

**AGENDA**  
**JOINT**  
**ACADEMIC AFFAIRS AND ENROLLMENT MANAGEMENT COMMITTEE**  
**AND**  
**FINANCE/AUDIT COMMITTEE**  
**UNIVERSITY OF SOUTHERN INDIANA**  
**BOARD OF TRUSTEES**

**March 4, 2021**

**1. REVIEW OF CAMPUS CLIMATE SURVEY**

The Higher Education Data Sharing Consortium (HEDS) will present a report on the results of the campus climate survey.

**2. APPROVAL OF CERTIFICATES**

Approval of a recommendation to the Board of Trustees to approve the certificate programs in Attachment A is recommended.

In compliance with the University of Southern Indiana Faculty Handbook, certificates implemented since 2019 that have been approved by the Academic Planning Council and reviewed by the Commission for Higher Education will be presented for approval.

**3. REVIEW OF COMPLETED AUDITS AND APPROVAL OF THE ANNUAL AUDIT PLAN**

A summary of audits and other activities conducted by the Internal Audit Department during 2020 will be reviewed and the proposed 2021 Annual Audit Plan will be presented (Attachment B).

Approval of the proposed 2021 Annual Audit Plan in Attachment B is recommended.

**4. APPROVAL OF CONSTRUCTION CHANGE ORDERS**

Construction change orders requiring approval of the Board of Trustees are summarized in Attachment C.

Approval of the change orders in Attachment C is recommended.

**5. REPORT OF CONSTRUCTION CHANGE ORDERS ISSUED BY THE VICE PRESIDENT FOR FINANCE AND ADMINISTRATION**

The construction change orders approved by the vice president for Finance and Administration (Attachment D) will be reviewed.

## **Certificates** **Offered by the University of Southern Indiana, Evansville, Indiana**

### **Procedures for Introducing a New Curricular Program/Certificate**

The proposal is initiated or prepared at the department or college level as appropriate. A department is defined for this purpose as an academic discipline. Authorization to develop new programs is the responsibility of the Academic Planning Council. The University of Southern Indiana Board of Trustees reviews and approves such programs in light of the Indiana Commission for Higher Education guidelines. New program requests are then submitted to the appropriate state agencies and national agencies. If the new program is not related to a present department or college, the program may be initiated and prepared through the Provost's Office and shall be prepared by the academic unit requesting the change.

### **Undergraduate:**

***Cybersecurity Certificate*** – Students completing the Cybersecurity Certificate will gain an in depth understanding of cybersecurity through the study of behavioral, technical, operational, and strategic approaches to the issues associated with cyber threats.

***Data Analytics-Business*** – Students completing the Data Analytics for Business Certificate will gain an in-depth understanding and hands-on experience in data analysis through experiential learning in data visualization and storytelling, the use of advanced predictive analytics tools & methods, and data management & preparation. Students will learn the necessary skills to work with data to effectively drive insight creation to make sound decisions and improve their evidence-based decision-making abilities. This certificate's approach to data analytics removes the need for years of experience in the most arcane aspects of data science, such as the math, statistics, and programming skills but is rather designed to make data analytics accessible to all.

***Post-Baccalaureate Certificate in Teaching*** – A baccalaureate graduate who wishes to teach secondary (grades 5-12) or all-grades (grades P-12) in a field that is the same as his/her major (e.g. a person with an undergraduate major in mathematics and he/she wishes to teach mathematics) can pursue this post-baccalaureate option.

***Pre-Medical Sciences Certificate*** – A Pre-Medical Sciences Certificate will facilitate students' success in professional school applications. This certificate will clarify and codify the coursework required by professional programs. Students intending to attend Medical, Dental, Optometry, Physician Assistant, Pharmacy, or Doctor of Osteopathy professional schools may declare any major on campus and supplement their major curriculum with the required courses for their various programs.

### **Graduate:**

***Advanced Instructional Communication*** – The 18-hour Advanced Communication Certificate provides additional support for those seeking to sharpen their expertise in communication and their ability to offer clear, concise instruction that generates results. The Advanced Instructional Communication certificate will be of particular interest to both high school teachers and college faculty seeking the credentials to teach communication at the collegiate level and corporate trainers and consultants seeking the skills to increase their effectiveness in employee leadership, training, and development.

***Instructional Communication*** – A 12-credit hour graduate program for teachers, human resource managers, or medical professionals looking to improve their communication in an instructional or

workplace setting. The program will be beneficial to educators from any discipline to design messages to advance the teaching of any subject in a classroom, enhance employee training and development in the workplace, or improve communication to patients about their medical treatment.

**Non-Profit Administration** – The nonprofit administration certification fosters skills in leadership, fundraising and grant writing, program evaluation, communication and working with boards and community partners. It is perfect for those who want careers as nonprofit executive directors, development directors, fundraising associates, foundation officers, program directors, community outreach coordinators and many other positions.

