
| 2. Audits Timeline Matrix
This matrix tracks the progress of the implementation of recommendations for improvement or correction made by internal and external auditors. | Tab 2 |
| 3. Accounting Year-End Implementation Timeline
This timeline is to reflect the process for key year-end activities of the audit process. | Tab 3 |
| 4. Report of Internal Auditors, Packer Thomas
Updates on Continuous Monitoring Reports on Payroll and Purchasing and quarterly reports of services 2012-2013 and 2013-2014. | Tab 4 |
| 5. Audit Subcommittee Charter
This is provided as a regular part of the agenda. | Tab 5 |

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		Identify and implement a new approach to University budgeting that includes cost-benefit analysis. Leader: Neal McNally	<i>The Budget Development Council (BDC) has implemented the rules and procedures for distributing salaries and associated fringe benefits to units, has implemented the rules and procedures for fiscal-year carry-forward and has modified the fringe benefit calculations. The University, through its divisions, is implementing strategic cuts to expenses to not only meet expected revenue shortfalls but to more strategically align expenses with the University's evolving programs and new strategic thrusts.</i>	
2011-2012		Align budget priorities with strategic priorities. Leader: Neal McNally	<i>The purpose of the "New Budget Model" in the initiative above is precisely to align budget priorities with strategic priorities. We are now using the budget model to do just that. Therefore, this initiative and the one above will henceforth be combined into one initiative, titled "Utilize new budget model to ensure strategic alignment of budgets and expenditures."</i>	
2011-2012		Create a central database to support all initiatives. Leader: Eugene Grilli	<i>Adhering to the data freeze schedule published on May 29, three extracts have been successfully executed in support of Summer Term 2013. Student data has been captured and stored in the Banner warehouse for the first day of the full and first six-week term, first day of the middle six-week term, and first day of the second six-week term. Referencing available historical data, extracts were executed in support of financial, payroll, and student post-term snapshots dating back to Fall Term 2008. In preparation for the implementation of the newly acquired WebFOCUS Active Technologies and Visual Discovery products, the enterprise reporting solution was successfully upgraded and migrated to a new hardware/software platform. The installation of Visual Discovery is in progress with a projected availability of mid-July for initial testing and subsequent training. Prior to fully utilizing product features, training will be necessary on behalf of the technical staff. The version of Visual Discovery being implemented includes the latest product enhancements, and the vendor is in the process of revising training materials to reflect these enhancements. Given the significance of the changes, formal training options associated with earlier versions of the product are not appropriate to our needs. A professional services engagement is being investigated as an alternative. Priority attention of the Business Intelligence technical team is currently being directed to the Spring and Fall Term HEI reporting mandates. Given this and the aforementioned training requirements, solution deployment is scheduled for August.</i>	
2011-2012		Systematically review, simplify, and automate business practices. Leader: Paul Kobulnicky	<i>Work on improving our travel procedures has advanced. We have made an agreement with Traveline to utilize their on-line booking tool (Concur) for flight, hotel and car rentals. The benefits of use of Concur are: the ability to book trips on-line 24/7 similar to Travelocity, Orbitz or Expedia with comparable costs; the ability to define individuals (travel planners, departmental staff) who can book travel on behalf of others; the direct payment of airline tickets and car rental by the University rather than through post travel reimbursement, the provision of emailed itineraries; smart phone capabilities; notification of potential out of compliance issues while booking travel; automatic supervisor notification via emails when flight or hotel costs are out of compliance with guidelines and the ability to tailor and run reports related to total travel. Beginning July 1, 2013, the University will automate its vendor payment processes. These changes will continue the University's move from paper to electronic processing, creating operating efficiencies while enhancing the University's budget management and reporting capabilities. Highlights of benefits and processing changes include: All Independent Contractor Agreements will be processed and encumbered in eCUBE. Standard payment terms for ALL vendors will be net 30, including Independent Contractors. In addition to punch outs and non-catalog, staff can now use forms for specific purposes such as standing orders, prepayments and As Per Invoices (APIs). Receiving can be done at user's desk top as well as in Central Receiving. E-invoicing by select vendors will be implemented, eliminating mail processing, paper, need for inputting by AP, delays, and lost paperwork. Staples and Office Max will now be processed through E-invoicing rather than P-cards, making posting of transactions timelier and eliminating these transactions from the P-card monthly</i>	

