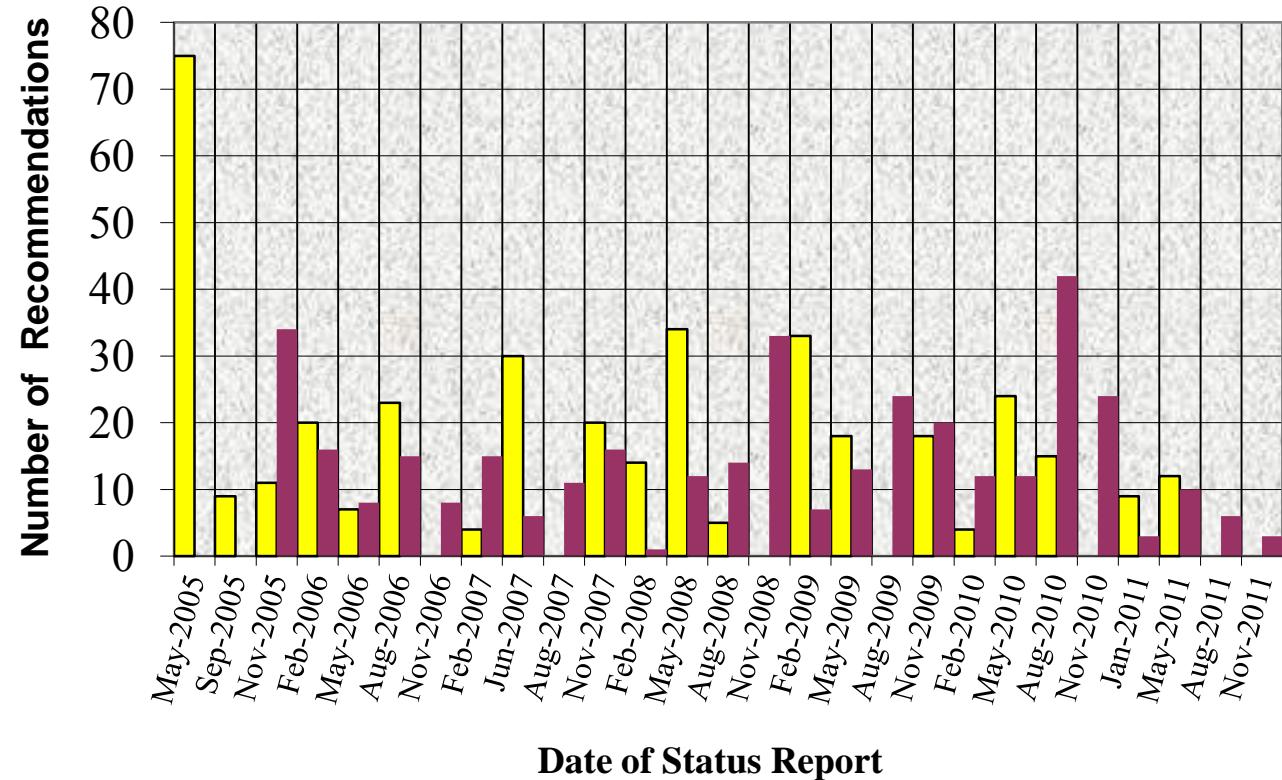


Audits Timeline Matrix
Cumulative Statistics
As of November 4, 2011

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
Totals	385	365	20

Audits Matrix **Additions & Deletions**

■ Added ■ Deleted



The 20 outstanding recommendations at November 4, 2011 are from 1 external auditor management letter and 11 Packer Thomas (PT) internal audits. This compares to 23 outstanding recommendations at August 12, 2011.