**Public Administration** – The public administration certificate fosters skills in leadership, management, budgeting, personnel administration, policy analysis, planning, and communication. It is perfect for those who want to work in public sector agencies, departments, and organizations on the local, state, and federal level. Some of these positions include city manager/administrator, policy analyst, budget analyst, executive director, housing or community development specialist, program director, or research associate.

**Teacher Licensure Addition: Exceptional Needs** – 100% online Graduate Certificate for Teacher License in Exceptional Needs: Mild Intervention offered by the Pott College of Science, Engineering, and Education. Academic study is connected to concepts, issues, and content that are familiar, understandable, accessible, and personally relevant to each student. In each course, learning is applied in practical, real-life settings. Upon the completion of the program and passage of the required Indiana content licensure test, students may be eligible for license addition in P-12 Exceptional Needs: Mild Intervention.

**Addiction Sciences** – Offered by the College of Liberal Arts at USI, the 100% Online Advanced Studies in Addiction Science - OASAS (post-master's certificate in addiction science) provides the latest knowledge, skills, and attitudes in professional addiction treatment practice. The OASAS certificate is designed for individuals with, or currently working on a clinical master's or doctorate degree in social work from a CSWE accredited program.

**Dual Credit English Teaching** – The Dual Credit English Teaching Certificate is intended for area teachers who already possess a Master's Degree but need an additional 18 credit hours in graduate English classes in order to teach dual credit English classes, such as those offered through USI's College Achievement Program (CAP).

**Educational Leadership and Administration** – Offered by the Pott College of Science, Engineering, and Education at USI, the 100% online Post-master's certificate in Educational Leadership and Administration is designed to prepare you for leadership roles in P-12 school corporations/districts. The program of study includes a 24-credit hour program in administrative leadership that includes an internship. P-12 education is a common theme throughout the program to prepare you to enter jobs such as principal and assistant principal. Upon the completion of the program, the passage of the required licensure test, and the required teaching experience, you may be eligible for an Indiana Building-Level Administrator License.

**Post-Acute Care Certificate** – The certificate in post-acute care (PAC) is comprised of four graduate MHA courses (12 credit hours) that emphasize social determinants of health, regulation, and legislative process associate with post-acute care such as but not limited to long term care.



**UNIVERSITY OF SOUTHERN INDIANA**

Internal Audit Annual Report

Prepared by

Bradley V. Will, CPA  
*Director of Internal Audit*

Kendra Groeninger  
*Internal Audit Manager*

## Audit Report Public Safety Clery Act Reporting

### Results at a Glance

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Evaluate whether security incidents are assigned an appropriate incident type				
Evaluate the accuracy of crime statistics presented in the University of Southern Indiana (USI) annual security and fire safety report				
Determine whether statements of policy and procedure required by the Clery Act are included in the USI annual security and fire safety report				

#### Introduction

Our report of the internal audit of USI Public Safety Clery Act Reporting is presented below. We would like to thank Stephen Bequette and Sam Preston who contributed positively to our results.

#### Background Information

The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act, generally referred to as the Clery Act, requires all postsecondary institutions participating in federal student financial assistance programs to annually disclose campus crime statistics and security information and to submit the crime statistics to the Department of Education. USI Public Safety publishes an annual security and fire safety report containing the required crime statistics and security information and submits the crime statistics to the Department of Education.

Internal Audit previously reviewed the 2015 USI Annual Security and Fire Safety Report in May of 2016 as part of an audit of compliance with Title IX and the Campus Sexual Violence Elimination (SaVE) Act. Ongoing compliance with the Clery Act is a requirement for the University to maintain eligibility to participate in Title IV federal student aid programs. Failure to comply with the Clery Act requirements can lead to significant financial penalties from the Department of Education and potentially the loss of an institution's eligibility to participate in Title IV federal student aid programs.

This report is based on a review of campus security incidents logged for calendar years 2016 through 2018 and review of the 2019 Annual Security and Fire Safety Report. The audit approach consisted of reviewing processes and procedures for recording, tracking, and reporting safety and security incidents, reviewing the incident type assigned to a sample of incidents, reviewing supporting documentation for the crime statistics reported, and

Report No. USIA20-3  
September 29, 2020

reviewing the 2019 USI Annual Security and Fire Safety Report for inclusion of all safety and security related policy statements and crime statistics required by the Clery Act.

The **objectives** of the audit were to:

- Evaluate whether security incidents are assigned an appropriate incident type;
- Evaluate the accuracy of crime statistics presented in the annual campus security and fire safety report; and
- Determine whether statements of policy and procedure required by the Clery Act are included in the USI annual security and fire safety report.

#### Conclusion

We noted **adequate controls and practices** in the area of **incident type assignment**. Opportunities for **moderate improvement** exist in the areas of **accuracy of crime statistics** and **compliance with federal regulatory reporting requirements**.