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2011-2012		Systematically review, simplify, and automate business practices. Leader: Paul Kobulnicky	<i>(Continued from page 1)</i> workflow reconciliations. All P2P transactions (requisitions, purchase orders, receivers, invoices and payment information), including approval workflow, will be viewable in eCUBE. Electronic workflow and approval of receivers and invoices in eCUBE against FY14 purchase orders and new eCUBE forms will be enabled.	
2011-2012		Explore and implement shared services as needed. Leader: Paul Kobulnicky	<i>YSU is also moving forward in the area of shared academic services. One example is our partnerships with area community colleges. These partnerships allow YSU and the community colleges to share the cost of faculty members and facilities. The YSU Bitonte College of Health and Human Services, for instance, maintains partnerships at three community colleges to offer four baccalaureate degrees and one graduate degree. Without these partnerships, many students might not have access to a baccalaureate degree. The ability to attain a baccalaureate degree enables these students to obtain additional educational credentials, making them more marketable for employment. At the same time, they generate net revenues for both YSU and our community college partners.</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	Efforts to communicate advances in YSU's new budget process continue and are effective. Meetings have been held with Chief's Council, Dean's Council, Department Chairs, the Executive and Administrative Staff Council and the staff meetings of the Vice Presidents. Feedback from these meetings has informed the development of the new budget process. Similarly, meetings have been taking place with those staff and offices involved in the creation and eventual use of the new Data Warehouse. Training has served as an effective vehicle for communications about new travel and procurement processes. Finally, several of the speeches of the President and Vice Presidents have not only focused on the developments of the strategic plan but have also been sent out digitally to the campus community.	
2012-2013		Update and implement the Technology Master Plan on an ongoing basis. Leader: Ken Schindler	Analysis of the current state of educational and administrative technology at YSU has begun.	
2012-2013		Form an IT steering committee to align IT priorities with strategic priorities. Leader: Ken Schindler	Duplication between two committees has been resolved. ITS will begin to work with the Information Technology Advisory Committee (ITAC) once the fall semester is in session. The ITAC has met twice and created a sub-committee to evaluate and recommend which system should be YSU's long term Learning Management System.	
STUDENT SUCCESS				
2011-2012	Ongoing	Examine and revise admissions and retention requirements. Leader: Jack Fahey	<i>This task is ongoing. 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. As a result of their compliance, conditional student success is improving.</i>	
2011-2012		Develop Freshman-Year experience. Leader: Shearle Furnish	A set of recommendations has been forwarded. Among recommendations on which the committee has reached consensus and that will be forwarded are these: <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. 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2011-2012		Develop Freshman-Year experience. Leader: Shearle Furnish	<p><i>(Continued from page 2)</i></p> <ul style="list-style-type: none"> • 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. 	
2011-2012		Improve course completion rates. Leader: Shearle Furnish	<p><i>During Spring 2013, Starfish was available to 2,364 undergraduate courses. Faculty participation in the early warning system increased from 5% to 40%. College initiatives include:</i></p> <p>Williamson College of Business Administration - Required course, BUS 1500 (Exploring Business) has ENGL 1550 as a prerequisite. This, plus our new admissions criteria, have had a very positive impact on our course completion rate. We offer supplemental instruction and tutoring for ACCT 2603 and 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.</p> <p>The Bitonte College of Health and Human Services has taken the following steps towards enhancing rates of course/program completion:</p> <ol style="list-style-type: none"> 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. An example is a student who does not get admitted to nursing but qualifies for the respiratory care program may make that choice as an option based on their overall interest in a health care profession. <p>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.</p> <p>Departments in the College of Creative Arts and Communication do the following to help improve course completion rates:</p> <p>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)</p> <p>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.</p> <p>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.</p> <p>Theater: Regular student meetings with the Chair.</p>	

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2011-2012	Ongoing	Provide interview training and preparation. Leader: Jennifer Johnson	<p><i>Current interview training and preparation provided by Career Services:</i></p> <ul style="list-style-type: none"> • Interview Skills presentations to capstone classes. • 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><i>New initiatives underway that may expand interview training and preparation include:</i></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. 	
2011-2012	Ongoing	Support faculty development in teaching and learning. Leader: Cary Wecht	<i>The Faculty Development Committee continues with a high level of activity and has a robust schedule of professional development events for this coming academic year.</i>	
2011-2012	Ongoing	Align advising systems. Leader: William Buckler	<p><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></p> <ul style="list-style-type: none"> • Develop a Faculty Advising Syllabus. • Develop an online Academic Advising Manual. • Develop a single website on which all current university curriculum sheets are to be posted. 	
2012-2013	Ongoing	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, which brought YSU back into good standing with the HLC, 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.</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.</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. It appears the state may be finally easing restriction on credit for military training. In May 2011, the Senate passed a policy on credit for Life Learning.</i>	