Audit Name	Number of Recommendations											
	Total		Critical		Behind		On Schedule		Complete			
	8/12/2011	11/4/2011	8/12/2011	11/4/2011	8/12/2011	11/4/2011	8/12/2011	11/4/2011	8/12/2011	11/4/2011	8/12/2011	11/4/2011
E&Y FY2007 Management Letter	1	1			0	0	1	1	0	0		
PT Budgeting Process	7	4			0	0	4	3	3	1		
PT Chargeback Process	1	1			0	0	1	1	0	0		
PT Financial Aid 2011	1	1			0	1	1	0	0	0		
PT Gifts	1	1			0	1	1	0	0	0		
PT HR/Payroll	1	1			0	0	1	1	0	0		
PT Human Resources June 2005	1	1			1	1	0	0	0	0		
PT Human Resources Oct 2009	5	5			4	3	1	1	0	1		
PT IT Governance	2	2			1		1	2	0	0		
PT Parking	1	1			0	0	1	1	0	0		
PT Payroll	1	1			0	0	1	1	0	0		
PT Property & Facilities	1	1			0	0	1	0	0	1		
Totals	23	20	0	0	6	6	14	11	3	3		

3 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 8/12/2011	Status 11/4/2011	Comments
PT Human Resources (Oct 2009)	12/31/10	The University should strive for consistency in management positions to provide stability in Human Resources. If Human Resources managers will be eligible for the retirement incentive programs, the University should develop a succession plan and provide adequate training for an orderly transition.	The VP for Finance and Administration has directed all managers in the division to develop transition plans to remove concerns of continuity in key offices or functions. Each assessment will include the elements of the position that will suffer as a result of the absence of those elements in other positions. The transition plan will include training of successors and overlap of incumbency.	Behind but manageable	Completed	Transition plans are in process.
PT Human Resources (Jul 2005)	12/31/10	Since the Human Resources Department contains highly confidential information, we suggest that the University develop an Ethics of Confidentiality Policy.	Agree.	Behind but manageable	Completed	A confidentiality acknowledgement form will be presented to the labor/management council that will require employees who have access to confidential information to acknowledge that they have a responsibility to maintain confidentiality. A procedure will be established to identify the specific employees who have access and implementation will commence. The revised completion date is March 31, 2012 .
PT Human Resources (Oct 2009)	03/31/11	Additional training should be offered to those charged with completing Forms I-9. Also, consideration should be given to utilizing the US E-Verify program.	Not currently feasible but this, and other options to improve the process, will be explored.	Behind but manageable	Completed	Identifying training resources and attempting to schedule training prior to the beginning of the next academic year. The revised completion date is December 31, 2011 .

Legend: Critical delay Behind but manageable On schedule Completed (will be deleted from next report)						
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT Human Resources (Oct 2009)	06/30/11	It is imperative that documentation be complete and maintained in the personnel file in an organized manner.	Some of the issues will be eliminated with the implementation of the hiring component of the PeopleAdmin system. In the interim, more attention will be devoted to ensure that the personnel files are complete and well organized.			The hiring component of PeopleAdmin has been implemented. The next step will be to reorganizing to place a manager over the processing center and personnel files. A recommendation has been made to the VP. The revised completion date is March 31, 2012 .
PT Financial Aid (January 2011)	08/31/11	We recommend that all scholarships be reviewed to ensure the requirements are consistent with the current educational opportunities at YSU. Outdated requirements should be updated accordingly.	The task of identifying and reviewing all existing scholarships is a long-term and an ongoing project that requires research and cooperation from YSUF and multiple levels at YSU. University Development hopes to restart this project within FY11.			An automated detailed report for Scholarships was developed, completing Phase 1 of the project. The report delivers 37 fields of data on each scholarship fund, including designation details and codes, FOAP/fund numbers and codes, attributes, year-end balance, date and amount of last award. Phase 2 of the project is an audit process that involves comparison of the information in the electronic report to data in the hard files; confirmation of a signed agreement present in the hard files; and review for outdated requirements. The audit process is underway with a targeted completion date of June 30, 2012 . When the Banner Document Management System (BDMS) is in place, Phase 3 of the project will involve creating an electronic copy of each scholarship/endowment agreement to make it part of the electronic record.