Management will take or has taken the following actions:

- Entering Clery reportable incidents from Maxient and Title IX records into Omnigo;
- Requesting the Omnigo vendor to add Clery Location to reporting and generating reports by incident type and location as of the reporting date; and
- Updating the annual security and fire safety report for additional policy and process information required by the Clery Act.

No additional action or response is required.

Bradley V. Will  
Director of Internal Audit

Kendra Groeninger  
Internal Audit Manager

Distribution: Sam Preston  
Stephen Bequette  
Steve Bridges  
Dr. Ronald Rochon

Report No. USIA20-3  
September 29, 2020

**Public Safety  
Clery Act Reporting  
Audit Report**

**Control Issues and Responses**

**Entering Clery reportable incidents from Maxient and Title IX records into Omnigo**

**Issue:** In order to prepare crime and disciplinary statistics for the annual security and fire safety report required by the Clery Act, Public Safety personnel must review and capture incidents contained in the Maxient student conduct software, as well as incidents in Title IX records. The current process requires Public Safety personnel to add the incidents from these other sources to the totals produced from the Omnigo security and crime reporting system.

**Risk:** The manual effort required to total the incidents for inclusion in the annual security and fire safety report increases the risk of errors in the statistical reporting. Furthermore, due to the crime and disciplinary data residing in multiple systems, it is more difficult to trace the numbers back to the details of the incidents making up those numbers.

**Response:** Beginning with the spring semester of 2020 and continuing thereafter, Public Safety will enter Clery reportable cases from Maxient and Title IX records into the Omnigo system to ensure a more inclusive and accurate statistical report. In addition, Public Safety has contacted Housing and Residential Life staff and agreed that Public Safety will be called to respond to all alcohol and drug complaints. This will ensure documentation and statistical accuracy in Clery reportable cases from the Maxient software. Public Safety will also be meeting more frequently with the USI Title IX staff to document Clery reportable cases reported to them.

**Requesting the Omnigo vendor to add Clery Location to reporting and generating reports by incident type and location as of the reporting date**

**Issue:** Vendor provided fields for performing queries and generating reports in the Omnigo security and crime reporting system do not include the specific Clery location (i.e. on-campus housing or on-campus other location). This makes it difficult to review and identify which incidents were reported as occurring in housing or in other on-campus locations.

**Risk:** The inability to easily review which incidents were related to housing and other on-campus locations increases the risk that reporting errors go undetected. In addition, the inability to provide a list of which incidents were reported in these locations may be viewed as a control weakness by external reviewers.

**Response:** USI Public Safety has contacted the Omnigo staff and requested they create a Crystal Report that will separate and report specific Clery locations for each Clery reportable incident. Public Safety was advised by Omnigo that they will take this under consideration. Additionally, Public Safety will generate reports by incident type/location to validate all statistical reports generated from the Omnigo software. All reports generated for statistical purposes will be saved to provide an appropriate audit trail for future internal and external reviews.

**Updating the Annual Security and Fire Safety Report for additional policy and process information required by the Clery Act**

**Issue:** Internal Audit reviewed the federal regulations governing institutional security policies and crime statistics (34 CFR 668.46), commonly referred to as the Clery Act, the U.S. Department of Education "Handbook for Campus Safety and Security Reporting", and the 2019 USI Annual Security and Fire Safety Report. Based on this review, Internal Audit noted several policy statements or process descriptions required

Report No. USIA20-3  
September 29, 2020

by the Clery Act that were not explicitly addressed in the report. The specific items were detailed in a separate document and discussed with the director and assistant director of Public Safety during the audit.

**Risk:** Annual security and fire safety reports that have not fully addressed the policy statements or process descriptions required by the Clery Act may be deemed non-compliant by federal examiners, which could result in monetary penalties for the University.

**Response:** The policy statements and process descriptions identified during the audit have been incorporated into the 2020 Annual Security and Fire Safety Report, which will be published by December 31, 2020 (the extended deadline due to Covid-19), as required by the Department of Education.



## Audit Report Title IX Policy and Procedure Compliance

### Results at a Glance

Audit Objectives:	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
University policies and procedures comply with the amended regulations implementing Title IX				
Title IX training for employees is adequate with content based on roles and responsibilities				

### Introduction

Our report of the internal audit of Title IX policy and procedure compliance is presented below. We would like to thank Carrie Lynn and other University personnel who contributed positively to our results.

### Background Information

Title IX of the Education Amendments of 1972 prohibits discrimination on the basis of sex in federally funded education programs and activities. All public and private elementary and secondary schools, school districts, colleges, and universities receiving any federal financial assistance must comply with Title IX. From its inception, Title IX has had implications for universities with respect to student admissions, educational programs, and athletics programs. Between 1997 and 2017, the Department of Education (DoE), Office for Civil Rights, issued several guidance documents describing universities' obligations under Title IX to prohibit sexual harassment and sexual violence and respond to and remedy hostile educational environments created by such acts. In May 2020, acknowledging the guidance documents did not represent legal obligations, the DoE issued amendments to the regulations implementing Title IX. The final regulations became effective on August 14, 2020, and impose legally binding rules specifying how recipients of federal financial assistance covered by Title IX must respond to allegations of sexual harassment.