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2012-2013		Develop a major marketing campaign to position YSU as a University of choice (e.g., YSU Success Stories). Recruit underrepresented students, the best students, and students outside the immediate area. Leader: Mark Van Tilburg	<i>Our marketing in Western PA continues to be very successful. We have increased our local marketing as well. Additionally, we have enhanced our marketing of graduate students and will continue to do so this year. This success is measured by increases in campus visits overall and specifically from outside the immediate area.</i> <i>We have developed a plan to use social media to market the Provost's Scholarship to students from farther away.</i> <i>This year we hope to help the Center for International Studies & Programs to enhance recruitment.</i>	
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	<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. 75% 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 country of origin. 100% 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. 100% 4. Participate and advise in a variety of venues such as: distance education meetings, online market planning, online recruitment planning, and process committees. 100% 5. Create the Office of Distance Education to serve as a full-life cycle venue for online program students. 70% 6. Provide a professional training hub to support all faculty in distance education at Youngstown State University. 80% 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. 40% 8. Develop a website and specific training for the Distance Education Office at Youngstown State University. 100% 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. 75% 10. Collect Distance Education prospective, applicant, and student data to evaluate and make recommended future changes where necessary to increase enrollments. 10% 	
2011-2012	Ongoing	Formalize exit interviews. Leader: Jeanne Herman	<i>The Student One Stop has begun interviewing students prior to their complete withdrawal. We have had a reduction in withdrawals as a result of this intervention, and we've been able to collect two years of data on factors that impact a student's persistence.</i>	
2012-2013	Ongoing	Implement Dual Enrollment with EGCC. Leader: Teri Riley	<i>A broad-based task group has been working toward this initiative with the goal of piloting several Math remedial courses for spring semester 2014. Several meetings have also been held with EGCC. This initiative may take longer than initially hoped due to federal and HLC guidelines that need to be worked through.</i>	
2011-2012	Ongoing	Tighten and improve enforcement of academic progress. Leader: Jonelle Beatrice	<i>Compliance with all aspects of the conditional admit policy (i.e., course selection, CSP contracting, advisement, reinstatement) has changed dramatically and improves each semester.</i>	

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2011-2012	Ongoing	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. 	
2011-2012	Ongoing	Enhance Job Fairs and Professional Days. Leader: Jennifer Johnson	<p>Career Services has increased promotion of Job Fairs via:</p> <ul style="list-style-type: none"> • Class presentations • Campus signage: Banner on Wick Ave bridge; "people cutout" displays in buildings • Flyers in study lounges around campus • Multiple PenguinLINK emails to students; announcement/event details in PenguinLINK • Inclusion in Student Activities Digest (email) • "Majors Recruited Flyer" to faculty and staff (email) • Announcements on electronic displays (i.e., WCBA, DeBartolo) • Lawn signs throughout campus • YSU News Briefs article <p>Additional efforts include increasing faculty buy-in and promotion and expanding our employer base with more "big name" employers.</p>	
2011-2012	Ongoing	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 and web materials designed to enhance marketing and recruitment.	
URBAN RESEARCH				
2011-2012	Ongoing	Provide technical support for grant writing and statistical analysis. Leader: Ed Orona	Discussions have been completed with the Chair of the YSU 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	To build upon the success of Quest, 2013, activities for the 2013-2014 academic year will focus on: (1) Expanding faculty membership on the Quest committee and establishing additional faculty contacts in department; (2) increasing participation of underrepresented individuals, departments and colleges; (3) identifying sources of external funding; (4) reviewing Quest procedures and policies; and (5) exploring partnerships with local undergraduate institutions.	
2011-2012	Ongoing	Create opportunities for interdisciplinary collaboration. Leader: Bryan DePoy	The College of Creative Arts & Communication and the College of STEM are collaborating to develop and propose an Art and Design course as a general elective for first-year engineering students. In addition, the Departments of Theater & Dance, Communication, and English are in the process of developing a cross-disciplinary degree program in Film Studies and Film Editing.	

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2011-2012	Ongoing	Provide training for grant management and development. Leader: Ed Orona	<p><i>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.</i></p> <p><i>(a) Grant Workshops: The OSGP Director has continued a series of presentations (since FY11) 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 (FY14) for new faculty are being planned. A new staff member (0.75 FTE) was hired and is being trained on grant programs and procedures; outreach to departments and colleges is being expanded with the goal of encouraging and facilitating submission of proposals for external funding. The CITI training (see below) also has other “modules” available for online workshops on a variety of grant issues.</i></p> <p><i>(b) RCR Training: Responsible Conduct of Research</i> <i>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.</i> <i>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 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).</i></p> <p><i>(c) Other Mandated Compliance and Training (Human and Animal Research):</i> <i>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.</i> <i>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.</i> <i>Human subjects' research projects, 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.</i> <i>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. On-line 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.</i></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.	