Legend: Critical delay Behind but manageable On schedule Completed (will be deleted from next report)						
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT Budgeting Process (December 2010)	12/01/11	We suggest requiring financial managers to perform monthly budget transfers by account line item to reflect more appropriate account balances in the budget versus actual analysis. Alternatively, present budget versus actual information on a higher level grouping.	Rather than increasing the workload on financial managers at the account level, management will review and potentially reduce the level of detail associated with budget to actual reporting.	On schedule	On schedule	The format of the quarterly budget to actual report is being revised for the December 2011 Finance & Facilities Committee.
PT Budgeting Process (December 2010)	12/01/11	Consider requiring departments to be responsible for increases in pay as a result of job audits.	Management concurs in certain, but not all situations. Management will take steps to develop and communicate guidelines to promote and require financial accountability related to mid-year pay adjustments resulting from position audits.	On schedule	Completed	In conjunction with Human Resources, the Budget Office has revised the job audit forms to now require more detailed information on the nature of work performed by employees. Whether the department is responsible for funding pay increases will depend on certain factors, such as whether the additional work duties are new vs. having been delegated from another employee.

Legend:						
		Critical delay	Behind but manageable	On schedule	Completed (will be deleted from next report)	
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT Human Resources (Oct 2009)	12/31/11	The University should prioritize the task of updating the position descriptions to ensure compliance with the labor agreements. Immediately upon updating position descriptions, a copy should be provided to the employee and a copy placed in the employee's personnel file.	The job description process is nearly completed, and processes have been initiated to maintain job descriptions and to provide copies as they are revised.	Yellow	Green	A process is in place to ensure that the employee receives a job description when revised and that a job description is placed in the personnel file. The PeopleAdmin system will house the current job description and the revised job descriptions will be loaded into PeopleAdmin by December 31, 2011.
PT IT Governance (Nov 2009)	12/31/11	Establish an IT Steering Committee integrated within the existing governance model.		Yellow	Green	The completion date was extended to December 31, 2011. However, activity is pending the appointment of the Associate Vice President for Information Technology. A revised timeline will be established following review by the Associate VP.
PT Gifts (Feb 2009)	12/31/11	Additional review procedures should be created within the Processing Department to ensure the correct effective dates are being utilized.	Human Resources will work with technology support staff and University Development to initiate a review procedure based on a routinely produced report of relevant information. The coordinated review procedure should be in place no later than June 30, 2009.	Green	Yellow	Progress continues to be made on review procedures. Additional Banner training is planned for HR and Payroll personnel . This process is on hold pending the completion of a search for a new HRIS Manager. The revised completion date is June 30, 2012 .

Legend:						
		Critical delay	Behind but manageable	On schedule	Completed (will be deleted from next report)	
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT Human Resources (Oct 2009)	12/31/11	A routine review system should be established in the Employment Processing Center to provide for better controls in this area.	Documentation is reviewed to ensure accuracy and completeness prior to input. The Manager has developed a review process to spot check initial setups of employee jobs to ensure the accuracy of the information. Additional work is ongoing to attempt to streamline processes and forms to reduce errors.	Green	Yellow	Review processes have been implemented. Additional Banner training is planned. This process is on hold pending the completion of a search for a new HRIS Manager. The revised completion date is June 30, 2012 .
PT Parking (Jan 2010)	12/31/11	The University should consider whether or not the Parking & Traffic Committee should be active. Consideration should also be given as to whether or not the bargaining units should be represented during meetings of the Alternative Transportation Advisory Committee.	The Alternative Transportation Advisory Committee was formed by the Provost to address the concern with rising fuel prices and is not directly related to the Parking and Traffic Committee. The Director of Support Services will re-establish the University's Parking & Traffic Committee.	Green	Green	As part of the M-2 renovation process the Parking and Traffic Committee is being re-established. Plans are for the committee to begin meeting in December 2011 and continue forward. All bargaining units will be invited to place a member representative on the committee.
PT Property & Facilities (Jul 2007)	12/31/11	We recommend the University develop a surplus website. Include the ability to post assets that no longer are used by each department as well as the ability to request assets that are needed.	Enhancement of website capabilities in regards to surplus property will be explored. Implementation of all parts of this recommendation would most likely require the purchase of additional software.	Green	Light Blue	It has been determined that the operation and upkeep of a surplus website is impractical due to staffing needs versus the potential benefits, therefore this option will no longer be pursued. Recreate is now refocused on surplus material that can be re-used on campus or as part of recreate and Recycling is working to scrap all other materials. Additionally the university may hold occasional auctions for surplus equipment.