The issuance of the revised requirements under the final regulations compelled colleges and universities across the country to review their policies and procedures for responding to claims of sexual harassment that occur within their education programs and activities. Given the prescriptive nature of the final regulations, a strong framework of policy and procedures will be critical to ensure ongoing compliance.

December 3, 2020

This report is based on a review of University policies and procedures for preventing, responding to, and resolving claims of sexual harassment as required by Title IX. The audit approach included interviews with the Title IX Coordinator; reviewing the University's Sexual Harassment Policy, which includes the formal complaint resolution process; reviewing the final regulations governing non-discrimination on the basis of sex in education programs or activities receiving federal financial assistance (34 CFR Part 106); review of notices and publications required by Title IX; reviewing employee training for responsible employees and personnel involved in the implementation of grievance procedures; and reviewing education and prevention programs provided to incoming students.

The **objectives** of the audit were to:

- Review University policies and procedures for compliance with the amended Title IX regulations; and
- Evaluate the adequacy of Title IX training for employees based on their roles and responsibilities.

#### Conclusion

In general, the results of our audit procedures indicate **opportunities for minor improvement** with respect to **University policies and procedures** and **adequate controls and practices** with respect to **Title IX employee training**.

Management will take or has taken the following actions:

- Updating certain University notices and publications to include all notification items required by the final regulations.

No additional action or response is required.

Bradley V. Will  
Director of Internal Audit

Kendra Groeninger  
Internal Audit Manager

Distribution: Carrie Lynn  
Andrew Lenhardt  
Steve Bridges  
Dr. Ronald Rochon

December 3, 2020

**Title IX  
Policy and Procedure Compliance  
Audit Report**

**Control Issues and Responses**

**Updating certain University notices and publications to include all notification items required by the final regulations**

**Issue:** The notice and publication requirements contained in the regulations implementing Title IX are outlined in 34 CFR §106.8 (a) and (b). This section of the regulation primarily describes the type and content of notifications and publications an institution must provide and/or make available to applicants for admission and employment, students, and employees. Internal Audit reviewed the following training materials, documents, and publications to determine whether the items required by the regulation are included: EverFi Title IX training for employees, EverFi – Title IX Training and alcohol education for students, course syllabus templates and syllabus statements, the notice to job applicants, the USI website, Employee Handbook, Student Handbook, Student Code of Conduct, and Course Bulletin. Based on this review, Internal Audit noted several items required by the regulations that were not explicitly addressed in some of these notices or publications. The specific items, notices, and publications were detailed in a separate document and discussed with the Title IX Coordinator during the audit.

**Risk:** Notices and publications that have not fully addressed the requirements outlined in the implementing regulations of Title IX may be deemed non-compliant by federal examiners, which could result in monetary penalties for the University.

**Response:** The Title IX Coordinator will work with the owners of the training materials and other documents mentioned above to ensure that the items required by the regulation are incorporated into the notice and publication materials. The Title IX Coordinator will also work with undergraduate and graduate admissions to incorporate the required notices in the undergraduate and graduate applications for admission. The target date for updating the notices and publications is August 1, 2021.

Report No. USIA20-5  
 January 11, 2021

## Audit Report Federal Student Aid Compliance

### Results at a Glance

Audit Objectives	RISK MITIGATION			
	Adequate Controls & Practices	Opportunity for Minor Improvement	Opportunity for Moderate Improvement	Opportunity for Significant Improvement
Compliance with Institutional Eligibility Requirements				
Compliance with Federal Student Financial Assistance General Eligibility Requirements				
Compliance with Federal PELL Grant Requirements				
Compliance with Federal Campus-Based Program Requirements				
Compliance with Federal Direct Loan and PLUS Loan Requirements				
Compliance with other federal requirements contained in the Compliance Supplement				
Fiscal Operations Report and Application to Participate (FISAP) Completed Accurately and Submitted Timely				
Policies, Procedures and Other Issues				

#### Introduction

Our report of the internal audit of USI federal student aid compliance is presented below. We would like to thank Mary Harper and the Student Financial Assistance (SFA) staff, Angel Nelson and Registrar's Office staff, and Business Office personnel who contributed positively to our results.

#### Background Information

The federal student aid programs are authorized under Title IV of the Higher Education Act (HEA) of 1965, as amended, and administered by the U.S. Department of Education Federal Student Aid office. They include federal grants, loans, and work-study programs.