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2011-2012	Ongoing	Add/implement selected graduate programs. Leader: Bryan DePoy	<p>Requests to offer the Master of Business Administration, Master of Respiratory Care, Master of Science in Criminal Justice and Master of Science in Engineering-Management 100% online have been approved by RACGS for Fall 2013.</p> <p>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. The Department of Nursing has proposed the Adult Gerontology Acute Care Nurse Practitioner Option for their Master of Nursing (MSN) degree. The department has also proposed an Adult Gerontology Acute Care Nurse Practitioner post MSN Certificate. These proposals will be reviewed on-campus during the fall semester of 2013.</p> <p>A program development plan (PDP) for a Master of Engineering Physics degree has undergone the campus review process. YSU has received comments from RACGS. The full proposal is now in preparation by the department.</p>	
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><u>Center of Excellence in International Business</u></p> <p>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</p> <p>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>Web Site 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>	

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>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</p> <p><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> <p><u>Refereed Journal Articles:</u> 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). <i>Counterfeiting Luxuries: Helper or Foes for Luxury Brands?</i> <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</p> <ol style="list-style-type: none"> 1. Development of Community of Practice (CoP; Wenger, 1998) for Autism Research – Faculty and researchers from YSU and other higher education institutions in Northeast Ohio met in April 2013 to share research interests and to discuss a research agenda for the Center for Excellence and the process for engaging in collaborative cross-discipline research including the development of grant proposals to pursue external funding. The CoP 	