Legend: Critical delay Behind but manageable On schedule Completed (will be deleted from next report)						
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT HR/Payroll (Jun 2005)	01/01/12	We suggest that the University implement procedures to minimize the number of payroll adjustments. Adherence to the current time sheet deadline policy will help minimize payroll adjustments. In order to maximize efficiencies, the Web Time Entry module of the Banner system should be implemented as soon as possible.	<p>Actions taken: Reports were run and HR staff audited the reports and forwarded memos to correct errors. The likelihood of occurrence for these types of errors has been greatly reduced. Processing and review procedures have been developed, documented, and communicated.</p> <p>Actions planned: Automation of the entry and routing of time sheets will improve timeliness and accuracy of time recording and payment processes. A revised implementation schedule for Web Time Entry will be determined. In the interim, we are evaluating changes in routing of support documentation for leaves to promote greater accuracy of time sheets prior to submission.</p>			A Web Time Entry implementation team has been formed and has begun to work. A pilot project is expected to be completed no later than May, 2012. Student employees will be brought up in production Summer 2012, Classified employees in Fall 2012 and all other classes of employees before the end of 2012. During Fall 2011, all supervisory relationships will be verified and entered into Banner and a process implemented for managing changes. The implementation of Web Time Entry will not only improve payroll processes but will have added benefit on enforcing greater rigor of HR data in the Banner system and advancing the use of PeopleAdmin for functions such as performance assessments. The revised completion date is December 31, 2012 .
PT Chargeback Process (Sept 2010)	04/01/12	As part of strategic plan review of the budget process, we suggest that the chargeback approach also be discussed to determine reasonableness and effectiveness of the entire chargeback concept.	Policies and procedures regarding allocation of costs incurred by one office on behalf of other offices will be reviewed and potentially updated to ensure that the applied principles are in alignment with established policies. Since the budget principles are currently under review as part of the 2020 strategic planning process, it is unlikely to be completed in time for the FY12 budget process.			The deadline date is being revised to June 1, 2012 to be consistent with the deadline timeline for the new budget structure.

Legend:						
		Critical delay	Behind but manageable	On schedule	Completed (will be deleted from next report)	
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
PT Budgeting Process (December 2010)	06/01/12	A comprehensive analysis of all programs and services is needed to determine the proper allocation of resources to all departments so that detailed plans can be developed to align resources with strategic vision. Ongoing assessment of the resulting model is also needed.	As part of the University's 2020 strategic planning initiative, a comprehensive review of the University's budgeting process is underway. Management intends to establish a new budget structure during FY2012 with a timetable for a phased-in approach.	Green	Green	
PT Budgeting Process (December 2010)	06/01/12	Near year end, staff should be reminded of year end spending guidelines. Greater scrutiny of year end spending should be emphasized to prevent unnecessary expenditures in comparison to during the regular year. Consider rewards for departments that spend less than budgeted to diminish "use it or lose it" mentality.	Year end spikes can also be explained by conservative fiscal management practices whereby deferrable expenditures are not made until the end of the year so that nondeferrable expenses are fully funded first. Management issues year end spending guidelines each spring, which may vary from year to year depending on budgetary and other fiscal or strategic considerations. Management will review and consider establishing incentives.	Green	Green	
PT IT Governance (Nov 2009)	09/28/12	Develop formal IT governance standards.		Green	Green	In support of strategic planning initiative 21, associated with the Accountability and Sustainability cornerstone, component details have been identified and a timeline established for the development of formal IT governance standards. The completion date was extended to September 28, 2012.

Legend: Critical delay Behind but manageable On schedule Completed (will be deleted from next report)						
Audit Name	Deadline	Summary of Recommendation	Summary of Response	Status 8/12/2011	Status 11/4/2011	Comments
E&Y Mgt Let FY 2007 (Oct 2007)	12/31/12	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.			The Ohio State University notified YSU that they are abandoning their shared data center initiative requiring YSU to remove its disaster recovery equipment which was completed in June 2011. The IUC schools are currently exploring alternative data center solutions. Nine proposals were received in response to a collaborative RFP. Site visits to the top three bidders are planned in the December-January timeframe.
PT Payroll (Aug 2009)	12/31/12	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.			

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