Report No. USIA20-5  
January 11, 2021

SFA is responsible for monitoring the eligibility of prospective financial aid recipients, verifying certain applicant data as required by the Department of Education, determining the best combination of aid to meet each student's financial need, applying federal aid to student accounts within regulatory timeframes, and identifying over-awards and student withdrawals that require the return of federal funds. Business Office personnel are responsible for the drawdown, accounting, and return of federal student aid funds to the Department of Education, the administration of credit balances created from the application of federal student aid to student accounts, and preparation of the Fiscal Operations Report and Application to Participate (FISAP). The Registrar's Office is responsible for reporting the enrollment status of students receiving federal student aid to the National Student Loan Data System through the National Student Clearinghouse. Compliance with federal student aid regulations is critical because violations may jeopardize the institution's participation or reduce the institution's authorized level of participation in federal student aid funding.

Federal student aid compliance is reviewed annually by Internal Audit, as well as by the State Board of Accounts in conjunction with federal audit requirements. The previous internal audit was performed and reported on in December 2019, at which time Internal Audit noted adequate controls and practices for each of the audit objectives.

This report is based on the review of federal student aid activity for the fall 2019, spring 2020, and summer 2020 academic terms. The audit approach consisted of reviewing SFA procedures and controls, reviewing federal student aid regulations, interviews with USI SFA, Business Office, and Registrar's Office management and staff, and analysis of student records for the fall 2019, spring 2020, and summer 2020 academic periods. State grants and other non-federal aid were reviewed when those funds were awarded to students in the audit sample.

The **objectives** of the audit were to:

- Evaluate compliance with the Institutional Eligibility Requirements;
- Evaluate compliance with the Federal Student Financial Aid General Eligibility Requirements;
- Evaluate compliance with Federal PELL Grant Requirements;
- Evaluate compliance with Federal Campus-Based Program Requirements;
- Evaluate compliance with Federal Direct Loan & PLUS Loan Requirements;
- Evaluate compliance with other federal requirements contained in the Compliance Supplement;
- Determine whether the FISAP has been completed accurately and submitted on time; and
- Evaluate policies, procedures, and other issues not impacting compliance.

#### Conclusion

In general, the results of our audit procedures indicate that the administration of USI federal student aid is in compliance with federal requirements governing the Title IV student aid programs. **Adequate controls and practices exist for each of the audit objectives evaluated.**

No additional action or response is required.

Bradley V. Will  
Director of Internal Audit

Kendra Groeninger  
Internal Audit Manager

Distribution: Mary Harper  
Rashad Smith  
Angel Nelson  
Sandy Frank  
Dr. Shelly Blunt  
Jeff Sickman  
Steve Bridges  
Dr. Ronald S. Rochon

University of Southern Indiana  
 Audit Recommendations Matrix  
 Calendar Year 2017

AUDIT NAME	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
<b>Child Protection Policy (CPP) and Procedures</b>					
<p>1. The following issues were noted during a review of 15 University-sponsored child-related events held during the 2016 calendar year:</p> <ul style="list-style-type: none"> <li>• Eight events did not use a Background Check Tracking Form</li> <li>• Five programs were missing at least one volunteer's Program Participant Form</li> <li>• Seven events were missing at least one volunteer's Authorization for Background and Sex Offender Registry Checks</li> <li>• Seven programs did not conduct Background Sex Offender Registry Checks as required by the CPP and/or Child Protection Committee (CPC) instructions on the Event Planning Form</li> </ul>	Moderate	Implement a third-party background check or modify policy and procedures to simplify the process. If third-party checks are cost-prohibitive, consider a tiered approach for screening individuals that work with children (e.g. performing criminal background checks and sex offender registry checks through Human Resources on all employees participating in programs involving children, while only requiring sex offender registry checks utilizing the Raptor system for non-employee volunteers).	Management will implement a third-party background check by October 31, 2017. The University will utilize a tiered approach for screening individuals that work with children such as performing criminal background checks and sex offender registry checks through Human Resources on all employees participating in programs involving children, while only requiring sex offender registry checks utilizing the Raptor system for non-employee volunteers.	<p>October 31, 2017</p> <p>Revised target for implementation of Raptor screening:            July 1, 2018            January 1, 2019            August 31, 2019</p> <p>Target for implementation of third-party background checks on new employees:            May 31, 2019</p> <p>Revised:            October 1, 2019            May 1, 2020            August 1, 2021</p>	<p>Raptor screening completed and ongoing</p> <p>Complete for hourly and administrative new hires</p> <p>In place for full-time faculty new hires January 1, 2021</p> <p>Target for adjunct faculty new hires is August 1, 2021</p>
<p>2. The following issues related to sex offender registry checks and volunteer check-in were noted during a review of 15 University-sponsored child-related events held during the 2016 calendar year:</p> <ul style="list-style-type: none"> <li>• Three programs did not use a Participant Check-In Form or acceptable alternative</li> <li>• Eight events did not use a Background Check/Sex Offender Registry Check Tracking Form</li> <li>• Five programs were missing at least one volunteer's Program Participant Form</li> <li>• Seven events were missing at least one volunteer's Authorization for Background and Sex Offender Registry Checks</li> <li>• Seven programs did not conduct Background and Sex Offender Registry Checks as CPP and/or CPC instructions on the Event Planning Form</li> </ul>	Moderate	Utilize the Raptor system for sex offender registry checking and event check-in for all employee, student, and community volunteers each day of a child-related event and develop procedures for discreetly addressing potential sex offender "hits" the day of the event.	<p>Revised response: Responsibilities for the Child Protection Policy and performance of sex offender registry checks are being assumed by Public Safety.</p> <p>Proposed policy and procedure revisions will be complete by March 31, 2019</p> <p>Executive management approval will be obtained by April 30, 2019</p> <p>Revised policy and procedures rolled out to University community by August 31, 2019</p>	<p>Policy/procedure:            March 31, 2019</p> <p>Management approval:            April 30, 2019</p> <p>Policy/procedure:            August 31, 2019</p> <p>Revised:            September 30, 2019            March 31, 2020            August 31, 2020</p>	<p>Revisions completed</p> <p>Approval obtained</p> <p>Completed</p>