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> currently consists of twenty-three researchers with fifteen members representing YSU. The Center for Autistic Studies has established a Wiggio site as a platform for virtual meetings and conference calls and to facilitate the sharing of autism related information.</p> <p>2. Extramural Funding and Support for Autism Scholarship – At least four members of the CoP have submitted autism related grant proposals in response to solicitations from government agencies and private organizations. Dr. Darlene Unger (BCOE) received funding (\$15,000 for two years) to implement and evaluate a post-secondary education program for students with autism at YSU. The Adaptive Learning System for Students with Autism, a collaborative proposal between faculty from YSU, DePaul University and the Rich Center for Autism, was a finalist for the EdTech Challenge Grant through Turning Technologies Foundation.</p> <p>Dr. Susan Giuffre (BCHHS) is working with three doctoral students in physical therapy to investigate the health benefits of hippotherapy such as trunk strength, balance and social engagement of students diagnosed with autism. The study began in April and is supported by a \$5,000 grant from YSU.</p> <p>Dr. Unger contributed to the development of a proposal submitted to Ohio’s Employment First Initiative for consideration of Mahoning County as an Employment First Implementation Site. She worked with representatives from Mahoning County Board of Developmental Disabilities, the Mahoning County Educational Service Center’s Vocational Rehabilitation Public Private Partnership, and local community rehabilitation programs.</p> <p>Two service-related initiatives evolving from the efforts of faculty and a student from the Bitonte College of Health and Human Services may lead to potential research related opportunities. Mr. Josh Tedesco, a YSU exercise science student is starting a martial arts program with Rich Center students. Dr. Marsha Matanin, Ms. Denise Gorski and their YSU students have collaborated with Ms. Liz O’Hara (Rich Center) to implement an after-school and summer adaptive physical education program for Rich Center students.</p> <p>3. Scholarship – Several faculty(8 from YSU, 2 external) and YSU students (7) representing academic programs across the Beeghly College of Education, the Bitonte College of Health and Human Services, and the College of Liberal Arts and Social Sciences are currently engaged in research involving children or parents affiliated with the Rich Center for Autism. During the 2012-2013 academic year, YSU faculty have authored or co-authored five publications in refereed journals and delivered 14 presentations at state, national, or international conferences.</p> <p>The YSU Center for Applied Chemical Biology Student training/education continues to be a focus of the Center. During the 2012-2013 academic year, at least 13 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 have entered prestigious Ph.D. programs at other institutions. In addition, more than 45 undergraduates participated in various research projects within the Center, with a number of these individuals choosing to remain at YSU to pursue post-graduate degrees.</p> <p>The research endeavors of the Center resulted in 12 publications. Center faculty and students made more than 10 presentations at national scientific conferences and at least 20 at local/regional meetings.</p> <p>Approximately 10 new grant submissions were made to external funding sources. Meanwhile, several grant funded projects continue within the Center, including investigations in wound healing, biofuel production, and bioinformatics.</p> <p>Collaborations with national and international universities are ongoing, including the arrival of Dr. Andrew Greene of Ashland University (Ohio) for his sabbatical year. In addition, the Center is hosting a Ph.D. student from Chiang Mai University (Thailand).</p> <p>The Center continues joint ventures with St. Elizabeth Hospital, Rust Belt Brewery (Youngstown), and NewTech (Salem).</p> <p>Centers of Excellence in Materials Science and Engineering Based on reported activities of ten CEMSE-affiliated faculty/research staff, CEMSE activities over the past year include:</p> <ul style="list-style-type: none"> • Over 50 papers were published or accepted for publication in refereed journals. • At least 7 grants were awarded to CEMSE-affiliated faculty and staff this past year 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. • Over 40 external conference presentations were given by CEMSE-affiliated faculty, staff, and students this past year. <p>Five MS students completed their thesis work in a Materials Science/Engineering area and graduated from YSU this past year.</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: Rachael Pohle-Krauza	<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/fPdipS5G3m?n=91528472. A group is being put together this fall to assess the report and to move forward to implement the recommendations therein.</i>	
2012-2013		Publicize research outcomes. Leader: Betty Jo Licata	<i>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.</i>	
2012-2013		Benchmark and apply best practices in grant management. Leader: Theresa Orwell	<i>Progress continues on the evaluation of the responses to the Best Practices Survey.</i>	
REGIONAL ENGAGEMENT				
2011-2012	Ongoing	Develop strong relationships with regional economic development agencies. Leader: Ron Chordas	<ul style="list-style-type: none"> • YSU and PRISM/MAGNET (Partnership for Regional Innovation Services to Manufacturers/Manufacturing and Advocacy Growth Network) have signed (April 2013) a MOU to join a consortium of Northeast Ohio universities to offer logistical, research, and advocacy support for small and medium sized companies to work on new products and technologies. • YSU and its STEM College are active partners in the Youngstown Ohio Utica and Natural Gas (YOUNG) Conference and Expo. One outcome has been the establishment of the Natural Gas and Water Institute (NGWI) within YSU's STEM College. The NGWI, in cooperation with YSURF, is nearing completion of an agreement to form a consortium agreement with local and regional industries interested in water resource research. • YSU was the recipient of funding from the Ohio Board of Regents for our Program for Internships and Coops in Advanced Manufacturing and Related Industries (PICAM) which, together with employer matching funds, resulted in total overall funding of nearly \$1.3 million. • In 2012, Youngstown was announced as the location of the first National Advanced Manufacturing Initiative, the \$30 million National Additive Manufacturing Innovation Institute (NAMII), funded by the U.S. Departments of Defense, Energy, and Labor. 	
2011-2012	Ongoing	Offer diverse arts and cultural programming to broaden audience demographics. Leader: Bryan DePoy	<ul style="list-style-type: none"> • Over the past year, arts and culture programming alone brought 33,067 individuals onto campus. • The Colleges of Creative Arts and Communication and Liberal Arts and Social Sciences are actively engaged with the Community Diversity Programming. • 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. Recent performances of Hansel & Gretel and Cinderella have been tremendously successful at attracting a younger demographic. • 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. • A professional minority actor was recently featured in a University Theater production of "Broke-ology." As a strategic initiative, in upcoming seasons, the Department of Theater and Dance will devote one of their season's programming spots toward programming to support audience diversification. We have already acquired an underwriter for the 2013-2014 year to support this endeavor. 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
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"> • Through YSURF, a STEM College testing service has been developed to encourage industrial-academic partnerships. This service is beginning to attract the attention of local businesses desiring partnerships with YSU. • WYSU has initiated numerous community partnerships in a high profile manner. These include partnerships with both for profit and non-profit entities to provide more programming services to the region as well as collaborations with The Vindicator and The Business Journal to add local news programming. 	
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; HHS) 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. 	
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"> • The Department of Athletics has entered into an agreement with IMG, a national leader in sports marketing and promotions, to provide an analysis of our corporate marketing efforts. • The Athletic Department continues to explore other revenue opportunities, notably with fundraising. A recent \$500,000 gift was received from Farmers National Bank for the new Soccer Complex west of Fifth Avenue. • Additional potential donors are being consulted to fund a portion of construction for the new softball field on the west side of campus. • A 5% increase in external funding was secured over the past year (January 2012-January 2013). 	

