

WSSU FY18 Summary of All Findings and Recommendations

	Project	Finding	Recommendation	Number of Recommendations	Report Type	Subject to Disclosure	Department
1	Investigation of Protocols within Enrollment Management	<i>Call Campaigns</i>	<p>1) For operational effectiveness, university management should work to understand staff and organizational needs and implement conflict management protocols where necessary.</p> <p>2) Regarding call campaigns pertaining to financial aid and other matters where the risk of noncompliance is appreciable, Enrollment Management should work with the Office of Legal Affairs to develop protocols to mitigate risk.</p>	2	Audit Report	Yes	Enrollment Management
2	Investigation of Protocols within Enrollment Management	<i>Awarding of CPR Credits</i>	The university should prioritize its implementation of Degree Works, a comprehensive, web-based academic advising and degree audit tool that helps students and their advisors successfully navigate curriculum requirements. This will automate the degree audit process, improve academic advising and empower students to manage their path toward graduation.	1	Audit Report	Yes	Academic Affairs
3	Investigation of Protocols within Enrollment Management	<i>Insufficient Risk Management</i>	<p>1) The university should mandate attendance taking during the change of registration period and communicate attendance timely to those with enrollment management and accounting responsibilities.</p> <p>2) Enrollment Management should review the protection lists for academic years 2015-2016 and 2016-2017 and determine if the financial and academic records of protected students are accurate to ensure there is no student with debt or unsatisfactory grades they did not incur. Individuals with responsibilities and expertise concerning student registration and financial matters, and the associated compliance, should be consulted to ensure all is rectified appropriately.</p> <p>3) Prior to continuing this process, the university should share the results of this and any other internal reviews and assessments with the board and seek approval to continue and ensure the university is not absorbing more risk than it can afford. This communication with the board should include the university's consideration of financial and other risks the university is willing to accept from this practice.</p>	3	Audit Report	Yes	Enrollment Management
4	Investigation of Protocols within Enrollment Management	<i>Non-Compliance with North Carolina General Statute 116-143</i>	<p>1) Management should develop detailed procedures for their newly implemented policy and establish specific parameters for individual maximum protection dollar limits per student and overall protection dollar limits for the term as means to mitigate risk and control loss to the university. The agreed upon maximum amount of risk exposure should be communicated to the board.</p> <p>2) To mitigate the potential for liability, Enrollment Management should obtain signed consent forms from students authorizing protection and acknowledging the financial and academic obligations which may result from the protection process. If the protection process is necessary to provide additional support to disadvantaged first generation college students, the same reasoning would indicate the need to further educate the student regarding the obligations that the protection process may create.</p>	2	Audit Report	Yes	Enrollment Management
5	Investigation of Protocols within Enrollment Management	<i>Non-Compliance with Credit by Examination and Course Substitution Policies and Procedures</i>	The university should review its current practices and design procedures to ensure compliance with the relevant principles of accreditation, established internal guidelines, and internal control requirements. Procedures should include controls to ensure evidence is appropriate to substantiate actions and that actions are authorized by qualified individuals.	1	Audit Report	Yes	Academic Affairs
6	Investigation of Allegations Concerning the University's Purge Process	<i>Insufficient Monitoring of Protected Students</i>	Given the discrepancies identified by the audit concerning students' accounts receivable balances, Enrollment Management should review the financial and academic records of students protected from the final purge in the Fall semester of 2016 and determine if the records are accurate to ensure there is no student with debt or unsatisfactory grades they did not incur. Individuals with responsibilities and expertise concerning student registration and financial matters, and the associated compliance, should be consulted to ensure all is rectified appropriately.	1	Audit Report	Yes	Enrollment Management

7	<b>Investigation of Allegations Concerning the University's Purge Process</b>	<b><i>Inefficient Practices and Performance Issues</i></b>	To mitigate the potential for liability, Enrollment Management should obtain signed consent forms from students authorizing protection and acknowledging the financial and academic obligations which may result from the protection process. If the protection process is necessary to provide additional support to disadvantaged first generation college students, the same reasoning would indicate the need to further educate the student regarding the obligations that the protection process may create.	1	Audit Report	Yes	Enrollment Management
8	<b>Investigation of Allegations Concerning the University's Purge Process</b>	<b><i>Noncompliance with Internal and External Guidelines and Regulations</i></b>	The university should ensure that an established system of internal controls stays intact to ensure ongoing compliance with regulatory requirements. Internal control processes should include sound monitoring systems that track exceptions and provide for timely detection and correction of errors.	1	Audit Report	Yes	Enrollment Management
9	<b>CDI Investigation</b>	<b><i>Improper Removal of University Equipment</i></b>	<p>1) Given previous communications noted between WSSU Legal Affairs and the Director's legal representative, we recommend WSSU Legal Affairs facilitate recovery of the Microsoft HoloLenses and Oculus Rifts and seek to determine if the other items identified as missing are also in the Director's possession.</p> <p>2) Given Campus Police's ability to request and execute search orders, and to request legal authority to compel suspects to divulge information truthfully, we recommend they work in concert with Legal Affairs and conduct a deeper investigation, where necessary, into the Macbook Air, the oscilloscope, the printed circuit board mill, the Microsoft Surface with touch screen monitor, and the case of Arduino microcomputer units.</p> <p>3) WSSU Legal Affairs and Campus Police should work with UNCOSA's Fixed Assets Office and complete the report on missing items that should be sent to the State Bureau of Investigations pursuant to North Carolina General Statute 143B-920.</p>	3	Audit Report	Yes	* Legal Affairs (WSSU) * Campus Police (WSSU) * Purchasing (UNCOSA)
10	<b>Investigation of Protocols within Enrollment Management</b>	<b><i>Inappropriate Charges</i></b>	<p>1) Ensure procedures are put in place to address the possibility of students being overcharged for Friday Center courses.</p> <p>2) The Office of the Registrar perform a review of the accounts of all students attending the Friday Center to ensure they've not been inappropriately charged.</p> <p>3) We recommend the staff be adequately trained about the correct coding for Friday Center courses.</p>	3	Risk Monitoring Memo	Yes	Enrollment Management
11	<b>2017 Fuel Follow-up Review</b>	<b><i>Training for Fuel Handlers</i></b>	Environmental Health and Safety and Facilities should work together to ensure the University Group Policy (#800.7) is implemented effectively and that fuel handlers are identified and trained annually.	1	Verbal	Yes	* EHS * Facilities