**University of Southern Indiana  
 Audit Recommendations Matrix  
 Calendar Year 2018**

AUDIT NAME		RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
OBSERVATION						
<b>Undergraduate Admissions (UA)</b>						
2. The current admission decision process requires the associate director to perform a series of data sorts multiple times a day and requires manual entry of the admission decision into Banner.		Low	Work with information technology personnel to automate the data sort process to eliminate manual sorting. Consider programmatically creating separate reports of applicants that meet admission criteria, applicants that are clearly denials, and applicants that require manual review. Consider automating the entry of the admission decision for the obvious approvals and denials.	<p>UA plans to have the automated admission decision process and reports fully in place by spring semester of 2019 if the project queue in Information Technology (IT) allows.</p> <p>Revised Response: UA determined it was not feasible to utilize Banner functionality to automate admission decisions.</p> <p>UA will meet with IT to determine feasibility of custom programming and priority in the work queue.</p>	<p>January 2, 2019</p> <p>Feasibility meeting: September 30, 2019</p> <p>Revised: March 31, 2020 November 30, 2020</p>	<p>Initial meeting held in November 2020</p> <p>Follow-up meeting scheduled for February 22, 2021</p>
5. There is not a recurring report of possible scholarship decision errors associated with the out-of-state scholarship awards to incoming freshmen and transfers.		Moderate	Implement an exception report that shows potentially eligible applicants who were denied out-of-state scholarship awards and ineligible applicants who were incorrectly approved for these awards.	<p>UA management is working with IT on the development of exception reports for the out-of-state top scholar, out-of-state scholarship, out-of-state transfer top scholar, and out-of-state transfer scholarships which will identify eligible applicants who were incorrectly denied these awards and ineligible applicants who were incorrectly approved for awards. The edit reports will be in place by the end of August 2018.</p> <p>Revised Response: Edit reports for out-of-state top scholar and the out-of-state scholar were in place at time of the audit. UA will create an edit report for the out-of-state transfer top scholar and out-of-state transfer scholarship by May 15, 2019.</p> <p>Due to limited availability of IT resources, UA will evaluate other options for identifying potential exceptions.</p>	<p>August 31, 2018</p> <p>Revised: May 15, 2019</p> <p>Identification of alternatives: December 31, 2019</p> <p>Revised: March 31, 2020 November 30, 2020</p>	Completed