Start Date	Est. Date of Completion	Summary of Initiative	Current Status	Status
2013-2014		Develop strong relationships with regional economic-development agencies.		
Legend: Critical Delay Behind But Manageable On Schedule Completed Status Has Been Revised				

8/16/2013

STRATEGIC PLAN MATRIX
YSU 2020 COMPLETED INITIATIVES

STUDENT SUCCESS

Start Date	Date of Completion	Summary of Initiative	Current Status
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).
2011-2012		Create early-warning processes to improve student success. Leader: Jeanne Herman	The committee is in the process of implementing 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 will permit 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. The spring 2012 pilot test was very successful. This summer 2012 all 1500 level courses will use Starfish. In the fall the program will expand to ALL freshman level classes. A formal training session was held for academic advisors on March 29, and demonstrations of the product were held for the EASC, the University Diversity Council and Academic Senate. Faculty training sessions and online resources are being developed and will be presented to faculty during summer and fall 2012. All parties that review the software react positively both to the concept and to this particular software. We anticipate that implementation will immediately improve retention. Initial indicators appear to show increases in freshman gpa and course completion.

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.

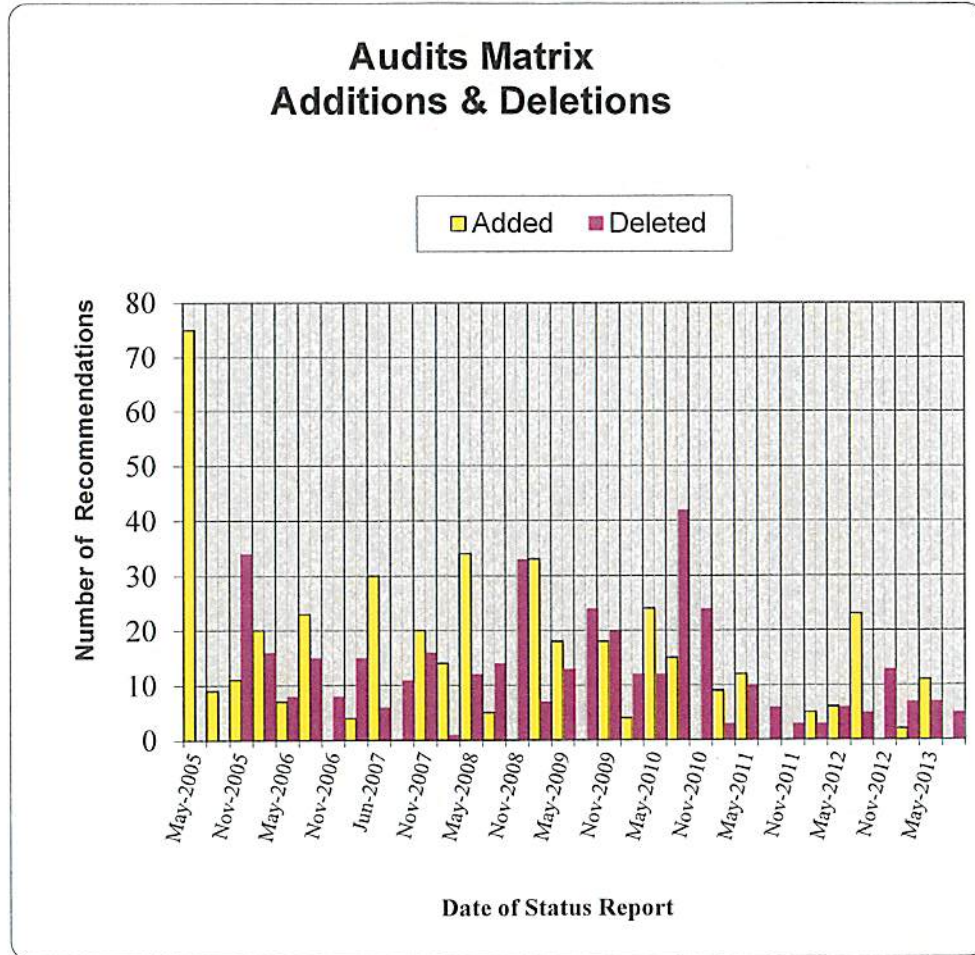
REGIONAL ENGAGEMENT

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.
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8/16/2013

**Audits Timeline Matrix
Cumulative Statistics
As of August 9, 2013**

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
Totals	432	411	21



Audits Timeline Matrix Summary
As of August 9, 2013

The 21 recommendations at August 9, 2013 are from 3 external auditor management letters and 7 Packer Thomas (PT) internal audits. This compares to 26 recommendations at May 3, 2013.













Audit Name	Number of Recommendations									
	Total		Critical		Behind		On Schedule		Complete	
	5/3/2013	8/9/2013	5/3/2013	8/9/2013	5/3/2013	8/9/2013	5/3/2013	8/9/2013	5/3/2013	8/9/2013
E&Y FY2007 Management Letter	1	1			0	0	1	1	0	0
Crowe FY2011 Management Letter	1	1			0	0	1	1	0	0
Crowe FY2012 Management Letter	1	1			0	0	1	1	0	0
PT Accounts Payable (Jan 2013)	6	6			0	2	6	2	0	2
PT Facilities Department (Jan 2012)	1	1			0	1	1	0	0	0
PT Human Resources (Feb 2012)	9	7			3	5	5	1	1	1
PT IT Governance (Nov 2009)	1	0			0	0	1	0	0	0
PT Payroll (Aug 2009)	1	0			0	0	1	0	0	0
PT Pollock Estate Project Construction Project Monitoring (Jan 2013)	1	0			0	0	1	0	0	0
PT SAUR (Nov 2012)	4	4			0	0	0	0	4	4
Totals	26	21	0	0	3	8	18	6	5	7

Audits Timeline Matrix

5 deleted, 0 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 5/3/2013	Status 8/9/2013	Comments
PT Accounts Payable (Jan 2013)	07/31/13	We recommend the University adopt an automated approach to processing accounts payable. The new process should handle both paper and electronic invoices, with emphasis on keeping manual data entry to a minimum.	A contract for the implementation of the remaining Settlement module components is in place with a scheduled go live date of July 1, 2013. This module will enhance efficiencies and controls surrounding the accounts payable process, including e-Invoicing, automated workflow, and reporting capabilities. The flowchart presented will be considered as processing changes are developed.			The Settlement module was implemented effective July 1, 2013.
PT Accounts Payable (Jan 2013)	07/31/13	We recommend the University establish an electronic payment program and convert as many vendor payments to the program as possible. A significant number of disbursements are routine payments to vendors with whom the University has an established relationship and to whom payments are made on a frequent basis.	Identification of current vendors who have e-invoicing capabilities is currently underway. Conversion to e-Invoicing will take place as part of the Sciquest Settlement implementation, which is scheduled to go live July 1, 2013.			The Settlement module was implemented effective July 1, 2013. Twelve vendors went live with e-Invoicing. The addition of new vendors will be a continuous process.
PT Human Resources (Feb 2012)	06/30/13	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.			New Manager of HRIS was hired effective August 1, 2013. Workflows will become a priority as she becomes more aware of Banner capabilities. Deadline has been revised to March 31, 2014.
PT Human Resources (Feb 2012)	06/30/13	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 December 31, 2013.

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 5/3/2013	Status 8/9/2013	Comments
PT Human Resources (Feb 2012)	06/30/13	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. Deadline has been revised to December 31, 2013
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.			The policy is scheduled for review and approval by the Board of Trustees at the September meeting.
PT Accounts Payable (Jan 2013)	07/31/13	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. Deadline has been revised to December 31, 2013.
PT Accounts Payable (Jan 2013)	07/31/13	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.			Although a comprehensive review of the vendor master file was performed as part of the Sciquest Settlement implementation project, vendor maintenance procedures, are still being developed. Deadline has been revised to December 31, 2013.











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 5/3/2013	Status 8/9/2013	Comments
PT Human Resources (Feb 2012)	09/30/13	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 December 31, 2013.
PT Human Resources (Feb 2012)	09/30/13	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 December 31, 2013.
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.			New Pcard procedures were implemented with the June Billing Cycle. Cardholder's who did not comply were suspended and selected for audit. Privileges remain suspended until the cardholder is in compliance and retrained.
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.			New Pcard procedures were implemented with the June Billing Cycle. Cardholder's who did not comply were suspended and selected for audit. Privileges remain suspended until the cardholder is in compliance and retrained.











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 5/3/2013	Status 8/9/2013	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.			Through external legal counsel the University is working with OEA to finalize a joint submission to SERB.
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.			The Controller's Office and Facilities continue to develop a process to track and reconcile financial activity for construction budgets.
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 5/3/2013	Status 8/9/2013	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.			An ITS Event Recovery Plan has been developed and filed with the Office of Environmental and Occupational Health and Safety. The plan outlines specific guidelines for the recovery of technology services in response to campus events of varying magnitude.
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.			An ITS Event Recovery Plan has been developed and filed with the Office of Environmental and Occupational Health and Safety. The plan outlines specific guidelines for the recovery of technology services in response to campus events of varying magnitude.
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.