**University of Southern Indiana  
 Audit Recommendations Matrix  
 Calendar Year 2019**

AUDIT NAME	RISK RATING	RECOMMENDATION	RESPONSE	TARGET	STATUS
<b>Employment, Payroll, and Benefits</b>					
1. A review of a sample of personnel files revealed that forms used to track the data entry and review of employment, payroll, and employee benefit data were not consistently initialed by personnel performing the verification of the data entered. This could indicate the data entered from the forms were not reviewed.	Moderate	Develop change/audit reports to identify critical data fields that contain new or modified data when compared to the previous day and implement reviews by someone in the department independent of the data entry to compare to the paper forms to ensure updates are properly authorized and entered accurately.	Human resources will develop change/audit reports generated from Banner to identify critical data fields that contain new or modified data and implement a review process by someone independent of the data entry.  Revised Response: Subsequent to the audit, human resources has implemented two new procedures to validate salary data. Efforts to develop change/audit reports will continue with a target for feasibility and implementation by January 31, 2021.  Update: Creating a change/audit report has been more challenging than expected. However, efforts will continue to create these reports. At this time, we are routing supporting documents to double-check and ensure data entry.	October 31, 2019  Revised: May 1, 2020 January 31, 2021 TBD	
3. Plans are in place to implement an online employee benefits enrollment process. Human resources management is considering implementing the online employee election process for fall 2019 and subsequently implementing the data uploads to Banner HR and the insurance providers. Because the upload process is not visible to the general users, there is a risk that its significance gets overlooked and resources get redeployed to other priorities	Low	Ensure that the upload process is implemented soon after the employee election front-end so that employee benefits personnel reap the full benefit of the online enrollment capabilities.	Human resources management is targeting implementation of the employee benefit election upload to Banner HR by June 2020 to ensure that the process is in place prior to the fall 2020 open enrollment period.  Revised Response: The online employee benefit election process is expected to be in place in fall 2020 for 2021 open enrollment. Management is targeting implementation of the upload to Banner for June 2021, prior to the subsequent open enrollment period.	June 30, 2020  Revised: June 30, 2021	
4. The current payroll processing schedule includes a bi-weekly payroll for support staff and temporary workers, a bi-weekly payroll for student workers, and monthly payroll for full-time faculty, administrative staff members, and adjunct faculty. The bi-weekly payrolls are paid one week in arrears, while the monthly payroll is paid current. The variety of payroll cycles creates complexities that impact the efficiency and effectiveness of payroll processing.	Low	Transition the monthly payroll to a bi-weekly payroll schedule that is one week in arrears.	Senior management has approved the transition of monthly payroll to a bi-weekly payroll schedule. The transition will be scheduled to occur following the implementation of an electronic time reporting system for both student employees and support staff in the fall of 2020 and spring of 2021, respectively.	August 1, 2021	
5. During the audit, payroll personnel indicated they have established an objective to increase the use of technology through the selection and implementation of an electronic time-keeping/time-tracking system. The current payroll processing environment relies heavily on hard-copy documents for tracking and reporting hours worked and employee time off (both paid and unpaid time). The University uses paper time sheets for employees to record their hours. In addition, personnel within the various departments summarize the hours from employee timesheets by recording them on a hard-copy recap document.	Moderate	Continue to pursue ways to increase the use of technology as it relates to time tracking and reporting for payroll. Depending upon the cost and amount of time required to implement a "package" solution, the payroll department could see near-term efficiency gains by replacing the paper recap documents with an electronic spreadsheet.	Human resources has targeted the implementation of an electronic time and attendance reporting system to occur in three phases. The first phase will involve transitioning student employees to electronic time reporting in the summer or fall of 2020. The second phase will transition support staff to electronic time reporting in the spring of 2021. Lastly, monthly employees would be transitioned to electronic attendance reporting in the fall of 2021 or thereafter, depending on the ability to complete the first two phases as expected.	Phase 1: Fall 2020  Phase 2: Spring 2021  Phase 3: Fall 2021  Revised: TBD - personnel have been redeployed for COVID-19 contact tracing	



**University of Southern Indiana  
 Audit Recommendations Matrix  
 Calendar Year 2019**

<b>AUDIT NAME</b>	<b>RISK RATING</b>	<b>RECOMMENDATION</b>	<b>RESPONSE</b>	<b>TARGET</b>	<b>STATUS</b>
<b>Food Services Management Agreement and Profit-Sharing</b>					
3. Meal plan purchases and meal plan adjustments processed through the card office are entered into the Blackboard Transact card system by card office personnel. Except for one upload at the beginning of each term, if the transaction is to be posted to the student account in Banner, card office staff must also enter the purchase or adjustment into Banner.	Moderate	Implement a daily upload from Blackboard Transact to Banner of meal plan activity to be posted to student accounts.	The Business Office will work with IT and the Eagle Access Card Office to implement daily feeds from Blackboard to Banner for the start of the 2020-2021 academic year.  Revised Response: Implementation was delayed at the request of the Eagle Card Office due to COVID-19. Revised target is start of 2021-2022 academic year.	July 31, 2020  Revised: January 2021 August 2021	
<b>NCAA Recruiting Compliance</b>					
1. There is currently no post-visit review of official and unofficial visit paperwork to evaluate whether the visits were conducted in compliance with NCAA Bylaws.	Moderate	Implement a post-visit review of the visit paperwork and supporting documents for a sample of official and unofficial visits for each sport to evaluate whether the visits were conducted in accordance with NCAA Bylaws.	The athletics department will implement a post-visit review for both official and unofficial visits and add the post-visit review process to the athletics compliance manual in the summer of 2020.	July 1, 2020  Revised: September 30, 2020	Completed and ongoing