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 5/3/2013	Status 8/9/2013	Comments
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.			All job description have been loaded into PeopleAdmin. The performance management component will be piloted during 2013 with full implementation in 2014.
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.			CLM is tentatively scheduled for replacement in the October 2013 timeframe. Loan management will be provided through ECSI's hosted solution. Implementation was delayed to facilitate coding of the student transportation fee.
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.

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	8/9/2013	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	8/9/2013	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		



**CONTINUOUS MONITORING -
PAYROLL
INTERNAL AUDIT REPORT**

July 29, 2013

DISTRIBUTION

Audit Subcommittee: Mr. Leonard D. Schiavone, Chair
Mr. David C. Deibel, Vice Chair
Mr. James B. Greene
Dr. John R. Jakubek

Chairman of the
Board of Trustees: Dr. Sudershan Garg

Management: Dr. Randy Dunn
Mr. Eugene Grilli
Ms. Katrena Davidson



YOUNGSTOWN STATE UNIVERSITY

CONTINUOUS MONITORING - PAYROLL INTERNAL AUDIT REPORT

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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.”



PACKER · THOMAS

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 June 30, 2013 are attached for your review. We have reviewed all of the results of this monitoring with management.

Packer Thomas

PACKER THOMAS
July 29, 2013

6601 Westford Place
Suite 101
Canfield, Ohio
44406

330-533-9777
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Certified Public Accountants & Business Consultants
PROVEN TRUE.



"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 4/1/13-6/30/13**

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 June 30, 2013

	see below							
	<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>	<u>1st Q2012</u>
Facilities Maintenance	21,942.27	15,875.96	3,461.13	8,195.00	2,271.69	2,451.34	-	15,248.26
Police Department	4,151.28	3,021.73	6,444.98	6,137.48	1,343.76	6,880.11	12,620.33	16,701.69
Parking	-	747.75	2,738.58	-	-	1,465.70	3,140.46	1,494.99
Admin Assistants	1,318.23	2,378.25	2,120.64	1,195.68	-	-	-	1,766.48
Account Clerk	1,074.47	767.48	1,296.18	-	-	-	-	-
	28,486.25	22,791.17	16,061.51	15,528.16	3,615.45	10,797.15	15,760.79	35,211.42

Brief explanation for overtime

4th QTR 2013

Facilities	OT for open shifts
Police Department	OT for shift deficit and special events
Admin Assistants	OT for analysis for inclusion in report to Board of Trustees
Account Clerk	OT for basketball games



**CONTINUOUS MONITORING -
PURCHASING
INTERNAL AUDIT REPORT**

July 29, 2013

DISTRIBUTION

Audit Subcommittee: Mr. Leonard D. Schiavone, Chair
Mr. David C. Deibel, Vice Chair
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Dr. John R. Jakubek

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Ms. Katrena Davidson
Mr. William Wheelock



YOUNGSTOWN STATE UNIVERSITY

CONTINUOUS MONITORING - PURCHASING INTERNAL AUDIT REPORT

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“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 June 30, 2013 are attached for your review. We have reviewed all of the results of this monitoring with management.

Packer Thomas

PACKER THOMAS
July 29, 2013

6601 Westford Place
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Canfield, Ohio
44406

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Fax: 330-533-1734
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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 - Purchasing
For the period covering 4/1/13-6/30/13

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 2012-2013

Summary of hours through mid-August, 2013

Internal audit project	Hours through mid-August 2013	Status of project
Accounts payable	477	100% complete
Student related social media	130	100% complete
Student accounts	624	100% complete
Continuous monitoring	153	100% complete
Risk Assessment, Board Meetings, ERIP, misc.	275	Continuous
Total hours to date	1659	

Total contract	\$	226,000
Services to date	\$	228,924
Services in excess of contract	\$	<u>(2,924)</u>

This contract is now complete.

PROVEN TRUE.

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

Summary of hours through mid-August, 2013

Internal audit project	Hours through mid-August 2013	Status of project
Business Expenses/Pcard	90	40% complete
Grants	47	15% complete
IT	6	5% complete
Events management	0	Not yet started
Continuous monitoring	0	Not yet started
Risk Assessment, Board Meetings, ERIP, misc.	83	Continuous
Total hours to date	226	

Total contract	\$	232,000
Services to date	\$	32,167
Contract remaining	\$	<u>199,833</u>

PROVEN TRUE.

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 Reviewed _____ 12-2012 _____

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 _____