**University of Southern Indiana  
 Audit Recommendations Matrix  
 Calendar Year 2020**

<b>AUDIT NAME</b>	<b>RISK RATING</b>	<b>RECOMMENDATION</b>	<b>RESPONSE</b>	<b>TARGET</b>	<b>STATUS</b>
<b>Bonds Payable Post-issuance Compliance</b>					
1. While the University works closely with bond legal counsel regarding bond compliance issues, post-issuance compliance guidelines or procedures have not been formally documented.	Moderate	Work with the University's bond legal counsel to formalize and document guidelines or written procedures associated with post-issuance bond compliance.	Finance and Administration will work with bond counsel to formalize and organize our efforts in documenting post-issue bond compliance. This project will start in fall 2020 with a completion expected by the end of January 2021.	January 31, 2021  Revised: March 31, 2021	
2. In order to comply with federal tax law, the University must measure private business use in each facility financed with tax exempt bonds. The University does not have a formal process for measuring and reporting private business use.	Moderate	Work with Special Events and Scheduling Services to obtain reporting of facility usage by third parties. This information should be used to measure private business use and create reporting for management to monitor and evaluate usage at least on an annual basis.	Business Office personnel will work with Special Events and Scheduling Services to obtain facility usage by third parties and document this usage. This project will start in fall 2020 with a completion expected by the end of January 2021.	January 31, 2021  Revised: March 31, 2021	
<b>Travel Expense Approval and Routing</b>					
1. The University's Travel Policies and Procedures published on the Travel Procurement website are marked as "draft" and dated March 2019. However, the policy in the University Handbook is dated December 2018 and contains references to forms and requirements that are no longer applicable.	Low	Finalize the Travel Policies and Procedures document and incorporate it into the University Handbook.	The Travel Policies and Procedures document will be finalized and incorporated into the University Handbook.	October 1, 2020	Completed

**University of Southern Indiana  
 Annual Audit & Advisory Services Plan  
 Calendar Year 2021**

<b>QUARTER BEGINNING</b>	<b>AUDIT AREA</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
January 2021	Banner User Access	Facilitate development of Cognos reports for use by management to complete Banner user access reviews	240
	Higher Education Emergency Relief Funds	Monitor regulatory guidance and advise management of compliance issues related to use of funds	100
	Internal Control Documents for financial statement audit	Documentation of accounting and financial reporting controls for state auditors	125
April 2021	Data Accessibility for Analysis and Reporting	Review accessibility of key data to facilitate delivery of timely analytics for management related to recruitment and retention strategies	240
	Strategic Plan Support	Provide support to management related to implementation of the strategic plan	150
	Student Account Adjustments	Review controls over student account adjustments initiated by University personnel or service providers	150
	Facility Operations Storeroom	Physical inventory observation	50
July 2021	Capital Projects	Review recent capital projects and evaluate budgeted costs to actual costs incurred	200
	Campus Store	Review campus store agreement and controls over revenue and commission payments	150
	Federal Student Financial Aid	Review administration of federal student aid for compliance with federal requirements governing Title IV student aid programs	250
	IT Security Initiatives	Monitor progress on security findings from prior IT security and privacy audits & coordinating follow-up to past external audit reviews	220
October 2021	External Audit Support	Support for external auditors performing federal financial aid audit and state aid agreed upon procedures	120
	Athletics Ticketing	Review ticketing processes associated with new ticketing system	225
	Payment and cash handling	Review controls within areas that regularly accept payments and handle cash	220

<b>Total Hours</b>	<b><u>2,440</u></b>
Hours Available	2,500
Hours available for unscheduled audits	60

**Summary of Construction Change Orders  
Recommended for Authorization**

**PHYSICAL ACTIVITIES CENTER (PAC) RENOVATION PHASE II**

**Empire Contractors, Inc. - General Contractor**

CO P027 Micro-piles depth change – winter conditions \$ 135,591

CO P031 Cabling for Broadcast Truck Outside the PAC \$ 36,406

**PHYSICAL PLANT EXPANSION**

**Danco Construction, Inc. - General Contractor**

CO PP001 Cooling tower \$ 498,230

**Summary of Construction Change Orders  
Authorized by the Vice President for Finance and Administration**

**PHYSICAL ACTIVITIES CENTER (PAC) RENOVATION AND NATATORIUM PHASE II**

**Empire Contractors, Inc. - General Contractor**

CO N013	Wellness Center existing standpipe conversion to wet system	\$ 3,767
CO N014	Partition wall change and shower floor drain	\$ 7,641

**PHYSICAL ACTIVITIES CENTER (PAC) RENOVATION PHASE II**

**Empire Contractors, Inc. - General Contractor**

CO P028	Locker room electrical receptacle enclose bottom of shaft, and misc. activities	\$ 8,152
CO P029	Structure paint color, Kinesiology carpet, locker room electrical and outlets, and receptacles	\$ 19,740
CO P030	Bulkhead for channel at top of windows	\$ 10,044
CO P032	Plaza concrete	\$ 3,038
CO P033	South Balcony Unforeseen Conditions	\$ 24,128
CO P034	Rubber stair treads	\$ 14,238
CO P035	Misc. mechanical items, additional data lines, oscillating fan, and additional fan	\$ 23,437